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CITY OF YONKERS DEPARTMENT OF INSPECTOR GENERAL

TO:

Mayor Mike Spano

Liam McLaughlin, Council President Members of the Yonkers City Council

Vincent Spano, City Clerk

Anthony Landi, Commissioner Department of Parks,

Recreation and Conservation

FROM:

Brendan McGrath, Inspector General

RE:

Murray's Skating Rink Report

DATE:

December 18, 2017

Executive Summary

An extensive review of the managerial and financial operations at E.J. Murray's Skating Center revealed significant problems related to harassment, theft, fraud and mismanagement. The issues related to theft resulted from rink operations whereby there were limited checks and balances, inconsistent oversight and policies that fostered the temptation to steal. Our review also uncovered a management style that was devoid of professionalism or accountability. Claims of harassment and retribution were found to be credible. Since the commencement of our investigation, there has been a change in management, which we believe is the first step in addressing the major concerns. Our recommendations seek to reestablish policies that have been proven effective in the past and initiate new policies that incorporate lessons learned from our review, as well as best practices from other municipally operated skating rinks.

Background

In late December of 2016, the Acting Commissioner of the Department of Parks Recreation and Conservation (Parks), Anthony Landi brought to our attention a number of issues related to the management and operation of the E.J. Murray Skating Center (Rink). The issues primarily concerned financial reporting and allegations of misconduct directed at the Rink Manager. Our investigation consisted of detailed reviews of documents related to fiscal

reporting, including the point of sale system, and interviews of current and former rink employees and Parks Department staff. The investigation also consisted of many hours reviewing video surveillance of the ticket booth during public skating sessions. Early in the investigation we notified the Yonkers Police Department (YPD) of potential criminal activity and YPD provided assistance in various aspects of the investigation.

Murray's Skating Rink has been operational since 1960, providing an array of public services to the residents of Yonkers and the surrounding communities. The most popular programs offered at the Rink are the public skating sessions, open hockey sessions, skating lessons and rink rentals. The Rink is funded by the City of Yonkers but derives a significant amount of its operational revenue from the programs listed above. In fiscal year 2016, the Rink generated approximately \$780,000 in revenue while incurring expenses of approximately \$970,000 (excluding utilities and debt service). The bulk of the Rink's revenue is generated from ice/floor rentals, the lesson programs and the public skating sessions. Transactions involving admissions for the public sessions, open hockey programs, group rentals, lessons, skate rentals and summer programs (floor and roller hockey) are entered into a point of sale (POS) program known as Capture Point. The POS system can generate numerous reports allowing management to monitor attendance, financial transactions and forms of payment.

The configuration of the Rink is such that there are POS locations in the ticket booth located immediately inside the main entrance doors and within the main office. The booth consists of one cash register that is equipped with the POS system, so that every admission and rental is recorded in real time. This register is equipped to take credit cards as well as cash, and, in some instances checks are accepted. Once the admission is paid the customer gets a receipt, which is used as a skate voucher, if the customer has paid for skate rentals. Rink guards are stationed just beyond the ticket booth and they will stamp the patrons hand to indicate that they have paid. At the beginning of each shift the cashier is given a money draw consisting of \$500 in cash with various denominations suitable for making change. Under normal circumstances, when the shift is over, the cashier will take the cash drawer to the main office, print out the POS report for the shift, reconcile the amount collected to the POS report and count out the \$500 cash for the next shift's drawer.

There are times when the amount of patrons for a public skating session would necessitate an additional cashier. The ticket booth has two sides so when the crowd is manageable all patrons are directed to the register side. When the crowd is large, a second cashier is placed in the booth but that person is only equipped to accept cash with no receipt. If the customer requests a receipt the transaction will be run through the register. Based on our review, customers rarely requested a receipt at the cash-only window. To account for the rentals, the second cashier would use single roll tickets similar to raffle tickets. The patron would use that ticket as a rental voucher. The number of admissions entering through the cash-only window would have to be kept manually. The second window would normally only be open during the busy times at which point the second cashier would take the cash and the tickets into the main office to reconcile the receipts. Because these admissions and rentals were not directly inputted into the POS system, the cashier would have to take their hand written accounting and enter the numbers into the system through a computer located in the main office.

