

# AUDIT REPORT



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

## **Audit Report on the Financial and Operating Practices of the 12 Bronx Community Boards**

*FP03-157A*

**December 22, 2003**



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

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WILLIAM C. THOMPSON, JR.  
COMPTROLLER

**To the Citizens of the City of New York**

Ladies and Gentlemen:

In accordance with the Comptroller's responsibilities contained in Chapter 5, §93, of the New York City Charter, my office has examined the compliance of the 12 Bronx Community Boards with payroll, timekeeping, purchasing, and inventory procedures, as set forth in the Office of Payroll Administration policies and procedures, the Procurement Policy Board Rules, and the New York City Comptroller's Internal Control and Accountability Directives.

The results of our audit, which are presented in this report, have been discussed with officials of the Community Boards and the Borough President's Office, and their comments have been considered in preparing this report.

Audits such as this provide a means of ensuring that agencies follow City guidelines, using government dollars appropriately and in the best interest of the public.

I trust that this report contains information that is of interest to you. If you have any questions concerning this report, please e-mail my audit bureau at [audit@Comptroller.nyc.gov](mailto:audit@Comptroller.nyc.gov) or telephone my office at 212-669-3747.

Very truly yours,

*William C. Thompson, Jr.*

William C. Thompson, Jr.

WTC/GR

**Report: FP03-157A**  
**Filed: December 22, 2003**

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

**Audit Report on the  
Financial and Operating Practices of the  
12 Bronx Community Boards**

**FP03-157A**

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**AUDIT REPORT IN BRIEF**

This audit determined whether the 12 Bronx Community Boards (the Boards) complied with applicable payroll, timekeeping, purchasing, and inventory procedures, as set forth in the Mayor's Office Community Assistance Unit *Procedural Guidelines for Community Boards*, the Office of Payroll Administration's policies and procedures, the Procurement Policy Board (PPB) Rules, and the New York City Comptroller's Internal Control and Accountability Directives (Comptroller's Directives). The scope of this audit covered the period July 1, 2001, to June 30, 2002.

**Audit Findings and Conclusions**

The audit found that the Boards generally adhered to the payroll, timekeeping, purchasing, and inventory requirements of the *Procedural Guidelines for Community Boards*, the Office of Payroll Administration's policies and procedures, the PPB Rules, and the Comptroller's Directives. Our examination of each Board's Personal Services and Other Than Personal Services expenditures disclosed no instances in which money was improperly expended.

In addition, competitive bids were obtained by the Boards when applicable; sampled imprest fund purchases were supported by invoices and were for less than \$250, in accordance with Comptroller's Directive #3; salaries of Board employees were within the allowable salary ranges for their respective Civil Service titles; employees included in our sample were bona fide; new employees were properly authorized before being placed on payroll; and, separated employees were accurately paid.

However, there were instances in which the Boards did not comply with certain timekeeping, purchasing, and inventory procedures, as summarized in Table I on the following page.

**Table I**  
Findings of Noncompliance with  
Timekeeping, Purchasing, Payroll, and Inventory Procedures

<b>Audit Finding</b>	<b>Noted at</b>
Employees did not always sign in or out when arriving to and departing from work.	Boards 5, 10, and 11
Work hours recorded on employee timesheets and the work hours recorded on the sign-in and sign-out log did not always match.	Boards 4, 6, 10, and 11
Requests for leave use or earning of compensatory time did not always contain evidence of supervisory authorization.	Boards 5 and 10
Certain employees were undercharged and overcharged sick and annual leave.	Boards 1, 3, 7, and 9
An employee was credited for more compensatory time than actually earned.	Board 5
One employee exceeded the number of undocumented sick leave instances allowed in a six-month period.	Board 8
Invoices were not always stamped "vouchered".	Boards 2, 5, 10, and 11
Imprest fund checks did not have the inscription "void after 90 days" imprinted on them.	Board 11
No invoice was on file to support \$200 in payments made to an individual for cleaning services.	Board 8
Boards did not have complete inventory records.	Boards 2, 3, 4, 5, 6, 9, 10, and 12
Equipment purchased as far back as June 1998 was never used.	Board 1
Poor record keeping and questionable expenses paid from a fund raising account.	Board 2

**Audit Recommendations**

We made 15 recommendations addressed to those Boards that had weaknesses found during the audit.

## INTRODUCTION

### Background

There are Community Boards for each of the 59 Community Districts throughout New York City. Each Community Board (Board) has up to 50 non-salaried members who are appointed by the five Borough Presidents. Board members reside, work, or have significant interests in their districts. Each Board hires a District Manager as its chief executive officer. Each District Manager's responsibilities include assisting the Board in the hiring of an administrative staff, supervising the staff, and managing the daily operations of the district office. The Borough Presidents' Offices provide administrative assistance to the Community Boards.

The Bronx Boards—Boards 1 through 12—cover the entire borough. Each Bronx Board has a Chairperson and a District Manager and at least one full-time clerical staff person, with the exception of Board 11, which has three part-time employees.

Table II, below, lists each Board's Personal Service and Other than Personal Services expenditures for Fiscal Year 2002.

**Table II**  
Summary of Expenditures for the 12 Bronx Boards  
Fiscal Year 2002

	<b>Personal Services</b>	<b>Other Than Personal Services</b>	<b>Total Expenditures</b>
<b>Board 1</b>	\$140,582	\$54,273	\$194,855
<b>Board 2</b>	158,994	48,269	207,263
<b>Board 3</b>	148,309	48,691	197,000
<b>Board 4</b>	152,227	25,869	178,096
<b>Board 5</b>	120,193	62,346	182,539
<b>Board 6</b>	131,324	22,306	153,630
<b>Board 7</b>	142,276	47,154	189,430
<b>Board 8</b>	148,371	45,929	194,300
<b>Board 9</b>	140,466	60,284	200,750
<b>Board 10</b>	151,990	59,049	211,039
<b>Board 11</b>	156,325	51,900	208,225
<b>Board 12</b>	144,447	28,115	172,562

## **Objective**

This audit determined whether the 12 Bronx Boards comply with applicable payroll, timekeeping, purchasing, and inventory procedures, as set forth in the *Procedural Guidelines for Community Boards* of the Mayor's Community Assistance Unit, policies and procedures of the Office of Payroll Administration, the Procurement Policy Board (PPB) Rules, and Internal Control and Accountability Directives of the New York City Comptroller.

