



City of New York

OFFICE OF THE COMPTROLLER

Scott M. Stringer
COMPTROLLER



AUDITS AND SPECIAL REPORTS

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Deputy Comptroller for Audit

Audit Report on the Office Equipment
Inventory Practices at the Fourteen
Queens Community Boards

SR16-104A

October 31, 2016

<http://comptroller.nyc.gov>



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

SCOTT M. STRINGER
COMPTROLLER

October 31, 2016

To the Residents of the City of New York:

My office has audited the office equipment inventory practices of the fourteen Queens 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 hiring and supervising staff, and managing the daily operations of the district office.

Our audit found that ten of the fourteen Queens Community Boards, Boards #2, #3, #4, #5, #6, #7, #8, #10, #11, and #13, were in compliance with the Department of Investigation's (DOI) *Standards for Inventory Control and Management* and Comptroller's Directive #1. Additionally, during our visits to the Community Boards, we identified 26 items at two Community Boards (Boards #9 and #12) that were not listed on the current inventory lists. We also found that four of the Boards (Boards #1, #9, #12, and #14) maintained incomplete inventory records and that 39 items at three Boards (Boards #1, #12, and #14) were not labeled in conformance with DOI standards. Finally, we found that seven Community Boards (Boards #1, #2, #3, #6, #9, #12 and #14) purchased 51 office equipment items using incorrect object codes on 24 payment vouchers. Based on the information missing from the inventory lists, we conclude that there is a potential risk of loss, misappropriation or theft at Community Boards #1, #9, #12 and #14.

The results of the audit have been discussed with Community Board officials from each of the fourteen 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 Fourteen Queens Community Boards

SR16-104A

EXECUTIVE SUMMARY

We audited the fourteen Queens Community Boards to determine whether they comply with certain inventory procedures applicable to office equipment that are set forth in the Department of Investigation's (DOI) *Standards for Inventory Control and Management*. We further audited the fourteen 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 their neighborhoods' needs, addressing community concerns, and vetting land use and zoning proposals. Queens has fourteen Community Boards that collectively cover the entire borough. Each of the Queens 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 ten of the fourteen Queens Community Boards, Boards #2, #3, #4, #5, #6, #7, #8, #10, #11, and #13, were in compliance with DOI's *Standards for Inventory Control and Management* and Comptroller's Directive #1. The other four Community Boards failed to fully adhere to these City inventory control standards. We found all 497 office equipment items listed on the Queens Community Boards inventory records were present at the various Boards' offices. We reviewed the Queens Community Boards' controls over their inventory of office equipment such as desktops, laptops, tablets, monitors, printers, scanners, fax machines and televisions. We found that during our visits to the Community Boards, we identified 26 items at two Community Boards (Boards #9 and #12) that were not listed on the current inventory lists. We also found that four of the Boards (Boards #1, #9, #12, and #14) maintained incomplete inventory records and that 39 items at three Boards (Boards #1, #12, and #14) were not labeled in conformance with

DOI standards. Based on the information missing from the inventory lists, we conclude that there is a potential risk of loss, misappropriation or theft at the four Community Boards.

In addition, we found that seven Community Boards (Boards #1, #2, #3, #6, #9, #12 and #14) purchased 51 office equipment items using incorrect object codes on 24 payment vouchers.

Audit Recommendations

The audit made the following four 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;
- The inventory lists are appropriately updated when changes occur, including purchases and change of location;
- Identification tags are affixed to all non-consumable office equipment items and include a sequential internal control number; and
- All office equipment purchases are charged to the correct object code as per Comptroller's Directive #24, Agency Purchasing Procedures and Controls.

Agency Response

The fourteen Community Boards agreed with the report's findings and recommendations and described 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 that include assessing their neighborhoods' needs, addressing community concerns, and vetting land use and zoning proposals. (See the Appendix 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 borough of Queens has fourteen Community Boards, numbered 1 through 14, that collectively cover the entire borough. Each of the Queens Boards has a District Manager and at least one full-time clerical 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). Table I lists each of the fourteen Queens Community Board's total OTPS expenditures for Fiscal Years 2014 and 2015.