Staffing

The Rink is staffed by 5 full-time employees. The Rink Manager exercises general supervisory duties over the full time and part time staff, is responsible for the scheduling of public programs, supervises the maintenance of the facility, prepares the budget for the Rink and monitors and controls expenditures to operate within the budget. There is also an Assistant Rink Manager who is responsible for, among other things, scheduling public and private sessions, instructing new personnel on policies and procedures, prepares monthly financial reports and makes daily cash deposits to the bank. There is also a Refrigeration Plant Engineer, an Assistant Refrigeration Plant Engineer and a Rink Maintenance Assistant.

The Rink also employees numerous part-time employees in the positions of guard, cashier, office assistant, instructor and engineer. During the 2016-17 winter sessions there were more than 60 part-time employees at the Rink with some of the part-time employees filling more than one position. For example, a cashier might also be a guard and/or instructor. Generally, it would be the full-time employees and the cashiers that would handle the money.

In order to operate efficiently, the Rink must maintain the ice from October through March. In the spring and summer months the Rink is used for roller skating, roller hockey and floor hockey among other programs. For many years, the Rink would employ a security guard for the overnight hours to ensure that the facility, which is partially opened, was protected and that the ice making mechanisms were working properly. In 2016, the Rink Manager made a decision to eliminate the overnight security.

The Rink is also staffed by a contractor, the Varsity Skate Shop (Skate Shop), for the purpose of providing a skate rental service to the patrons. The Skate Shop pays a licensing fee to the City of Yonkers. Under the current agreement, which is in effect until December 31, 2017, pending renewal, the Rink collects the rental fee at the door and provides payment to the skate shop on a regular basis. The Skate Shop provides skate rentals at a cost of \$4.00 per skate rental and it also receives \$0.40 for every admission to provide a service whereby patrons' personal items may be checked. In most instances, a receipt is provided to the patron at the point of sale which will indicate that a skate rental has been purchased. This receipt is provided to the Skate Shop as proof of payment. In some instances another form of voucher is provided, most often when payment is made at the cash window of the booth.

The Commissioner and Deputy Commissioner of the Department of Parks, Recreation and Conservation exercise ultimate control over the Rink's operations. The Parks, Recreation and Conservation Board also exercises control over the regulation, use, fees, and charges with respect to parks and recreation facilities, including the Rink.

Financial Protocol

In 2012, each of the revenue generating Departments of the City were asked by the Department of Inspector General (IG) to respond to a survey relating to revenue receipts. The survey for the Rink was prepared by Stephen Loftus, then the Director of Recreation of Parks

and approved by Craig Berardo, the Acting Commissioner of Parks at the time. The estimated annual revenue reported at that time was \$778,936. The survey response reported that the Rink only collected 10% of its revenue as cash. Looking back, this estimate of cash collection was significantly underestimated. For skating admissions in fiscal year 2011 (which is presumably the year that would be used to prepare the estimates) the Rink collected \$291,675.50. Of that amount \$240,120.50 was collected in cash, which calculates to 82%. Suffice it to say, the IG's office in 2012 was misinformed based on the numbers provided by the Parks administration.

Along with the survey prepared in 2012, the Department also prepared a detailed explanation of how all revenue was handled at the Rink. Capture Point had been recently implemented in 2012 so management relied heavily on the new POS system to collect admission revenue at the ticket booth. Pursuant to the report "[a] summary of the public session is generated after each individual public skating session through the POS Capture Point Program. Once the summary of the public skating session is generated a deposit is then prepared for that individual public skating session." This had been the protocol even prior to the implementation of the POS program.

Rink Management

Denis McKiernan was hired as the Rink Manager in or about May of 2015. He came to the Rink with nearly 30 years of experience at a public skating facility in Stamford, Connecticut. McKiernan was also a Recreation Specialist at Murray's from 1977 through 1986. He replaced Robert Allo who had served in the position of Rink Manager for the 20 years prior to McKiernan's hiring. It was under Mr. Allo that the more stringent financial controls were implemented.

On February 9, 2016, McKiernan was served with a notice of discipline by former Commissioner Yvette Hartsfield. The notice stated that McKiernan communicated with his superiors in an insubordinate and disrespectful manner. Based on interviews with Commissioner Landi and Deputy Commissioner Steve Sansone it seems as though the latent disrespect for his superiors may have abated, but McKiernan continued to disregard directives regarding the reporting of his hours and the scheduling of certain skating sessions.

At all times relevant to this investigation, Patricia Urban served as the Assistant Rink Manager at Murray's. We found her testimony not only forthright and objective but very helpful. Ms. Urban has been working at the Rink since 1987. As Assistant Rink Manager since 2008, Ms. Urban has been responsible for, among other things, the financial reporting and bank deposits.

