



City of New York

OFFICE OF THE COMPTROLLER

Scott M. Stringer
COMPTROLLER



AUDITS AND SPECIAL REPORTS

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Audit Report on the Office Equipment
Inventory Practices at the Twelve Bronx
Community Boards

SR16-115A

November 18, 2016

<http://comptroller.nyc.gov>



THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
1 CENTRE STREET
NEW YORK, NY 10007

SCOTT M. STRINGER
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November 18, 2016

To the Residents of the City of New York:

My office has audited the office equipment inventory practices at the twelve Bronx Community Boards. We audit City agencies, such as Community Boards, as a means of ensuring they operate efficiently and are accountable for resources and revenues in their charge.

New York City is divided into 59 administrative districts, each served by a Community Board, which is a local representative body authorized by the New York City Charter to advocate for the residents and needs of its district. Each Community Board hires a District Manager as its chief executive officer whose responsibilities include assisting the Community Board in the hiring of administrative staff, supervising the staff, and managing the daily operations of the district office.

Our audit found that four of the twelve Bronx Community Boards, Boards #1, #3, #6 and #11, were in compliance with Department of Investigation's (DOI) *Standards for Inventory Control and Management* and Comptroller's Directive #1. The other eight Community Boards failed to fully adhere to these City inventory control standards. We also found that 10 items identified on the inventory lists of two Community Boards (Boards #5 and #8) could not be located during our visits to the Community Boards. Further, during our visits, we identified 26 items at seven Community Boards (Boards #4, #5, #7, #8, #9, #10, and #12) that were not listed on their current inventory lists. Finally, we found that eight Community Boards maintained incomplete inventory records (the exceptions with complete inventories were Boards #1, #3, #6 and #11) and that the items were not always labeled in accordance with DOI standards. Based on the missing items and the inaccuracies in the inventory found during testing, we conclude that there is an increased risk of loss, misappropriation or theft at these eight Community Boards.

In addition, we found that seven Community Boards (Boards #1, #2, #5, #6, #9, #10 and #11) purchased 26 office equipment items using incorrect object codes on 17 payment vouchers. Also, we found that Community Board #8 had six unpaid invoices for electronic equipment that were past the 30-day payment requirement set in the Procurement Policy Board rules.

The results of the audit have been discussed with Community Board officials from each of the twelve Boards, and their comments have been considered in preparing this report. Their complete written responses are attached to this report.

If you have any questions concerning this report, please e-mail my Audit Bureau at audit@comptroller.nyc.gov.

Sincerely,

A handwritten signature in blue ink, appearing to read "Scott M. Stringer".

Scott M. Stringer

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THE CITY OF NEW YORK OFFICE OF THE COMPTROLLER AUDITS AND SPECIAL REPORTS

Audit Report on the Office Equipment Inventory Practices at the Twelve Bronx Community Boards

SR16-115A

EXECUTIVE SUMMARY

We audited the twelve Bronx Community Boards to determine whether they comply with certain inventory procedures applicable to office equipment that are set forth in the DOI *Standards for Inventory Control and Management*. We further audited the twelve Community Boards to determine if they maintain effective internal controls over equipment as required by Comptroller's Directive #1.

New York City is divided into 59 administrative districts, each served by a Community Board, which is a local representative body authorized by the New York City Charter to advocate for the residents and needs of its administrative district. Community Boards have various responsibilities which include assessing the neighborhoods' needs, addressing community concerns, and vetting land use and zoning proposals. The Bronx has twelve Community Boards that collectively cover the entire borough. Each of the Bronx Community Boards has a District Manager and at least one full-time clerical staff person whose salaries are paid by the City of New York.

Audit Findings and Conclusions

Our audit found that four of the twelve Bronx Community Boards, Boards #1, #3, #6 and #11, were in compliance with DOI's *Standards for Inventory Control and Management* and Comptroller's Directive #1. The other eight Community Boards failed to fully adhere to these City inventory control standards. We found that 10 items identified on the inventory list of two Community Boards (Community Boards #5 and #8) could not be located during our visits to the Community Boards. Further, during our visits, we identified 26 items at seven Community Boards (Boards #4, #5, #7, #8, #9, #10 and #12) that were not listed on their current inventory lists. Finally, we found that eight of the Community Boards maintained incomplete inventory records (the exceptions with complete inventories were Boards #1, #3, #6 and #11) and that the items were not always labeled in accordance with DOI standards. Based on the missing items and the inaccuracies in the inventory found during testing, we conclude that there is an increased risk of loss, misappropriation or theft at these eight Community Boards.

We found that seven Community Boards (Boards #1, #2, #5, #6, #9, #10 and #11) purchased 26 office equipment items using incorrect object codes on 17 payment vouchers. In addition, we found that Community Board #8 had six unpaid invoices for electronic equipment that were past the 30-day payment requirement set in the Procurement Policy Board rules.

Audit Recommendations

The audit made the following six recommendations. Each Community Board should:

- Ensure that complete and accurate records of all office equipment are maintained in accordance with DOI's *Standards for Inventory Control and Management* and Comptroller's Directive #1;
- Maintain equipment in a clean secure area;
- Update inventory lists appropriately when changes occur, including noting any change of location, properly recording the relinquishment of nonworking items, and removing any relinquished items from the inventory list;
- Affix identification tags to all major office equipment items and include a sequential internal control number;
- Charge office equipment purchases to the correct object code in accordance with Comptroller's Directive #24, Agency Purchasing Procedures and Controls; and
- Process all payments in a timely manner in accordance with the Procurement Policy Board Rules, Section 4-06, Prompt Payments.

Agency Responses

The twelve Community Boards agreed with the report's findings and recommendations and described the steps they have taken or will take to implement the report's recommendations.

AUDIT REPORT

Background

New York City is divided into 59 administrative districts, each served by a Community Board, which is a local representative body authorized by the New York City Charter to advocate for the residents and needs of its district. Community Boards have various responsibilities, which include assessing the neighborhoods' needs, addressing community concerns, and vetting land use and zoning proposals. (See Appendix I to this report for a more detailed description of the Community Boards' responsibilities as defined by the City Charter.) Each Board has up to 50 non-salaried members appointed by the Borough President of the borough in which the Community Board is located. Board members must reside, work, or have significant interests in their districts.

While Community Board members serve unpaid two-year terms, Community Boards' operations are paid for with City funds. With these funds, each Board hires a District Manager as its chief executive officer whose responsibilities include assisting the Board in hiring administrative staff, supervising the staff, and managing the daily operations of the district office. Each Borough President's Office provides administrative assistance to the Community Boards.

The Bronx has twelve Community Boards, numbered 1 through 12, that collectively cover the entire borough. Each of the Bronx Community Boards has a District Manager and at least one full-time staff person. The salaries of these individuals are covered by the Community Boards' Personal Services budget. In addition, the Community Boards are provided with City funds to cover non-personal expenses, known as Other Than Personal Service (OTPS). During Fiscal Years 2014 through 2016, the twelve Community Boards purchased 200 office equipment items totaling \$93,925. Table I below lists the total OTPS expenditures for each of the twelve Community Boards, including equipment and supplies, for Fiscal Years 2014 and 2015.