## **Scope and Methodology**

This audit covered the period July 1, 2001, to June 30, 2002.

To obtain an understanding of the procedures and regulations with which the Boards are required to comply, we reviewed the *Procedural Guidelines for Community Boards*, Comptroller's Directives, and other applicable City laws, regulations, and policies. We interviewed staff members of the Board offices and of the Borough President's Office to obtain an understanding of the Boards' payroll, timekeeping, and purchasing procedures, and to determine how the Boards safeguard their physical assets.

To assess internal Board controls in relation to our audit objectives, we evaluated the information obtained in the above-mentioned interviews and supplemented those interviews with a review of related procedures of the Boards and the Borough President.

To determine whether the Boards used proper procedures when making purchases, we examined all 122 purchase vouchers issued by the 12 Boards in June 2002. We examined each voucher for the requisite approvals, authorizations, and indications that the transactions were for proper business purposes. We also reviewed the vendor invoices for each voucher. We determined whether each voucher was correctly coded and whether any duplicate vouchers were processed.

To determine whether the Boards were in compliance with imprest fund procedures specified in Comptroller's Directive #3, we examined all canceled checks and check stubs issued by the Boards for June 2002. We traced all checks to their bank statements and examined each check for authorized signatures and amounts. We examined the checks and their amounts for a specified payee (as opposed to "bearer" or "cash"), for the eligibility of the expenditure, for appropriate endorsements, and to verify that the inscription "void after 90 days" was stamped on each check. We also determined whether the Boards performed monthly bank reconciliations and whether each imprest fund expenditure was within its allowable amount for a particular vendor or item.

One Board (Board 2) maintained a bank account to receive deposits of donations received from local businesses and residents. We obtained and reviewed all available canceled checks and corresponding invoices for this account covering Fiscal Year 2002 to determine whether all expenses charged to these funds were reasonable and appropriate. In addition, we attempted to determine whether all donations received were properly recorded and deposited.

To verify that all personnel were bona fide employees, we compared the names on the employee timekeeping records with the names on the payroll registers for the pay periods of July 6, 2001, and June 7, 2002. In addition, for two pay periods—June 7, 2002, and June 21, 2002—we reviewed the PMS (Payroll Management System) reports that each employee must sign when receiving a check to confirm that appropriate signatures were obtained.

To determine the accuracy of employee leave balances, we compared the times charged on employee time sheets and the sign-in and sign-out books for June 2002, with the data on the PMS Employee Leave Details Reports. We also examined the time sheets for completeness and evidence of supervisory review. We reviewed compensatory time transactions and annual leave use for proper approvals and postings. We determined whether accumulated compensatory time was used within 120 days after being earned and, if not, whether it was transferred to sick leave balances, as required by City time and leave regulations.

We examined the PMS Employee Leave Details Reports for July 2001 through June 2002 to determine whether sick leave use by Board employees was documented appropriately and coded correctly, in accordance with City time and leave regulations.

This audit was conducted in accordance with generally accepted government auditing standards (GAGAS) and included tests of the records and other auditing procedures considered necessary. This audit was performed in accordance with the audit responsibilities of the City Comptroller, 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 officials of the 12 Bronx Community Boards and the Bronx Borough President's Office during and at the conclusion of this audit. A preliminary draft was sent to officials of the Boards and the Bronx Borough President's Office and discussed at an exit conference held on October 7, 2003. On October 17, 2003, we submitted a draft report to the officials of the Boards and the Bronx Borough President's Office, with a request for comments. We received written comments from the 12 Boards and the Borough President's Office.

In their responses, the Boards described steps they have taken or will take to implement the report's recommendations. The Borough President's Office stated that it is in agreement with the audit findings and will implement the recommendations.

The full texts of the responses are included as addenda to this report.

## FINDINGS AND RECOMMENDATIONS

The 12 Boards generally adhered to the payroll, timekeeping, purchasing, and inventory requirements of the *Procedural Guidelines for Community Boards*, the Office of Payroll Administration policies and procedures, the PPB Rules, and the Comptroller's Directives. Our examination of the Personal Services and Other Than Personal Services expenditures of each of the Boards disclosed no instances in which money was improperly expended.

Based on the documentation reviewed, we determined that:

- Competitive bids were obtained by the Boards when applicable;
- Sampled imprest fund purchases were supported by invoices and were for less than \$250, in accordance with Comptroller's Directive #3 (only Boards 3, 4, 6, and 11 had imprest fund accounts);
- Salaries of Board employees were within the allowable salary ranges for their respective Civil Service titles;
- Employees included in our sample were bona fide;
- New employees were properly authorized before being placed on payroll; and
- Separated employees were accurately paid.

However, we found instances in which the Boards did not comply with certain timekeeping, purchasing, payroll, and inventory procedures, as discussed in the following sections of this report.

### **Timekeeping Weaknesses**

Our review of the Boards indicated that: employees at three boards did not always sign in or out when arriving to and departing from work; there were discrepancies in certain time records at four boards; at two boards requests for leave use or earning of compensatory time lacked evidence of supervisory approval; employees were undercharged and overcharged for sick and annual leave used at four boards; an employee was credited for more compensatory time than actually earned at one board; and one employee exceeded the number of undocumented sick leave instances allowed in a six-month period at one board.

With regard to Board 1, we noted that one employee was overcharged for five hours of sick leave use and was not charged for six hours annual leave use.

Board 3 did not charge an employee a total of five hours for sick leave use.

With regard to Board 4, we noted two instances in which the work hours recorded on employee timesheets and the work hours recorded on the sign-in and sign-out log did not match.

Board 5 had six instances in which two employees (one employee with one instance and the other with five instances) did not record their arrival or departure times in the Board's sign-in and sign-out book; two instances in which the supervisor did not provide written authorization for compensatory time earned and used by an employee; and one employee was credited for two hours of compensatory time that she did not actually earn.

With regard to Board 6, we noted one instance in which the work hours recorded on an employee's timesheets and the work hours recorded on the sign-in and sign-out log did not match.

Board 7 had two instances in which an employee was not charged for one hour of annual leave used.

