

AUDIT REPORT

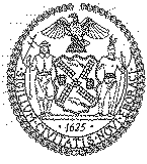


CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
BUREAU OF FINANCIAL AUDIT
WILLIAM C. THOMPSON, JR., COMPTROLLER

Audit Report on the Payment of Commercial Rent Taxes by Department of Parks and Recreation Concessionaires

FM02-174A

May 2, 2003



**THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
1 CENTRE STREET
NEW YORK, N.Y. 10007-2341**

WILLIAM C. THOMPSON, JR.
COMPTROLLER

To the Citizens of the City of New York

Ladies and Gentlemen:

Pursuant to Chapter 5, Section 93, of the New York City Charter, we have examined whether the Department of Parks and Recreation monitors its concessionaires' payments of Commercial Rent Tax and whether it coordinates its efforts with those of the Department of Finance to identify concessionaires required to pay the tax and assists Finance in collecting the tax. The results of our audit, which are presented in this report, have been discussed with officials from the Parks and Finance Departments, and their comments have been considered in preparing this report.

Audits such as this provide a means of ensuring that City agencies coordinate their efforts to identify and pursue tax dollars owed to the City, and that private concerns conducting business on City property comply with the City's tax laws.

I trust that this report contains information that is of interest to you. If you have any questions concerning this report, please contact my audit bureau at 212-669-3747 or e-mail us at audit@Comptroller.nyc.gov.

Very truly yours,

A handwritten signature in cursive script that reads 'William C. Thompson, Jr.'.

William C. Thompson, Jr.

Report: **FM02-174A**
Filed: **May 2, 2003**

Table of Contents

AUDIT REPORT IN BRIEF	1
INTRODUCTION	2
Background	2
Objectives	3
Scope and Methodology	3
Discussion of Audit Results	4
FINDINGS	
Lack of Coordination between Parks and Finance Resulted in \$971,248 in Unpaid CRT, Interest, and Penalties	5
Nine Current Parks Concessionaires Owe the City \$908,647 in CRT, Interest, and Penalties	5
Two Former Parks Concessionaires Owe the City \$62,601 in CRT, Interest, and Penalties	6
RECOMMENDATIONS	7
ADDENDUM I — Parks Response	
ADDENDUM II — Finance Response	

*The City of New York
Office of the Comptroller
Bureau of Financial Audit*

**Audit Report on the Payment of
Commercial Rent Taxes by Department of
Parks and Recreation Concessionaires**

FM02-174A

AUDIT REPORT IN BRIEF

This audit determined whether the Department of Parks and Recreation monitors payments by its concessionaires of the City Commercial Rent Tax and whether it coordinates its efforts with those of the Department of Finance to identify concessionaires required to pay the tax and assists Finance in collecting the tax.

Audit Findings and Conclusions

The lack of coordination between the Department of Parks and Recreation (Parks) and the Department of Finance (Finance) has resulted in Parks concessionaires' owing \$971,248 in Commercial Rent Tax (CRT), interest, and penalties. We found that Parks neither monitors whether its concessionaires pay CRT nor effectively coordinates with Finance to identify those concessionaires who are required to pay the tax. As a result, nine of 15 Parks concessionaires who are required to pay CRT did not file tax returns or pay the tax for at least one of the last three tax years. Moreover, two former concessionaires have not filed or paid the amount they owe since ceasing operations in November 2000 and July 2001, respectively. Only the remaining four of the 15 concessionaires filed the required returns.

Audit Recommendations

To address these issues, we recommend that Parks should:

- Assist Finance with the collection of the CRT owed by concessionaires. In that regard, Parks should issue a "Notice-to-Cure" to concessionaires requiring them to pay the outstanding amounts.
- Establish a system for tracking franchise fees of concessionaires operating below 96th Street in Manhattan. The system should flag concessionaires as soon as their franchise fees exceed the CRT payment-threshold. Once a concessionaire's fee

exceeds the CRT threshold, Parks should alert Finance so Finance can ensure that the concessionaire complies with filing requirements and pays all taxes due.

- Consider the non-payment of CRT when making decisions on future proposals from concessionaires.

In addition, we recommend that the Department of Finance should:

- Pursue collection of the amounts owed by the 11 concessionaires cited in this report.
- Notify Parks of concessionaires who owe CRT and request that any security deposits from the concessionaires be used to satisfy the amounts due.
- Attach liens to the business property of those concessionaires that owe CRT.