Table I

Summary of Other Than Personal Service Expenditures
for the Twelve Bronx Community Boards
Fiscal Years 2014 and 2015*

Board	Other Than Personal Services Fiscal Year 2014	Other Than Personal Services Fiscal Year 2015
Board 1	\$10,641	\$20,913
Board 2	30,134	15,951
Board 3	13,566	13,923
Board 4	8,675	14,738
Board 5	17,151	24,995
Board 6	19,204	16,156
Board 7	50,176	44,850
Board 8	15,576	9,156
Board 9	42,612	66,189
Board 10	27,649	23,452
Board 11	7,283	15,871
Board 12	36,367	65,341
Total	\$279,034	\$331,535

* 2016 OTPS expenditures are not available

According to the Comptroller's Directive #1, inventory items, which can include computer and other electronic equipment, require strong controls to ensure accurate recordkeeping and good security.¹ Further, the Department of Investigation's (DOI) *Standards for Inventory Control and Management* establishes inventory controls the Community Boards must follow. Each of the twelve Bronx Community Boards uses City funds to purchase and maintain an inventory of office equipment such as desktop computers, laptops, tablets, monitors, printers, scanners, fax machines and televisions.

Objectives

The objectives of this audit were to determine whether the twelve Bronx Community Boards comply with certain inventory procedures for office equipment as set forth in the DOI *Standards for Inventory Control and Management* and are maintaining effective internal controls over equipment as required by Comptroller's Directive #1.

¹ Inventory primarily refers to items used by the agency for its operations. Inventory could also include items stored by the agency for disbursement to its branches or other agencies, or confiscated or obsolete goods that are being held for sale.

Scope and Methodology Statement

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. This audit was conducted in accordance with the audit responsibilities of the City Comptroller as set forth in Chapter 5, §93, of the New York City Charter.

This audit covered the period July 1, 2013, through July 29, 2016. Please refer to the Detailed Scope and Methodology at the end of this report for the specific procedures and tests that were conducted.

Discussion of Audit Results

The matters covered in this report were discussed with officials of the twelve Bronx Community Boards during and at the conclusion of this audit. A preliminary draft report was sent to the twelve Community Board officials and to the Bronx Borough President's Office, which is responsible for providing technical assistance to the Community Boards. The preliminary draft report was thereafter discussed at an exit conference held on October 13, 2016. On October 28, 2016, we submitted a draft report to Community Board officials with a request for comments and to the Bronx Borough President's Office. We received written responses from officials at each of the twelve Boards.

In their responses, each of the twelve Boards agreed with the report's findings and recommendations and described steps they have taken or will take to implement the report's recommendations. The full text of the responses are included as an addendum to this report.

FINDINGS AND RECOMMENDATIONS

We found that only four of the twelve Bronx Community Boards (Community Boards #1, #3, #6 and #11) were in compliance with DOI's *Standards for Inventory Control and Management* and Comptroller's Directive #1. The other eight Community Boards failed to adhere to these City inventory control standards. In addition, we found that 10 items identified on the inventory lists of two of the Community Boards (Community Boards #5 and #8) could not be located during our visits to the two Community Boards. Further, during our visits to the offices of each of the Community Boards, we identified 26 items at seven Community Boards (Boards #4, #5, #7, #8, #9, #10 and #12) that were not listed on their current inventory lists. Finally, we found that eight of the Community Boards maintained incomplete inventory records (the exceptions with complete inventories were Boards #1, #3, #6 and #11) and that the items were not always labeled in accordance with DOI standards. Based on the missing items and the inaccuracies in the inventory found during testing, we conclude that there is an increased risk of loss, misappropriation or theft at these eight Community Boards.

In addition, we found that seven Community Boards (Boards #1, #2, #5, #6, #9, #10 and #11) purchased 26 office equipment items using incorrect object codes on 17 payment vouchers. Also, we found that Community Board #8 had six unpaid invoices for electronic equipment that were past the 30-day payment requirement set in the Procurement Policy Board rules.

Missing Equipment

During our visits to two of the twelve Community Boards, we were unable to locate 10 items (nine at Community Board #5 and one at Community Board #8) on their inventory lists dated June 2016. The nine missing items at Community Board #5 included one computer, two cell phones, two printers, and four recorders. Community Board #8 was missing a recorder. Although, none of the missing items were purchased during the last three years, to replace these exact items would cost approximately \$913.²

- Community Board #5 stated that the nine missing items may be in the storage rooms located on the first floor and in the basement of the building that houses its office, or may have been discarded.³ These storage areas were in unsafe and hazardous condition due to rodent and vermin infestation. Therefore, we did not conduct physical inspections to determine whether any of the nine missing items were there. The Comptroller's Office sent a letter to Department of Buildings, Department of Health and Mental Hygiene, and Department of Housing Preservation and Development to report the conditions of the entire building. (See Appendix II.) DOI standards require that goods be stored in a clean and secure area, accessible only to authorized personnel. Community Board #5 did not have storage areas that meet DOI standards.
- During our visit, Community Board #8 did not offer any explanation as to why the one missing recorder could not be located. At the exit conference, Community Board #8 presented the missing recorder. Therefore the item is no longer missing and was removed from the findings in Table II.

² We reviewed various websites on the internet to determine the current cost of these exact items.

³ The inventory list indicated seven of the nine items were in the District Manager's office and the remaining two were in storage.

Incomplete Inventory Records

Our examination of the inventory records maintained by the Community Boards found that except for Community Boards #1, #3, #6 and #11, the Community Boards did not maintain complete and accurate inventory lists of all the office equipment. We found that the seven Community Boards (Community Boards #4, #5, #7, #8, #9, #10 and #12) did not include 26 items on their inventory lists. Section 28 of the DOI *Standards for Inventory Control and Management* requires that, “[p]ermanent records [be] maintained, centrally, to track all non-consumable goods issued to each agency unit, including type of equipment, manufacturer, serial number, agency control number, condition, location, date issued, and the person(s) responsible for maintenance.”⁴

In addition, our physical counts revealed that the inventory lists maintained by the Community Boards did not always indicate an agency control number, and correct serial number. Table II, below, summarizes the non-compliance issues with the Boards’ inventory lists.

Table II
Findings of Non-compliance on
Inventory Lists

Board	Items Tested	Items Not Located at Board	Items Not Included on List	Agency Control No. Missing	Model No. Missing	Items with Location Not Indicated	Items With Incorrect Serial No.	Items w/o Serial No.	Total Number of Discrepancies
1	25	0	0	0	0	0	0	0	0
2	56	0	0	0	0	0	2	0	2
3	37	0	0	0	0	0	0	0	0
4	65	0	1	0	0	0	0	0	1
5	55	9	3	0	0	0	1	0	13
6	27	0	0	0	0	0	0	0	0
7	50	0	3	0	0	0	0	1	4
8	42	0	7	4	0	0	1	0	12
9	52	0	10	0	0	0	1	0	11
10	65	0	1	0	0	0	2	0	3
11	63	0	0	0	0	0	0	0	0
12	61	0	1	0	0	0	0	0	1
Totals	598	9	26	4	0	0	7	1	47

*598 comprises 572 items listed on the inventory list and 26 items not included therein.

