

# AUDIT REPORT



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

## **Audit of the Travel Expenses of the Department of Education's Central Office**

*MD04-063A*

**May 25, 2004**



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 audited the Department of Education (DOE) to determine the adequacy of DOE's internal controls over the travel expenses of its Central Office and whether these travel expenses were necessary, reasonable, and for authorized individuals.

The results of our audit, which are presented in this report, have been discussed with DOE officials, and their comments have been considered in the preparation of this report.

Audits such as this provide a means of ensuring that City resources are used effectively, efficiently, 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,

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

William C. Thompson, Jr.  
WCT/fh

**Report:** MD04-063A  
**Filed:** May 25, 2004

## *Table of Contents*

AUDIT REPORT IN BRIEF	1
INTRODUCTION	3
Background	3
Objective	4
Scope and Methodology	4
DOE Response	5
FINDINGS AND RECOMMENDATIONS	6
Internal Control Weaknesses	6
Problems with Travel Vouchers	7
Recommendations	9
Incorrect Object Codes	9
Recommendation	10
ADDENDUM	

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

**Audit of the Travel Expenses of the  
Department of Education's Central Office**

MD04-063A

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**AUDIT REPORT IN BRIEF**

This audit determined the adequacy of the Department of Education's (DOE) internal controls over the travel expenses of its Central Office and whether these travel expenses were necessary, reasonable, and for authorized individuals.

**Audit Findings and Conclusions**

Sampled expenditures were in accordance with Comptroller's Directive #6, the *NYC Education Department Standard Operating Procedures Manual* (SOP Manual), and with the DOE internal expense guidebook. The sampled expenditures were necessary, reasonable, and for authorized individuals. For the most part, sampled expenditures were properly documented and approved by appropriate individuals.

However, DOE units do not always adhere to the written procedures in place for the processing of travel expenses. This has resulted in inconsistencies in the processing of vouchers for payments, as described below.

- Two vouchers, totaling \$49,044 indicated food expenses (\$30,600) in excess of the per-person amount allowed.
- Two vouchers for E-Z Pass expenditures, one for \$20,000 and the other for \$39,000, were processed for payment even though they did not have all the required information or supporting documentation attached to the voucher at the time that the vouchers were submitted for payment.
- One voucher, in the amount of \$71,400, issued for the payment of 1,020 monthly Metrocards lacked the names of the individuals who were issued the cards.
- Four voucher packages, totaling \$2,983, lacked supporting documentation.
- One purchase order for out-of-town expenses, totaling \$807, lacked management's authorization.

- One voucher package for out-of-town expenses, totaling \$1,239, lacked an OP221 form.

In addition, five vouchers, totaling \$256,930, were charged to incorrect object codes. The use of incorrect object codes can compromise management's ability to properly plan future budgets.

To address these issues we recommend that DOE should:

- Ensure that its travel expenditures adhere to the established written procedures of Comptroller's Directive #6, the expense guidebook, and the SOP Manual.
- Consider designating one office to be responsible for the final processing of Central Office travel vouchers.
- Ensure that all expenditures are charged to the correct object codes.

### **DOE Response**

The matters covered in this report were discussed with DOE officials during and at the conclusion of this audit. A preliminary draft report was sent to DOE officials and discussed at an exit conference held on March 24, 2004. On April 15, 2004, we submitted a draft report to DOE officials with a request for comments. We received a written response from DOE on May 5, 2004. DOE officials agreed with two of the three audit recommendations and stated that they have taken steps to implement them.

The full text of the DOE response is included as an addendum to this report.

## INTRODUCTION

### Background

The Department of Education (DOE) provides primary and secondary education to more than one million New York City students. The school system is organized into 10 regions, each of which includes approximately 120 schools. The DOE Central Office supports the regional offices and schools by providing accounting and payroll services, as well as staff recruitment and training.

DOE budgeted a total of \$10.5 million for travel expenditures during Fiscal Year 2003. Of this amount, \$3 million was spent by the Central Office as follows: \$2.5 million for City-based expenditures and \$.5 million for out-of-town expenditures. Central Office travel expenses appear to be primarily for teacher training, teacher recruitment, meetings, conferences, and transportation.