Table I

Summary of Other Than Personal Service Expenditures
for the Fourteen Queens Community Boards
Fiscal Years 2014 and 2015

Board	Other Than Personal Services Fiscal Year 2014	Other Than Personal Services Fiscal Year 2015
Board 1	\$23,194	\$19,895
Board 2	20,961	20,206
Board 3	31,914	26,339
Board 4	15,109	15,695
Board 5	28,698	23,453
Board 6	18,086	14,320
Board 7	26,795	18,751
Board 8	36,974	34,215
Board 9	18,531	42,710
Board 10	32,197	31,138
Board 11	20,704	24,255
Board 12	31,674	21,825
Board 13	37,293	29,067
Board 14	17,610	17,903
Total	\$359,740	\$339,772

According to the Comptroller's Directive #1, inventory items, such as electronic and other office equipment, require strong controls to ensure accurate recordkeeping and good security. Further, DOI's *Standards for Inventory Control and Management* establishes the controls the Boards must follow. Each of the fourteen Queens Community Boards maintains an inventory of office equipment such as desktops, laptops, tablets, monitors, printers, scanners, fax machines and televisions.

Objectives

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

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 June 30, 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 fourteen Queens Community Boards during and at the conclusion of this audit. A preliminary draft report was sent to the fourteen Community Board officials and to the Queens 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 September 20, 2016. On October 5, 2016, we submitted a draft report to the Community Board officials and to the Queens Borough President's Office with a request for comments. We received written responses from officials at each of the fourteen Boards.

In their responses, each of the fourteen 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 addenda to this report.

FINDINGS AND RECOMMENDATIONS

Overall, we found all 497 office equipment items listed on the Queens Community Boards inventory records were present at the various Boards' offices. We also found that ten of the fourteen Queens Community Boards, Boards #2, #3, #4, #5, #6, #7, #8, #10, #11 and #13, were in compliance with DOI's *Standards for Inventory Control and Management* and Comptroller's Directive #1. The other four Community Boards failed to adhere fully to these City inventory control standards. We reviewed the Queens Community Boards' controls over their inventory of office equipment such as desktops, laptops, tablets, monitors, printers, scanners, fax machines and televisions. We found that during our visits to the Community Boards, we identified 26 items at two Community Boards (Boards #9 and #12) that were not listed on the current inventory lists. We also found that four of the Boards (Boards #1, #9, #12, and #14) maintained incomplete inventory records and that 39 items at three Boards (Boards #1, #12, and #14) were not labeled in conformance with DOI standards. Based on the information missing from the inventory lists, we conclude that there is a potential risk of loss, misappropriation or theft at the four Community Boards.

In addition, we found that seven Community Boards (Boards #1, #2, #3, #6, #9, #12 and #14) purchased 51 office equipment items using incorrect object codes on 24 payment vouchers.

Incomplete Inventory Records

Our examination of the inventory records maintained by the Boards found that four Boards (Boards #1, #9, #12 and #14) did not maintain complete and accurate inventory lists of all the office equipment. We found that two Boards (Boards #9 and #12) omitted 26 items (including computers, laptops, printers, speakers and televisions) from their inventory lists. Section 28 of DOI's *Standards for Inventory Control and Management* requires that "[p]ermanent records are 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."¹

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

¹ 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.

Table II

**Findings of Non-Compliance on
Inventory-Lists**

Board	Items Tested	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.	Relinquished Items Included on List	Total Number of Discrepancies
1	44	0	1	0	0	2	0	0	3
2	44	0	0	0	0	0	0	0	0
3	36	0	0	0	0	0	0	0	0
4	29	0	0	0	0	0	0	0	0
5	42	0	0	0	0	0	0	0	0
6	34	0	0	0	0	0	0	0	0
7	30	0	0	0	0	0	0	0	0
8	70	0	0	0	0	0	0	0	0
9	38	17	0	0	15	0	0	0	32
10	37	0	0	0	0	0	0	0	0
11	33	0	0	0	0	0	0	0	0
12	20	9	15	0	0	0	0	0	24
13	40	0	0	0	0	0	0	0	0
14	26	0	23	0	0	14	0	0	37
Totals	523*	26	39	0	15	16	0	0	96

* 523 comprises 497 items listed on the inventory list and 26 items not included.

Physical Inventory Does Not Comply with DOI Standards for Inventory Control and Management

Section 28 of DOI's *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 are assigned and affixed to valuable items. An inventory log containing the internal control number assignments . . . is [to be] maintained.” However, 39 items (including computers, printers, monitors and televisions) at three Boards (Boards #1, #12 and 14) lacked tags with control numbers. The lack of control numbers makes the items harder to track in the event that they were to be taken from the office premises and increases the risk of theft. Further, unnumbered items undercut the effectiveness of an inventory tracking system.

Table III lists the details of non-compliance with control-number tag requirements found at each Board.

