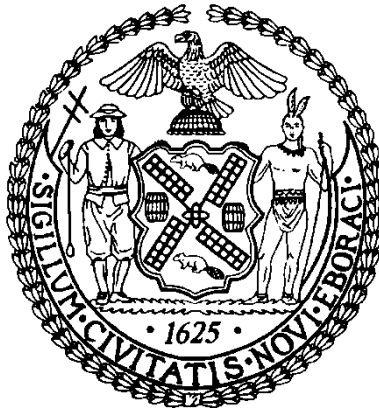


**CITY OF NEW YORK
OFFICE OF THE COMPTROLLER**

**John C. Liu
COMPTROLLER**

BUREAU OF FINANCIAL AUDIT

**H. Tina Kim
Deputy Comptroller for Audit**



**Audit Report on the Administration
Of the Department of Consumer Affairs
Imprest Fund**

FR10-105A

June 17, 2010



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

John C. Liu
COMPTROLLER

June 17, 2010

To the Residents of the City of New York:

My office has audited the imprest fund of the Department of Consumer Affairs (DCA) to determine whether DCA complied with Comptroller's Directives, Procurement Policy Board rules, and other City guidelines governing the administration of imprest funds. We audit entities such as DCA as a means of ensuring that they comply with established policies and procedures.

DCA did not properly administer imprest funds in accordance with the guidelines governing imprest fund administration. Specifically, miscellaneous funds were improperly deposited in the imprest fund account; payments were made that were ineligible as imprest fund expenses; duplicate payments were processed for reimbursement; required monthly reconciliations were not conducted; there was inadequate documentation to substantiate payments; sales tax was improperly paid; and one check exceeded the threshold amount for imprest fund payments.

The audit recommends that DCA should ensure that all deposits from sources other than imprest fund reimbursements are deposited in the general fund; monthly reimbursement vouchers are processed for imprest fund expenses; imprest fund expenditures are not used for proscribed expenses; all processed payments and supporting documentation are properly stamped; monthly petty cash counts and bank reconciliations are performed; Comptroller's Directive requirements are complied with for listing, aging, and following up outstanding checks; and all documentation to substantiate payments is contained in Department files.

The results of the audit have been discussed with DCA officials, and their comments have been considered in preparing this report. Their complete written response is 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 black ink, appearing to read "John C. Liu".

John C. Liu

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

**Audit Report on the Administration of the
Department of Consumer Affairs Imprest Fund**

FR10-105A

AUDIT REPORT IN BRIEF

We performed an audit on the Department of Consumer Affairs' (Department) compliance with Comptroller's Directives, Procurement Policy Board rules, and other City guidelines governing the administration of imprest funds. Imprest funds are agency-controlled checking accounts that can be used for small purchases and petty cash transactions. In Fiscal Year 2009, the Department made 537 imprest fund payments totaling \$40,569.20. Additionally, in Fiscal Year 2009, the Department replenished the imprest fund account by \$27,249.44 for 346 reimbursements processed.

Audit Findings and Conclusions

The Department did not properly administer imprest funds in accordance with the guidelines governing imprest fund administration. Specifically, miscellaneous funds were improperly deposited in the imprest fund account; payments were made that were ineligible as imprest fund expenses; duplicate payments were processed for reimbursement; required monthly reconciliations of petty cash counts and bank accounts were not conducted; there was inadequate documentation to substantiate payments; sales tax was improperly paid; and one check exceeded the threshold amount for imprest fund payments.

Audit Recommendations

This report makes a total of 12 recommendations. The major recommendations are that the Department should ensure that:

- All deposits from sources other than imprest fund reimbursements are deposited in the general fund and not in the imprest fund.
- Monthly reimbursement vouchers are processed for imprest fund expenses.

- Imprest fund expenditures are not used for personal service costs, consultant fees, monthly expenditures, and other proscribed expenses.
- All processed payments and supporting documentation are stamped showing amount paid, check number and check date.
- Monthly petty cash counts and bank reconciliations are performed.
- Comptroller's Directive requirements are complied with for maintaining a list of checks and for aging and following up outstanding checks.
- All documentation to substantiate payments is contained in Department files.

INTRODUCTION

Background

The Department of Consumer Affairs (Department), created in 1968, is responsible for protecting consumer rights; mediating and resolving consumer complaints; issuing licenses for 57 industries; enforcing the City's consumer protection law and other related city and state laws; educating New Yorkers about their rights as consumers and responsibilities as businesses; and litigating against rule-breaking businesses.

Imprest funds are agency-controlled checking accounts that can be used for small purchases and petty cash transactions. Agency requests to establish new imprest funds are made to the Comptroller's Office and, if approved, subsequently funded by the Department of Finance for amounts ranging from \$4,000 to \$50,000. City agencies must administer their imprest funds in accordance with procedures in Comptroller's Directives #3, #6, and #11, and Procurement Policy Board rules. In Fiscal Year 2009, the Department made 537 imprest fund payments totaling \$40,569.20. Additionally, in Fiscal Year 2009, the Department replenished the imprest fund account by \$27,249.44 for 346 reimbursements processed.

Objective(s)

Our objective was to determine whether the Department of Consumer Affairs complied with Comptroller's Directives, Procurement Policy Board rules, and other City guidelines governing the administration of imprest funds.

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 scope of this audit was Fiscal Year 2009.

To understand imprest fund transactions, we reviewed Comptroller's Directive #3 ("Procedures for the Administration of Imprest Funds"), #6 ("Travel, Meals, Lodging and Miscellaneous Agency Expenses"), #11 ("Cash Accountability and Control"), the Procurement Policy Board rules, and the Department's Imprest Fund Policies and Procedures Manual. In addition, we interviewed agency officials, including the Director of Finance and the imprest fund custodian who are responsible for administering the imprest fund account. We assessed and documented in a memorandum the Department's internal controls over the imprest fund by

evaluating the information obtained during our interviews and walkthroughs. We ascertained whether the existing segregation of duties pertaining to the imprest fund account was adequate for requesting reimbursements and processing reimbursement payments, and whether there were adequate supervisory approvals and bank reconciliations.

To determine the total payments made by the Department during Fiscal Year 2009 for imprest fund transactions, we reconciled the list of transactions provided by Department officials with a list obtained from the City's Financial Management System (FMS).

To determine whether the Department complied with Comptroller's Directives and other City guidelines governing imprest funds, we analyzed imprest fund transactions processed under four Payment Reimbursement Vouchers (PVRs). We randomly selected 108 payments totaling \$9,083.67 and judgmentally selected 26 payments totaling \$2,452 that represented certain types of procurement. Our total sample consisted of 134 payments totaling \$11,536.44, or 42 percent of the total amount of reimbursements processed in Fiscal Year 2009 (\$27,249.44), which included payments to employees and vendors. In addition, we reviewed all 55 petty cash transactions totaling \$2,308.05. We examined the sampled payments to determine whether they were substantiated by appropriate invoices or receipts and had required approvals. For the review of petty cash transactions, we reconciled the total amount of the transactions from the petty cash ledger to the amounts recorded in the Department's journal for reimbursements using the Microsoft Money Management System.¹

We examined the relevant documentation to ascertain whether use of the imprest fund was warranted and whether expenses were charged to correct object codes and did not exceed the maximum \$250 threshold for imprest fund disbursements. Additionally, we determined whether the vouchers contained duplicate reimbursements or duplicate requests for reimbursements and whether the requests processed and paid were hand-stamped and recorded the paid amount, check number and check date.