One employee at Board 8 had six instances of undocumented sick leave use within a six-month period. Article V of *City Time and Leave Regulations* requires proof of a medical condition when an employee uses undocumented sick leave more than five times within a six-month period. However, there was no proof of a medical condition in the Board's files.

With regard to Board 9, we noted one instance in which an employee was overcharged six hours of annual leave.

Board 10 had two instances in which an employee did not record her arrival and departure times in the Board's sign-in and sign-out book; two instances in which the work hours recorded on two employees' timesheets and the work hours recorded on the sign-in and sign-out log did not match; and two instances in which annual leave use for two employees was not approved by a supervisor.

Board 11 had one instance in which an employee did not record her arrival and departure times in the Board's sign-in and sign-out book. We also noted that the work hours recorded on one employee's timesheets did not match the work hours recorded on the sign-in and sign-out log.

### **Recommendations**

Boards 1, 3, 5, 7, and 9 should ensure that:

1. Timekeeping transactions are carefully reviewed to avoid timekeeping errors.
2. Timekeeping errors found during the audit are corrected.

**Board 1 Response:** "Please be advised, our board will make every effort to comply as to the findings of noncompliance with timekeeping and inventory procedures."

**Board 3 Response:** “The board will attempt to maintain its efforts to adequately ensure that employees are charged sufficiently for personal leave use.”

**Board 5 Response:** “Supervisor will aggressively monitor sign-in sign-out time log sheet on daily basis as well as weekly time record to ensure its accuracy. Timekeeping errors found during the audit were corrected. All Timekeeping errors found during the audit were corrected and verified by the Bronx Borough President’s Office.”

**Board 7 Response:** “Please be aware that Community Board 7 of the Bronx, in conjunction with the Borough President’s Office, have corrected the two instances in which an employee was not charged for one hour of annual leave used.”

**Board 9 Response:** “In response to the issue of overcharging of annual leave for Ms. Joann Cassa, I have spoken to Ms. Barbara Becker of the Bronx Borough President’s Office and she has assured me that her staff has corrected their records thereby resolving this.”

Boards 5 and 10 should:

3. Ensure that supervisors provide written authorization for leave use and accruals.

**Board 5 Response:** “The supervisor will monitor all compensatory time earned and used by staff and will review time records with the Borough President’s Office to ensure its accuracy.”

**Board 10 Response:** “We will make all the necessary adjustments to be in complete compliance with your regulations.”

Boards 4, 5, 6, 10, and 11 should:

4. Review the work hours recorded on employee timesheets and the sign-in and sign-out log to ensure that employee work hours are properly documented.

**Board 4 Response:** “ Initially, I should like to state for the record that although the hours recorded on the sign-in sheet and the time sheets did not match, there was no discrepancy on the total hours worked. That specific employee worked a full thirty-five (35) hour week. However, to insure compliance in recording, I have requested that the District Manager review each staff person’s sign-in sheet prior to authorizing weekly time sheets.”

**Board 5 Response:** “Community Board 5 Supervisor will review all daily and weekly timesheet to ensure accuracy of hours recorded by staff.”

**Board 6 Response:** “[The Board] will review the work hours recorded on employee’s timesheets and on the daily sign-in and sign-out log so as to ensure that employee work hours are properly documented.”

**Board 10 Response:** “We will make all necessary adjustments to be in complete compliance with your regulations.”

**Board 11 Response:** “On the first item, although out of the full years worth of sign-in sheets viewed by your auditors only found one instance where one employee failed to sign in and out. This has been corrected and I am closely monitoring the sign-in sheets daily.”

Board 8 should:

5. Adhere to City sick leave regulations concerning medical documentation.

**Board 8 Response:** “Community Board No. 8 Bronx agrees with the Comptroller’s office on the findings in the audit report. In addition, we agree with the Agency’s Implementation Plan.”

### **Purchasing Weaknesses**

During our review of the 122 sampled vouchers, we noted the following weaknesses:

- Invoices for six vouchers (one at Board 2, two at Board 5, one at Board 10, and two at Board 11) were not stamped “vouchered,” as required by Comptroller’s Directive #24;
- Board 8 had no invoice on file to support \$200 in payments made to an individual for cleaning services; and
- Board 11’s imprest fund checks were not stamped or inscribed “void after 90 days,” as required by Comptroller’s Directive #3.

### **Recommendations**

6. Boards 2, 5, 10, and 11 should ensure that all invoices are stamped “vouchered” after payment is made.

**Board 2 Response:** “We will also be extra careful to stamp ‘vouchered’ on all vouchers.”

**Board 5 Response:** “Community Board 5 will purchase ‘vouchered’ stamp to ensure that all payments are properly stamped.”

**Board 10 Response:** “We will make all necessary adjustments to be in complete compliance with your regulations.”

**Board 11 Response:** “In the past the Borough President’s staff used to be the ones to mark the documents vouchered. This process was changed a short while ago, however, we now have a vouchered stamp and are complying.”

7. Board 8 should maintain invoices for all its purchases.

**Board 8 Response:** “Community Board No. 8 Bronx agrees with the Comptroller’s office on the findings in the audit report. In addition we agree with the Agency’s Implementation Plan.”

8. Board 11 should ensure that all imprest fund checks are stamped “void after 90 days.” When ordering checks, the Board should require the bank to print “void after 90 days” on the new checks.

**Board 11 Response:** “We have already notified our bank that checks outstanding after 90 days are to be considered void and have typed on all our imprest checks the words ‘void after 90 days.’”

**Inventory Control Weaknesses**

Our review disclosed that eight Boards did not maintain complete and accurate inventory records for their equipment. In addition, six of those eight Boards did not ensure that all equipment was properly tagged for identification. The specific findings are presented in Table III, below.

**Table III**  
Summary of Inventory Control Weaknesses

	<b># of items examined</b>	<b># of items listed with no serial numbers</b>	<b># of items with no identification tags</b>	<b># of items not recorded on the inventory list</b>
<b>Board 2</b>	13	7	1	1
<b>Board 3</b>	19	19	0	0
<b>Board 4</b>	17	2	2	0
<b>Board 5</b>	16	5	1	0
<b>Board 6</b>	14	5	14	0
<b>Board 9</b>	19	14	12	4
<b>Board 10</b>	13	8	0	1
<b>Board 12</b>	25	1	3	1
<b>Totals</b>	209	61	33	7

## **Recommendations**

Boards 2, 3, 4, 5, 6, 9, 10, and 12 should ensure that:

9. Complete and accurate inventory records are maintained for equipment.
10. All items are affixed with identification tags.