In addition, our physical counts revealed that at Community Board #9, one item lacked the tag indicating property of the City of New York and two items lacked tags with control numbers. It should be noted that the three items were among ten items that Community Board #9 failed to include on its inventory list. The lack of control numbers make the items harder to track in the

⁴ An agency control number is a unique sequential number affixed to equipment and used on the inventory list which aids in the taking of physical inventory and provides an accurate method of identifying individual assets, current user, and location.

event that they were to be taken from the office premises. Further, unnumbered items undercut the effectiveness of an inventory tracking system. Section 28 of the DOI *Standards for Inventory Control and Management* requires that “readable, sturdy property identification tags (reading ‘Property of the City of New York’) with a sequential internal control number [to be] assigned and affixed to valuable items. An inventory log containing the internal control number assignments . . . is [to be] maintained.”

Other Issues

Incorrect Object Codes Charged

Seven Community Boards (Community Boards #1, #2, #5, #6, #9, #10 and #11) purchased 26 office equipment items (including computers, printers and televisions) using incorrect object codes on 17 payment vouchers.⁵ The purchases charged to the incorrect object codes totaled \$14,285.⁶ Using incorrect object codes prevents the Community Boards from accurately categorizing the type and amount of a particular expense item during the fiscal year. This can compromise management’s ability to plan future budgets. In addition, it decreases the transparency of the Community Boards’ expenditures.

Comptroller’s Directive #24, §6.0, states, “Payment Voucher approvers must ensure that the appropriate accounting and budget codes are being charged. This includes charging the correct unit of appropriation and correct object code within that unit of appropriation.”

Invoices Not Paid Within the Required 30-Day Time Frame

During the audit, we found that as of September 9, 2016, Community Board #8 had a total of six invoices totaling \$9,669 for electronic equipment that were still outstanding and had not been paid within the required 30 days. These invoices were dated as received by the Board as April 28, 2016, July 5, 2016, July 7, 2016 (two invoices received), July 15, 2016, and July 27, 2016. The District Manager told us that because the Community Board previously did not have the second approver required to process payments through the Financial Management System (FMS) due to staff turnover, those payments had not been processed.

The Community Board could incur interest or late fees for invoices not paid within the 30 days. Pursuant to the Procurement Policy Board (PPB) Rules, Section 4-06 (c) Standards for Prompt Payment, “the required payment date shall be thirty days, or in the case of contract changes, sixty days.” Accordingly, where Community Board #8 encountered an impediment to prompt payment, it could have requested technical assistance from the Borough President’s Office on how to make payments when it did not have a second approver for FMS. However, no such request was made. The Handbook for Community Board Members – The Role of the Community Boards, states, “the Borough President maintains planning and budget offices, administers training to Community Board members and provides technical assistance to the Community Boards.”

⁵ Object codes are numerical labels that are used to identify and separate actual expenses, amounts budgeted for expenses, and encumbrances, into categories that describe the nature of the goods or services purchased.

⁶ The seven Community Boards incorrectly used object codes, 1000-supplies and materials, 1990-data processing supplies, 4990-other expenditures, and 6840-professional services, instead of using 3000-equipment general or 3320-purchases of data processing equipment.

Recommendations

Each Community Board should:

1. Ensure that complete and accurate records of all office equipment are maintained in accordance with DOI's *Standards for Inventory Control and Management* and Comptroller's Directive #1.

Board 2 Response: "I concur with the findings of the Comptroller's Office and will adhere to all the audit findings and recommendations made by the NYC Comptroller's Office to improve our inventory practices."

Board 3 Response: "I further commit to ensuring continued compliance by the board, with all relevant directives of the Office of the Comptroller, City of New York, and with the Standards for Inventory Control and Management put forth by the NYC Department of Investigation, as it relates to the responsibilities set forth for Community Boards."

Board 4 Response: "We currently maintain a complete and updated list of physical assets and are in compliance as requested . . . Office protocol requires that all newly purchased equipment to be tagged and logged into the current inventory records immediately upon receipt."

Board 5 Response: "I concur with the findings of the Comptroller's Office and will adhere to all the audit findings and recommendations made by the NYC Comptroller's Office to improve our inventory practices. "

Board 6 Response: "I further commit to ensuring continued compliances by the board, with all relevant directives of the Office of the Comptroller, City of New York and with the Standards for Inventory Control and Management put forth by the NYC Department of Investigation."

Board 8 Response: "Complete and accurate records will be maintained in accordance with DOI's Standards for Inventory Control and Comptroller's Directive No. 1."

Board 9 Response: "Community Board 9 has obtained a copy of the DOI's Standards for Inventory Control & Management procedures and is complying with your reports recommendations."

Board 10 Response: "It is the goal of Bronx Community Board 10 to be in full compliance with all Directives issued by the Comptroller's Office and we appreciate the efforts of your Auditors in helping us achieve that end,"

Auditor's Comment: Boards #1, #7, #11, and #12 did not specifically respond to Recommendation 1.

2. Maintain equipment in a clean secure area.

Board 3 Response: "I concur with the findings of such report as to the practices of Bronx Community Board Three. I further commit to ensuring continued compliance by the board, with all relevant directives of the Office of the Comptroller, City of New York, and with the Standards for Inventory Control and Management put forth by the NYC Department of Investigation, as it relates to the responsibilities set forth for Community Boards."

Board 6 Response: "I concur with the findings of such report as to the practices of Bronx Community Board Six. I further commit to ensuring continued compliances by the board, with all relevant directives of the Office of the Comptroller, City of New York, and

with the Standards for Inventory Control and Management put forth by the NYC Department of Investigation.”

Auditor’s Comment: Boards #1, #2, #4, #5, #7, #8, #9, #10, #11 and #12 did not specifically respond to Recommendation 2.

3. Update inventory lists appropriately when changes occur, including noting any change of location, properly recording the relinquishment of nonworking items, and removing any relinquished items from the inventory list.

Board 2 Response: “Bronx Community Board #2 will follow the Draft and Final Audit recommendations of . . . properly updating our inventory records and carefully record serial numbers. . . .”

Board 3 Response: “I concur with the findings of such report as to the practices of Bronx Community Board Three. I further commit to ensuring continued compliance by the board, with all relevant directives of the Office of the Comptroller, City of New York, and with the Standards for Inventory Control and Management put forth by the NYC Department of Investigation, as it relates to the responsibilities set forth for Community Boards.”

Board 4 Response: “We currently maintain a complete and updated list of physical assets and are in compliance as requested . . . Office protocol requires that all newly purchased equipment to be tagged and logged into the current inventory records immediately upon receipt.”

Board 5 Response: “Bronx Community Board #5 will follow the Draft and Final Audit recommendations of . . . properly updating our inventory records and carefully record serial numbers.”

Board 6 Response: “I concur with the findings of such report as to the practices of Bronx Community Board Six. I further commit to ensuring continued compliances by the board, with all relevant directives of the Office of the Comptroller, City of New York, and with the Standards for Inventory Control and Management put forth by the NYC Department of Investigation.”

Board 8 Response: “BXCB8 will comply with Comptroller’s Directive No. 1 and will update the Inventory List immediately as changes occur to document new purchases, relinquishments, and location changes.”

Auditor’s Comment: Boards #1, #7, #9, #10, #11 and #12 did not specifically respond to Recommendation 3.