In order to ensure that petty cash was properly safeguarded, we reviewed the Department's procedures for maintaining petty cash. We inspected the location of the petty cash to determine whether it was kept in a safe or other locked and secure receptacle. We conducted an unannounced check of the petty cash and checked whether all 55 transactions had supporting documentation and did not exceed the \$250 threshold amount.

We examined the Department's imprest fund bank account and checkbooks to determine whether the checkbook was safeguarded and that access was limited to authorized personnel. We ascertained whether canceled checks had authorized signatures, were payable to specified payees (not to "bearer" or "cash"), and were inscribed "void after 90 days." We also determined whether all voided checks were accounted for and recorded in the bank reconciliation.

¹ The Department uses Microsoft's Money Management system for recording transactions and processing reimbursements.

Discussion of Audit Results

The matters covered in this report were discussed with Department officials during the course of this audit. A preliminary draft report was sent to Department officials on March 29, 2010, and discussed at an exit conference held on April 15, 2010. We incorporated certain information provided by the Department officials at the exit conference by revising our preliminary draft report. Those revisions were reflected in our draft report, which was submitted to the Department on May 6, 2010, with a request for comments. We received written comments from the Department on May 20, 2010.

In its response, the Department stated, “Overall, we generally agree with most of your recommendations and have already taken appropriate action on implementation.” Department officials agreed with eight recommendations, partially agreed with three recommendations, and disagreed with one recommendation. We note that while the Department may have agreed with many of our recommendations, we cannot confirm the accuracy of the Department’s statement that it has “taken appropriate action on implementation.”

The Department’s response is included as an addendum to this report.

FINDINGS AND RECOMMENDATIONS

The Department did not properly administer imprest funds in accordance with the guidelines governing imprest fund administration. Specifically, miscellaneous funds were improperly deposited in the imprest fund account; payments were made that were ineligible as imprest fund expenses; duplicate payments were processed for reimbursement; required monthly reconciliations of petty cash counts and bank accounts were not conducted; there was inadequate documentation to substantiate payments; sales tax was improperly paid; and one check exceeded the threshold amount for imprest fund payments. Finally, many of the internal control deficiencies discussed in this report were associated with the Department's use of Microsoft's Money Management software—a computerized personal finance system that the Department uses to record transactions and process reimbursements.

These matters are discussed in the following sections of this report.

Funds Improperly Deposited

The Department improperly deposited in the imprest fund eight deposits totaling \$11,323.84. As the funds were obtained from miscellaneous sources (e.g., Mayors Fund), the Department should have deposited them in the general fund as required by §5.1.7 of Comptroller's Directive #3 and by the Department's Policies and Procedures Manual.² Consequently, the amount of available funds in the imprest account was distorted, and payments were charged against inappropriate deposits. Although the Department advised the Comptroller's Office Bureau of Accountancy of this problem on July 30, 2009, the Department did not take remedial steps until January 2010—after we brought the matter to the attention of Department officials.³

By making deposits to the imprest fund from ineligible sources, the amount of available funds was inflated, thereby improperly relieving the Department of the requirement to replenish the funds monthly. The Department's Policies and Procedures Manual states that “the imprest fund is replenished once per month for the money expended during the previous month if necessary. If a replenishment covers more than one calendar month, a separate PVR must be created for each separate month.”

Comptroller's Directive #3 sets forth the salient reason that City agencies must comply with all regulations governing imprest funds. According to the Directive, “although imprest fund expenditures are minor in nature, Agency Heads must be alert to the fact that imprest funds,

²The Department's Policies and Procedures Manual that was provided to us on December 15, 2009 did not have an “effective implementation date.” Department officials told us that it implemented the Manual in Fiscal Year 2010.

³ The Department advised us that it promulgated a new procedure to deposit all future miscellaneous funds in the general fund under budget code 2601, revenue code 44061.

and their petty cash components, have significant potential for abuse and misappropriation.” Accordingly, the Department must ensure that it adheres to all requirements for administering imprest funds, including those that pertain to the deposit of account funds.

Recommendations

The Department should ensure that:

1. All deposits from sources other than imprest fund reimbursements are deposited in the general fund and not in the imprest fund as required by Comptroller’s Directive #3.

Department Response: “DCA agrees with this recommendation; however, the audit report misstates the actions taken by the Department to correct the matter. In this finding the audit report states, ‘the Department did not take remedial steps until January 2010—after we brought the matter to the attention of Department officials.’ This is not the case. During the course of the audit, and at the exit conference, DCA staff explained and provided e-mails showing the Department had been corresponding with the New York City Comptroller’s Office Bureau of Accountancy to rectify the situation since July 30, 2009. (Footnote 1: See correspondence in *Attachment A*). Moreover, on October 27, 2009, DCA was notified by the NYC Comptroller’s Bureau of Accountancy that they ‘still need to discuss the matter further’ and would get back to DCA; no follow up has been received to date.”

Auditor Comment: In its July 30, 2009 letter to the Comptroller’s Office (Attachment A), the Department advised, “A process is being developed by which these checks (i.e., the \$11,323.84 in improper fund deposits) will be put into our programmatic budget to reimburse the use of city funds. Once this revenue source code is in place, the checks will be processed into the correct account.” But the Department did not implement this process until January 2010. Undertaking remedial steps and promulgating the new process was the Department’s responsibility, notwithstanding any correspondence it carried out with the Comptroller’s Office.

2. Monthly reimbursement vouchers are processed for imprest fund expenses as required by Comptroller’s Directive #3.

Department Response: “DCA agrees with this recommendation and prior to the close of the audit, implemented procedures to ensure the appropriate processing of reimbursement vouchers.”

Payments for Ineligible Expenses

The Department processed 32 payments of which \$3,010.63 were ineligible as imprest fund expenses.⁴ Comptroller's Directive #3, §6.0, states that "under no circumstances may imprest funds be used for any improper expenditure, including but not limited to . . . honorariums, personal service costs, consultant fees . . . [or] continuing monthly expenditures." The ineligible expenses were for security services, consulting services, annual inspection fees, laundry services, donations, light bulbs, paint, head phones, phone and Web services, and other miscellaneous charges. These services and purchases were not permitted by Comptroller's Directive #3 and should have been procured by other means such as those discussed in Comptroller's Directive #24 or by requirement contracts of the Department of Citywide Administrative Services (see Appendix).

Recommendation

3. The Department should ensure that imprest fund expenditures are not used for personal service costs, consultant fees, monthly expenditures, and other expenses that are proscribed by Comptroller's Directive #3. In that regard, prohibited expenditures should be procured by other permitted means, as discussed in Comptroller's Directive #24, or by requirement contracts.

Department Response: "DCA agrees with this recommendation and prior to the close of the audit implemented procedures to ensure proper expenditures are made from the imprest fund."

Duplicate Reimbursements

Twenty-six duplicate checks for payments totaling \$1,822.76 were processed for reimbursements on two different vouchers (PVR No. 00000556476 dated May 12, 2009, and PVR No. 00000548860 dated March 20, 2009). Although we confirmed the Department's assertion that none of the actual payments to individuals were replicated, the processing of duplicate reimbursements inflated the reimbursement amount and overstated the Department's expenses by \$1,822.76 for Fiscal Year 2009.