Investigation

The investigation consisted of interviews of Parks administrative staff and Rink employees, review and analysis of the point of sale system (Capture Point), video surveillance, and document review.

Allegations of Harassment and Intimidation

Among the initial concerns brought to the IG from the Parks administration concerning the Rink were instances of harassment and intimidation on the part of the Rink Manager, Denis McKiernan. These allegations formed the basis of McKiernan's removal from the position of Rink Manager, and ultimately his separation from City employment.

The concerns of intimidation were originally brought to the attention of Deputy Commissioner Steve Sansone in November of 2016, following a specific incident where it is alleged that McKiernan threatened to punch a part-time employee in the face. The alleged threat was not made in the presence of the threatened employee but others claimed they heard the remark. We did speak with the employee in question who stated that McKiernan is an angry person. He said that the incident leading to McKiernan's threat caused him emotional distress to the point where he left the part time job. The employee did return to the Rink when McKiernan was removed from his position of authority. Among the other employees we interviewed, it was apparent that McKiernan did have a temper and was at varying times disrespectful to employees and patrons alike.

Another part-time employee we interviewed expressed her feelings that McKiernan was particularly disrespectful towards women, often invading personal space. In one instance, an employee we interviewed stated that he would intentionally make contact with her and ask, "does this make you nervous?" Several of the other employees interviewed confirmed this type of behavior and added that Mr. McKiernan inappropriately flirted with the younger guards and cashiers.

More than a few of the employees stated that McKiernan used the work schedule as a way to reward and punish certain employees based on whether they agreed or disagreed with his management decisions. These same employees stated that McKiernan would frequently say, "I don't fire people, I make them quit." Based on our interviews, it is clear that McKiernan fostered an atmosphere of harassment and intimidation to the extent that he did succeed in getting some of those employees to quit.

Financial Mismanagement

Prior to the summer of 2016, the Rink had followed the same financial reporting protocols for over 20 years. These protocols were submitted to the IGs office in 2012 as part of the Revenue Receipts Survey, mentioned above. In or about July of 2016, McKiernan, in his capacity as Rink Manager, changed the financial reporting protocol. It should be noted that the change in financial protocols at the Rink coincided with the departure of the Parks Commissioner at the time, Yvette Hartsfield. These changes included less supporting documentation for cash receipts by shift as well as less frequent reporting to the Parks Department. Importantly, McKiernan also changed the way bank deposits were made and their frequency. Instead of preparing a deposit slip after every skating session, he directed that a deposit slip only be made once a day, regardless of how many sessions there may have been. When he notified Ms. Urban of the changes, she became concerned. When she voiced her objections to McKiernan he became agitated and threatened to file a grievance with the union. That statement was notable

because he did not indicate that he would address the matter with the Parks administration, which would be the appropriate procedure for dealing with a disciplinary issue.

When we questioned McKiernan about the changes in financial protocol he simply stated that less reporting meant less paperwork and more efficiency. He could not however explain how his change in procedure resulted in increased efficiencies. Furthermore, he did not have the approval of the Parks administration to make these significant changes. He was apparently taking advantage of the absence in leadership at Parks following Commissioner Hartsfield's departure in the summer of 2016 and prior to the appointment of Commissioner Landi.

As a result of the changes instituted by McKiernan, he became the only Rink employee to handle the cash from the point at which the cashier placed it in the safe to the time it was deposited in the bank. And when he acted as cashier, there would be NO ONE to verify the amount of cash that was taken in at the window, so whatever he included in the deposit was up to him.

A change in financial protocol in and of itself would not have raised much of a concern but as will be demonstrated below, it paved the way for fraud and theft in that it became difficult to reconcile the cash receipts.

Fraud and Theft

Our initial inquiry into this matter involved allegations of harassment and intimidation by the Rink Manager. Upon interviewing the Rink's staff, however, it became clear that there was more involved. One employee in particular noticed that when McKiernan worked the "cash" window of the booth, the numbers of skating admissions frequently equaled the number of skating rentals, which is highly improbable on a consistent basis. The employee also had suspicions that other cashiers may be stealing from the rink. This employee has been working at the rink for over 30 years and is responsible for, among other things, cashiering and assisting the cashiers in counting out and reconciling their receipts at the end of a session.