4. Affix identification tags to all major office equipment items and include a sequential internal control number.

Board 3 Response: “I concur with the findings of such report as to the practices of Bronx Community Board Three. I further commit to ensuring continued compliance by the board, with all relevant directives of the Office of the Comptroller, City of New York, and with the Standards for Inventory Control and Management put forth by the NYC Department of Investigation, as it relates to the responsibilities set forth for Community Boards.”

Board 4 Response: “We currently maintain a complete and updated list of physical assets and are in compliance as requested . . . Office protocol requires that all newly purchased equipment to be tagged and logged into the current inventory records immediately upon receipt.”

Board 6 Response: “I concur with the findings of such report as to the practices of Bronx Community Board Six. I further commit to ensuring continued compliances by the board, with all relevant directives of the Office of the Comptroller, City of New York, and with the Standards for Inventory Control and Management put forth by the NYC Department of Investigation.”

Auditor’s Comment: Boards #1, #2, #5, #7, #8, #9, #10, #11 and 12 did not specifically respond to Recommendation 4.

5. Charge office equipment purchases to the correct object code in accordance with Comptroller’s Directive #24, Agency Purchasing Procedures and Controls.

Board 1 Response: “Bronx Community Board One will follow the Draft and Final Audit recommendations of charging office equipment purchases to the correct Object Code in accordance with Comptroller’s Directive #24, Agency Purchasing Procedures and Controls.”

Board 2 Response: “Bronx Community Board #2 will follow the Draft and Final Audit recommendations of charging office equipment purchases to the correct Object Code . . . in accordance with Comptroller’s Directive#24 Agency Purchasing Procedures and Controls.”

Board 3 Response: “I concur with the findings of such report as to the practices of Bronx Community Board Three. I further commit to ensuring continued compliance by the board, with all relevant directives of the Office of the Comptroller, City of New York, and with the Standards for Inventory Control and Management put forth by the NYC Department of Investigation, as it relates to the responsibilities set forth for Community Boards.”

Board 5 Response: “Bronx Community Board #5 will follow the Draft and Final Audit recommendations of charging office equipment purchases to the correct Object Code . . . in accordance with Comptroller’s Directive #24 Agency Purchasing Procedures and Controls.”

Board 6 Response: “I concur with the findings of such report as to the practices of Bronx Community Board Six. I further commit to ensuring continued compliances by the board, with all relevant directives of the Office of the Comptroller, City of New York, and with the Standards for Inventory Control and Management put forth by the NYC Department of Investigation.”

Board 10 Response: “Bronx Community Board 10 pledges to charge all office equipment purchases to the correct object code in accordance with the Comptroller’s Directive #24.”

Board 11 Response: “We understand where we have erred in regards to incorrect object codes on payment vouchers. We are working to improve upon this error.”

Auditor’s Comment: Boards #4, #7, #8, #9 and #12 did not specifically respond to Recommendation 5.

6. Process all payments are processed in a timely manner in accordance with the Procurement Policy Board Rules, Section 4-06, Prompt Payments.

Board 3 Response: “I concur with the findings of such report as to the practices of Bronx Community Board Three. I further commit to ensuring continued compliance by the board, with all relevant directives of the Office of the Comptroller, City of New York, and with the Standards for Inventory Control and Management put forth by the NYC

Department of Investigation, as it relates to the responsibilities set forth for Community Boards.”

Board 6 Response: “I concur with the findings of such report as to the practices of Bronx Community Board Six. I further commit to ensuring continued compliances by the board, with all relevant directives of the Office of the Comptroller, City of New York, and with the Standards for Inventory Control and Management put forth by the NYC Department of Investigation.”

Board 8 Response: “BX08 has adopted counteractive measures to ensure that all invoices will be paid within the required 30 day timeframe. The FMS Security Officer will process invoices for payment approval within five (5) days of receipt. Approvals by the two approvers will be done right after. This headway will increase assurances of all bills being paid well in advance of the 30 day period in accordance with the Procurement Policy Board Rules, Section 4-06, Prompt Payments.”

Auditor’s Comment: Boards #1, #2, #4, #5, #7, #9, #10, #11 and 12 did not specifically respond to Recommendation 6.

DETAILED SCOPE AND METHODOLOGY

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. This audit was conducted in accordance with the audit responsibilities of the City Comptroller as set forth in Chapter 5, §93, of the New York City Charter.

The audit covered the period July 1, 2013, through July 29, 2016.

To obtain an understanding of the inventory procedures and regulations with which the Community Boards are required to comply, we reviewed relevant provisions of DOI's *Standards for Inventory Control and Management*, Comptroller's Directive #1, Comptroller's Directive #24 and the *Procurement Policy Board Rules*. We interviewed staff at each Community Board to obtain an understanding of the inventory procedures in use and to determine how physical assets are safeguarded.

We reviewed and attempted to physically observe whether the 572 office equipment items (including computers, monitors, printers, scanners, laptops, fax machines and televisions) listed on the Community Boards' most current inventory records dated June 2016 were present at each Community Board's office. During our observation, we also determined whether all items of equipment that we observed on the site were listed on the Boards' inventory records.

During our physical observations of the inventory, which we conducted from June 24, 2016 through July 29, 2016, we checked whether all items examined were properly tagged as Property of the City of New York and determined whether the items were included on the Community Boards' inventory records. We also verified whether the inventory lists included the type of equipment, serial number, agency control number, and location. We reviewed the Boards' purchase documents for Fiscal Years 2014, 2015 and 2016 to determine whether they purchased office equipment and whether the expense was for an appropriate business purpose. We then ascertained whether all 200 office equipment items purchased totaling \$93,925 were present at the Boards, were properly recorded on their inventory lists, and were purchased using correct object codes.

New York City Charter Chapter 70 City Government in the Community Section 2800 d. states:

“Each community board shall:

- (1) Consider the needs of the district which it serves;
- (2) Cooperate with, consult, assist and advise any public officer, agency, local administrators of agencies, legislative body, or the borough president with respect to any matter relating to the welfare of the district and its residents;
- (3) At its discretion hold public or private hearings or investigations with respect to any matter relating to the welfare of the district and its residents, but the board shall take action only at a meeting open to the public;
- (4) Assist city departments and agencies in communicating with and transmitting information to the people of the district;
- (5) Cooperate with the boards of other districts with respect to matters of common concern;
- (6) Render an annual report to the mayor, the council and the borough board within three months of the end of each year and such other reports to the mayor or the borough board as they shall require (such reports or summaries thereof to be published in the City Record);
- (7) Elect its own officers; adopt, and make available for reasonable public inspection, by-laws and statements of the duties assigned by the board to its district manager and other professional staff appointed pursuant to subdivision f of this section; and keep a public record of its activities and transactions, including minutes of its meetings, majority and minority reports, and all documents the board is required by law to review, which shall be made available, in accordance with law, to elected officials upon request and for reasonable public inspection;
- (8) Request the attendance of agency representatives at meetings of the community board;
- (9) Prepare comprehensive and special purpose plans for the growth, improvement and development of the community district;
- (10) Prepare and submit to the mayor, on or before a date established by the mayor, an annual statement of community district needs, including a brief description of the district, the board's assessment of its current and probable future needs, and its recommendations for programs, projects, or activities to meet those needs;
- (11) Consult with agencies on the capital needs of the district, review departmental estimates, hold public hearings on such needs and estimates and prepare and submit to the mayor capital budget priorities for the next fiscal year and the three succeeding fiscal years;
- (12) Conduct public hearings and submit recommendations and priorities to the mayor, the council and the city planning commission on the allocation and use within the district of funds earmarked for community development activities under city, state or federal programs;
- (13) Consult with agencies on the program needs of the community district to be funded from the expense budget, review departmental estimates, hold public hearings on such needs and estimates, and prepare and submit to the mayor expense budget priorities for the next fiscal year;