The reimbursement of expenses that DOE employees incur while traveling is governed by Comptroller's Directive #6, "Travel, Meals, Lodging and Miscellaneous Agency Expenses." The Directive outlines the required procedures that employees, as well as the agency, must take before an employee can be reimbursed for expenses incurred. The *NYC Education Department Standard Operating Procedures Manual* (SOP Manual) outlines necessary requirements to be followed for the reimbursement of travel expenditures for conferences and out-of-town trips. In addition, employees who are traveling are required to follow the DOE internal expense guidebook, *Reimbursement of Business Expenses* (expense guidebook).

Each Central Office unit that incurs travel expenditures is responsible for preparing imprest voucher packages. Most unit voucher packages are sent to the Central Business Office for final processing.<sup>1</sup>

Prior to incurring out-of-town travel expenditures, employees must submit to the appropriate Central Office unit an out-of-town travel request form, along with a memo explaining the nature of the trip and a cost estimate for the trip.

In addition, at least one month prior to attending an out-of-town conference, employees must complete an Application to Attend School Meeting or Convention Outside of New York City, Form OP221. This form is used when employees know they will not be in attendance at their regular duty posts so that they may continue to receive their regular salaries for that period. Approval for the trip must be obtained at the originating unit before the voucher package is

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<sup>1</sup> The following Central Office units handle the final processing for their own vouchers: Division of Budget Operations and Review, Office of Equal Opportunity, Office of Food and Transportation Services, Division of Human Resources, Division of Information and Technology, Office of School Safety and Planning, Office of Revenue Operations, Division of School Facility, Office of Operations (Division of English Language Learners and Parent Outreach), Office of Fiscal Affairs (Bureau of Finance, Imprest Fund Unit), and Office of the Chief Financial Officer.

processed for payment. The Chancellor, Deputy Chancellors, unit manager or director can authorize the expenditures.

Employees pay for most travel expenses, with the exception of airline tickets. Afterwards, the employees submit reimbursement request forms, along with the invoices and other supporting documentation, to the unit responsible for processing payments. The entire package is examined by that unit to determine whether the expenses are properly documented and whether they are within the per diem rates allowed by Comptroller's Directive #6, the SOP Manual, and the expense guidebook, before the vouchers are processed for payment. All approved expenses are entered into the DOE financial tracking system, the Financial and Management Information System (FAMIS).

### **Objectives**

The objectives of this audit were to:

- 1) Evaluate the adequacy of DOE's internal controls over the travel expenses of its Central Office.
- 2) Determine whether these travel expenses were necessary, reasonable, and for authorized individuals.

### **Scope and Methodology**

The period covered by our audit was Fiscal Year 2003. To obtain an understanding of DOE controls over travel expenses, we met with the Deputy Auditor General, the Director of the Central Business Office, and with Recruitment Office officials. We also reviewed the expense guidebook, Comptroller's Directive #6, and the SOP Manual.

We evaluated the adequacy of Central Office internal control practices over its travel expenses using as criteria the applicable parts of Comptroller's Directive #6, the SOP Manual, and the expense guidebook. As part of our evaluation, we reviewed a sample of 36 DOE travel expense vouchers, which consisted of 24 out-of-town expenditures and 12 local expenditures. Twenty of the 24 out-of-town expenditures were randomly selected from a population of 260 out-of-town expenses valued at \$500 or more. We also judgmentally selected four out-of-town expense vouchers because they had unusually high expenditure amounts. The amounts for these vouchers ranged from \$10,000 to \$17,200. In addition, we judgmentally selected 12 local travel expenditures from a population of 289 local expenditures valued at \$500 or more because they had unusually high expenditure amounts. The amounts for these vouchers ranged from \$14,000 to \$100,000.

We determined whether our sampled expenses were: reasonable, related to DOE operations, properly authorized and approved, and supported with the required documentation. Furthermore, we determined whether the vouchers were properly processed through FAMIS,

whether the correct object code was used to charge expenses, and whether the payments made from the imprest fund were properly processed and authorized.