**Board 2 Response:** “The inventory list has been completed and will be updated on a monthly basis.”

**Board 3 Response:** “Community Board Three will continue to ensure that it maintain accurate inventory records for equipment purchased in that such records will contain a list of items with appropriate identification tags and serial numbers.”

**Board 4 Response:** “We currently maintain a complete and updated list of physical assets and are in compliance as requested.”

**Board 5 Response:** “The Community Board has revised its inventory list and all items have identification tags with serial numbers.”

**Board 6 Response:** “[The Board] will update its equipment inventory list to ensure that complete and accurate records (including serial numbers) are maintained for all equipment. It will purchase and affix identification tags to all of its equipment so as to identify the items as being property of the City of New York, Bronx Community Board #6.”

**Board 9 Response:** “This board has contacted the 43<sup>rd</sup> Pct. to secure their engraving machine, once we have this equipment we will engrave each of the items. . . . please note that we will update and correct our inventory list adding the four items, which were erroneously omitted.”

**Board 10 Response:** “We will make all necessary adjustments to be in complete compliance with your regulations.”

**Board 12 Response:** “Serial Number for the CPU stationed at the Secretary’s desk has been added to the list. All three items without identification tags have since been identified and tagged. The one item not recorded on the Inventory List has been added to same. The staff has been advised that at the end of each fiscal year we will update our Inventory List and insure that all items have a serial number and an identification tag.”

## **Unused Equipment**

We noted that seven pieces of equipment purchased by Board 1 as far back as June 1998 were never used. These items, costing the City \$8,336, were still sealed in their original boxes. The unused items are as follows:

- One Lexmark printer costing \$2,770, purchased on June 2, 1998;
- Two CSS computers and two Sceptre monitors costing \$3,650, purchased on June 12, 1998;
- One Gateway laptop computer costing \$1,764, purchased on May 15, 2003; and
- One Smith Corona typewriter costing \$152, purchased on March 24, 2003.

The warranties for five of these items had expired before Board 1 even unpacked the items and verified that they were working. In addition, for two of these five items, Board 1 purchased extended warranties costing \$662, which had expired in 2001. Board 1's District Manager stated that the items were never installed because of electrical problems at the Board's office.

### **Recommendations**

Board 1 should:

11. Ensure that it purchases only items that are needed and can be used by the Board.
12. Ensure that all new equipment is properly functioning when it is received.
13. Make arrangements to transfer any unneeded items to other Boards that can use them.

***Board 1 Response:*** "Our board will make every effort to comply as to the findings of noncompliance with timekeeping and inventory procedures."

### **Poor Record Keeping Maintained For Fund Raising Account**

Board 2 maintains a bank account in which it deposits donations received from local businesses and residents to pay for its Halloween parade and a holiday party. Bank statements indicated that Board 2 deposited \$12,331 in this account during the audit period. However, Board 2 did not maintain complete records to support the amount deposited. In fact, the Board 2 lists of contributions received totaled only \$8,830—a difference of \$3,501. In addition, we could not determine whether all donations received were actually deposited since the account was not reconciled and the dates the deposits were received were not included on the contribution lists. Further, invoices for \$9,252 of the \$11,496 disbursed were unavailable for review, leading us to question the propriety of these payments. We question the use of \$1,865 by Board 2 to pay Coach USA for three Atlantic City bus trips. Given the lack of documentation for this account we could not determine whether any City Conflict of Interest Guidelines were violated.

## **Recommendations**

Board 2 should:

14. Maintain a cash receipts journal listing all donations received that includes donor's name, amount, date received, and date deposited.
15. Ensure that all funds are used for their intended purpose and that the expenditures are supported by adequate documentation.

***Board 2 Response:*** The Chairperson stated that she took issue “with the phrase ‘questionable expenses paid.’” According to the Chairperson “none of the expenses paid from our fundraising account were questionable! Since some of the receipts for the expenses were not available, the worst that could be said is that these expenses were undocumented, not questionable.” In any case, the Chairperson stated, “I realize that as auditors you require proof of contributions and expenses, and we certainly intend to faithfully follow your very constructive recommendations.”

***Auditor Comment:*** While we are pleased that Board 2 intends to “faithfully follow” our recommendations, we are concerned that the Chairperson believes that no questionable payments were made from the fundraising account. As stated in the report, two payments were made to pay for trips to Atlantic City; these trips are an obviously questionable use of the fundraising account. In addition, contrary to the Board’s response, we believe that it could have obtained proper invoices for the expenses in question.



## COMMUNITY BOARD NUMBER 1

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CEDRIC L. LOFTIN  
DISTRICT MANAGER

ADOLFO CARRION, JR.  
BOROUGH PRESIDENT  
GEORGE RODRIGUEZ  
CHAIRPERSON

October 31, 2003

Mr. Greg Brooks  
Deputy Comptroller  
Policy, Audits, Accountancy & Contracts  
Office of the Comptroller  
1 Centre Street  
New York, N.Y. 10007-2341

Re: Audit Report on the Financial and Operation  
Practices of the 12 Bronx Community Boards  
FP03-157A

Dear Mr. Brooks:

Thank you for your review of the fiscal procedures and operations of Board # 1 as outlined in the audit report.

Please be advised, our board will make every effort to comply as to the findings of noncompliance with timekeeping and inventory procedures.

Very truly yours,

*Cedric L. Loftin*  
Cedric L. Loftin  
District Manager



Marta Rivera  
Chair

COMMUNITY BOARD #2  
BOROUGH OF THE BRONX  
ADOLFO CARRIÓN, JR., PRES.  
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John Robert  
District Manager

November 6, 2003

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

Re: Audit Report on the Financial and Operating Practices of the 12 Bronx  
Community Boards FP03-157A

Dear Mr. Brooks,

I want to thank you for allowing me the opportunity to review and comment on the above referenced audit report. It is a well-organized and thorough report and your office is to be congratulated on the resulting document. There are, however, certain statements in the report which require a comment on my part.