APPENDIX

- (14) Assist in the planning of individual capital projects funded in the capital budget to be located in the community district and review scopes of projects and designs for each capital project provided, however, that such review shall be completed within thirty days after receipt of such scopes or designs;
- (15) Evaluate the progress of capital projects within the community district based on status reports to be furnished to the board;
- (16) Be authorized to assign a representative to attend any meeting held by a city agency to determine, in advance of drafting, the form and content of any environmental impact statement required by law for a proposal or application for a project in such board's district;
- (17) Exercise the initial review of applications and proposals of public agencies and private entities for the use, development or improvement of land located in the community district, including the conduct of a public hearing and the preparation and submission to the city planning commission of a written recommendation;
- (18) Assist agencies in the preparation of service statements of agency objectives, priorities, programs and projected activities within the community district and review such statements;
- (19) Evaluate the quality and quantity of services provided by agencies within the community district;
- (20) Within budgetary appropriations for such purposes, disseminate information about city services and programs, process complaints, requests, and inquiries of residents of the community district; and
- (21) Conduct substantial public outreach, including identifying the organizations active in the community district, maintaining a list of the names and mailing addresses of such community organizations, and making such names and, with the consent of the organization, mailing addresses available to the public upon request.”



CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
 SCOTT M. STRINGER

MARJORIE LANDA
 DEPUTY COMPTROLLER FOR
 AUDIT

BUREAU OF AUDIT

July 28, 2016

Commissioner Mary T. Bassett, M.D., MPH
 NYC Department of Health and Mental Hygiene
 42-09 28th Street
 Long Island City N.Y. 11101

Dear Commissioner Bassett:

I am writing to alert you to unsafe and unsanitary conditions at Bronx Community Board #5 located at Bronx Community College McCracken Hall, 2155 University Avenue Bronx, NY 10453. The building is part of the Bronx Community College campus. These conditions were recently discovered by my auditors and require immediate action by your agency. The community board has two full-time employees who work on-site and the public visit to lodge complaints and get information.

The conditions included fly infestation, leaking plumbing from the second floor men's bathroom which required the community board to have garbage pails to catch dirty water, electrical wires hanging from the ceiling, and broken floor tiles that pose a tripping hazard.

In addition, the community board employees reported the building was infested with mice. Lastly, the employees are not given access to toilet facilities in the building, but are required to exit the building and cross the campus to use the facilities.

What we found was a facility unfit for an office environment, let alone the public who may visit the site to get help. I request that you immediately send inspectors to this building to document any violations. I have attached pictures of what we discovered at Bronx Community Board #5.

Sincerely,

A handwritten signature in black ink, appearing to read "Marjorie Landa".

Marjorie Landa

Attachment

- c. Vicki Been, Commissioner, Housing Preservation and Development
- Commissioner Rick D. Chandler, P.E., Department of Buildings
- Thomas Lucania, Director of Community Boards, Bronx Borough President's Office
- Barbara Becker, Director Fiscal and Personnel, Bronx Borough President's Office
- Dr. Bola Omotosho, Chair, Bronx Community Board 5
- Carmen Cruz, Administrative Manager, Bronx Community Board 5



CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
 SCOTT M. STRINGER

MARJORIE LANDA
 DEPUTY COMPTROLLER FOR
 AUDIT

BUREAU OF AUDIT

July 28, 2016

Commissioner Vicki Been
 NYC Housing Preservation and Development
 100 Gold Street
 New York, NY 10038

Dear Commissioner Been:

I am writing to alert you to unsafe and unsanitary conditions at Bronx Community Board #5 located at Bronx Community College McCracken Hall, 2155 University Avenue Bronx, NY 10453. The building is part of the Bronx Community College campus. These conditions were recently discovered by my auditors and require immediate action by your agency. The community board has two full-time employees who work on-site and the public visit to lodge complaints and get information..

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Sincerely,

Marjorie Landa

Attachment

- c. Mary T. Bassett, M.D., MPH, Department of Health and Mental Hygiene
- Commissioner Rick D. Chandler, P.E., Department of Buildings



CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
SCOTT M. STRINGER

MARJORIE LANDA
DEPUTY COMPTROLLER FOR
AUDIT

BUREAU OF AUDIT

July 28, 2016

Commissioner Rick D. Chandler, P.E.
NYC Department of Buildings
280 Broadway
New York, NY 10007

Dear Commissioner Chandler:

I am writing to alert you to unsafe and unsanitary conditions at Bronx Community Board #5 located at Bronx Community College McCracken Hall, 2155 University Avenue Bronx, NY 10453. The building is part of the Bronx Community College campus. These conditions were recently discovered by my auditors and require immediate action by your agency. The community board has two full-time employees who work on-site and the public visit to lodge complaints and get information.

The conditions included fly infestation, leaking plumbing from the second floor men's bathroom which required the community board to have garbage pails to catch dirty water, electrical wires hanging from the ceiling, and broken floor tiles that pose a tripping hazard.

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What we found was a facility unfit for an office environment, let alone the public who may visit the site to get help. I request that you immediately send inspectors to this building to document any violations. I have attached pictures of what we discovered at Bronx Community Board #5.

Sincerely,

A handwritten signature in black ink, appearing to read "Marjorie Landa".

Marjorie Landa

Attachment

- c. Mary T. Bassett, M.D., MPH, Department of Health and Mental Hygiene
Vicki Been, Commissioner, Housing Preservation and Development









WHEN YOU THINK OF TAP WATER

IS THIS WHAT YOU PICTURE?

The New York City Department of Environmental Protection (DEP) produces an Annual Water Supply Quality Report with detailed information about the quality of your drinking water. DEP regularly tests the water quality at more than 1,500 water quality sampling stations throughout the City. If this report is not in your home, you can request a copy of the report by calling 311 or visiting the DEP website at www.nyc.gov/dnp.

nyc water









ARE YOU A PERSON WITH A DISABILITY?
HELP IS IN YOUR NEIGHBORHOOD
HOW YOU'RE RESPONSIBLE IN SU NEIGHBORHOOD









BRONX COMMUNITY BOARD #1

3024 THIRD AVENUE

BRONX, NEW YORK 10455

(718) 585-7117 • Fax (718) 292-0558 • E-mail: brxcb1@optonline.net

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RUBEN DIAZ, JR.
BOROUGH PRESIDENT

GEORGE L. RODRIQUEZ
CHAIRPERSON

CEDRIC L. LOFTIN
DISTRICT MANAGER

November 1, 2016

Ms. Marjorie Landa
Deputy Comptroller for Audit
Bureau of Audit
City of New York
Municipal Building
Office of the Comptroller
1 Centre Street – Room 1100
New York, NY 10007

Re: Audit Report on the Office Equipment Inventory Practices at the Twelve Bronx Community Boards SR16-115A

Dear Ms. Landa:

Provided is the commentary of Bronx Community Board One pursuant to the aforementioned Draft Report and October 28, 2016 correspondence received from your office.