INTRODUCTION

Background

The Department of Parks and Recreation (Parks) is responsible for the maintenance and operation of more than 28,000 acres of City parkland. The department's responsibilities include maintaining a clean and safe environment in City parks and providing the public with "recreational opportunities." To provide recreation and encourage the use of the parks, the Parks Revenue Division enters into contractual agreements with private businesses and individuals to operate various concessions (e.g., marinas, golf courses, tennis courts, restaurants, and food carts) on Parks' property.¹ Concession agreements require that the concessionaires comply with all laws, rules, or regulations of City, State, and Federal entities.²

CRT falls under the purview of the Department of Finance (Finance). Finance's primary responsibility is to administer and enforce tax laws, collect taxes, judgments, and other charges from the public. CRT is imposed on tenants who occupy or use premises for the purpose of carrying on any trade, business, profession, or commercial activity south of the centerline of 96th Street in Manhattan.³ According to Title 19, Chapter 7, §7-01 of the Rules of the City of New York, the definition of taxable premises include premises occupied or used in City parks, such as restaurants, boating concessions, or any other commercial activity. As of June 1, 1997, the minimum annual rent subject to CRT was \$100,000. The amount of rent subject to CRT

¹ In this report, licensees, concessionaires, and other operators operating on City property through agreements with Parks are referred to as "concessionaires."

² According to the "Compliance with Laws" section of Parks concession agreements, "Licensee shall . . . comply with all applicable laws, rules, regulations and orders of any City, State, or Federal agency or governmental entity having jurisdiction over operations of the License and the Licensed premises and/or Licensee's use and occupation thereof."

³ The Commercial Rent Tax Year is June 1–May 30.

increased to \$150,000 on December 1, 2000, and to \$250,000 on June 1, 2001. The amount of fees paid to Parks is the “rent” amount used to determine whether payment of commercial rent tax is required.

This audit was prompted by an earlier audit entitled, *Audit Report on the Compliance of Shellbank Restaurant Corp.⁴ with Certain Provisions of Its License Agreement and on License Fees It Owes the City* (No. FM02-076A, issued June 25, 2002). The previous audit disclosed that TAM Restaurant Inc., the former operator of the Loeb Boathouse concession in Central Park and the current operator of the American Park Restaurant in Battery Park, owed the City more than \$489,000 in CRT, interest, and penalties.⁵

Objectives

The objectives of this audit were to determine whether Parks monitors its concessionaires’ payments of CRT and whether it coordinates its efforts with Finance to identify those concessionaires who are required to pay the tax and assists Finance in collecting the amounts due.

Scope and Methodology

The scope of this audit was June 1, 1999, to May 31, 2002, or CRT Years 2000, 2001, and 2002. To conduct this audit, we met with Finance officials to obtain an understanding of CRT regulations. We obtained from Parks a list of all Manhattan concessionaires who have or had concessions with Parks since June 1, 1999. The list provided by Parks contained 513 concessions and included the name of each concessionaire, the locations of their concessions, and the duration of their contracts with Parks. From this list, we determined that 128 concessionaires operate 374 concessions south of the centerline of 96th Street in Manhattan.

To determine whether these 128 concessionaires were required to pay CRT, we reviewed Parks Income Registers and Concessionaire Ledgers, which indicate the dates that each concessionaire paid fees to Parks and the amounts of those fees. We then identified a total of 15 concessionaires who were required to pay CRT during the audit period.

Subsequently, we sent Finance a list of those 15 concessionaires we identified as being required to pay CRT. This list included the names of the concessionaires, the amount of fees paid to Parks in each of the past three CRT years, the locations of their concessions, and the concessionaires’ tax identification numbers. We requested that Finance verify whether these concessionaires filed CRT forms for tax years 2000, 2001, and 2002. For those concessionaires

⁴ Shellbank, which is the operator of the American Park Restaurant, is a subsidiary of TAM Restaurants, Inc.

⁵ Parks provided us with the fee amounts it received from TAM Restaurant Inc. Based on those figures, we calculated the amount of commercial rent tax owed. Finance calculated the amount of interest and penalties.

who did not file a CRT form, we calculated the amounts of CRT, interest, and penalties due by each concessionaire based on the fees each concessionaire reported to Parks and applied Finance's CRT, interest and penalty rates.