The employee explained how McKiernan would enter the booth and work the cash side during busy sessions – generally Friday nights and Sundays during the peak months of November through February. He would have a cash-bag that contained money to make change. He would also bring in tickets, similar to raffle tickets, which he would hand to the customers who rented skates as rental vouchers. When customers paid at the point of sale side of the booth, a receipt would be given which would indicate that they paid for the skate rental in addition to the admission. For patrons who were renting skates, there is a paper trail since the Skate Shop would only get paid based on the number of rental receipts/tickets they accumulated. When patrons would enter the Rink with their own skates, they would only be charged the rate of admission – no rentals; therefore no receipt was necessary unless the patron asked for one.

Based on the allegations made by the employee, this office acquired access to the POS system, known as Capture Point. As mentioned above, Capture Point records all transactions at the point of sale, except those transactions made at the cash window of the booth. While those cash transactions should be entered into Capture Point, we found that was not always the case. It

should be noted that Capture Point would only record the transactions that were processed (i.e. credit card) or manually entered.

Through Capture Point, we are able to generate reports based on specific hours, shifts, days and weeks, etc. Reports could also be generated on specific cashiers. With these tools we were able to look back to certain shifts where there was a suspicion of theft. We looked for occasions when the Rink was busy and the cash window was staffed by McKiernan. Under normal circumstances we would find it peculiar that the Rink Manager would be working in the booth when other cashiers could have handled that job. Upon reviewing the reports generated for the Friday nights and Sunday afternoons when McKiernan worked, we noticed a trend. On December 2, 2016, McKiernan entered 92 skating admissions and 92 skate rentals. On December 9, 2016 he entered 46 skating admissions and 45 skate rentals. On December 16 he entered 54 admissions and 54 rentals. On those Friday nights, the cashier working the POS side of the booth recorded 113 admissions and 99 rentals (December 2), 87 admissions and 65 rentals (December 9) and 132 admissions and 117 rentals (December 16). This trend began in October of 2016 and continued through January 2017, when McKiernan stopped working the cash side of the booth. In the booth of the booth.

While McKiernan denied stealing money during his shifts, the fact that virtually everyone who came to the cash side of the booth needed skate rentals is highly improbable. During calendar year 2016, McKiernan recorded 3,473 skating admissions and 3,377 skate rentals for a rate of 97.2% of patrons needing rentals. During that period, three other regular cashiers recorded 76%, 73% and 65% of patrons needing skate rentals respectively.

As previously stated, when McKiernan worked the cash side of the booth, he brought a cash-bag, which he stated was for making change. When he finished his shift he would go into his semi-private office, shut the door, and by himself count the money and enter the transactions into Capture Point. McKiernan was the only employee at the Rink who did not count his receipts in the presence of another employee. McKiernan knew he only needed to enter the number of admissions with skate rentals because that was the only paper trail in capture point. He could conceivably steal all the money from the patrons who paid cash for admission only, and based on the evidence it is hard to believe that he did not take at least some of that money.

Once the security cameras were activated, we were able to view surveillance of the ticket booth and the lobby. In McKiernan's case, we were able look at reports and compare those numbers to the patrons actually entering the Rink and together that information revealed, more likely than not, McKiernan was stealing from the Rink. In the case of the other employee who was suspected of stealing, the reports were not conclusive. That employee did not enter the same number of admissions as rentals and therefore the theft was not as easily detected. However, with the security camera we were actually able to see the furtive behavior which led to the ultimate conclusion that the employee was, in fact stealing from the Rink.

¹ It should be noted that in late January 2017, security cameras that had previously been installed in the booth and in the lobby, which were not in operation, were reactivated based on our recommendation. It is unknown whether McKiernan became aware of the cameras but testimony from some Rink employees indicated that people were aware that they had been reactivated.

This employee mentioned above was suspected of stealing based on certain actions and behaviors observed by yet another employee. For instance, at one session a supervisor entered the booth while the employee was working a shift. The supervisor opened a cash box and found \$100 hidden under a stamp used to endorse checks. When the supervisor confronted the employee, the employee stated that the money was put there temporarily and then put the money back in the register. Within minutes, 10 entries were made in to Capture Point for a total of \$100 (it should be noted that the admission was \$10 per skater and the rental was \$4). This act occurred while we had access to the video surveillance so we were able to see how the employee went about stealing the money. On other occasions the employee would be positioned in the booth so as not to be seen from the main office and would then literally pocket the cash. We noticed that the employee would read books during her down time in the booth. We also saw that a piece of paper was kept inside the book and from time to time the employee would make marks on the paper. We discovered that the marks were made for every patron that paid for an admission only in cash without an entry into Capture Point. Even though the employee was using the POS system, a cash transaction could never be traced if it wasn't entered into that system. If the patron did not ask for a receipt after paying cash for admission only, the employee would mark that down in the book to keep track of how much money could be taken.