Table III

**Summary of Weaknesses in
Equipment Inventory Control**

Board	Missing Agency Tag Indicating Property of the City of New York	Agency Tag Missing Control Number	Total Number of Discrepancies
1	0	1	1
2	0	0	0
3	0	0	0
4	0	0	0
5	0	0	0
6	0	0	0
7	0	0	0
8	0	0	0
9	0	0	0
10	0	0	0
11	0	0	0
12	0	15	15
13	0	0	0
14	0	23	23
Totals	0	39	39

Based on our findings, we concluded that the four above-mentioned Boards' compliance with the required inventory controls needs improvement. Without improved compliance, there is an opportunity for and increased risk of loss, misappropriation and theft.

Other Issues

Incorrect Object Codes Charged

Seven Boards (Boards #1, #2, #3, #6, #9, #12 and #14) purchased 51 office equipment items (including computers and printers) using incorrect object codes on 24 payment vouchers. The purchases charged to the incorrect object codes totaled \$11,055. Using incorrect object codes prevents the 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.

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."

Recommendations

Each Community Board should ensure that:

1. 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 1 Response: "We are dedicated to complying with the proper inventory practices and improve our process."

Board 3 Response: "The report reflects that CB#3, Queens was in compliance with the comptroller's directive #1 inventory control and management."

Board 4 Response: "Community Board 4Q strives to adhere to the guidelines set forth by the Comptroller's directives and to eradicate the potential risk of loss misappropriation or theft at the Community Board 4 office at all times."

Board 5 Response: "We will continue to 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 6 Response: "Please be advised that we have read the draft report and will comply with the recommendations and findings."

Board 7 Response: "Community Board#7-Queens had reviewed the contents of your report and have no objections. Going forward will adhere to the guidelines set forth by the Comptroller's Office."

Board 8 Response: "We will continue to ensure that we keep complete and accurate records of all office equipment in accordance with DOI's Standards for Inventory Control and Management and Comptroller's Directive #1."

Board 10 Response: "Please be advised, we have read the report and will continue to comply."

Board 11 Response: "I and the Community Board 11 staff will continue to be vigilant, pursuant to the Comptroller's Directives, in maintaining a complete and accurate inventory list, updating it as necessary when new items are purchased, removed or moved to a different location in the office."

Board 12 Response: "Complete/accurate records of all office equipment will be maintained in accordance with DOI's Standards for Inventory Control and Management and Comptroller's Directive #1."

Board 13 Response: "Going forward, this office will review the Inventory Practices as set forth in Directive #1, purchases as specified in Directive #24, and adhere to the requirements as specified."

Auditor Comment: Boards #2, #9 and #14 did not specifically respond to Recommendation 1.

2. The inventory lists are appropriately updated when changes occur, including purchases and change of location;

Board 1 Response: “We readdressed the three (3) items with discrepancies. A control item was put in place and two incorrect serial numbers were corrected.”

Board 4 Response: “Periodically, the Board’s inventory is updated when new equipment is purchased as well as when broken and unusable equipment is discarded. Proper methods are followed for relinquishment.”

Board 5 Response: “We will continue to ensure that the inventory lists are appropriately updated when changes occur including purchases and change of location.”

Board 6 Response: “Please be advised that we have read the draft report and will comply with the recommendations and findings.”

Board 7 Response: “Community Board#7-Queens had reviewed the contents of your report and have no objections. Going forward will adhere to the guidelines set forth by the Comptroller’s Office.”

Board 8 Response: “We will continue to ensure that the inventory lists are appropriately updated when changes occur including purchases and changes in location.”

Board 9 Response: “We have since updated our inventory list as required.”

Board 10 Response: “Please be advised, we have read the report and will continue to comply.”

Board 11 Response: “I and the Community Board 11 staff will continue to be vigilant, pursuant to the Comptroller’s Directives, in maintaining a complete and accurate inventory list, updating it as necessary when new items are purchased, removed or moved to a different location in the office.”

Board 12 Response: “Our inventory list has been corrected and will be appropriately updated when any and all changes occur.”

Board 13 Response: “Going forward, this office will review the Inventory Practices as set forth in Directive #1, purchases as specified in Directive #24, and adhere to the requirements as specified.”

Board 14 Response: “Within days of your staff leaving our office we submitted a corrected and accurate, numbered inventory list as required.”

Auditor Comment: Boards #2 and #3 did not specifically respond to Recommendation 2.

3. Identification tags are affixed to all non-consumable office equipment items and include a sequential internal control number;

Board 1 Response: “A control item was put in place and two incorrect serial numbers were corrected.”

Board 4 Response: “In addition, Community Board 4 endeavors to record and tag all equipment on its inventory list.”

Board 5 Response: “We will continue to ensure that identification tags are affixed to all non-consumable office equipment items and include a sequential internal control number.”