This audit was conducted in accordance with generally accepted government auditing standards (GAGAS) and included tests of records and other auditing procedures considered necessary. This audit was performed in accordance with the City Comptroller's audit responsibilities as set forth in Chapter 5, §93 of the New York City Charter.

Discussion of Audit Results

The matters covered in this report were discussed with Parks and Finance officials during and at the conclusion of this audit. A preliminary draft report was sent to Parks and Finance officials and discussed at two separate exit conferences, on March 5, 2003, and March 10, 2003, with Parks and Finance, respectively. On March 31, 2003, we submitted a draft report to Parks and Finance with a request for comments. Written responses were received from Finance on April 17, 2003, and from Parks on April 22, 2003.

Parks officials agreed to implement the report's recommendations. However, they strongly disagreed with the report's conclusion that there was a lack of coordination between Parks and Finance in identifying concessionaires who are required to pay CRT. In its response, Parks stated that it "Although it has been coordinating with Finance to provide the necessary concession information to collect the CRT, Parks agrees that it can implement other specific steps to better assist in the process."

Finance officials agreed with the audit's findings and recommendations. In its response, Finance stated that "the audit was helpful to our operations because it highlighted areas where we can improve. In the past, the Department of Finance (DOF) and the Department of Parks and recreation (Parks) had occasional contact about concessionaires but had not regularly exchanged data to identify non-filers and under-reporters of the Commercial rent tax (CRT). While we note that prior to this audit, DOF staff had identified and taken action against four of the eleven concessionaires cited in your report through our own resources, the remaining seven went undetected."

The full texts of the responses received from Parks and Finance officials are included as addenda to this report.

FINDINGS

Lack of Coordination between Parks and Finance Resulted in \$971,248 in Unpaid CRT, Interest, and Penalties

After reviewing the payment histories of concessionaires listed on Parks's records and determining with Finance whether certain concessionaires paid CRT, we conclude that Parks does not effectively coordinate with Finance in identifying concessionaires who are required to pay CRT.

Based on our analysis, we found that 11 of the 15 concessionaires who were required to pay CRT owe the City \$971,248 in CRT, interest, and penalties for CRT years 2000, 2001, or 2002. Specifically, we found that Parks neither monitors whether its concessionaires pay CRT nor effectively coordinates with Finance to identify those concessionaires who are required to pay the tax. As a result, nine of 15 Parks concessionaires who are required to pay CRT did not file tax returns or pay the tax for at least one of the last three tax years. Moreover, two former concessionaires have not filed or paid the amount they owe since ceasing operations in November 2000 and July 2001, respectively. Only the remaining four of the 15 concessionaires filed the required returns.

It should be noted that Finance cannot place liens on real property to collect from delinquent concessionaires since that property is City-owned. However, Finance has the option of placing liens on the concessionaires' other business property. Nevertheless, when a concessionaire no longer has a contract with Parks, it is difficult to collect outstanding taxes. Therefore, it is evident that Parks and Finance must work together in identifying concessionaires who are required to pay CRT in order to maximize the potential for collection.

The lack of coordination between Parks and Finance has had costly repercussions, resulting in \$971,248 in unpaid CRT, interest, and penalties as of October 31, 2002. Parks has not identified those concessionaires who met the CRT payment-threshold and therefore was unable to notify Finance of them. Parks's failure to regularly notify Finance of those concessionaires may hinder Finance's efforts to collect CRT. Moreover, the longer Finance is unaware of these concessionaires and their debts, the more likely it is that concessionaires may accumulate large tax debts that become uncollectible. Therefore, the City may lose out on needed tax dollars.

These issues are discussed in the following sections of the report.

Nine Current Parks Concessionaires Owe the City \$908,647 in CRT, Interest, and Penalties

Nine concessionaires who are required to pay CRT did not file tax returns and pay CRT for at least two out of the three previous tax years. As a result, we calculated that these concessionaires owe the City \$908,647 in CRT, interest, and penalties.

The following table lists the nine concessionaires and the amount they owe the City as of October 31, 2002, for CRT years 2000, 2001, and 2002.