This employee will not be disclosed based on the fact that an arrest was made and criminal charges are pending. During the interview, the employee initially denied ever stealing any money but when confronted with the evidence we collected, the employee admitted to stealing \$100 on multiple occasions. Based on the number of years the employee worked as a cashier at the Rink, it is reasonable to believe that the theft resulted in the loss of \$10,000 or more to the City of Yonkers.

McKiernan's managerial decision to lump the receipts of multiple sessions into one deposit ensured that it would be more difficult to track and ultimately point the finger at the cashier who was stealing money. During the busy season at the Rink there were multiple sessions during the day, particularly on weekends. Reconciling daily instead of by shift would hide the individual cashiers results thus making it easier to steal and more difficult to point the finger at a particular cashier.

Summer Programs

Once it was determined that financial controls at the Rink were weakened under the management of Denis McKiernan, we undertook to evaluate all the areas where cash was being taken in at the Rink. On significant source of cash revenue involved the summer programs which consisted of floor and roller hockey leagues. The leagues run during the summer months and consist of 5 to 10 teams each depending on the year.

In 2015, there were 13 combined teams in the two summer leagues. Each team was required to pay \$1,400 or in some instances more if the number of players exceeds the maximum. Capture Point recorded 13 teams and payments of \$20,346, which accounted for all the teams plus an additional \$2,146 for extra players throughout the summer.

In 2014, three were 5 roller hockey teams at \$1,400 per team for a total of \$7,000, which was duly recorded in Capture Point. That summer there were 7 floor hockey teams that were also charged \$1,400 per team, which should have been a total of \$9,800. The Rink collected \$12,100 from those teams, again the overage owing to the additional players that participated in the league.

In 2016, following McKiernan's changes in the fiscal policies, sixteen teams registered. At the same rate as 2015 (\$1,400 per team), the Rink should have collected \$22,400 for the combined summer leagues. Capture Point recorded \$16,886 in receipts for the summer leagues, a deficit of \$5,514, which is entirely unaccounted for. McKiernan was solely in charge of collecting money for the leagues, much of it which was paid in cash. This information came to light following our interview of McKiernan and we were unable to re-interview him based on the fact that he was placed on indefinite leave following the first interview.

During the summer league McKiernan would also have Rink employees operate the game clock while they were being paid by the City of Yonkers. The teams would pay McKiernan a referee fee and instead of paying the employee out of that money, he would tell the employee to remain on the City clock and he would keep the \$20 or so that should have been paid to the person operating the clock.

Freestyle and Open Hockey

There are occasions at the Rink when the ice is available for freestyle skate or open hockey. These occasions, when the ice is not otherwise in use, offer certain groups an opportunity to practice. When this occurs, there is a charge of \$10 per skater. Sometimes this payment is made as a group so the information is not entered into capture point until all the skaters are on the ice. A list is compiled as the skaters enter the Rink so the cashier knows the amount of money to charge the group. The practice prior to McKiernan changing the policies had been to staple the list to the report generated by Capture Point to ensure accuracy. Pursuant to McKiernan's policies, the list was discarded so there was no record of how many people entered the ice. This afforded any cashier the ability to take cash and only enter into Capture Point the amount that wasn't stolen.

Conclusions and Recommendations

Murray's Skating Rink is an iconic recreational facility providing fun, learning, competition and relaxation for Yonkers residents and many people from neighboring communities. The facility itself is old and does not lend itself to the types of upgrades and renovations that newer, indoor facilities are capable of undertaking. Recommendations have been made in the past to lease or license the facility to a third party whose business is running skating rinks. For a variety of reasons the City has not found a partner to join in such a venture. With that said, there is no reason why, with sound fiscal policies in place and a staff of honest individuals, this rink should not continue to provide our City with a recreational alternative for young people and a place for all to play, learn and relax.