Board 6 Response: “Please be advised that we have read the draft report and will comply with the recommendations and findings.”

Board 7 Response: “Community Board#7-Queens had reviewed the contents of your report and have no objections. Going forward will adhere to the guidelines set forth by the Comptroller’s Office.”

Board 8 Response: “We will continue to ensure that identification tags are affixed to all non-consumable office equipment items and include a sequential internal control number.”

Board 10 Response: “Please be advised, we have read the report and will continue to comply.”

Board 12 Response: “Identification tags are now affixed to all non-consumable office equipment items, including a sequential internal control number.”

Board 13 Response: “Going forward, this office will review the Inventory Practices as set forth in Directive #1, purchases as specified in Directive #24, and adhere to the requirements as specified.”

Auditor Comment: Boards #2, #3, #9, #11 and #14 did not specifically respond to Recommendation 3.

4. All office equipment purchases are charged to the correct object code as per Comptroller’s Directive #24, Agency Purchasing Procedures and Controls.

Board 1 Response: “Our office learned code 100 was not to be used for all Staples NYC contract item orders and will correct this practice.”

Board 2 Response: “Please be advised that we have reviewed the Audit Report and have addressed your recommendations on specific codes. Community Board 2 will be in full compliance in the future and will utilize the correct object codes on payment vouchers when purchasing office equipment.”

Board 3 Response: “We have taken note of your findings and made the necessary corrections to ensure that all future purchases will be charged to correct object code.”

Board 4 Response: “Moreover, Community Board 4Q thoroughly investigates all object codes to ensure equipment is charged to the correct code to avoid misinformation sent to the final reporting agency.”

Board 5 Response: “We will continue to ensure that all office equipment purchases are charged to the correct object code as per Comptroller’s Directive #24, Agency Purchasing Procedures and Controls.

Board 6 Response: “Please be advised that we have read the draft report and will comply with the recommendations and findings.”

Board 7 Response: “Community Board#7-Queens had reviewed the contents of your report and have no objections. Going forward will adhere to the guidelines set forth by the Comptroller’s Office.”

Board 8 Response: “We will continue to ensure that all office equipment purchases are charged to the correct object code as per Comptroller’s Directive #24, agency Purchasing Procedures and Controls.”

Board 9 Response: “Regarding the purchasing of electronic office equipment using the incorrect code we will adhere to the guidelines set forth by the Comptroller. The Board was cited for not using the correct object codes on our payment vouchers. In the

future we will use the correct object codes. We will abide by all purchasing guidelines in the future.”

Board 10 Response: “Please be advised, we have read the report and will continue to comply.”

Board 11 Response: “As Community Board 11 has always done the correct object code will be used when purchasing equipment.”

Board 12 Response: “All office equipment purchases are to be charged to the correct object code as per Comptroller’s Directive 24.”

Board 13 Response: “Going forward, this office will review the Inventory Practices as set forth in Directive #1, purchases as specified in Directive #24, and adhere to the requirements as specified.”

Board 14 Response: “As to the purchasing electronic office equipment using the incorrect code; our staff was unaware of using the specific required code for electronic equipment. We will from this point forward use the correct code as required.”

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 June 30, 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, Principles of Internal Control; and Directive #24, Agency Purchasing Procedures and Controls. 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 physically observed whether all 497 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 the equipment items that we observed at each site were listed on the Board's inventory records.

During our physical observations of the inventory, which we conducted from June 6, 2016 through June 30, 2016, we checked whether all items examined (those on the provided inventory lists as well as other office equipment items that we noted) 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 equipment expense was for an appropriate business purpose. We then ascertained whether all 205 office equipment items purchased, totaling \$85,558.88, 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
Community Board #1, Queens**

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Borough President, Queens
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Director, Community Boards
Joseph Risi
Chairperson
Florence Koulouris
District Manager

EXECUTIVE BOARD

Joseph Risi
Chairperson
Norma Nieves-Blas
First Vice Chairperson
Jean Marie D'Alleva
Second Vice Chairperson
Richard Khuzami
Third Vice Chairperson
Edward Babor
Executive Secretary
Thomas Ryan
Sergeant-at-Arms

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Daniel Aliberti
Airport
RoseMarie Poveromo
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Budget/Planning*
Norma Nieves-Blas
*Community & Economic
Development*
Thomas Ryan
Consumer Affairs
John C.V. Katsanos
Education/Library
Danielle Tharrington
Environmental Protection
Antonella Di Saverio
Health/Senior Services
Judy Trilivas
Housing
RoseMarie Poveromo
Land Use & Zoning
Gerald Caliendo
Elizabeth Erion
*Legal, Legislative &
Parliamentary*
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Joseph Risi
*Parks/Recreation &
Cultural Services*
Richard Khuzami
Public Relations
Katie Ellman
Public Safety
Antonio Meloni
*Street Festivals/Special
Events*
Ann Bruno
Transportation
Robert Piazza
Youth Services
Jose Batista

October 18, 2016

Honorable Scott M. Stringer
New York City Comptroller
One Centre Street
New York, NY 10007

Dear Mr. Stringer,

After receiving the Audit Report on the Inventory Practices over Office Equipment at the Fourteen Queens Community Boards, our office has reevaluated our practices.