I take issue, for example, with the phrase "*questionable* expenses paid" used at the end of Table II on page 5 of the report. None of the expenses paid from our fundraising account were questionable! Since some of the receipts for the expenses were not available, the worst that could be said is that these expenses were *undocumented*, not questionable.

Of greater concern to me are the comments noted under the heading of "Poor Record Keeping Maintained For Fund Raising Account". That statement is 100% correct, others are less so. The paragraph notes that, "Further, invoices for \$9,252 of the \$11,496 disbursed were unavailable for review, leading us to question the propriety of these payments." Of the \$9,252 mentioned as being "unavailable for review", thousands of dollars disbursed did not generate a "standard" receipt or invoice. These include the \$750 for our Fellowship Breakfast, \$665 for Halloween Costume Prizes, \$300 for a Halloween Band, \$450 for a Christmas tree, \$450 for Community events and \$259.50 for McDonald Coupons, among others. The propriety of these payments, were, in our view, both suitable and correct!

As we explained to the auditors, our fundraising efforts enable us to sponsor community events, such as our annual Children's Holiday Party, which cannot be funded through Community Board #2's operating budget.

I realize that as auditors you require proof of contributions and expenses, and we certainly intend to faithfully follow your very constructive recommendations.

In terms of the other infractions cited, the inventory list has been completed and will be updated on a monthly basis and we will also be extra careful to stamp "vouchered" on all vouchers"

Thank you once again for the opportunity to comment on your report. I hope you have found some of this information helpful.

Yours truly,

A handwritten signature in cursive script that reads "Marta Rivera".

Marta Rivera  
Chairperson

Cc Adolfo Carrion, Jr., Bronx Borough President  
Barbara Becker, Fiscal and Personnel Director



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*Bronx Community Board Three*

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**ADOLFO CARRION, JR.**  
BRONX BOROUGH PRESIDENT

**GLORIA ALSTON**  
CHAIRWOMAN

**JOHN W. DUDLEY**  
DISTRICT MANAGER

October 31, 2003

Mr. Lawrence Welgrin  
Audit Manager  
NYC Office of the Comptroller  
Bureau of Financial Audit  
1 Centre Street, Room 1300 N  
New York, N.Y. 10007-2341

**RE: Audit Report on the Financial and  
Operating Practices of the 12 Bronx  
Community Boards FP03-157A**

Dear Mr. Welgrin:

In response to the draft report we received from your office regarding the above caption and in recognition of the fact that such report noted two findings with respect to Bronx Community Board Three, I am submitting the following "Agency Implementation Plan" as requested:

- a) With respect to an audit finding governing "Timekeeping Weaknesses", Community Board Three was cited for not having charged an employee a total of five hours for sick leave use. This matter was discussed at an exit conference meeting held at the Office of the Bronx Borough President, where it was noted that this item was subsequently corrected by the Office of the Bronx Borough President, personnel division. Accordingly, the board will attempt to maintain its efforts to adequately ensure that employees are charged sufficiently for personal leave use.
- b) With respect to an audit finding governing "Inventory Control Weaknesses", Community Board Three will continue to ensure that it maintain accurate inventory records for equipment purchased in that such records will contain a list of items with appropriate identification tags and serial numbers. Community Board Three had maintained an inventory of all such equipment which was appropriately tagged; nevertheless, such inventory listing did not reflect the appropriate serial numbers for such items. This matter was corrected in concert with representatives of the Office of the Comptroller on the day of

**EXECUTIVE OFFICERS**

1<sup>st</sup> Vice-Chairperson

Rachel Spivey  
2<sup>nd</sup> Vice-Chairperson

Adrienne Moses  
Secretary

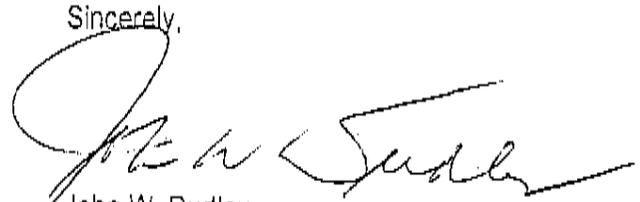
Juanita Hamilton  
Treasurer

Rev. Herbert Glenn  
Sgt.-at-Arms/Parliamentarian

the audit for Bronx Community Board Three.

I trust that this is in meeting with the requirements of the NYC Office of the Comptroller as it relates to the "draft" Audit Report on the Financial and Operating Practices of the 12 Bronx Community Boards FP03-157A.

Sincerely,

A handwritten signature in black ink, appearing to read "John W. Dudley". The signature is fluid and cursive, with a large initial "J" and a long, sweeping underline.

John W. Dudley  
District Manager

cc: Gloria S. Alston, Chairwoman



The City of New York  
**COMMUNITY BOARD 4**  
 1650 Selwyn Avenue Suites 11A & 11B  
 The Bronx, New York, 10457  
 (718) 299-0800  
 FAX (718) 294-7870

ADE A. RASUL  
 Chairperson

MARGARITA HUNT - TEJADA  
 District Manager

October 20, 2003

Mr. Greg Brooks  
 Deputy Comptroller  
 Policy, Audits, Accountancy & Contracts  
 Office of the Comptroller  
 1 Centre Street  
 New York, New York 10007-2341

Re: Audit Report on the Financial and Operating  
 Practices of the 12 Bronx Community Boards  
 FP03-157A

Dear Mr. Brooks:

We are in receipt of the above indicated audit report, which includes the following cases of non-compliance by Community Board #4.

- 1- Work hours recorded on employee timesheets and the work hours recorded on the sign-in and sign-out log did not always match. **(2 instances)**
- 2- Board did not have complete inventory records. **(2 instances)**

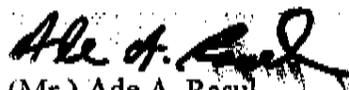
Please accept this response as our corrective "Agency Implementation Plan".

1- Initially, I should like to state for the record that although the hours recorded on the sign-in sheet and the time sheets did not match, there was no discrepancy on the total hours worked. That specific employee worked a full thirty-five (35) hour week. However, to insure compliance in recording, I have requested that the District Manager review each staff person's sign-in sheet prior to authorizing weekly time sheets.