We attribute this problem to the Department's failure to comply with §5.4.9 of Comptroller's Directive #3, which states, "for purposes of providing an audit trail and preventing duplicate payments, all invoices, receipts, supporting documentation must be hand stamped as follows: PAID \$____ CHECK #____ DATE ____." However, the 134 sampled transactions either lacked the required stamps or had incomplete documentation. Had the Department complied with this important internal control, the likelihood of processing duplicate reimbursements would have been minimized.

⁴ Of the 32 payments, four were partially ineligible.

Recommendation

4. The Department should ensure that all processed payments and supporting documentation are stamped showing amount paid, check number, and check date as required by Comptroller's Directive #3.

Department Response: “While DCA believes the operational impact of uniquely hand stamping each document associated with every payment may outweigh its potential benefit, procedures were implemented prior to the close of the audit to ensure that all processed payments and supporting documentation are stamped showing amount paid, check number and check date. The Department will however evaluate the effectiveness of this process to determine if alternative options, providing the same control, need to be explored.”

Auditor Comment: Any alternative options that the Department may consider for providing an audit trail and preventing duplicate payments must adhere to the provisions of Comptroller Directive #3.

Problems with Account Reconciliation

The Department did not carry out required monthly reconciliations of petty cash counts and bank accounts. Comptroller's Directive #3, §5.3.4, states that “petty cash count reconciliations must be performed monthly and the results confirmed in writing by the individual making the petty cash count.” In addition, Comptroller's Directive #3, §5.1.10, states, “Bank accounts must be reconciled promptly each month. Voided checks must be noted on the bank reconciliation. Outstanding checks must be aged showing the date issued and the amount.”

Despite these stipulations, the petty cash account was reconciled on only four occasions in Fiscal Year 2009.⁵ Monthly reconciliations for the imprest fund bank account were not performed at all in Fiscal Year 2009. As a consequence of not reconciling the bank account, the Department could not account for two checks (#5480 and #5494) that it claimed were processed for payment in May 2009. Moreover, by neglecting to include the two checks in a sequential listing, the Department contravened Comptroller's Directive #3, §5.1.8, which requires that “an Imprest Fund Disbursement Journal listing all checks in sequential order including those voided, must be maintained on a daily basis.” We note that it was only after we brought this matter to the Department's attention on February 16, 2010 that the Department corrected its records and voided the checks on February 19, 2010—almost eight months after the end of Fiscal Year 2009.

Furthermore, as the missing checks had not been declared “void” and were outstanding more than 60 days, the Department violated Comptroller's Directive # 3, §5.1.13, which requires that “when checks, regardless of dollar amount, remain outstanding more than sixty days,

⁵ According to Department officials, reconciliations took place when the imprest fund was replenished.

agencies must commence a follow up.” Clearly, the necessity of following-up the status of the missing checks would have been apparent had the Department done the required bank reconciliations and aged the outstanding checks.

Our reconciliation of the petty cash journal and our review of cash advances to employees showed that cash advances totaling \$66.30 lacked supporting documentation. Furthermore, in three cases, petty cash amounts were not properly recorded in the petty cash journal. Finally, improper sales taxes of \$11.99 were paid for petty cash purchases. Had the Department performed the required monthly reconciliations, it would have uncovered the recording errors and identified the cash advances that lacked supporting documentation. Comptroller’s Directive #3, §5.3.8, states that “cash advances to employees should be noted in the Petty Cash Journal, and be monitored for the receipt of an employee accounting and the collection of balances due, if any, from the employee.”

Recommendations

The Department should:

5. Perform monthly petty cash count and bank account reconciliations in accordance with Comptroller’s Directive #3.

Department Response: “DCA agrees with this recommendation and prior to the close of the audit implemented procedures to ensure that petty cash and bank account reconciliations are performed in an appropriate manner.”

6. Comply with Comptroller’s Directive requirements for maintaining a list of checks and for aging and following up outstanding checks.

Department Response: “DCA agrees with this recommendation and prior to the close of the audit implemented procedures to ensure compliance with applicable requirements. It should be noted that the Department has always taken an affirmative measure by ensuring that all imprest fund checks are preprinted with ‘not valid after 60 days.’”

Auditor Comment: The assertion that checks are no longer valid after 60 days—an important control—does not relieve the Department of its obligation to maintain, follow up, and age outstanding checks as required by the Directive.

7. Ensure that the finance director reviews all petty cash expenditures as required by Comptroller’s Directive #3. In that regard, the Department should ensure that the cash advances totaling \$66.30 are properly substantiated and that all cash advances and refunds are accurately reported in the petty cash journal.

Department Response: “DCA has reviewed Directive #3 and cannot locate any provision that mandates the director of finance to review all petty cash expenditures. As

explained throughout the audit each petty cash request is approved by the requesting employee's direct supervisor and additionally reviewed by DCA's imprest fund custodian. The petty cash expenditures are reviewed monthly by the petty cash reconciler.

"The cash advances totaling \$66.30 have been reviewed and properly substantiated."

Auditor Comment: The Department's Policies and Procedures Manual states that "the Finance Director reviews all petty cash expenditures since the previous replenishment." Section 5.3.4 of Directive #3 states that "petty cash count reconciliations must be performed at least monthly and the results confirmed in writing by **the individual making the petty cash count.**" (Emphasis added.) Clearly, in this instance, the Finance Director is the designated individual who reviews and reconciles petty cash counts.

There was no documentation to substantiate the Department's contention that the cash advances totaling \$66.30 were reviewed and substantiated.

Other Internal Control Problems

We identified other problems with the Department's internal controls over the imprest fund.

- The Department did not maintain adequate documentation to substantiate 13 instances of reimbursements totaling \$1,018.67, as required by Comptroller's Directive #3, §5.5, which states that "the maintenance of complete and accurate supporting documentation is important in an imprest fund environment. Agencies must ensure that adequate files exist in full support of each imprest fund transaction. All documentation related to the individual transaction, including adding machine tapes, must be maintained to substantiate the expenditure." The unsubstantiated expenditures consisted of two payments that lacked sufficient documentation to substantiate the total amount of the payments; seven payments that lacked required supporting invoice or receipts; four payments that lacked required supervisory approval; and one payment that lacked required signatures. (See Appendix.)
- The amount of check #5166 (processed on October 14, 2008) for \$291.25 violated the provision of §2.0 of Comptroller's Directive #3, which states that "individual purchase or disbursements must not exceed \$250." (See Appendix.)
- The Department improperly paid sales taxes totaling \$54.77 in 7 cases, thereby contravening the Department's Policies and Procedures Manual, which states that "no sales tax should be included" in reimbursement request forms.⁶ (See Appendix.)

⁶ After we issued the preliminary audit report on March 29, 2010, the Department applied to the New York

Recommendations

The Department should ensure that:

8. All documentation to substantiate payments is contained in Department files as required by Comptroller's Directive #3.

Department Response: "DCA agrees with this recommendation and prior to the close of the audit implemented procedures to ensure appropriate documentation is obtained and maintained."

9. Imprest fund disbursements do not exceed \$250, as required by Comptroller's Directive #3.

Department Response: "DCA agrees with this recommendation and, well before the start of this audit, had all imprest fund checks marked with the following statement – 'amounts over \$250.00 void'. The Department has reminded staff of its policy on this and increased oversight of the process."