We readdressed the three (3) items with discrepancies. A control item was put in place and two incorrect serial numbers were corrected.

Our office learned code 100 was not to be used for all Staples NYC contract item orders and will correct this practice.

We are dedicated to complying with the proper inventory practices and will improve our process.

In closing, we would like to thank you for helping our office to improve its inventory practice.

Sincerely,

Florence Koulouris
District Manager

cc: Honorable Melinda Katz, Queens Borough President
Yadira Vasquez, NYCO
Lawrence Welgrin, NYCO

BOARD MEMBERS (cont.)

Rose Anne Alafogiannis
George Alexiou
Joan Asselin
Edwin Cadiz
John Carusone
Joanna D'Elia
Mackenzi Farquer
Dean O. Feratovic
Evie Hantzopoulos
Amy Hau
Pauline Jannelli
Vanessa Jones-Hall
Nancy Konipol
Jerry Kril
Melanie La Rocca
Frances Luhmann-McDonald
Prabir Mitra
Kevin Mullarkey
Stella Nicolaou
Mary O'Hara
Gus Prentzas
Yawne Robinson
Rodolfo Sarchese
Nancy Silverman
Dominic Stiller
Marie Torniali
Rod Townsend



Melinda Katz
Queens Borough President

Community Board No. 2

43-22 50th Street, 2nd Floor
Woodside, New York 11377

(718) 533-8773
Fax (718) 533-8777
Email qn02@cb.nyc.gov
www.nyc.gov/queenscb2

ADDENDUM
Page 2 of 16

Denise Keehan-Smith
Chairwoman
Debra Markell Kleinert
District Manager

October 14, 2016

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

Re: **Audit Report on Inventory Practices Over Office Equipment at Queens Community Board 2 SR16-104A**

Dear Ms. Landa:

This is in response to your letter dated October 5, 2016 requesting a status report detailing the progress our office has made in implementing the recommendations contained in the audit.

Please be advised that we have reviewed the Audit Report and have addressed your recommendations on the specific codes. Community Board 2 Queens will be in full compliance in the future and will utilize the correct object codes on payment vouchers when purchasing office equipment.

We would like to thank your office and your team for their professionalism and we thank you for your assistance through this process.

Please feel free to contact my office at if you have any questions.

Thank you for your assistance to this matter.

Sincerely,



Debra Markell Kleinert
District Manager, Community Board 2

DKS/mag

cc: Melinda Katz, Queens Borough President
Richard Lee, Director

Audit Implementation Plan -2016



COMMUNITY BOARD No. 3, Q.

82-11 37th Avenue, Suite 606

Jackson Heights, New York 11372

Telephone: (718) 458-2707

Fax: (718) 458-3316

www.CB3QN.NYC.GOV

COMMUNITYBOARD3@NYC.RR.COM

ADDENDUM
Page 4 of 16

STEPHEN A. KULHANEK, Chairman
GIOVANNA A. REID, District Manager

MELINDA KATZ, Borough President
MELVA MILLER, Deputy Borough President

Ann Brown - First Vice-Chairperson
Hamlett Wallace - Second Vice-Chairperson
Edmund Rosenbaum - Treasurer
Lisa Mesulam - Secretary
Marta E. Lebreton - Past Chair

October 21, 2016

Mr. Lawrence Welgrin, Audit Manager
Office of the Comptroller
1 Center Street, Room 1100
New York, NY 10007

Re: Audit Report on the Inventory Practices over Office Equipment for Community Board 3, Queens SR16-104A

Dear Mr. Welgrin:

Community Board 3 is in receipt of the preliminary draft of the 2016 audit for office equipment.

The report reflects that CB#3, Queens was in compliance with the comptroller's directive #1 inventory control and management. However there were three items that were purchased with the incorrect object code 100 instead of 300. The equipment was a distance measurer and two hand held recorders.

We have taken note of your findings and made the necessary corrections to ensure that all future purchases will be charged to the correct object code.

We thank you for the opportunity to comment on the report.