Concessionaires Owing Commercial Rent Taxes, Interest, and Penalties

Concessionaire Name	Amount Owed, Including Interest and Penalties ⁶			
	CRT Year 2000	CRT Year 2001	CRT Year 2002	Total Owed
Central Park Boathouse	\$0	\$30,340	\$61,382	\$91,722
GK Food Vending Corp.	14,882	10,631	0	25,513
Hi-Tech Inc.	0	16,281	18,797	35,078
Luna Park Associates, Inc.	1,254	0	0	1,254
M&T Pretzel, Inc.	210,394	221,003	131,809	563,206
NY 2000 Inc.	34,948	29,171	18,934	83,053
Sunny Days in the Park	2,862	6,827	0	9,689
United Snacks, Inc.	17,748	20,843	16,359	54,950
Universal Souvenirs	23,402	20,780	0	44,182
Totals	\$305,490	\$355,876	\$247,281	\$908,647

**Two Former Parks Concessionaires Owe the City
\$62,601 in CRT, Interest, and Penalties**

Two former concessionaires owe the City CRT, interest, and penalties; Liberty Products Inc. owes the City \$32,000 and Corlears Corporation owes \$30,601 as of October 31, 2002. However, since these two concessionaires ceased concession operations it may be difficult for Finance to collect these back taxes.

After we brought these matters to the attention of Finance officials, they advised us that, prior to our audit, they had taken certain actions to collect the tax owed by six of the 11 concessionaires. However, because of confidentiality issues, we do not comment on the actions taken by Finance.

⁶ For our method of calculation see the Scope and Methodology section found on page 3 of this report.

RECOMMENDATIONS

The Department of Parks and Recreation should:

1. Assist Finance with the collection of CRT owed by concessionaires. In that regard, Parks should issue a “Notice-to-Cure” to concessionaires requiring them to pay the outstanding amounts.

Parks Response: “Parks will consult with Finance on a case by case basis and under the advice of Finance, will assist in the collection of CRT from Parks’ concessionaires.

“However, Parks cannot issue “Notices To Cure” for several reasons:

- Parks does not know which concessionaires owe CRT since legal constraints associated with the CRT collection process prohibit Finance from making advanced disclosures to Parks.
- Foremost, because of the same legal restrictions Parks cannot be informed of amounts owed by concessionaires for CRT.
- Parks cannot take any action until Finance completes its legal process to assess and bill the CRT, e.g. issues docketed tax warrants against concessionaires.
- The laws governing matters of tax confidentiality could be breached by an improper action taken by Parks during the tax collection process.”

Auditor Comment: As stated in its response, Finance will notify Parks of warrants docketed against concessionaires. At that point, Parks can issue a Notice to Cure to help ensure that the outstanding amounts are collected. Clearly, since the concessionaires’ agreements with Parks require the payment of all taxes and since failure to comply with this requirement could result in the termination of the agreements, Parks has the ability to induce concessionaires to pay the tax due.

2. Establish a system for tracking franchise fees of concessionaires operating below 96th Street in Manhattan. The system should flag concessionaires as soon as their franchise fees exceed the CRT payment-threshold. Once a concessionaire’s fee exceeds the CRT threshold, Parks should alert Finance so they can ensure that the concessionaire complies with filing requirements and pays all taxes due.

Parks Response: “Annually, Parks will provide Finance with an updated listing of concessionaires below 96th Street in Manhattan and will flag those operators who Parks believes may qualify for payment of the CRT.”

3. Consider the non-payment of CRT when making decisions on future proposals from concessionaires.

Parks Response: “Parks will take into consideration the status of docketed tax warrants and unpaid CRT communicated by Finance when evaluating concessionaire’s future proposals.”

The Department of Finance should:

4. Pursue collection of the amounts owed by the 11 concessionaires cited in this report.

Finance Response: “The DOF will continue to pursue the collection of the amounts that DOF determines are owed by each concessionaire. DOF was pursuing four of these cases before the current audit even began. We are pursuing the seven other concessionaires identified.”

5. Notify Parks of concessionaires who owe CRT and request that any security deposits from the concessionaires be used to satisfy the amounts due.

Finance Response: “The DOF will work with Parks to ensure that after Parks has recovered amounts due to Parks out of a concessionaire’s security deposit, that any remaining portion of the security deposit will not be returned to the concessionaire until outstanding tax warrants are satisfied.”