10. Imprest fund reimbursements do not include sales tax.

Department Response: "DCA partially agrees with this recommendation and prior to the close of the audit implemented procedures to prevent sales tax from being included in imprest fund reimbursements in most cases. In unique situations, such as undercover Enforcement operations, where the Department deems it appropriate to reimburse for sales tax, procedures were implemented to recoup the sales tax from the State of New York."

11. Required documentation is obtained for the cases noted in this audit. Furthermore, the Department should recoup any payments for those cases that cannot be fully substantiated.

Department Response: "DCA partially agrees with this recommendation. The audit cites thirteen instances of reimbursement without adequate documentation. DCA reviewed the spreadsheet accompanying the audit report and determined the four expense forms listed as 'not approved' by a supervisor were in fact approved. Documentation showing this was supplied during the course of the audit and at the exit conference. (Footnote 2: See correspondence in *Attachment B*). As for the nine cases cited for not containing sufficient documentation, the Department will review and handle them appropriately."

State Department of Taxation and Finance for a \$54.77 credit or refund.

Auditor Response: We found various problems with the documentation provided by the Department to substantiate the four disputed expense forms. These problems included a lack of supervisory approval and date on all the expense form sheets and the dubious use of an apparent signature stamp. Given the significant potential for abuse and misappropriation of imprest funds, the Department must ensure that controls over imprest fund reimbursement comply fully with Comptroller’s Directive #3, which requires that “Agencies must ensure that adequate files exist in full support of each imprest fund transaction.”

Problems with the Department’s Use of the Computerized System

Many of the internal control deficiencies discussed in this report were associated with the Department’s use of Microsoft’s Money Management software—a computerized personal finance system that the Department uses to record transactions and process reimbursements. Our review found that the system was not adapted to the specific requirements of administering an agency imprest fund.

Thus, the system lacked a feature to reconcile checks processed for payments and checks submitted to the City’s Financial Management System for reimbursement. Furthermore, the system was not designed to reconcile and age outstanding checks and to reject any payment exceeding \$250, as required by Comptroller’s Directive #3.

Consequently, the Department must ensure that the computerized system can adequately record and reconcile imprest fund transactions and process reimbursements in accordance with Comptroller’s Directives.

Recommendation

12. The Department should ensure that the computerized system for administering imprest fund deposits and transactions:

- reconciles checks processed for payments and checks submitted to FMS for reimbursement;
- reconciles and ages outstanding checks;
- rejects any payment exceeding \$250.

Department Response: “DCA partially agrees with this recommendation. The Department agrees imprest fund checks processed for payment and submitted to FMS for reimbursement should be reconciled, outstanding imprest fund checks should be aged and reconciled, and imprest fund checks should not exceed \$250.00; however, it does not agree such activity is mandated to take place in a computerized system. As noted in the audit report, DCA currently uses Microsoft Money management system to administer the imprest fund. This system does not have the capability to automatically perform the tasks

previously noted, but it does allow the user to run reports providing all the necessary information. Nevertheless, DCA will research other software options to see if there are any that automate these tasks, meet the Department's needs and are within budgetary constraints."

Auditor Comment: We did not assert that recommended activities for the computerized system are "mandated to take place." Nevertheless, given the Department's acknowledgment that the computerized system can generate reports providing all necessary information, the Department should consider converting this information to a format that can be used to perform required reconciliations and check aging.

Analysis of Imprest Fund Reimbursements

Voucher Processed	Check #	Check Date	Amount	Description	Expense Form Not Approved by Supervisor	No Invoice, Receipt or Documents to Support Payment	Check Amount Does Not Agree With Invoice, Receipt or Expense Form Amount	Not Stamped "Paid, Check Amount # & Date" On Any of the Supporting Documentation	Sales Tax Paid	Improper Use of Imprest Fund- Expenditure Not Allowable As Per Comptroller's Directive #3	Check Amount Exceeded \$250
9/16/08	5017	7/22/2008	250.00	Refill Imprest Petty Cash				X			
9/16/08	5018	7/23/2008	16.00	Mass Transit				X			
9/16/08	5024	7/28/2008	68.88	Auto Mileage				X			
9/16/08	5025	7/28/2008	92.00	Mass Transit				X			
9/16/08	5029	8/28/2008	58.00	Mass Transit				X			
9/16/08	5036	8/28/2008	54.00	Mass Transit				X			
9/16/08	5037	8/28/2008	58.00	Mass Transit				X			
9/16/08	5039	8/28/2008	68.00	Mass Transit	X			X			
9/16/08	5040	8/28/2008	82.45	Personal Car Usage,	X			X			
9/16/08	5041	8/28/2008	159.60	Personal Car Usage				X			
9/16/08	5050	8/28/2008	20.00	Mass Transit	X			X			
9/16/08	5052	8/28/2008	24.00	Mass Transit				X			
9/16/08	5060	8/28/2008	8.00	Mass Transit				X			
9/16/08	5065	8/28/2008	84.00	Mass Transit				X			
9/16/08	5068	8/28/2008	44.00	Mass Transit				X			
9/16/08	5069	8/28/2008	32.00	Mass Transit				X			
9/16/08	5073	8/28/2008	187.00	Mass Transit				X			
9/16/08	5074	8/28/2008	12.48	Reimb for Certified				X			
9/16/08	5076	8/28/2008	47.00	Mass Transit				X			
9/16/08	5082	8/28/2008	31.49	Survey Testing				X	\$0.89		
9/16/08	5084	9/3/2008	201.36	Personal Car Usage and	X			X			
9/16/08	5085	9/3/2008	122.60	Auto Mileage plus Toll		X		X			
9/16/08	5086	9/3/2008	168.87	Quarter 8/1/08 to				X	\$13.05	X	
9/16/08	5087	9/3/2008	200.00	Individual Session with				X		X	
9/16/08	5090	9/3/2008	48.65	Cards A.G. Everyday/8x10				X	\$3.76	X	
9/16/08	5091	9/3/2008	26.60	Taxi service from home				X			
9/16/08	5092	9/3/2008	8.40	Personal Car Usage				X			
9/16/08	5095	9/11/2008	30.00	Classified Ad for				X		X	
9/16/08	5107	9/11/2008	126.00	Reimbursement for				X			
9/16/08	5108	9/11/2008	42.00	Personal Car Usage -				X			
9/16/08	5109	9/11/2008	109.20	Personal Car Usage				X			
9/16/08	5115	9/11/2008	10.00	Mass Transit				X			
9/16/08	5116	9/11/2008	121.40	Personal Car Usage				X			
9/16/08	5021	7/23/2008	51.50	Personal Car Usage &				X		X	
9/16/08	5023	7/28/2008	30.70	Mass Transit, Car Wash,		X		X			
9/16/08	5046	8/28/2008	21.00	Mass Transit to/from		X		X		X	
9/16/08	5083	9/3/2008	12.24	Power Steering Fluid &				X	\$ 0.25	X	
9/16/08	5089	9/3/2008	200.00	Truck Scale Weights				X		X	
9/16/08	5098	9/11/2008	21.00	Mass Transit & Laundry		X		X		X	
9/16/08	5099	9/11/2008	31.00	Mass Transit, Gloves,		X		X			
1/9/09	5129	9/23/2008	250.00	Cancellation Charge -				X		X	
1/9/09	5130	9/23/2008	193.78	Billing for verizon				X	\$ 14.98	X	
1/9/09	5135	9/23/2008	151.20	AUGUST REIMB				X			
1/9/09	5141	9/23/2008	250.00	REFILL IMPREST PETTY				X			
1/9/09	5142	9/23/2008	110.00	GLASS FOR CHEVY				X			
1/9/09	5143	9/29/2008	126.00	Reimbursement to				X			
1/9/09	5150	10/14/2008	19.00	REIMB OCT TAXI - Seema				X			
1/9/09	5151	10/14/2008	40.00	REIMB SEPT TRANSIT				X			
1/9/09	5154	10/14/2008	69.94	REIMB SEPT				X			
1/9/09	5156	10/14/2008	38.64	SEPT 26, 30 REIMB				X			