Sincerely,

Mr. Stephen Kulhanek
Chairman
Community Board 3,Q



COMMUNITY BOARD # 4Q

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Fax: 718-760-5971

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Melinda Katz
Borough President

Louis Walker
Chairperson

Melva Miller
Deputy Borough President

Christian Cassagnol
District Manager

October 18, 2016

Marjorie Landa
Deputy Comptroller For Audit
City of New York
OFFICE OF THE COMPTROLLER
Municipal Building
1 Centre Street
Room 1100
New York, NY 10007

RE: Audit Report on the Inventory Practices Over
Office Equipment at the Fourteen Queens Community Boards
SR16-104A

Dear Ms. Landa:

In response to the Audit Report dated October 5, 2016, Community Board 4Q has read the report and noted the audit findings and conclusions.

Community Board 4Q strives to adhere to the guidelines set forth by the Comptroller's directives and to eradicate the potential risk of loss misappropriation or theft at the Community Board 4 office at all times. In addition, Community Board 4 endeavors to record and tag all equipment on its inventory list. Moreover, Community Board 4Q thoroughly investigates all object codes to ensure equipment is charged to the correct code to avoid misinformation sent to the final reporting agency. Periodically, the Board's inventory is updated when new equipment is purchased as well as when broken and unusable equipment is discarded. Proper methods are followed for relinquishment.

Community Board 4 thanks the Comptroller's Office for its favorable review and will continue to monitor and update its purchasing and inventory practices.

Sincerely,


Christian Cassagnol
District Manager

CC: Hon Melinda Katz, Queens Borough President



Community Board No. 5

Borough of Queens
Ridgewood, Maspeth, Middle Village and Glendale
61-23 Myrtle Avenue • Glendale, NY 11385
(718) 366-1834
Fax (718) 417-5799
E-mail: qnscb5@nyc.rr.com

ADDENDUM
Page 6 of 16



Vincent Arcuri, Jr.
Chairperson

Gary Giordano
District Manager

October 7, 2016

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

Re: Audit Report on the Inventory Practices over
Office Equipment at Community Board 5, Queens
SR16-104A

Dear Ms. Landa,

Thank you for the advanced copy of the draft report referenced above. We have reviewed the report and concur with its findings in regard to Community Board 5, Queens.

We will continue to 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 Director #1;
- The inventory lists are appropriately updated when changes occur including purchases and change of location;
- Identification tags are affixed to all non-consumable office equipment items and include a sequential internal control number;
- All office equipment purchases are charged to the correct object code as per Comptroller's Directive #24, Agency Purchasing Procedures and Controls.

I wish to thank you and your audit team, for their kind and considerate treatment of our staff during the audit.

Cont'd on Page 2...

-2-

COMMUNITY BOARD 5, QUEENS

October 7, 2016

Marjorie Landa
Deputy Comptroller for Audit
NYC Office of the Comptroller

I congratulate my staff on a job well done in complying with the Inventory Practices over Office Equipment at our Board.

Sincerely,



Vincent Arcuri

Chairman

Encl.

Cc: Hon. Melinda Katz, Queens Borough President
Richard Lee, Director, Office of the Borough President
Gary Giordano, District Manager, Community Board 5, Queens
Laura Mulvihill, Community Associate, Community Board 5, Queens

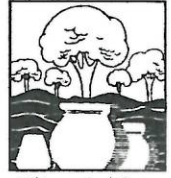


COMMUNITY BOARD 6, QUEENS

104-01 METROPOLITAN AVENUE · FOREST HILLS, NY 11375-4136

TEL: (718) 263-9250 · FAX: (718) 263-2211

WWW.QUEENSCB6.ORG



Whitepot Settled 1653

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FRANK P. GULLUSCIO
DISTRICT MANAGER

GAIL M. GORDON
1ST VICE-CHAIR

STEVEN GOLDBERG
2ND VICE-CHAIR

NAOMI ALTMAN
VICE-CHAIR · SECRETARY

GREGORY CARLSON
VICE-CHAIR · FINANCE

NORMAN LEIBOWITZ
VICE-CHAIR · LAND USE

LYNN SCHULMAN
VICE-CHAIR · SCOPING

MELINDA KATZ
BOROUGH PRESIDENT

October 7, 2016

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

Dear Ms. Landa:

I hope this letter finds you well. I am in receipt of your October 5, 2016 letter and copy of the DRAFT REPORT on Inventory Practices Over Major Office Equipment for Community Boards.

Please be advised that we have read the draft report and will comply with the recommendations and findings.

Thank you for your cooperation and attention to this matter.