In addition, we ascertained whether DOE employees were reimbursed the allowed amounts by comparing the amounts that they received to the rate schedule for hotel and meal expenses outlined in Comptroller's Directive #6, the SOP Manual and the expense guidebook. We questioned DOE officials regarding the validity of expenditures in cases when the costs of the trips exceeded the daily amount allowed. In addition, we checked to see whether employees attending meetings or conferences outside New York City completed the Application to Attend School Meeting or Convention Outside of New York City (Form OP 221).

Nine of our sampled out-of-town expenditures, totaling \$95,196, were for travel to foreign countries for staff recruitment. We questioned DOE officials regarding these trips. We examined the itinerary and schedule for each trip, as well as the resumes of individuals who were hired. We reviewed and compared the number of individuals interviewed during each trip, the number of individuals offered teaching positions as a result of the trips, the number of individuals who accepted teaching positions, and the number of these individuals currently employed by DOE. We also reviewed the Payroll Management System (PMS) records to identify those individuals who were still employed by DOE.

Because the sample findings were not significant, we decided not to expand our sample so as to project sample results to the entire population.

Our 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.

### **DOE Response**

The matters covered in this report were discussed with DOE officials during and at the conclusion of this audit. A preliminary draft report was sent to DOE officials and discussed at an exit conference held on March 24, 2004. On April 15, 2004, we submitted a draft report to DOE officials with a request for comments. We received a written response from DOE on May 5, 2004. DOE officials agreed with two of the three audit recommendations and stated that they have taken steps to implement them.

The full text of the DOE response is included as an addendum to this report.

## **FINDINGS AND RECOMMENDATIONS**

Our review of 36 travel expense vouchers found:

- Sampled expenditures incurred for transportation and miscellaneous items were in accordance with Comptroller's Directive #6, the SOP Manual, and with the expense guidebook.
- Sampled expenditures were necessary, reasonable, and for authorized individuals.
- For the most part, sampled expenditures were properly documented and approved by appropriate individuals.
- Documentation was available to justify travel expenses that exceeded the daily amounts allowed by Comptroller's Directive #6 and DOE's own guidelines.
- Most of the vouchers in our sample contained the necessary supporting documentation and were properly recorded in FAMIS.
- DOE records for travel expenditures to foreign countries showed itineraries and schedules for each trip, as well as the names of individuals who were interviewed, offered teaching positions, hired, and currently employed by DOE.

However, there were some problems with DOE's adherence to its internal control procedures for some of the vouchers in our sample, as discussed below.

### **Internal Control Weaknesses**

Our audit evaluated the adequacy and effectiveness of DOE internal controls over travel expenses.

The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and are properly recorded.

Although DOE has written procedures in place for the approval of travel expenses, DOE units do not always adhere to those written procedures when processing vouchers for payments. This has resulted in inconsistencies in the processing of vouchers for payments, as described below.

## **Problems with Travel Vouchers**

- Two vouchers, totaling \$49,044, indicated food expenses (\$30,600) in excess of the per person amount allowed. The expenditures originated and were processed in the Office of Operations, Division of English Language Learners and Parent Outreach. According to the SOP Manual, as well as the expense guidebook, the maximum amount allowed per person for the reimbursement of food expenditures was \$7 for breakfast and \$8 for lunch.

Both of these vouchers were for local training conferences held at the Brooklyn Marriott Hotel, each of which had approximately 300 DOE participants. The amount spent for breakfast was \$16 per person at each conference, and the amount spent for lunch was \$26 per person at one conference and \$44 per person at the other conference, for a total of \$12,600 and \$18,000 respectively. Had DOE charged the amounts allowed, their total food expenditure would have been \$4,500 for each conference, a difference of \$8,100 and \$13,500 respectively from the amounts actually spent.

During the exit conference, DOE officials stated that although the food expenses were in excess of the amounts allowed, they were competitively bid, and the lowest bidder was selected. However, upon further review, we found that this was not the case. In fact, DOE officials requested an exception to the competitive bidding requirement for both purchases, stating that they lacked sufficient time to complete the bidding process. Clearly, there was a lack of timely planning for these conferences.

- Two vouchers for E-Z Pass expenditures, one for \$20,000 and the other for \$39,000, were processed for payment even though they did not have all the required information or supporting documentation attached to the voucher at the time that the vouchers were submitted for payment. One of the expenditures was processed through the Division of School Facilities and the other was processed through the Division of Food and Transportation.