2- We currently maintain a complete and updated list of physical assets and are in compliance as requested. Copy of the corrected list was immediately submitted to the Citywide Central Insurance Program. The District Manager will ascertain that our Inventory Officer immediately incorporates newly purchased equipment into the current inventory records and affixes same with identifying tags.

Mrs. Hunt-Tejada, has advised me of your courtesy and professionalism toward the office staff while executing this agency audit. On their behalf, I extend to you my sincere gratitude.

Sincerely,



(Mr.) Ade A. Rasul  
 Board Chairperson

AAR/mht

cc: Hon. Adolfo Carrion, Jr., Bronx Borough President  
 Ms. Barbara Becker, Fiscal Personnel Director, Bronx Borough President's Office  
 Mrs. Margarita Hunt-Tejada, District Manager



**THE CITY OF NEW YORK BOROUGH OF THE BRONX  
COMMUNITY BOARD #5**

*Honorable Adolfo Carrion Jr., Bronx Borough President*

Beverly D. Smith  
Chairperson

District Manager  
Xavier Rodriguez

October 17, 2003

William Thompson  
New York City Comptroller  
1 Centre Street  
New York, New York 10007

Re: Audit Report on the Financial and Operating  
Practices of the 12 Bronx Community Boards FP03-157A

Dear Mr. Thompson:

This letter is forwarded to you in response to the draft audit report FP03-157A received  
our office. We thank you for your patience and insights regarding areas that will assist us  
to come in compliance with City directives.

**Audit Findings:**

- Employees did not always sign in or out when arriving to and departing from work.
- Requests for leave use or earning of compensatory time did not always contain evidence of supervisory authorization.
- An employee was credited for more compensatory time than earned.
- Invoices were not always stamped "Vouchered".
- Boards did not have complete inventory records.

**Audit Recommendations & Community Board 5 Implementation Plan:**

1. Timekeeping transactions should be carefully reviewed to avoid timekeeping errors.  
Supervisor will aggressively monitor sign-in sign-out time log sheet on daily basis as well as weekly time record to ensure its accuracy.
2. Timekeeping errors found during the audit were corrected.  
All Timekeeping errors found during the audit were corrected and verified by the Bronx Borough President Office.

BCC Campus, McCracken Hall Rms 12 & 13 - W. 181<sup>st</sup> Street & Dr. Martin Luther King Jr. Blvd Bronx, New York 104 53  
Telephone (718) 364-2030 / Facsimile (718) 220-1767

SERVING THESE NEIGHBORHOODS:  
Fordham, Morris Heights, Mount Hope, University Heights

Page 2  
Comptroller draft audit report

3. Ensure that supervisors provide written authorization for leave use and accruals.  
The supervisor will monitor all compensatory time earned and used by staff and will review time records with Borough President Office to ensure its accuracy.

4. Review the work hours recorded on employee timesheets and the sign-in and sign-out log to ensure that employee work hours are properly documented.

Community Board 5 Supervisor will review all daily and weekly timesheet ensure accuracy of hours recorded by staff.

5. Community Board 5 should ensure that all invoices are stamped "vouchered" after payment is made.

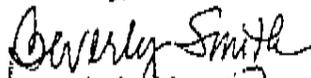
Community Board 5 will purchase "vouchered" stamp to ensure that all payments are properly stamped.

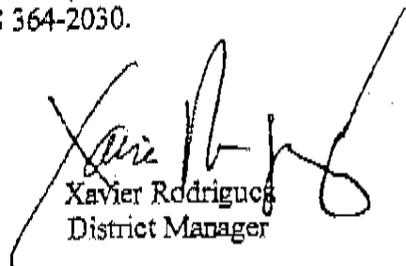
6. Community Board 5 (16) items examined (5) items listed with no serial numbers (1) item with no identification tags.

The Community Board and has revised its inventory list all items have identification tag with serial numbers.

This Board will continue to work to comply with the Comptroller's fiscal year audit instructions and thank you once again for your assistance. If you require further information, please contact the community board office at 718 364-2030.

Sincerely,

  
Beverly Smith  
Chairperson

  
Xavier Rodriguez  
District Manager



# THE CITY OF NEW YORK

## BRONX COMMUNITY BOARD #6

Honorable Adolfo Carrion, Jr., Bronx Borough President  
Honorable Joel Rivera, City Councilman, 15th Council District

WENDY RODRIGUEZ  
Board Chairperson

October 31, 2003

IVINE GALARZA  
District Manager

Sister Barbara Lenniger  
1st Vice Chairperson

Mr. Greg Brooks, Deputy Comptroller  
Policy, Audits Accountancy & Contracts  
Office of the Comptroller  
One Centre Street  
New York, New York 10007-2341

Sara N. Logan  
2nd Vice Chairperson

Marie G. Riolo  
Secretary/Treasurer

RE: Audit Report on the Financial and Operating Practices of  
the 12 Bronx Community Boards. FP03-157A

Hector Torres  
Parliamentarian

Dear Mr. Brooks:

### MEMBERS

Bronx Community Board #6 is in agreement with the findings of the Office of the Comptroller as they pertain to community board #6 and are described in the above-referenced audit report.

- Wanda Alicea
- Alickson Andre
- Jannie Armstrong
- Maurice Berkley
- Salvadore Biancardi
- Carmen Carballo
- Claudette Coles
- Will Crittendon
- Margarita Espinosa
- Frank J. Franz
- George Gonzalez
- Cheryl Holt-Andrews
- Marie Howse
- Kenneth Jackson
- Shirley Jackson
- Joseph Jenkins
- Pia Longarini
- Maria Maximo
- Thomas J. Murray
- John Napolitano
- Nana Samuel Osei-Bonsu
- Rosa Peraza
- Radame Perez, Jr.
- Hazel Robinson
- Egidio Semerilli
- Alma Yode

Consequently, effective immediately, Bronx Community Board #6 will undertake the following corrective actions:

- 1) It will review the work hours recorded on employees' timesheets and on the daily sign-in and sign-out log so as to ensure that employee work hours are properly documented.
- 2) It will update its equipment inventory list to ensure that complete and accurate records (including serial numbers) are maintained for all equipment.
- 3) It will purchase an affix identification tags to all of its equipment so as to identify the items as being property of the City of New York, Bronx Community Board #6.