6. Attach liens to the business property of those concessionaires that owe CRT.

Finance Response: “A tax warrant constitutes a lien on both real and personal property of the judgment debtor. This would include unencumbered business property owned by the debtor. . . . Once it is legally permissible, DOF docket a tax warrant, and thereafter pursues collection through a variety of means.”



City of New York
Parks & Recreation

ADDENDUM I

The Arsenal **Page 1 of 3**
Central Park
New York, New York 10021

Adrian Benepe
Commissioner

Joanne G. Imohiosen
Assistant Commissioner
Revenue

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April 22, 2003

BY FAX AND MAIL

Mr. Greg Brooks
Deputy Comptroller
The City of New York
Office of the Comptroller
Executive Offices
1 Centre Street
New York, NY 10007

**Re: Draft Audit Report on the Payment of Commercial Rent Taxes by Department of
Parks and Recreation Concessionaires
June 1, 1999 to May 31, 2002, FM02-174A, Dated March 31, 2003**

Dear Mr. Brooks:

This letter represents the Parks Department's (Parks), response to the findings and recommendations contained in the subject audit report on Commercial Rent Tax (CRT) compliance by concessionaires of Parks.

The report concluded that there was a lack of coordination between Parks and the Department of Finance (Finance) in identifying Parks' concessionaires who are non-filers and/or under-reporters of the CRT. Although Parks has been coordinating with Finance to provide the necessary concession information to collect the CRT, Parks agrees that it can implement other specific steps to better assist in the process. Parks' actions are addressed under the Recommendations section of the response.

In discussions with Finance officials we learned that a number of the concessionaires listed in the report as not having filed CRT returns had been identified by Finance as non-filers well before the audit commenced. In fact, Parks has independent documentation to substantiate Finance's assertion that it had taken such action prior to the commencement of the audit. Based on the information we have received in our investigation of the number of tax delinquent concessionaires and the total amount stated in the audit report, we believe that a reduction in the listed items and amounts would be in order.

Greg Brooks
April 22, 2003
Page 2

Parks has been advised that because of the confidential nature associated with the CRT assessment and collection process, it is precluded from providing specific details to support its position. Publicizing such information could jeopardize the CRT collection process and lose valuable revenue for the City.

The following is Parks reply to the specific audit recommendations:

Recommendation 1. Parks should assist Finance with the collection of CRT owed by concessionaires. In that regard, Parks should issue a "Notice-To-Cure" to concessionaires requiring them to pay the outstanding amounts.

Parks will consult with Finance on a case by case basis and under the advice of Finance, will assist in the collection of CRT from Parks' concessionaires.

However, Parks cannot issue "Notices To Cure" for several reasons:

- Parks does not know which concessionaires owe CRT since legal constraints associated with the CRT collection process prohibit Finance from making advanced disclosures to Parks.
- Foremost, because of the same legal restrictions Parks cannot be informed of amounts owed by concessionaires for CRT.
- Parks cannot take any action until Finance completes its legal process to assess and bill the CRT, e.g. issues docketed tax warrants against concessionaires.
- The laws governing matters of tax confidentiality could be breached by an improper action taken by Parks during the tax collection process.

Recommendation 2. Establish a system for tracking franchise fees of concessionaires operating below 96th Street in Manhattan. The system should flag concessionaires as soon as their franchise fees exceed the CRT payment-threshold. Once a concessionaire's fee exceeds the CRT threshold, Parks should alert Finance so they can ensure that the concessionaire complies with filing requirements and pays all taxes due.

Annually, Parks will provide Finance with an updated listing of concessionaires below 96th Street in Manhattan and will flag those operators who Parks believes may qualify for payment of the CRT.


Recommendation 3. Consider the non-payment of CRT when making decisions on future proposals from concessionaires.

Parks will take into consideration the status of docketed tax warrants and unpaid CRT's communicated by Finance when evaluating concessionaire's future proposals.

Greg Brooks
April 22, 2003
Page 3

We wish to thank the Comptroller's audit staff for their work and efforts in performing this review.