According to the SOP Manual and the expense guidebook, any individual with an E-Z Pass account is required to submit the monthly statement with the appropriate toll transactions circled.

- One voucher, in the amount of \$71,400, issued for the payment of 1,020 monthly Metrocards, lacked the names of the individuals who were issued the cards. The list of names should have been attached to the voucher at the time that it was submitted for payment. The Metrocards were issued for student teachers to attend summer training classes. This expenditure was processed through the Central Business Office, but originated in the Recruitment Office.

According to the SOP Manual, employees are required to sign for Metrocards at the time of receipt. The list of names and their accompanying signatures should have been attached to the voucher at the time that it was submitted for payment.

**DOE Response:** “The list of names and their accompanying signatures can not be attached to the voucher at the time of payment because the purchase of the Metro Cards has to take place prior to the distribution of the Metro Cards. The recipients are unknown at the time of purchase.

“Alternate Solution: An alternative solution is for the originating office to maintain this log containing the list of names and signatures of the recipients and keep it on file to be available for audit as requested.”

- Four voucher packages totaling \$2,927 lacked supporting invoices. These expenditures were processed at the Central Office through the Emergency Imprest Fund Voucher Unit. This unit is part of the Bureau of Finance. Each of these vouchers was for overnight trips and should have had receipts attached to the reimbursement requests.

According to Comptroller’s Directive #6, §5.6.4, “Lodging establishment receipts are required to support payment/reimbursement requests.” Invoices play an integral part in maintaining internal controls over agency purchases and should be submitted with all reimbursement requests.

- One purchase order for out-of-town expenses, totaling \$807, lacked management’s authorization. This expenditure was processed through one of the Central Office units and originated in the Recruitment Office.

According to Comptroller’s Directive #6, §18.6.1, “When reimbursement requests are completed, employees must submit them to their designated supervisors for review and approval. Supervisors must review reimbursements . . . sign, date and forward them to the agency travel liaison or fiscal office.” To safeguard its assets, DOE needs to ensure that purchase orders are properly reviewed and authorized.

- One voucher package for out-of-town expenses totaling \$1,239 lacked an OP221 form. This form is used when employees do not expect to be in attendance at their regular job position so that they may continue to receive their regular salaries and/or payment of expenses for that period. The expenditure originated in the Recruitment Office and was paid through an imprest fund voucher.

According to Section § 2.1.3 of the SOP Manual, “In the event the conference is out-of-town, all employees except for the Chancellor and Deputy Chancellors, must complete an OP221 form and receive approval prior to attending and incurring expenses at the conference.” This expenditure was for an employee who would not be considered exempt from the requirement of filling out Form OP221.

Although DOE has written procedures in place for the approval of travel expenses, DOE units do not always adhere to them. This problem could be alleviated if one central office—

instead of a number of units that currently handle them—was responsible for the final processing of travel vouchers. Since some units did not adhere to DOE’s travel reimbursement procedures, we were unable to determine the validity and legitimacy of some of the expenditures we reviewed, as noted above.

### **Recommendations**

1. DOE should ensure that its travel expenditures adhere to the established written procedures of Comptroller’s Directive #6, the expense guidebook, and the SOP Manual.

**DOE Response:** “DOE agrees and adheres to the above recommendation. However, with respect to the audit report’s section on Problems with Travel Vouchers, in particular, the Marriott expenditures, DOE disagrees with the report’s recommendation. Regarding the food expenses, the Marriott, as well as other conference centers will not allow food to be purchased from outside vendors. Thus the maximum food allowance may be exceeded. In addition, the Marriott was selected through an abbreviated bidding process in that it was not advertised in the City Record.”

**Auditor Comment:** DOE officials requested an exception to the competitive bidding requirement for both Marriott expenditures, stating that they lacked sufficient time to complete the bidding process. Had they planned these events in a more timely manner, they may have been able to select a lower priced vendor through a competitive bidding process.

2. DOE should consider designating one office to be responsible for the final processing of Central Office travel vouchers.

**DOE Response:** “The eleven Central Offices identified in this audit are located among three city boros. Due to the limits of staff resources it would be impractical to identify one as the official central processor without the supply of resources.”