Please be advised that Bronx Community Board One concurs and will adhere to the Audit findings and conclusions.

Additionally, Bronx Community Board One will follow the Draft and Final Audit recommendations of charging office equipment purchases to the correct Object Code in accordance with Comptroller's Directive #24, Agency Purchasing Procedures and Controls.

I thank you for providing this Draft Report.

Very truly yours,

A handwritten signature in black ink, appearing to read "George L. Rodriguez".

Mr. George L. Rodriguez
Chairman

C: Honorable Ruben Diaz, Jr., Bronx Borough President
Ms. Barbara Becker, Director of Fiscal and Personnel
Mr. Cedric L. Loftin, District Manager

Bronx Community Board #2

Borough President Ruben Diaz, Jr.
1029 East 163rd St.
Bronx, NY 10459
718-328-9125 • 718-991-4974 Fax
[E-mail: brxcb2@optonline.net](mailto:brxcb2@optonline.net)



Dr. Ian Amritt
Chairperson



District Manager

November 10, 2016
Ms. Marjorie Landa
Deputy Comptroller for Audits
Bureau of Audit
City of NY
Municipal Building
Office of the Comptroller
1 Centre Street –Room 1100
New York, NY 10007

Re: Audit Report on the Office Equipment Inventory Practices if Bronx Community Boards
SR16-115A.

Dear Ms. Landa:

Based on my review of the draft audit report on the Office Equipment Inventory Practices of Bronx Community Boards, I concur with the findings of the Comptroller's Office and will adhere to all of the audit findings and recommendations made by the NYC Comptroller's Office to improve our inventory practices.

Bronx Community Board #2 will follow the Draft and Final Audit recommendations of charging office equipment purchases to the correct Object Code, properly updating our inventory records and carefully record serial numbers, in accordance with Comptroller's Directive #24 Agency Purchasing Procedures and Controls.

Sincerely,

A handwritten signature in black ink, appearing to read "Ian Amritt".

Dr. Ian Amritt
Chairman

cc: Hon. Ruben Diaz Jr. Bronx Borough President
Ms. Barbara Becker, Director of Fiscal and Personnel



The City of New York
Bronx Community Board Three

1426 Boston Road, Bronx, NY 10456
Telephone No.:(718)378-8054 – Fax No.:(718)378-8188
E-mail Address: brxcomm3@optonline.net

DIAL	Government Services
311	& Information for NYC
Comm. Bd. Info go to: bronxmail.com	

RUBEN DIAZ, JR.
BRONX BOROUGH PRESIDENT

GLORIA ALSTON
CHAIRWOMAN

JOHN W. DUDLEY
DISTRICT MANAGER

October 31, 2016

Ms. Marjorie Landa
Deputy Comptroller for Audit
Office of the Comptroller
Municipal Building
1CentreStreet, rm. 1100
New York, NY 10007

**RE: AUDIT REPORT ON THE OFFICE EQUIPMENT INVENTORY
PRACTICES AT TWELVE BRONX COMMUNITY BOARDS SR16-115A**

Dear Ms. Landa:

Based upon my review of the draft Audit Report on the Office Equipment Inventory Practices at the Twelve Bronx Community Boards SR16-115A, dated October 28, 2016 and issued by the Office of the Comptroller, City of New York, I concur with the findings of such report as to the practices of Bronx Community Board Three. I further commit to ensuring continued compliance by the board, with all relevant directives of the Office of the Comptroller, City of New York, and with the Standards for Inventory Control and Management put forth by the NYC Department of Investigation, as it relates to the responsibilities set forth for Community Boards.

Thank you.

Sincerely,

Gloria Alston
Chairwoman

Cc: Ruben Diaz, Jr., Bronx Borough President
Barbara Becker, Director of Fiscal and Personnel
John W. Dudley, District Manager

EXECUTIVE OFFICERS

Rev. Bruce Rivera
1st Vice-Chairperson

Linda Kemp
2nd Vice-Chairperson

Rev. Idus A. Nunn, Jr.
Secretary

Kathy Johnson-Morris
Treasurer

Rita Jones
Sgt.-at-Arms/Parliamentarian



The City of New York
COMMUNITY BOARD 4
1650 Selwyn Avenue, Suite 11A
The Bronx, New York 10457
TEL: 718-299-0800 FAX: 718-294-7870
Email: bx04@cb.nyc.gov

ADDENDUM
Page 4 of 14
HONORABLE RUBEN DIAZ, JR.
Bronx Borough President

Ms. KATHLEEN SAUNDERS
Board Chair

MR. PAUL A. PHILPS
District Manager

November 14, 2016

Ms. Marjorie Landa
Deputy Comptroller
Office of the Comptroller
1 Centre Street, Room 1100
New York, New York 10007-2341

Re: Audit Report on the Office Equipment Inventory
Practices of the Twelve Bronx Community Boards
SR16-115A

Dear Ms. Landa:

We are in receipt of the draft audit report, which includes the following case of non-compliance by Community Board Four:

1- Board did not have complete inventory records. **(1 instance)**

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

We currently maintain a complete and updated list of physical assets and are in compliance as requested. A copy of the corrected inventory list was immediately submitted to the Comptroller's Office. Office protocol requires that all newly purchased equipment to be tagged and logged into the current inventory records immediately upon receipt.

On behalf of Community Board Four, I would like to extend my sincerest gratitude for your offices' support, courtesy and professionalism.

Regards,

Paul A. Philps
District Manager
Community Board Four

cc: Hon. Ruben Diaz Jr., Bronx Borough President
Ms. Barbara Becker, Fiscal Personnel Director, Bronx Borough President's Office
Ms. Kathleen Saunders, Board Chair, Community Board Four



THE CITY OF NEW YORK **BOROUGH OF THE BRONX**
COMMUNITY BOARD 5
Honorable Ruben Diaz, Jr., Bronx Borough President

Chairperson
Dr. Bola Omotosho

District Manager
Xavier Rodriguez

November 10, 2016

Ms. Marjorie Landa
Deputy Comptroller for Audits
Bureau of Audit
Office of the Comptroller
1 Centre Street -Room 1100
New York, NY 10007

Re: Audit Report on the Office Equipment Inventory Practices of Bronx Community Boards
SR16-115A.

Dear Ms. Landa:

Based on my review of the draft audit report on the Office Equipment Inventory Practices of Bronx Community Boards, I concur with the findings of the Comptroller's Office and will adhere to all of the audit findings and recommendations made by the NYC Comptroller's Office to improve our inventory practices.

In regard to the missing items, we have not been able to access the boxes which may contain the items in question. As you are aware, we will be moving from this location and will gain access to those boxes upon our move. If these items are found we will advise your office.

In addition, based on the concerns raised by the Comptroller's Office regarding the conditions of our district office space, we have been moved to a temporary office space on the Bronx Community College Campus pending the procurement of new office space for the district office by DCAS.

Bronx Community Board #5 will follow the Draft and Final Audit recommendations of charging office equipment purchases to the correct Object Code, properly updating our inventory records and carefully record serial numbers, in accordance with Comptroller's Directive#24 Agency Purchasing Procedures and Controls.