Appendix
(Page 2 of 3)

Voucher Processed	Check #	Check Date	Amount	Description	Expense Form Not Approved by Supervisor	No Invoice, Receipt or Documents to Support Payment	Check Amount Does Not Agree With Invoice, Receipt or Expense Form Amount	Not Stamped "Paid, Check Amount # & Date" On Any of the Supporting Documentation	Sales Tax Paid	Improper Use of Imprest Fund- Expenditure Not Allowable As Per Comptroller's Directive #3	Check Amount Exceeded \$250
1/9/09	5161	10/14/2008	142.80	REIMB SEPT				X			
1/9/09	5168	10/21/2008	166.60	REIMB SEPTEMBER				X			
1/9/09	5171	10/21/2008	127.88	REIMB AUG & SEPT				X			
1/9/09	5172	10/21/2008	168.87	Quarterly Billing for ADT				X	\$13.05	X	
1/9/09	5174	10/22/2008	146.31	INV #25504				X			
1/9/09	5176	11/5/2008	134.96	REIMB SEPTEMBER				X			
1/9/09	5177	11/5/2008	13.99	REIMB. DUNKIN FOR				X			
1/9/09	5181	11/5/2008	200.00	Payment for Invoice for				X		X	
1/9/09	5183	11/10/2008	50.10	QWL CEREMONY GIFTS				X		X	
1/9/09	5184	11/10/2008	44.00	REIMB TRANSIT 9/11 -				X			
1/9/09	5187	11/12/2008	31.12	Charges for Phone/Web				X			
1/9/09	5192	11/14/2008	159.60	REIMB OCTOBER				X			
1/9/09	5194	11/14/2008	8.00	REIMB OCTOBER				X			
1/9/09	5199	11/14/2008	67.95	REIMB OCTOBER				X			
1/9/09	5206	11/14/2008	100.80	REIMB OCTOBER				X			
1/9/09	5207	11/14/2008	88.70	REIMB OCTOBER				X			
1/9/09	5208	11/17/2008	84.00	OCTOBER REIMB AUTO				X			
1/9/09	5209	11/17/2008	24.00	OCTOBER REIMB TRANSIT				X			
1/9/09	5210	11/18/2008	162.68	REIMB SEPTEMBER				X			
1/9/09	5213	11/24/2008	52.40	REIMB SEPTEMBER				X			
1/9/09	5163	10/14/2008	151.20	REIMB SEPTEMBER				X			
1/9/09	5173	10/22/2008	100.00	Process Server - Legal				X			
1/9/09	5203	11/14/2008	176.40	OCTOBER REIMB TRANSIT				X			
1/9/09	5215	11/24/2008	141.20	REIMB October				X			
1/9/09	5217	11/24/2008	34.00	REIMB October Transit				X			
1/9/09	5131	9/23/2008	113.79	Service Billing for				X	\$ 8.79	X	
1/9/09	5132	9/23/2008	128.09	Supplies purchase from				X		X	
1/9/09	5146	10/10/2008	59.79	Crain's New York				X		X	
1/9/09	5152	10/14/2008	18.94	Leather Pouch Case for				X		X	
1/9/09	5162	10/14/2008	78.73	September Auto				X		X	
1/9/09	5166	10/14/2008	291.25	August and September				X			X
1/9/09	5174	10/22/2008	145.31	Supplies purchase from				X		X	
1/9/09	5175	10/23/2008	81.00	Collection Notice				X		X	
1/9/09	5189	11/14/2008	102.20	Round Beveled Crystal				X		X	
3/20/09	5224	12/15/2008	170.00	Food for Agency Winter				X			
3/20/09	5228	12/15/2008	16.80	Personal Auto Mileage				X			
3/20/09	5230	12/15/2008	68.32	Personal Auto Mileage				X			
3/20/09	5231	12/15/2008	144.00	Travel from home to		X	X	X			
3/20/09	5239	12/19/2008	28.00	Mass Transit-Intern				X			
3/20/09	5240	12/19/2008	88.06	Mass Transit & Meter				X			
3/20/09	5241	12/19/2008	24.00	Mass Transit				X			
3/20/09	5245	12/19/2008	143.08	Mass Transit & Personal				X			
3/20/09	5246	12/19/2008	117.60	Personal Auto Mileage				X			
3/20/09	5247	12/19/2008	74.30	Mass Transit & Personal				X			
3/20/09	5249	12/19/2008	76.40	Mass Transit				X			
3/20/09	5250	12/19/2008	120.71	Mass Transit, Personal				X			
3/20/09	5254	1/2/2009	52.00	Mass Transit				X			
3/20/09	5258	1/2/2009	130.92	Mass Transit & Personal				X			
3/20/09	5260	1/2/2009	32.75	NY Times, Daily News,				X			
3/20/09	5265	1/2/2009	18.57	Duane Reade Winter				X		X	
3/20/09	5266	1/2/2009	208.73	Taxi to Airport & Meals				X			
3/20/09	5269	1/6/2009	39.95	Crain's NY Business				X			
3/20/09	5270	1/7/2009	19.95	Subscription-Computer				X		X	

Appendix
(Page 3 of 3)