**Auditor Comment:** DOE should try to implement other forms of controls to compensate for its inability to centralize the final processing of Central Office travel vouchers. Having a number of units handle the final processing of travel vouchers without an alternate form of control may have contributed to the current lack of consistency in processing the vouchers.

### **Incorrect Object Codes**

Five vouchers, totaling \$256,930, were charged to incorrect object codes. For example, DOE charged \$17,120 for a teacher’s meeting at the Brooklyn Marriott to object code 454 (out-of-town expenditures) rather than to object code 452 (local meetings).

The use of the correct object code makes it possible to categorize the type and amount of a particular expense item within a fiscal year. This information is used to generate the year-end reports that identify expenditure patterns. Expenditures by object code are also reported in the *Financial Report of the Comptroller*. The use of incorrect object codes can compromise management's ability to properly plan future budgets.

**Recommendation**

3. DOE should ensure that all expenditures are charged to the correct object codes.

**DOE Response:** "Reports have been developed for the fiscal year close process that identify the percentage changes in expenditures by fiscal year by object code at the unit of appropriation level.



OFFICE OF THE DEPUTY CHANCELLOR

Kathleen Grimm, Deputy Chancellor for Finance and Administration

52 Chambers Street, Room 320 • New York, New York 10007

(212) 374-0209 (Voice) (212) 374-5588 (Facsimile)

May 4, 2004

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

Re: Draft Audit Report on Travel Expenses of  
the Department of Education's Central  
Offices (MD04-063A)

Dear Mr. Brooks:

This letter, with attachments, reflects the New York City Department of Education's ("Department") response to the findings and recommendations made in the City of New York Office of the Comptroller ("Comptroller") Draft Audit Report on the Travel Expenses of the Department of Education's Central Office ("Report").

We are pleased with the report's conclusion that the Department of Education has effective internal controls over its Travel Expenditures. The Department's Division of Financial Operations ("Division") agrees with two of the three recommendations made in the report. One has already implemented and we are in the process of implementing the second.

However, due to the limits of staff resources and the spread of the eleven Central Offices identified in the report it would be impractical to identify one office as the official central processor as recommended in the report.

Sincerely,

Kathleen Grimm

Deputy Chancellor for Finance and  
Administration

KG:nf

Enclosures

cc: Joel I. Klein

Michele Cahill

Doreen DeMartini

Marlene Malamy

Dominick Cavallo

LaVerne Srinivasan

Bruce Feig

Rick Stewart

John Wall

Nader Francis

Maureen Hayes

Louis Benevento

Brian Fleischer

Richard Carlo

Noli Hourahan



THE NEW YORK CITY DEPARTMENT OF EDUCATION  
JOEL I. KLEIN, *Chancellor*

Date: April 22, 2004

To: Nader Francis  
Director, External Audit

From: Noli Hourahan *Noli Hourahan*  
Director, Central Business Office

Subject: Audit of the Travel Expenses of the Department of Education's Central Office

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I disagree with the following finding:

Page 5, 3<sup>rd</sup> bullet, 2<sup>nd</sup> paragraph, 2<sup>nd</sup> sentence

"The list of names and their accompanying signatures should have been attached to the voucher at the time that it was submitted for payment."

Reason for this disagreement:

The list of names and their accompanying signatures can not be attached to the voucher at the time of payment because the purchase of the Metro Cards has to take place prior to the distribution of the Metro Cards. The recipients are unknown at the time of purchase. The list is generated at the time of distribution of the Metro Cards to the recipients. Recipients sign their names on a log that is kept in the originating office. This office has to continuously maintain this list until the supply of Metro Cards is exhausted.

Alternative Solution:

An alternative solution is for the originating office to maintain this log containing the list of names and signatures of the recipients and keep it on file to be available for audit as requested.

c. R. Carlo

NEW YORK CITY DEPARTMENT OF EDUCATION  
OFFICE OF AUDITOR GENERAL  
External Audit Services

PAGE 1 OF 3

RESPONSE DATE: 5/03/04

AUDIT TITLE: Travel Expenses of the Department of Education's Central Office

AUDITING AGENCY: NYC Comptroller's Office

DIVISION: Bureau of Management Audit

DRAFT REPORT DATE: April 15, 2004

AUDIT NUMBER: MD04-063A

A. RECOMMENDATION WHICH THE AGENCY  
HAS IMPLEMENTED

DOE should ensure that its travel expenditures adhere to the established written procedures of the Comptroller's Directive #6, the expense guideline and the SOPM.