Sincerely,



Frank P. Gulluscio
District Manager



Joseph C. Hennessy
Chair

Cc: Honorable Melinda Katz, Queens Borough President
Mr. Lawrence Welgrin, Audit Manager

October 19, 2016

To: Yadira Vasquez
Audit Supervisor, Bureau of Audit
Office of NYC Comptroller Scott Stringer

From: Marilyn McAndrews
District Manager, CB#7-Queens

Community Board#7-Queens had reviewed the contents of your report and have no objections. Going forward will adhere to the guidelines set forth by the Comptroller's Office.



Chairperson, Martha Taylor

The City of New York
Borough of Queens

Community Board 8

197-15 Hillside Avenue
Hollis, NY 11423-2126
Telephone: (718) 264-7895
Fax: (718) 264-7910
Qn08@cb.nyc.gov



District Manager, Marie Adam-Ovide

October 19, 2016

Marjorie Landa
Deputy Comptroller for Audit
Office of the Comptroller
One center Street
New York, NY 10007

**Re: Audit Report on the Inventory Practices over Office Equipment
SR16-104A**

Dear Ms. Landa:

We are in receipt of the preliminary draft report for the audit covering July 1, 2013 through June 30, 2016. We are pleased that your staff found us in compliance with DOI's Standard for Inventory Control and Management and Comptroller's Directive #1.

We will continue to ensure that:

- We keep complete and accurate records of all office equipment in accordance with DOI's Standards for Inventory Control and Management and Comptroller's Directive #1;
- The inventory lists are appropriately updated when changes occur including purchases and changes in location;
- Identification tags are affixed to all non-consumable office equipment items and include a sequential internal control number;
- All office equipment purchases are charged to the correct object code as per Comptroller's Directive #24, agency Purchasing Procedures and Controls.

We understand the importance of following all rules and regulations to minimize the potential risk of loss and prevent misappropriation or theft of City property.

Sincerely,

A handwritten signature in cursive script that reads 'Martha Taylor'.

Martha Taylor, Chairperson



COMMUNITY BOARD NO.9

Queens Borough Hall
120-55 Queens Boulevard, Room 310-A
Kew Gardens, NY 11424

(718) 286-2686
Fax (718) 286-2685
Meeting Hotline (718) 286-2689
Email: communitybd9@nyc.rr.com
Website: www.nyc.gov/queenscb9

Raj Rampershad, Chairperson * Lisa Gomes, District Manager * Melinda Katz, Borough President

10/18/2016

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

Dear Deputy Comptroller Landa:

Community Board 9Q is in receipt of your letter and report SR16-104A regarding Queens Community Boards. We have since updated our inventory list as required. Regarding the purchasing of electronic office equipment using the incorrect code we will adhere to the guidelines set forth by the Comptroller. The Board was cited for not using the correct object codes on our payment vouchers. In the future we will use the correct object codes. We will abide by all purchasing guidelines in the future.

Sincerely,

Lisa Gomes

District Manager, CB9Q

718-286-2686

**“SUPPORT A DRUG FREE COMMUNITY BOARD NO. 9”
Woodhaven, Ozone Park, Richmond Hill, & Kew Gardens**



ELIZABETH BRATON
Chairperson

COMMUNITY BOARD 10

CITY OF NEW YORK ♦ BOROUGH OF QUEENS
115-01 LEFFERTS BOULEVARD
SOUTH OZONE PARK, N.Y. 11420
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KARYN PETERSEN
District Manager

October 6, 2016

Hon. Marjorie Landa
Deputy Comptroller for Audit
City of New York
Office of the Comptroller
One Centre Street, Room 1100
New York, N.Y. 10007-2341

Re: Audit Report on the Inventory Practices
over Office Equipment at the Fourteen
Queens Community Boards SR16-104A

Dear Deputy Comptroller Landa:

I am in receipt of your letter and copy of the Audit Report on the Inventory Practices
Over Office Equipment at the 14 Queens Community Boards - SR16-104A.

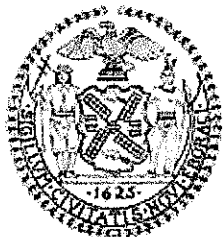
Please be advised, we have read the report and will continue to comply.