Voucher Processed	Check #	Check Date	Amount	Description	Expense Form Not Approved by Supervisor	No Invoice, Receipt or Documents to Support Payment	Check Amount Does Not Agree With Invoice, Receipt or Expense Form Amount	Not Stamped "Paid, Check Amount # & Date" On Any of the Supporting Documentation	Sales Tax Paid	Improper Use of Imprest Fund-Expenditure Not Allowable As Per Comptroller's Directive #3	Check Amount Exceeded \$250
3/20/09	5284	1/7/2009	84.00	Cab and bus to/from				X			
3/20/09	5286	1/7/2009	14.00	Mass Transit & Personal				X			
3/20/09	5289	1/7/2009	160.96	Mass Transit & Personal		X		X			
3/20/09	5293	1/20/2009	51.52	Personal Auto Mileage				X			
3/20/09	5295	1/20/2009	163.50	Personal Auto Mileage				X			
3/20/09	5296	1/20/2009	7.00	Mass Transit & Tel. calls				X			
3/20/09	5297	1/20/2009	109.20	Personal Auto Mileage				X			
3/20/09	5299	1/20/2009	52.00	Mass Transit				X			
3/20/09	5300	1/20/2009	11.80	Taxi Travel				X			
3/20/09	5302	1/20/2009	30.00	Magazine Subscription				X		X	
3/20/09	5303	1/20/2009	99.04	Hardware supplies				X		X	
3/20/09	5222	0 2/12/09	14.41	Phone & Web				X		X	
3/20/09	5301	1/2/2009	114.00	Award Plaque, Desk Set				X		X	
3/20/09	5304	1/20/2009	164.39	Quarterly billing for an				X		X	
3/20/09	5310	1/30/2009	118.78	AC Adapter, 65 Watt for				X		X	
3/20/09	5264	1/2/2009	51.85	Light Hdphone w/VC,				X		X	
5/12/09	5287	1/7/2009	115.60	August & December			X	X			
5/12/09	5292	1/16/2009	83.08	INV # S-06483 - Delivery				X			
5/12/09	5296	1/20/2009	7.00	REIMB DECEMBER FOR				X			
5/12/09	5297	1/20/2009	109.20	REIMB JULY & DECEMBER				X			
5/12/09	5310	1/30/2009	118.78	AC ADAPTER 65 WATT				X		X	
5/12/09	5312	2/5/2009	32.50	Jan reimbursement for				X			
5/12/09	5313	2/5/2009	16.97	REIMB (01/08/09-				X			
5/12/09	5322	2/6/2009	98.40	Jan Transit				X			
5/12/09	5323	2/6/2009	12.00	Mass Transit				X			
5/12/09	5324	2/6/2009	118.00	Mass Transit				X			
5/12/09	5325	2/6/2009	33.60	Personal Car Mileage				X			
5/12/09	5326	2/6/2009	84.00	Personal Car Mileage				X			
5/12/09	5328	2/9/2009	18.08	Phone/Web Conferencing				X			
5/12/09	5332	2/13/2009	38.00	Mass Transit				X			
5/12/09	5334	2/13/2009	6.00	Mass Transit				X			
Count	134				4	7	2	134	7	32	1
Total Amount			11,536.44		371.81	531.26	259.60	11,536.44	54.77	3,010.63	291.25
(1) Total amount for Incomplete Missing Documentation =					1,162.67		(371.81+531.26+259.60)				
Total instances for incomplete Missing Documentation = 13(4+7+2)											
Note 1: Total of payments=\$1,162.67 [\$371.81+\$531.26+\$259.60], however since Check #5231 for \$144 has two findings, we deducted the amount of \$144 from \$1,162.67, resulting in a net amount of \$1,018.67.											



Department of
Consumer Affairs

40 years

of ensuring a fair and
vibrant marketplace

Jonathan Mintz
Commissioner

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8th Floor
New York, NY 10004

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+1 212 487 4197 fax

nyc.gov/consumers

May 20, 2010

Tina Kim, Deputy Comptroller of Audits
NYC Office of the Comptroller
One Centre Street, 5th Floor
New York, NY 10007

Dear Ms. Kim,

The Department of Consumer Affairs (DCA) appreciates the opportunity to respond to the May 6, 2010, *Draft Audit Report on the Administration of the Department of Consumer Affairs Imprest Fund – FR10-105A*.

At DCA we constantly strive to ensure our internal procedures are performed in an efficient and accountable manner. While payments from our imprest fund totaled under \$41,000 in FY 2009, less than 1% of the Department's operating budget, we greatly appreciate the time and energy your office spent conducting this audit. We are also pleased that the auditors reported no evidence of fraud, no duplicate payments made to employees or vendors, and the secure storage of the Department's petty cash and imprest fund checks.

Overall, we generally agree with most of your recommendations and have already taken appropriate action on implementation. More detailed comments on the recommendations made in the report are attached.

Finally, we appreciate the courtesy and professionalism of your staff in the performance of this audit. If you have any questions or need further information, please contact Stephanie Hertz Kane, Director of Audit, at (212) 487-9678.

Sincerely,

Jonathan Mintz
Commissioner

cc: George Davis III, MOO
Stephanie Hertz Kane, DCA
Christopher McGowan, DCA
George Pape, DCA

Response to Draft Audit on the Administration of the Department of Consumers
Imprest Fund
FR10-105A
May 20, 2010

Recommendation #1: The New York City Comptroller's Office (Comptroller's Office) recommends that, "The Department should ensure that all deposits from sources other than imprest fund reimbursements are deposited in the general fund and not in the imprest fund as required by Comptroller's Directive #3."

DCA Response: DCA agrees with this recommendation; however, the audit report misstates the actions taken by the Department to correct the matter. In this finding the audit report states, "the Department did not take remedial steps until January 2010 – after we brought the matter to the attention of Department officials". This is not the case. During the course of the audit, and at the exit conference, DCA staff explained and provided e-mails showing the Department had been corresponding with the New York City Comptroller's Office Bureau of Accountancy to rectify the situation since July 30, 2009.¹ Moreover, on October 27, 2009, DCA was notified by the NYC Comptroller's Bureau of Accountancy that they "still need to discuss the matter further" and would get back to DCA; no follow up has been received to date.

Recommendation #2: The Comptroller's Office recommends that, "The Department should ensure that monthly reimbursement vouchers are processed for imprest fund expenses as required by Comptroller's Directive #3."

DCA Response: DCA agrees with this recommendation and prior to the close of the audit, implemented procedures to ensure the appropriate processing of reimbursement vouchers.

Recommendation #3: The Comptroller's Office recommends that, "The Department should ensure imprest fund expenditures are not used for personal service costs, consultant fees, monthly expenditures, and other expenses that are proscribed by Comptroller's Directive #3. In that regard, prohibited expenditures should be procured by other permitted means, as discussed in Comptroller's Directive #24, or by requirement contracts."

DCA Response: DCA agrees with this recommendation and prior to the close of the audit implemented procedures to ensure proper expenditures are made from the imprest fund.

Recommendation #4: The Comptroller's Office recommends that, "The Department should ensure that all processed payments and supporting documentation are stamped showing amount paid, check number and check date as required by Comptroller's Directive #3."

DCA Response: While DCA believes the operational impact of uniquely hand stamping each document associated with every payment may outweigh its potential benefit, procedures were implemented prior to the close of the audit to ensure that all processed

¹ See correspondence in *Attachment A*

payments and supporting documentation are stamped showing amount paid, check number and check date. The Department will however evaluate the effectiveness of this process to determine if alternative options, providing the same control, need to be explored.

Recommendation #5: The Comptroller's Office recommends that, "The Department should perform monthly petty cash and bank account reconciliations in accordance with Directive #3."

DCA Response: DCA agrees with this recommendation and prior to the close of the audit implemented procedures to ensure that petty cash and bank account reconciliations are performed in an appropriate manner.

Recommendation #6: The Comptroller's Office recommends that, "The Department should comply with Comptroller's Directive requirements for maintaining a list of checks and for aging and following up outstanding checks."

DCA Response: DCA agrees with this recommendation and prior to the close of the audit implemented procedures to ensure compliance with applicable requirements. It should be noted that the Department has always taken an affirmative measure by ensuring that all imprest fund checks are preprinted with "not valid after 60 days".

Recommendation #7: The Comptroller's Office recommends that, "The Department should ensure that the finance director reviews all petty cash expenditures as required by Comptroller's Directive #3. In that regard, the Department should ensure that the cash advances totaling \$66.30 are properly substantiated and that all cash advances and refunds are accurately reported in the petty cash journal."

DCA Response: DCA has reviewed Directive #3 and cannot locate any provision that mandates the director of finance to review all petty cash expenditures. As explained throughout the audit each petty cash request is approved by the requesting employee's direct supervisor and additionally reviewed by DCA's imprest fund custodian. The petty cash expenditures are reviewed monthly by the petty cash reconciler.

The cash advances totaling \$66.30 have been reviewed and properly substantiated.

Recommendation #8: The Comptroller's Office recommends that, "The Department should ensure that all documentation to substantiate payments is contained in Department files as required by Comptroller's Directive #3."