BCC Campus • McCracken Hall, Rms. 12 & 13 • W. 181st Street & Dr. Martin Luther King, Jr. Blvd. • Bronx, New York 10453
Telephone (718) 364-2030 • Facsimile (718) 220-1767 • Facsimile (718) 220-8426 • brxcb5@optonline.net • bx05@cb.nyc.gov

Serving these Neighborhoods:

Fordham, Morris Heights, Mount Hope, University Heights

Thank you for your assistance and cooperation in completing this audit.

Sincerely,



Dr. Bola Omotosho
Chairman

cc: Hon. Ruben Diaz Jr. Bronx Borough President
Ms. Barbara Becker, Director of Fiscal and Personnel



**THE CITY OF NEW YORK
BRONX COMMUNITY BOARD 6**

1932 Arthur Avenue, Room 403-A, Bronx, NY 10457

Telephone: (718) 579-6990 Fax: (718) 579-6875 Email: bronxcb6@bronxcb6.org

Honorable Ruben Diaz Jr., Bronx Borough President

MS. WENDY RODRIGUEZ
Board Chairperson

MR. JOHN SANCHEZ
District Manager

November 15, 2016

Ms. Marjorie Landa
Deputy Comptroller for Audit
Office of the Comptroller
Municipal Building
1 Centre Street, Room 1100
New York, New York 10007

**RE: AUDIT REPORT ON THE OFFICE EQUIPMENT INVENTORY
PRACTICES AT TWELVE BRONX COMMUNITY BOARDS SR16-115A**

Dear Ms. Landa:

Based upon review of the draft Audit Report on the Office Equipment Inventory Practices at the Twelve Bronx Community Boards SR16-115A, dated October 28, 2016 and issued by the Office of the Comptroller, City of New York, I concur with the findings of such report as to the practices of Bronx Community Board Six. I further commit to ensuring continued compliances by the board, with all relevant directives of the Office of the Comptroller, City of New York, and with the Standards for Inventory Control and Management put forth by the NYC Department of Investigation, as it relates to the responsibilities set forth for Community Boards.

Thank you.

Very truly yours,


Wendy Rodriguez
Chairperson

cc: Ruben Diaz, Jr., Bronx Borough President
Barbara Becker, Director of Fiscal and Personnel
John Sanchez, District Manager

Honorable Ritchie Torres,
City Council Member, 15th Council District

Honorable Rafael Salamanca,
City Council Member, 17th Council District

November 4th, 2016

Marjorie Landa
Deputy Comptroller for Audit
Office of New York City Comptroller Scott M. Stringer
1 Centre Street, 13th Floor North
New York, NY 10007

Dear Deputy Comptroller Landa,

I am writing in reference to your audit report on the office equipment inventory practices at Bronx Community Board 7.

Regarding your findings of non-compliance on the inventory list, which include three items not included on our inventory list and one item with a missing serial number, they have all now been corrected. The three items not listed on the inventory sheet included the following:

1. Kodak Camera Tag # X7-00286/ SR # KCXGTN4504195
2. Nikon Cool Pix Camera Tag # X7-00287/ SR # 32994670
3. Amplivox Sound System Tag # X7-00289 & # X7-00291/ SR # 32994670– this sound system and it's speaker are counted as one item.

Regarding the one item missing a serial number, my office accidentally added an extra G instead of a C for the Serial Number CGFG061 belonging to a Dell Computer. This has now been corrected. I have no further comments to this report.

If you have any additional questions or concerns, please feel free to contact me at 718-933-5650 or email ansandler@cb.nyc.gov.

Sincerely,



Andrew Sandler
District Manager



BRONX COMMUNITY BOARD NO. 8

5676 Riverdale Avenue, Suite 100 • Bronx, New York 10471-2194

Telephone: 718-884-3959 • Fax: 718-796-2763

E-Mail: bx08@cb.nyc.gov

Website: www.nyc.gov/bronxcb8

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Honorable Ruben Diaz, Jr.
Bronx Borough President

OFFICERS:

Chairperson

Daniel Padernacht

Vice Chairperson

Rosemary Ginty

Secretary

Karen Pesce

Treasurer

Amy Joy Robateau

DISTRICT MANAGER:

Patricia Manning

Marjorie Landa, Deputy Comptroller for Audit
Office of the Comptroller
Municipal Building
1 Centre Street, Room 1100
New York, NY 10007

November 14, 2016

COMMITTEE CHAIRS:

Aging

Lisa Daub

Budget

Mary Yamagata

Economic Development

Sergio Villaverde

Education

Sylvia Alexander

Environment & Sanitation

Laura Spalter

**Health, Hospitals &
Social Services**

Lenora Croft

Housing

Paul Ellis

Land Use

Charles G. Moerdler

Law, Rules & Ethics

Martin Wolpoff

Libraries & Cultural Affairs

Marvin Goodman

Parks & Recreation

Bob Bender

Public Safety

Joseph O'Brien

Traffic & Transportation

Michael Heller

Youth

Lamont Parker

**Re: Audit Report on the Office Equipment Inventory
Practices at the Twelve Bronx Community Boards
SR16-115A**

Dear Ms. Landa:

Bronx Community Board No. 8 (BXC8) hereby submits responses to the above draft report:

Re: Findings of Non-Compliance on Inventory-Lists

Items Tested – 42

Items not located at Board – 0

Items not included on list – 7

The list has been correctly updated to include the 7 items. BXC8 will comply with Comptroller's Directive No. 1 and will update the Inventory List immediately as changes occur to document new purchases, relinquishments, and location changes.

Agency Control No. Missing – 4

Corrections made. Missing Controls numbers added. Complete and accurate records will be maintained in accordance with DOI's Standards for Inventory Control and Comptroller's Directive No. 1.

Model No. Missing – 0

Items with Location Not Indicated – 0

BRONX COMMUNITY BOARD NO. 8
PAGE 2

Items with Incorrect Serial No. – 1

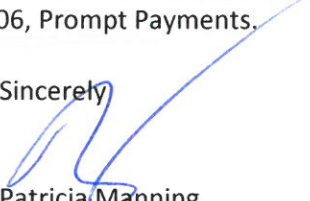
Correction made. Complete and accurate records will be maintained in accordance with DOI's Standards for Inventory Control and Management and Comptroller's Directive No. 1

Items without Serial No. – 0

Invoices Not Paid Within the Required 30 Day Timeframe:

Five of the six invoices found not paid as of September 9, 2016 have since been paid. Approval for the 6th invoice is underway. BX08 has adopted counteractive measures to ensure that all invoices will be paid within the required 30 day timeframe. The FMS Security Officer will process invoices for payment approval within five (5) days of receipt. Approvals by the two approvers will be done right after. This headway will increase assurances of all bills being paid well in advance of the 30 day period in accordance with the Procurement Policy Board Rules, Section 4-06, Prompt Payments.