Very truly yours,

Ivine Galarza,  
District Manager

1932 ARTHUR AVENUE--ROOM 709 --- BRONX, NEW YORK 10457

TELEPHONE: (718) 579-6990 --- FAX: (718) 579-6875

Serving the communities of: Bathgate, Belmont, Bronx Park South, East Tremont, Crotona Park North and West Farms

**MR. GREG BROOKS, OFFICE OF THE COMPTROLLER**  
**October 31, 2003**  
**Page 2**

cc: **Ms. Wendy Rodriguez, Board Chairperson**  
**Ms. Barbara Becker, Bronx Borough President's Office**  
**Files**



**COMMUNITY BOARD 7**

229A East 204<sup>th</sup> Street Bronx, New York 10458  
Phone: (718) 933-5650 Fax: (718) 933-1829  
Email: bxbrd07@optonline.net

Nora Feury  
Chairperson

Rita Kessler  
District Manager

**MEMORANDUM**

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

*Fr: Rita Kessler, District Manager*

*Re: Audit Report*

*Date: October 14<sup>th</sup>, 2003*

*Please be aware that Community Board 7 of The Bronx, in conjunction with the Borough President's Office, have corrected the two instances in which an employee was not charged for one hour of annual leave used.*

*Thank you.*

A handwritten signature in cursive script that reads "Rita Kessler".



# COMMUNITY BOARD NO. 8 BRONX

ADDENDUM I

Page 12 of 18

5676 RIVERDALE AVENUE, BRONX, NY 10471

TELEPHONE: (718) 834-3959

FAX: (718) 796-2763 E-MAIL: BRXC88@OPTONLINE.NET

## OFFICERS:

- CHAIRMAN**  
Mark Friedlander
- 1st VICE CHAIRMAN**  
Anthony P. Cassino
- 2nd VICE CHAIRMAN**  
Joyce M. Pilsner
- SECRETARY**  
Bessie Walker
- TREASURER**  
Laura Spalter
- PAST CHAIRPERSONS**  
William D. Abramson  
Hon. June M. Eisland  
Mark Friedlander  
Lorraine J. Hockett  
Herbert Lieberman  
Charles G. Moerdler  
Robert M. Moll  
Joyce M. Pilsner  
Hon. Sidney Rosen  
I. William Stone  
Martin S. Wolfpoff

Hon. Adolfo Carron, Jr.  
BRONX BOROUGH PRESIDENT

November 6, 2003

Mr. Greg Brooks  
Office of the Comptroller  
Executive Offices  
1 Centre Street  
New York, N.Y. 10007-2341

## COMMITTEE CHAIRPERSONS:

- AGING**  
Karen Pesce
- BUDGET**  
Arthur Karger
- ECONOMIC DEVELOPMENT**  
William D. Abramson
- EDUCATION**  
Debbie Bowden
- ENVIRONMENT & SANITATION**  
Bradford Trebach
- ETHICS**  
Phyllis Davies
- HEALTH, HOSPITALS & SOCIAL SERVICES**
- HOUSING**  
Jerald Kreppel
- LAND USE**  
Charles G. Moerdler
- LAW & LEGISLATIVE**  
Robert M. Moll
- LIBRARIES & CULTURAL AFFAIRS**  
Martin S. Wolfpoff
- PARKS & RECREATION**  
Ivi Hoffnung
- PUBLIC SAFETY**  
Lulle Reyes
- TRAFFIC & TRANSPORTATION**  
Damian McShane
- YOUTH**  
Arthur Meltzer
- DISTRICT MANAGER**  
Grace Belkin

Dear Mr. Brooks:

This is to advise that Community Board No. 8 Bronx agrees with the Comptroller's office on the findings in the audit report.

In addition we agree with the Agency's Implementation Plan.

Sincerely,

*Mark Friedlander*  
Mark Friedlander  
Chair

*Grace Belkin*  
Grace Belkin  
District Manager

MF:GB:sa



## Community Board Nine

1967 Turnbull Avenue, Suite 7  
Bronx, New York 10473

(718) 823-3034

(718) 823-6461

Adolfo Carrion  
Bronx Borough President

Francisco M. Gonzalez  
District Manager

Enrique Vega  
Chairman

October 21, 2003

Office Of The Comptroller  
Hon. William C. Thompson, Jr.  
Comptroller  
Executive Offices  
1 Centre Street  
New York, N.Y. 10007-2341  
Attention: Lawrence Welgrin

RE: Audit Report on the Financial and Operating  
Practices of the Community Board Nine  
FP03-157A

Dear Mr. Welgrin:

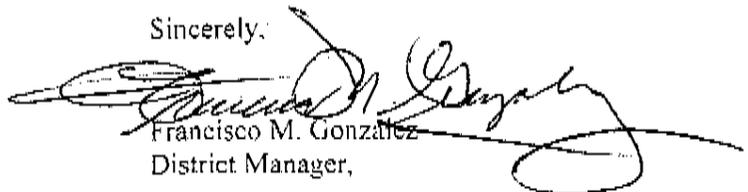
In response to your draft audit report of October 17, 2003, where it was noted that there were 14 items (furniture and equipment) without serial numbers, 12 were not tagged properly and 4 items were not listed on the inventory list, we are taking the following corrective measures.

This board has contacted the 43<sup>rd</sup> Pct. to secure their engraving machine, once we have this equipment we will engrave each of the items aforementioned with the following code BXC389, the standard ID code used by our office. Furthermore, please note that we will update and correct our inventory list adding the four items, which were erroneously omitted.

In response to the issue of overcharging of annual leave for Ms. Joann Cassa. I have spoken to Ms. Barbara Becker of the Bronx Borough Presidents Office and she has assured me that her staff has corrected their records thereby resolving this.

Thank you in advance for your assistance and attention to the aforementioned matters.