The conclusions of this investigation are straightforward. Mismanagement and personal greed are at the root of this problem. Mismanagement, if detected can be corrected over time and sometimes there are benefits to retraining a manager if he or she does not possess the skills necessary to be effective. Theft cannot be corrected and will not be tolerated in Yonkers. There are limited cost effective options for collecting cash at the Rink. Not everyone carries a credit card and many of the patrons at the Rink are young people who don't possess credit cards. It would be unfair and impractical to suggest that some alternative form of payment be used at the Rink. What is needed is strict cash management and protocols that limit and discourage incidents of theft along with a robust security system to act as a constant deterrent.

Many of the recommendations made as a result of this investigation have been implemented, beginning with the resignation of the Rink Manager, Denis McKiernan and the termination of a part time cashier, who collectively may have cost the Rink thousands of dollars either through theft, gross mismanagement or both.

What we consider the most important recommendation is to reestablish the fiscal policies in place prior to Mr. McKiernan's changes in the summer of 2016. First and foremost, ensure that no one individual alone is responsible for the collection, counting and deposit of cash, and that deposit slips are prepared for every session. Also, any Rink Manager should be able to rely on his or her Assistant Manager to perform the functions of manager in the manager's absence.

A manager should never have the type of unchecked control that McKiernan had at the Rink. He had been written up on a previous occasion due to insubordination. As previously mentioned, there were other blatant acts of his abuse of authority. He rarely kept to a regular schedule save the Friday and Sunday night sessions where he worked the cash window. He never sought prior approval for overtime although such approval was a requirement pursuant to the Commissioner. He would threaten and verbally abuse employees. The bulk of the blame clearly falls on the McKiernan. However, the Parks Department administration must shoulder its share of culpability and much of that stems from the inability of the prior Commissioner to effectively deal with a rogue manager.

Commissioner Anthony Landi brought this matter to our attention in late 2016, soon after he was appointed to the post and immediately after learning of the many complaints. We appreciate the efforts of Commissioner Landi and Deputy Commissioner Sansone for their assistance in this investigation. Clearly the Commissioner inherited a Department in need of strong leadership and to his credit, has moved the Department in that direction.

We recommend the continued usage of video surveillance at the Rink and additional cameras be installed in strategic locations, including at the perimeter of the building. Security is a major concern given the Rink's isolated location and proximity to major thoroughfares. The concern is for the personal safety of the employees as well as the security of the facility itself. It is strongly recommended that a security system be installed to augment to the video surveillance.

As for the collection of money at the booth, we recommended the use of wrist bands, which the Rink began to use prior to the end of last season. The bands are color coded to differentiate sessions and days. The bands are not numbered, which we believe would add an

additional level of accountability but in the short term they are an improvement over the prior system. The Rink has suspended the use of the cash window at the booth, instead directing overflow crowds to the main office, which is equipped with a computer and access to Capture Point. We believe entering a transaction in real time leaves less room for error while reducing the risk of theft. The Rink should consider installing a second Capture Point terminal in the ticket booth so that two cashiers could operate simultaneously without designating one side as "cash only."

For the freestyle and open hockey sessions, we recommend a system whereby the individual skater signs in indicating the group with which he or she is affiliated. We recommend that the Parks administration personnel responsible for the accounting of the Rink's finances consistently monitor such lists.

Finally, we recommend that the City of Yonkers conduct due diligence in the recruitment and hiring of a new Rink Manager. The job specifications and qualifications are certainly important but as we have discovered throughout this investigation, the person in that position must also possess a certain demeanor and an ability to interact with the public and a staff that ranges from the young and inexperienced to the mature and responsible and all levels in between. Experience in running a public rink is important but we believe it is just as important to understand and appreciate the things that make Murray's Skating Rink the unique and challenging place it is. Most importantly, the individual must understand the organizational structure and work with the Commissioner and his or her staff to ensure that the Rink is running at maximum efficiency.

It is important to acknowledge the assistance of many staff members at the Rink and Parks administration during the course of this investigation. As mentioned above, there are a number of individuals who have invested a good part of their lives at the Rink, as both employees and patrons. These people want to ensure that the Rink continues to provide the type of wholesome family entertainment, which has long been its hallmark. Acting Rink Manager, Patty Urban provided invaluable assistance and insight throughout the investigation and conducted herself in a professional manner under circumstances that were not always ideal. Norbert Chrostowski, Rink Maintenance Assistant, also provided detailed information enabling us to make certain connections that, without his help, would have proven very difficult. There are numerous other individuals who deserve recognition through their testimony and willingness to come forward.