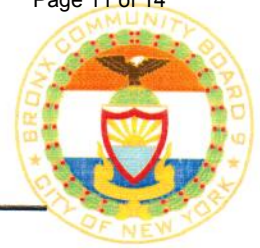
Sincerely



Patricia Manning
District Manager



COMMUNITY BOARD NUMBER 9
1967 TURNBULL AVENUE
BRONX, NEW YORK 10473



TEL. (718) 823-3034
BX09@cb.nyc.gov

FAX. (718) 823-6461
www.nyc.gov/bxcb9

RUBEN DIAZ JR.
BRONX BOROUGH PRESIDENT

NICHOLAS HIMIDIAN JR
CHAIRPERSON

WILLIAM RIVERA
DISTRICT MANAGER



October 15, 2016

Ms. Marjorie Landa
NYC Deputy Comptroller for Audit
Municipal Building
1 Centre Street, Room 1100
New York, NY 10007

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HARDING PARK

PARKCHESTER

PARK STRATTON

**SOUNDVIEW/
BRUCKNER**

UNIONPORT

**Re: Audit Report on the Office Inventory
Practices at the Twelve Bronx Community Boards - SR16-115A**

Hello Ms. Landa:

I am writing in regards to your Audit Report on the Office Equipment Inventory Practices for the Twelve Bronx Community Boards - SR16-115A

The Chairman and I reviewed your report dated October 28, 2016, and would like to submit the following comments:

- 1) Prior to your audit, Community Board 9 was not aware or had on file the DOI's Standards for Inventory Control and Management procedures. As a member of Community Board 9 since 2010, I was not familiarized or trained on these procedures, including my time as Chairman or in my current role as District Manager. Despite being unfamiliar with these procedures, there were no equipment missing and 11 minor discrepancies.
- 2) The audit covers the period from July 1, 2013 through July 29, 2016. The report dated October 28, 2016 did not contain the dates of when the equipment was purchased. My tenure as District Manager began in June 2015.

We are pleased that your office has conducted this audit to assist and improve our control and management procedures. Community Board 9 has obtained a copy of the DOI's Standards for Inventory Control & Management procedures and is complying with your reports recommendations.

Thank You

William Rivera
District Manager

Cc: Nicholas Himidian Jr, Chairman, Bronx CB9
Tomas Lucania, Director of Community Boards, Bronx BP Office
Barbara Becker, Director of Fiscal & Personnel, Bronx BP Office



Ruben Diaz, Jr.
Borough President

BRONX COMMUNITY BOARD No. 10

3165 East Tremont Avenue • Bronx, New York 10461

Tel: (718) 892-1161 • Fax: (718) 863-6860

E-mail: bx10@cb.nyc.gov

Facebook.com/BronxCommunityBoard10

Website: www.nyc.gov/bronxcb10



Martin A. Prince
Chairperson

November 10, 2016

Marjorie Landa
Deputy Comptroller for Audit
City of New York
Office of the Comptroller
Municipal Building
1 Centre Street, Room 1100
New York, New York 10007

RE: Audit Report on the Office Equipment Inventory Practices
At the Twelve Bronx Community Boards SR16-115A

Dear Ms. Landa:

Bronx Community Board 10 was audited by the Comptroller's Office on July 27, 2016. At that time our office was cited for having one product which was tagged, but not listed on our Office Electronics Inventory List. That product was Tag # 82: Sony One Recorder, Model # ICD-UX533, Serial # 5235777. It was added to the Office Electronics Inventory List, Amended on 7/28/16, page 1, and was emailed to your office under separate cover.

Our Office was also cited for having two incorrect Serial Numbers on our Office Electronics Inventory List. The first pertained to Tag number 76: Olympus LS-100 Recorder; the correct serial number: 100102901 was recorded on the Office Electronics Inventory List, Amended on 7/28/16, on page 4. The second item pertained to Tag Number 21: Dell Latitude Notebook D630 - Laptop Computer; Service Tag: D6MV7G1 was added to the Office Electronics Inventory List, Amended on 7/28/16, on page 14.

Finally, Bronx Community Board 10 pledges to charge all office equipment purchases to the correct object code in accordance with the Comptroller's Directive #24.

It is the goal of Bronx Community Board 10 to be in full compliance with all Directives issued by the Comptroller's Office and we appreciate the efforts of your Auditors in helping us achieve that end.

Sincerely,

Martin Prince, Chair
Bronx Community Board 10

C/106

Welgrin, Lawrence

From: Landa, Marjorie
Sent: Monday, November 14, 2016 2:04 PM
To: Welgrin, Lawrence; Hornung, Faige
Subject: Fwd: Audit Report on the Office Equipment Inventory Practices at the Twelve Bronx Community Boards

Sent from my iPhone

Begin forwarded message:

From: "Warneke, Jeremy (CB)" <JWarneke@cb.nyc.gov>
Date: November 14, 2016 at 1:53:55 PM EST
To: "mlanda@comptroller.nyc.gov" <mlanda@comptroller.nyc.gov>
Cc: "Welgrin, Lawrence" <lwelgri@comptroller.nyc.gov>, "Vitaliano, Anthony (CB)" <AVitaliano@cb.nyc.gov>, Tony's personal <mt9134@aol.com>, "Thomas Lucania, Bx BP Director of Community Boards & Legislative Affairs" <tlucania@bronxbp.nyc.gov>, "BX11@cb.nyc.gov (CB)" <BX11@cb.nyc.gov>, "Kirka, Chris (CB)" <ckirka@cb.nyc.gov>, "Lasky, Harriet (CB)" <hlasky@cb.nyc.gov>, "Fratta, John (CB)" <JFratta@cb.nyc.gov>
Subject: Re: Audit Report on the Office Equipment Inventory Practices at the Twelve Bronx Community Boards

Dear Ms. Landa:

This email is in response to your letter dated October 28, 2016.

I am pleased to inform you that we are pleased with the results of the audit regarding our office inventory practices at Community Board 11. Our office worked very hard to comply with the City's standards despite the difficult time period in which the audit arrived. We understand where we have erred in regards to incorrect object codes on payment vouchers. We are working to improve upon this error.

Sincerely,

Jeremy Warneke

District Manager
Community Board 11
1741 Colden Avenue
Bronx, NY 10462
(718) 892-6262
www.nyc.gov/bxcb11



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THE CITY OF NEW YORK THE BOROUGH OF THE BRONX



Community Board #12 (The Bronx)

4101 White Plains Road

The Bronx, New York 10466

Telephone: 718 - 881 - 4455/56

Facsimile: 718 - 231 - 0635 Website: www.nyc.gov/bronxcb12

GEORGE L. TORRES, II
District Manager

November 14, 2016

Ms. Marjorie Landa
Deputy Comptroller for Audit
Office of the Comptroller
1 Centre Street, Room 1100
New York, NY 10007

Re: Response to Comptroller's Audit

Dear Deputy Comptroller Landa:

We have reviewed the recommendations made in the audit and we will do our best to ensure compliance.

It should be noted that training and protocols be provided to ensure that the rules and regulations are followed. I am a new District Manager with a little more than a year on the job. While I do not offer this as an excuse when I asked what was required I was told to ask another Community Board. Standards and procedures should be established and what your office is seeking should be delineated so that there is no room for interpretation.

We hope this critique is well received because accountability is a good thing. We want to make sure we are doing it right.

With warm regards,

A handwritten signature in blue ink, appearing to read 'George Torres', written over a large, stylized blue scribble.

George Torres

CC: William A. Hall, Chair of CB12
Barbara Becker, Director of Fiscal & Personnel
Tom Lucania, Director of Community Boards Unit and Legislative Affairs