Sincerely,

  
Francisco M. Gonzalez  
District Manager,

Cc: Bronx Borough President



BRONX COMMUNITY BOARD NO. 10

3165 East Tremont Avenue

Bronx, New York 10461

718-892-1161

FAX: 718-863-6860

E-Mail: NYCCOMBD@OPTONLINE.NET

WEBSITE: www.bronxmail.com



ADOLFO CARRION  
BOROUGH PRESIDENT

JOANN SANICOLA DELL'O  
CHAIRPERSON  
JAMES VACCA  
DISTRICT MANAGER

October 20, 2003

Mr. William Anderson  
N.Y.C. Office of the Comptroller  
Bureau of Financial Audit  
1 Centre Street – Room 1300N  
New York, N.Y. 10007-2341

Dear Mr. Anderson:

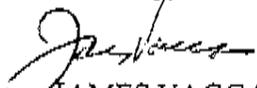
Thank you for submitting your draft audit report for Community Board #10, reviewing our Board's internal budget and timekeeping records for Fiscal Year 2003.

As per the few infractions you found, we will make all necessary adjustments to be in complete compliance with your regulations. Vouchers, timekeeping and inventory records will all be monitored more closely, i.e. 1 voucher not stamped "vouchered", 1 item not recorded on inventory list, and 8 items without serial numbers. These will all be corrected.

However, we are very pleased that the Comptroller's office found Board #10 in compliance with appropriate purchasing and payroll procedures included in N. Y. C. Comptroller's Directives and Procedural Guidelines for Community Boards.

Thank you for your professionalism and advise.

Sincerely,

  
JAMES VACCA  
District Manager

cc: Audit file/Chron



**COMMUNITY BOARD #11, BRONX**  
**1741 COLDEN AVENUE**  
**BRONX, NEW YORK 10462**  
**(718) 892-6262 FAX (718) 892-1861**  
**E-Mail: CommBd11BX @AOL.COM**



**Dominic Castore**  
**Chairman**

**Adolfo Carrion,**  
**Borough President**

**John A. Fratta**  
**District Manager**

**COMMITTEES**

- Community Development & Budget priorities
- Economic Development
- Education & Culture
- Health & Social Services
- Highways, Traffic & Transportation
- Housing
- Land Use
- Parks & Playgrounds
- Public Safety
- Sanitation & Environmental Protection
- Small Business

November 6, 2003

Hon. William C. Thompson, Comptroller  
City of New York  
Executive Offices  
1 Centre Street  
New York, New York 10007-2341

NEW YORK  
COMPTROLLER'S OFFICE  
NOV 12 AM 11:35

Dear Comptroller Thompson:

I am writing in response to an audit conducted by your office at Community Board 11 in the Bronx. First let me thank you for pointing out to me some deficiencies that were found and be assured that they have been corrected immediately after reading the draft report.

The four areas cited in the audit for my office were, 1) employees did not always sign in or out when arriving to and departing from work, 2) discrepancies in the hours recorded on employee timesheets to the sign-in and sign-out log, 3) Invoices not always stamped vouchered and 4) imprest checks did not include the inscription "void after 90 days" on them.

On the first item, although out of the full years worth of sign-in sheets viewed your auditors only found one instance where one employee failed to sign in and out. This has been corrected and I am closely monitoring the sign-in sheets daily.

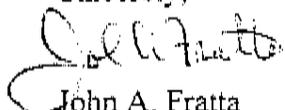
On the second item, this too has been just one instance in which an employee of my office had the different times on the timesheet to the sign-in log. This too has been corrected and as noted above this will be monitored closely.

On the third item, in the past the Borough President's staff used to be the ones to mark the documents vouchered. This process was changed a short while ago, however, we now have a vouchered stamp and am complying.

Finally, on the last item, we have already notified our bank that checks outstanding after 90 days are to be considered void and have typed on all out imprest checks the words "void after 90 days".

Again let me thank you and your auditor's for bringing these deficiencies to my attention.

Sincerely,

A handwritten signature in cursive script, appearing to read "John A. Fratta".

John A. Fratta  
District Manager

CC: Barbara Becker, Bronx Borough President's Office  
Dom Castore, Chairperson, CB 11  
Silvio Mazzella, Treasurer, CB 11



# THE CITY OF NEW YORK Borough Of The Bronx

## COMMUNITY BOARD #12

FATHER RICHARD F. GORMAN, CHAIRMAN  
CARMEN ANGUEIRA, DISTRICT MANAGER

4101 WHITE PLAINS ROAD  
BRONX, NEW YORK 10466  
TELEPHONE: (718) 881-4455/6  
FAX: (718) 231-0635



THE BRONX - 1997

November 3, 2003

Mr. Lawrence Welgrin  
Audit Manager  
The City of New York  
Office of the Comptroller  
One Centre Street  
New York, New York 10007-2341

Re: Community Board 12, Bronx Response to Audit Report for FY 2002

Dear Mr. Welgrin:

The following are Community Board 12's, Bronx comments regarding the above referenced Audit Report.

### Inventory Control Weakness

- 1) Serial Number for the CPU stationed at the Secretary's desk has been added to the list.
- 2) All three items without identification tags have since been identified and tagged.
- 3) The one item not recorded on the Inventory List has been added to same.

The staff has been advised that at the end of each fiscal year we will update our Inventory List and insure that all items have a serial number and an identification tag.



Mr. Lawrence Welgrin  
November 3, 2003  
Page 2...

I would like to take this opportunity to thank you and your staff for the professional manner in which the audit was conducted. They were sensitive to our daily operations and completed the audit with minimal interruption.

Sincerely,



Carmen Angueira  
District Manager

C: The Honorable Adolfo Carrion, The Bronx Borough President  
Barbara Becker, Fiscal and Personnel Director



Adolfo Carrión, Jr.  
Borough President

OFFICE OF THE BRONX BOROUGH PRESIDENT  
The Bronx County Building  
851 Grand Concourse  
Bronx, New York 10451  
718-590-3500



November 10, 2003

Mr. Lawrence Welgrin  
Audit Manager  
The City of New York  
Office of the Comptroller  
One Centre Street  
New York, New York 10007-2341

Dear Mr. Welgrin,

In response to the Audit Report in the Financial and Operating Practices of the 12 Bronx Community Boards, please be advised that we are in agreement with your findings and will implement your recommendations.

I wish to thank you and your staff for your professionalism and help during this audit.

Sincerely,

A handwritten signature in cursive script that reads "Barbara A. Becker".

Barbara A. Becker  
Fiscal & Personnel Director