DCA Response: DCA agrees with this recommendation and prior to the close of the audit implemented procedures to ensure appropriate documentation is obtained and maintained.

Recommendation #9: The Comptroller's Office recommends that, "The Department should ensure that Imprest Fund disbursements do not exceed \$250, as required by Comptroller's Directive #3."

DCA Response: DCA agrees with this recommendation and, well before the start of this audit, had all imprest fund checks marked with the following statement – "amounts over

\$250.00 void". The Department has reminded staff of its policy on this and increased oversight of the process.

Recommendation #10: The Comptroller's Office recommends that, "The Department should ensure that Imprest Fund reimbursements do not include sales tax."

DCA Response: DCA partially agrees with this recommendation and prior to the close of the audit implemented procedures to prevent sales tax from being included in imprest fund reimbursements in most cases. In unique situations, such as undercover Enforcement operations, where the Department deems it appropriate to reimburse for sales tax, procedures were implemented to recoup the sales tax from the State of New York.

Recommendation #11: The Comptroller's Office recommends that, "The Department should ensure that required documentation is obtained for cases noted in this audit. Furthermore, the Department should recoup any payments for those cases that cannot be fully substantiated."

DCA Response: DCA partially agrees with this recommendation. The audit cites thirteen instances of reimbursement without adequate documentation. DCA reviewed the spreadsheet accompanying the audit report and determined the four expense forms listed as "not approved" by a supervisor were in fact approved. Documentation showing this was supplied during the course of the audit and at the exit conference.² As for the nine cases cited for not containing sufficient documentation, the Department will review and handle them appropriately.

Recommendation #12: The Comptroller's Office recommends that, "The Department should ensure that the computerized system for administering imprest fund deposits and transactions:

- Reconciles checks processed for payments and checks submitted to FMS for reimbursement;
- Reconciles and ages outstanding checks;
- Rejects any payment exceeding \$250."

DCA Response: DCA partially agrees with this recommendation. The Department agrees imprest fund checks processed for payment and submitted to FMS for reimbursement should be reconciled, outstanding imprest fund checks should be aged and reconciled, and imprest fund checks should not exceed \$250.00; however, it does not agree such activity is mandated to take place in a computerized system. As noted in the audit report, DCA currently uses Microsoft Money management system to administer the imprest fund. This system does not have the capability to automatically perform the tasks previously noted, but it does allow the user to run reports providing all the necessary information. Nevertheless, DCA will research other software options to see if there are any that automate these tasks, meet the Department's needs and are within budgetary constraints.

² See expense forms with the supervisor's signature in *Attachment B*

Attachment A

Jonathan Mintz
Commissioner

July 30, 2009

Sharon Josephs-Sheriff
Finance Director

NYC Comptroller's Office
Bureau of Accountancy
1 Centre Street,
New York, N.Y. 10007

42 Broadway
8th Floor
New York, NY 10004

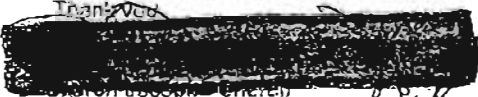
To Whom It May Concern:

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+1 212 487 6325 fax

nyc.gov/consumers

This letter is accompanying the Imprest Accountability statement that the Department of Consumers Affairs is submitting for Fiscal Year 2009. We processed miscellaneous deposits in the amount of \$11,323.84 into the Imprest Account. The deposits are reimbursements from various organizations for expenses incurred by the Agency. A process is being developed by which these checks will be put into our programmatic budget to reimburse the use of city funds. Once this revenue source code is in place, the checks will be processed into the correct account. In the meantime we have deposited said checks into imprest account. We were not able to transfer the funds out of the imprest account before June 30, 2009.

If you have any questions, I can be reached at 212-487-4383.

Thank you

Sharon Josephs-Sheriff
Finance Director

[REDACTED]

From: [REDACTED]
Sent: Thursday, April 08, 2010 11:34 AM
To: [REDACTED]
Cc: [REDACTED]
Subject: FW: FY-09 ACCOUNTABILITY

From: [REDACTED]
Sent: Tuesday, October 27, 2009 4:40 PM
To: [REDACTED]
Subject: RE: FY-09 ACCOUNTABILITY

Ok thanks good luck with the year end.

From: [REDACTED] [mailto:[REDACTED]@comptroller.nyc.gov]
Sent: Tuesday, October 27, 2009 4:33 PM
To: [REDACTED]
Subject: RE: FY-09 ACCOUNTABILITY

I'm sorry I didn't get back to you. I discussed the issue with Yvonne, however we still need to discuss the matter further. I'm currently away from the office working on the CAFR, so I will get back to you after the year end financials have been completed.

From: [REDACTED] [mailto:[REDACTED]@dca.nyc.gov]
Sent: Tuesday, October 27, 2009 4:10 PM
To: [REDACTED]
Cc: [REDACTED]
Subject: FW: FY-09 ACCOUNTABILITY

Hi, I am just checking to see if your agency came to a resolution to the matter discussed below

From: [REDACTED]
Sent: Monday, October 19, 2009 10:16 AM
To: [REDACTED] [mailto:[REDACTED]@comptroller.nyc.gov]
Cc: [REDACTED]
Subject: FW: FY-09 ACCOUNTABILITY

Hi [REDACTED], in regards to our conversation I have attached the letter that was previously sent with the FY-09 accountability, which explained the reason for the miscellaneous deposits. Also a revised attachment-A FY-09 accountability showing the amount of what line A-9 would be minus if the miscellaneous deposits of \$11,323.84 were not made. Thank you for taking the time to review this matter

From: [REDACTED]
Sent: Monday, October 19, 2009 9:30 AM
To: [REDACTED]@comptroller.nyc.gov
Subject: FY-09 ACCOUNTABILITY

Good Morning. This is [REDACTED] from The Department of Consumer Affairs could you please give me a call at 212-487-
[REDACTED]. I would like to speak with you regarding the fiscal year 2009 Imprest accountability.

Thank you,

[REDACTED]
Dept. of Consumers Affairs
Accounts Payable
212-487- [REDACTED] phone
212-487-4221 fax

Sent from the New York City Office of the Comptroller. This e-mail and any files transmitted with it are confidential and are intended solely for the use of the individual or entity to whom they are addressed. This e-mail also confirms that this e-mail message has been swept for the presence of computer viruses.

Please consider the environment before printing this e-mail.



Attachment B

The New York City Comptroller's Office has been provided a set of documents with the signatures. The signatures have been redacted for the public copy to protect DCA's employees.