Very truly yours,

Elizabeth Braton
Chairperson

EB/mcm

c: Melinda Katz, Queens Borough President
Richard Lee, Director
Susanne Marchetti, Borough President's Office



The City of New York

Queens Community Board 11

Serving the Communities of Auburndale, Bayside, Douglaston, Hollis Hills
Little Neck and Oakland Gardens

Christine L. Haider Chairperson / **Susan Seinfeld** District Manager

October 5, 2016

Marjorie Landa
Deputy Comptroller
Audits
NYC Office of the Comptroller
1 Centre Street, Room 1100
New York, NY 10007

Re: Audit Report on the Inventory Practices over Office Equipment
of the 14 Queens Community Boards, SR16-104A

Dear Ms. Landa:

The Draft Audit Report has been reviewed and we were pleased that we had no deficits in our inventory practices. I and the Community Board 11 staff will continue to be vigilant, pursuant to the Comptroller's Directives, in maintaining a complete and accurate inventory list, updating it as necessary when new items are purchased, removed or moved to a different location in the office. As Community Board 11 has always done the correct object code will be used when purchasing electronic equipment.

As the auditors know when they visited our office, we had purchased new computers that have now been installed by DoITT, consecutive control numbers have been affixed to the computers and their locations and serial numbers have been placed on our inventory list.

Sincerely,

A handwritten signature in cursive script that reads "Susan Seinfeld".

Susan Seinfeld
District Manager

cc: Vicky Morales, Office of the Queens Borough President

From: Adrienne [<mailto:adrienne1@nyc.rr.com>]
Sent: Thursday, October 20, 2016 1:35 PM
To: Landa, Marjorie <mlanda@comptroller.nyc.gov>
Cc: LWELGRIN@COMPTRROLLER.NYC.GOV
Subject: Re: Audit Report on the Inventory Practices over (Community Board) Office Equipment

Dear Ms. Landa,

Thank you for your correspondence dated October 5, 2016 re: *Audit Report on the Inventory Practices over Office Equipment at the Fourteen Community Boards SR16-104-A*.

Please be advised that Queens Community Board 12 has taken the following corrective measures per your recommendations:

1. Re: Incomplete inventory records: Complete/accurate records of all office equipment will be maintained in accordance with DOI's Standards for Inventory Control and Management and Comptroller's Directive #1.
2. Re: 9 items not listed on inventory list: Our inventory list has been corrected and will be appropriately updated when any and all changes occur.
3. Re: Lack of control numbers on 15 items: Identification tags are now affixed to all non-consumable office equipment items, including a sequential internal control number.
4. Re: Incorrect object codes charged: All office equipment purchases are to be charged to the correct object code as per Comptroller's Directive #24.

We trust that we are now compliant with the required inventory procedures set forth in the DOI Standards for Inventory Control and Management. Please feel free to contact us with any further concerns or questions.

Sincerely yours,

Adrienne E. Adams

Chairperson, Community Board 12
Borough of Queens, New York

718-658-3308

adrienne1@nyc.rr.com

www.nyc.gov/qcb12



**Queens
Community Board 13**
219-41 Jamaica Avenue
Queens Village, NY 11428
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qcb13.org



Melinda Katz
Borough President

Vicky Morales-Casella
Director of
Community Boards

Bryan J. Block
Chairman

Mark McMillan
District Manager

October 21, 2016

Marjorie Landa
Deputy Comptroller for Audits
NYC Office of the Comptroller
1 Centre Street
New York, NY 10007

Re: Audit Report on the Inventory Practices over Office Equipment at the 14 Queens Community Boards

Dear Ms. Landa:

Having reviewed the above referenced document, submitted to this Board under a letter dated August 25, 2016, I support the findings with respect to Queens Community Board 13.

Going forward, this office will review the Inventory Practices as set forth in Directive #1, purchases as specified in Directive #24, and adhere to the requirements as specified.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark McMillan".

Mark McMillan
District Manager

C: Bryan Block, Board Chair



COMMUNITY
BOARD #14

October 5, 2016

COMMUNITY BOARD #14
City of New York
Borough of Queens

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

DOLORES ORR
Chairperson

Dear Deputy Comptroller Landa:

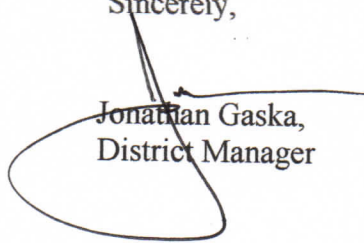
JONATHAN GASKA
District Manager

Community Board #14 is in receipt of your letter and report SR16-104A regarding Queens Community Boards.

We would like to apologize for our errors. Within days of your staff leaving our office we submitted a corrected and accurate, numbered inventory list as required. As to the purchasing electronic office equipment using the incorrect code; our staff was unaware of using the specific required code for electronic equipment. We will from this point forward use the correct code as required.

We are sorry for any inconvenience and will abide by all purchasing guidelines in the future.

Sincerely,


Jonathan Gaska,
District Manager

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Fax: (718) 868-2657
cbrock14@nyc.rr.com

