AUDIT AT A GLANCE

Management Practices of the Bronx County Public Administrator

What questions did the audit look at?

- Did the Bronx County Public Administrator's Office (BCPA) adequately research, identify, and secure decedents' assets?

Why does it matter for New Yorkers?

Every borough has a Public Administrator who is responsible for administering the estates of people who die intestate. In certain cases, when a person without a will dies, or if no heir is willing or able to administer the estate, the Public Administrator steps in. These officials have a fiduciary responsibility to estates that require them to conduct thorough investigations to identify, account for, and safeguard all assets (real and personal property), pay outstanding debts and taxes, maintain documentation, and distribute estate proceeds to heirs. BCPA serves this role in Bronx County.

The audit found that BCPA generally conducted adequate research to identify assets. However, the auditors found multiple instances where BCPA did not properly administer estates or safeguard the personal property of decedents. These included not properly maintaining inventory records, not following New York State procedures when searching decedents' homes, and not properly segregating duties when collecting and storing assets.

These deficiencies put decedents' assets at risk. In one extreme case widely reported in the press, a BCPA investigator was found to have illegally entered a decedent's apartment and allegedly stole numerous items, including cash and jewelry. The auditors found that this same investigator performed another improper search of a residence without a second witness present and without documenting the contents of the residence.

What changes did the agency commit to make following the audit?

- BCPA agreed to strengthen its internal policies, including those guiding inventory records, segregation of duties, and searches of residences.
- BCPA agreed to promptly cash checks and credit estate accounts.
- BCPA agreed to fill all agency vacancies, hire an in-house accountant, and provide employees with enhanced training.

AUDIT FINDINGS

- BCPA generally identified decedents' assets.
- BCPA failed to safeguard decedents' personal property.
- BCPA did not follow existing policies and procedures when searching decedents' homes.

	Audit Recommendations	Agency Response
1	Periodically update the inventory record to maintain a comprehensive and accurate inventory list reflecting the entire population of personal property being held in its possession.	AGREED
2	Designate employees who are independent of the inventory process to conduct periodic physical inventory counts of the personal property maintained in the safe.	AGREED
3	Segregate duties so that staff involved in the search and collection of personal property are not involved in maintaining the inventory list of such items.	AGREED
4	Always document searches through photographs and video footage taken during inspections at decedents' residences, to ensure that conditions and contents and all personal property are clearly identified with physical evidence.	AGREED
5	Ensure compliance with NYS PA Guidelines and BCPA Procedures when administering the estate cases by: a. Searching a decedent's residence as soon as possible after notice of the decedent's death is received. b. Ensuring that at least two persons (preferably employed by BCPA) are present with an authorization letter during the initial search. If only one BCPA employee is available, an independent witness should also be present. c. Voucher the items collected immediately.	AGREED
6	Promptly and properly cash checks and credit estate accounts.	AGREED
7	Fill all vacancies, including hiring an in-house accountant, and properly train the employee who currently prepares the bank reconciliation to ensure that appropriate adjustments to estates' accounts are completed if checks bounce.	AGREED