PERSONAL EXPENSE REIMBURSEMENT REQUEST ^{for check # 45039}

Appendix

EMPLOYEE: C

AGENCY/DEPT: Enforcement

HOME ADDRESS: [REDACTED]

AGENCY: Department of Consumer Affairs

WORK LOCATION: Brooklyn

Date	PARTICULARS Include Vendor Name	Time	Tax	Air/ Train	Auto	Mass Transit	Toll	Medis	Hotel	Tel	Misc	Total
7/10/08	245 Meserve Ave to 8973 Bay Pkwy					\$2.00						2.00
7/2/08	166 John Street to 1601 Ave J					\$2.00						2.00
7/8/08	245 meserve ave to get train					\$2.00						2.00
7/8/08	Q train to Dairain to Brighton Beach Ave					\$2.00						2.00
7/11/08	42 Broadway to Brighton Beach Ave					\$2.00						2.00
7/11/08	245 meserve ave to 661 Bus					\$2.00						2.00
7/11/08	661 Bus to 813 Bus to Ditmars 50/109 37 Street					\$2.00						2.00
7/11/08	5714 14 Ave to 5912 20 Ave					\$2.00						2.00
7/14/08	1346 LS St Street to 245 Meserve Ave					\$2.00						2.00
7/14/08	245 Meserve Ave to 245 Meserve Ave					\$2.00						2.00
7/14/08	166 John Street to 601 Brighton Beach Ave					\$2.00						2.00
7/14/08	245 Meserve Ave to 245 Meserve Ave					\$2.00						2.00
7/14/08	8504 20 Ave to 5719 18 Ave					\$2.00						2.00
TOTALS												2.00
LESS ADVANCES (Day/Date):												
BALANCE DUE EMPLOYEE OR AGENCY (Circle One)												

I hereby certify that this statement is an accurate statement of my actual disbursements, that the expenditures were necessary in the performance of my official duties, that no part thereof has been paid to me, on my behalf except as stated herein, and that the balance shown is a true statement of the amount due.

Employee Signature: [REDACTED]

Date: 7/31/08

Supervisor Signature: [REDACTED]

Date: 8/1/08

Revised 11/2003

Attachment B

PERSONAL EXPENSE REIMBURSEMENT REQUEST

Appendix

EMPLOYEE: [Redacted]

AGENCY/DEPT: Enforcement

HOME ADDRESS: [Redacted]

AGENCY: Department of Consumer Affairs

WORK LOCATION: Kingidyn

Date	PARTICULARS Include Vendor Name	Time	Taxi	Air/ Train	Auto	Mass Transit	Toll	Meals	Hotel	Tel	Misc	Total
7/21/08	5719 18 AVE to 2324 Mc Donald Ave					2.00						2.00
7/21/08	245 New York Ave to 2823 AVE J					2.00						2.00
7/22/08	2923 AVE J to 287 Brighton Beach Ave					2.00						2.00
7/23/08	66 John Street to 314 A South Beach Ave					2.00						2.00
7/23/08	3146 Brighton Beach Ave to 42 Broadway					2.00						2.00
7/24/08	245 New York Ave to 42 Broadway					2.00						2.00
7/24/08	245 New York Ave to 1504 86 Street					2.00						2.00
7/24/08	1544 86 Street to 2320 86 Street					2.00						2.00
7/24/08	2320 86 Street to 2807 91 Street					2.00						2.00
7/25/08	2807 91 Street to 2825 Conkey Ave					2.00						2.00
7/25/08	245 New York Ave to 2324 Mc Donald Ave					2.00						2.00
7/25/08	2324 Mc Donald Ave to 2437 Conkey Island Ave					1.00						1.00
7/25/08	2437 Conkey Island Ave to 3070A Conkey Island Ave					2.00						2.00
7/25/08	3070A Conkey Island Ave to 20NS Emmanu Ave					2.00						2.00
	TOTALS											2.00
	LESS ADVANCES (Day/Date):											
	BALANCE DUE EMPLOYEE OR AGENCY (Date Due)											

I hereby certify that this accounting is an accurate statement of my actual disbursements, that the expenditures were necessary in the performance of my official duties, that no part thereof has been paid to me, on my behalf except as stated herein, and that the balance shown is a true statement of the amount due

Employee Signature: [Redacted] Date: 7/31/08

Supervisor Signature: [Redacted] Date: _____

Attachment B

ANNUAL EXPENSE REIMBURSEMENT REQUEST → for check #5050 Append

EMPLOYEE: [REDACTED]

AGENCY/DEPT: Enforcement

HOME ADDRESS: [REDACTED]

AGENCY: Department of Consumer Affairs

WORK LOCATION: 1111 Park St, Room 665

Date	PARTICULARS Include Vendor Name	Time#	Taxi	Air/ Train	Auto	Mass Transit	Toll	Meals	Hotel	Tel	Misc	Tot
7/11/03	Bank from the State of Mass (SO)					2.00						
7/11/03	Exp. from the State of Mass					2.00						
7/11/03	Exp. from the State of Mass					2.00						
7/11/03	Exp. from the State of Mass					2.00						
7/11/03	Exp. from the State of Mass					2.00						
7/11/03	Exp. from the State of Mass					2.00						
7/11/03	Exp. from the State of Mass					2.00						
	TOTALS											
	LESS ADVANCES (Day/Date):											
	BALANCE DUE EMPLOYEE OR AGENCY (Circle One)											

PROCESSED
800281438
PVR

80

I hereby certify that this accounting is an accurate statement of my actual disbursements, that the expenditures were necessary in the performance of my official duties, that no part thereof has been paid to me, on my behalf except as stated herein, and that the balance shown is a true statement of the amount due.

Employee Signature:

[REDACTED]

Date: 8-07-03

Supervisor Signature:

[REDACTED]

Date: 7/15/03

Attachment B

TRAVEL AND MISCELLANEOUS AGENCY EXPENSES

Directive 6 - Travel and Miscellaneous Agency Expenses - October 23, 1996

EMPLOYEE: [REDACTED] TITLE: Senior Inspector
 UNIT: GRIPP AGENCY: Department of Consumer Affairs
 PURPOSE OF TRAVEL: Work

Date	Start Point/ Starting Odometer Reading	End Point/ Ending Point Odometer Reading	Total Miles	Mileage Rate	Reimbursable Amount
7/1/08	1712 Ave N (26853)	2014 Boh Ave (21867)	8	28¢	\$2.24
7/1/08	2387 Stillwell Ave (26874)	1924 Ave N (21880)	6	28¢	\$1.68
7/3/08	186 Bay St (26448)	1826 Grant St (26464)	17	28¢	\$4.76
7/7/08	2327 Stillwell Ave (2224)	42 BWAY (27159)	35	28¢	\$9.80
7/8/08	3036 Markham Ave (27180)	2115 Ave Z (27213)	33	28¢	\$9.24
7/8/08	414 Alie M (27229)	42 BWAY (27229)	13	28¢	\$3.64
7/10/08	211 Ave M (27226)	42 BWAY (27343)	39	28¢	\$10.92
7/11/08	401 Ave F (27325)	2617 5th (28333)	10	28¢	\$2.80
7/14/08	207 Ave M (27435)	42 BWAY (27478)	43	28¢	\$12.04
7/16/08	237 Ave M (27532)	42 BWAY (27532)	0	28¢	\$0.00
7/19/08	3053 Markham Ave (27593)	417 Kings Hwy (27605)	9	28¢	\$2.52
7/19/08	472 Kings Highway (27625)	1700 E H St (27659)	34	28¢	\$9.52
7/21/08	704 E 16 St (27705)	42 BWAY (27747)	43	28¢	\$12.04
7/22/08	1785 Kings Hwy (27767)	419 Kings Hwy (27777)	10	28¢	\$2.80
7/23/08	1528 Markham Ave (27785)	42 BWAY (27800)	15	28¢	\$4.20
7/24/08	42 BWAY (27800)	42 BWAY (27832)	32	28¢	\$8.96
7/25/08	1924 Kings Highway (27851)	530 Neptune (27898)	7	28¢	\$1.96

I. Hereby certify that the travel indicated was a necessary and valid business expense.

Employee Signature: [REDACTED]

Date: 8/01/08

Supervisor Signature: [REDACTED]

Date: _____