Sincerely,



Joanne Imohiosen

cc: Comm. Adrian Benepe
David Stark
Francisco Carlos
Susan Kupferman, Mayor's Office of Operations
Carla Van de Walle, Finance



**FINANCE
NEW YORK**
THE CITY OF NEW YORK
DEPARTMENT OF FINANCE

ADDENDUM II
Page 1 of 3

BY FAX AND HAND-DELIVERY

April 17, 2003

Mr. Greg Brooks
Deputy Comptroller
Office of the Comptroller
1 Centre Street
New York, NY 10007-2341

Re: Audit # FM02-174A

**Draft Audit Report on the Payment of Commercial Rent Taxes by Department
of Parks and Recreation Concessionaires
June 1, 1999 to May 31, 2002, FM02-174A, Dated March 31, 2003**

Dear Mr. Brooks,

I am writing in response to your draft report on the above-captioned audit.

Thank you for your audit recommendations. The audit was helpful to our operations because it highlights areas where we can improve. In the past, the Department of Finance (DOF) and the Department of Parks and Recreation (Parks) had occasional contact about concessionaires but had not regularly exchanged data to identify non-filers and under-reporters of the Commercial Rent Tax (CRT). While we note that prior to this audit, DOF staff had identified and taken action against four of the eleven concessionaires cited in your report through our own resources, the remaining seven went undetected. We have therefore designated a liaison from our Audit Division to work with Parks to identify concessionaires that are not in compliance with their Commercial Rent Tax (CRT) obligations, and we are taking appropriate action to bring the other seven concessionaires into compliance.

The draft report suggests that DOF implement three recommendations. Below are the recommendations made in the draft report, and the DOF's comments:

The Department of Finance should:

1. Pursue collection of the amounts owed by the 11 concessionaires cited in this report.

The DOF will continue to pursue the collection of the amounts that DOF determines are owed by each concessionaire. DOF was pursuing four of these cases before the current audit even began. We are pursuing the seven other concessionaires identified.

2. Notify Parks of concessionaires who owe CRT and request that any security deposits from the concessionaires be used to satisfy the amounts due.

The DOF will work with Parks to ensure that after Parks has recovered amounts due to Parks out of a concessionaire's security deposit, that any remaining portion of the security deposit will not be returned to the concessionaire until outstanding tax warrants are satisfied.

The DOF will notify Parks of warrants docketed against concessionaires, but cannot notify Parks of amounts owed by concessionaires until a tax warrant is docketed. Finance docket tax warrants only after the issuance of a statutory Notice of Determination, and taxpayers exhaust their legal remedies through the Finance Conciliation Bureau and/or the New York City Tax Appeals Tribunal. Before these steps are completed, there is no sum certain that DOF could accurately give Parks. Once a tax warrant is docketed, DOF has a number of options available to collect the amount due. Should those options prove fruitless, the DOF may levy on the security deposit being held by Parks.

In practicality, our automated Collection processes would not identify tax warrants as those specifically of Parks concessionaires. However, should we become aware of a Parks security deposit available to satisfy a DOF tax warrant, and provided that levying on that security deposit does not jeopardize the operations of the Parks Department, DOF will levy on that security deposit to satisfy the CRT warrant.

3. Attach liens to the business property of those concessionaires that owe CRT.

A tax warrant constitutes a lien on both real and personal property of the judgment debtor. This would include unencumbered business property owned by the debtor. As mentioned in our response to recommendation #2, once it is legally permissible, DOF docket a tax warrant, and thereafter pursues collection through a variety of means.

Greg Brooks
April 17, 2003
Page 3

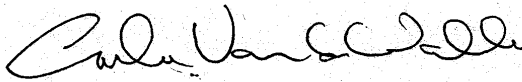
ADDENDUM II
Page 3 of 3

Commissioner Stark is committed to two critical goals as the City's tax collector. First, educating taxpayers about City taxes that they might be liable for to improve voluntary compliance with applicable tax laws is the cornerstone of tax administration. Most people when informed of the tax laws comply with them. The second important goal is to aggressively pursue taxpayers who knowingly violate City tax laws by not paying and/or filing.

In furtherance of these objectives, the DOF will work with all City agencies to ensure that the tax laws and payment obligations are well understood by the agency and that they are communicated to their concessionaires and other contractors. This communication is especially important for taxes that are unique to New York City like the commercial rent tax. We believe that education and outreach is important and we will work jointly with our colleagues in government.

If you have any questions concerning this response, please feel free to call me at (212) 669-4878.

Sincerely,



Carla Van de Walle

cc: Martha E. Stark, Commissioner, Department of Finance
Adrian Benepe, Commissioner, Department of Parks and Recreation
Susan Kupferman, Director, Mayor's Office of Operations