RESPONSE TO RECOMMENDATION - IMPLEMENTATION PLAN

DOE agrees and adheres to the above recommendation. However, with respect to the audit report's section on Problems with Travel Vouchers, in particular, the Marriott expenditure, the DOE disagrees with the report's recommendation. Regarding the food expense, the Marriott, as well as other conference centers will not allow food to be purchased from outside vendors. Thus, the maximum food allowance may be exceeded. In addition, the Marriott was selected through an abbreviated bidding process, in that it was not advertised in the City Record.

IMPLEMENTATION DATE

RESPONSIBILITY CENTER

Division of Financial Operations

Signature:



Print Name: Richard Carlo

Print Title: Deputy Admin, Payables

5/03/04  
Date

NEW YORK CITY DEPARTMENT OF EDUCATION  
OFFICE OF AUDITOR GENERAL  
External Audit Services

PAGE 2 OF 3

RESPONSE DATE: 5/3/2004

AUDIT TITLE: Travel Expenses of the DOE's Central Office

AUDITING AGENCY: NYC Comptroller

DIVISION: Audit

DRAFT REPORT DATE: April 15, 2004

AUDIT NUMBER: MD04-063A

**D. RECOMMENDATION WHICH THE AGENCY  
AGREES OR DISAGREES WITH AND WILL NOT IMPLEMENT (circle one)**

2. DOE should consider designating one office to be responsible for the final processing of Central Office vouchers

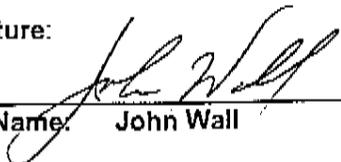
**RESPONSE TO RECOMMENDATION  
(ALTERNATIVE SOLUTIONS ON CURRENT SITUATION CITED IN AUDIT REPORT)**

The eleven Central Offices identified in this audit are located among three city boros. Due to the limits of staff resources it would be impractical to identify one as the official central processor without the supply of resources. These travel voucher functions are one of dozens of functions performed by these individuals in this grouping, to create a one-stop-shop just for travel would certainly cause other responsibilities of these offices to suffer, not to mention the delays caused by the logistics of transporting documentation.

**RESPONSIBILITY CENTER**

Office of Financial Operations

Signature:

  
\_\_\_\_\_  
Print Name: John Wall

Print Title: Admin, Finance

5/3/2004  
Date

NEW YORK CITY DEPARTMENT OF EDUCATION  
OFFICE OF AUDITOR GENERAL  
External Audit Services

PAGE 3 OF 3

RESPONSE DATE: 5/3/2004

AUDIT TITLE: Travel Expenses of the DOE's Central Office

AUDITING AGENCY: NYC Comptroller

DIVISION: Audit

DRAFT REPORT DATE: April 15, 2004

AUDIT NUMBER: MD04-063A

**B. RECOMMENDATION WHICH THE AGENCY  
HAS PARTIALLY IMPLEMENTED**

3. DOE should ensure that all expenditures are charges to the correct object codes.

**WHAT HAS BEEN IMPLEMENTED?**

Reports have been developed for the fiscal year close process that identify the percentage change in expenditures by fiscal year by object code at the unit of appropriation level.

**WHAT HAS TO BE IMPLEMENTED?**

These reports must be modified to lower levels that can be used by individual financial management centers to monitor expenditure patterns. In addition other reporting tools must be developed that will use smart logic in helping management to identify questionable object code usage, such as a vendor with a New York City address but having an out of town expenditure code listed.

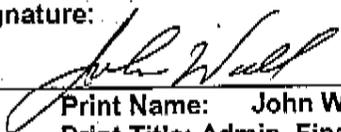
**EXPECTED IMPLEMENTATION DATE**

October 2004

**RESPONSIBILITY CENTER**

Office of Financial Operations

Signature:

  
\_\_\_\_\_  
Print Name: John Wall  
Print Title: Admin, Finance

\_\_\_\_\_  
5/3/2004  
Date