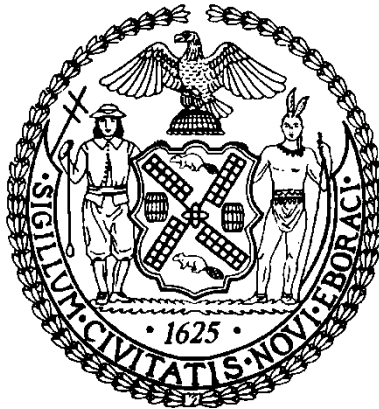


CITY OF NEW YORK OFFICE OF THE COMPTROLLER

**John C. Liu
Comptroller**

FINANCIAL AUDIT

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



Audit Report on the Financial and Operating Practices of the 12 Bronx Community Boards

FP11-061A

March 18, 2011

<http://comptroller.nyc.gov>



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

John C. Liu
COMPTROLLER

March 18, 2011

To the Residents of the City of New York:

My office has audited the financial and operating practices of the 12 Bronx Community Boards (Boards) regarding inventory procedures. We audit City agencies such as these as a means of ensuring their compliance with established policies and procedures.

The Boards ensured that all of the 307 major equipment items that were on their inventory lists were on hand and that all Fiscal Year 2010 purchases were indicated on the inventory lists and accounted for. However, with regard to maintaining complete and accurate inventory lists, the Boards generally did not adhere to the Department of Investigation's *Standards for Inventory Control and Management* or to Comptroller's Directive #1 *Financial Integrity Statement*. Our examination of all major equipment items, including 28 items purchased in Fiscal Year 2010, found that the Boards did not maintain complete and accurate inventory lists of all their computer and electronic equipment.

The audit recommendations addressed the weaknesses identified in the report and, if implemented, will result in compliance with inventory standards and procedures.

The results of the audit have been discussed with Board officials, 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 black ink, appearing to read "JCL".

John C. Liu

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The City of New York
Office of the Comptroller
Financial Audit

**Audit Report on the
Financial and Operating Practices of the
12 Bronx Community Boards**

FP11-061A

AUDIT REPORT IN BRIEF

This audit determined whether the 12 Bronx Community Boards (Boards) are complying with certain inventory procedures for office equipment as set forth in the Department of Investigation's (DOI) *Standards for Inventory Control and Management* and are maintaining effective internal controls systems over equipment inventory as required by Comptroller's Directive #1 *Financial Integrity Statement*.

Audit Findings and Conclusions

The Boards ensured that all of the 307 major equipment items that were on their inventory lists were on hand and that all fiscal year 2010 purchases were indicated on the inventory lists and accounted for. However, with regard to maintaining complete and accurate inventory lists, the Boards generally did not adhere to the DOI's *Standards for Inventory Control and Management* or to Comptroller's Directive #1 *Financial Integrity Statement*. Our examination of all major equipment items, including 28 items purchased in Fiscal Year 2010, found that the Boards did not maintain complete and accurate inventory lists of all their computer and electronic equipment.

Audit Recommendations

We make seven recommendations, including that the Boards should ensure that:

- Complete and accurate records of all equipment are maintained.
- Identification tags are affixed to all office equipment items and include sequential internal control numbers.
- Each item of equipment should be assigned a separate control number.
- The relinquishment procedures set forth in the Division of Municipal Supply Services (DMSS) Office of Surplus Activities OSA *Agency User Guide* are adhered to when disposing of its surplus property.

Agency Response

In their responses, the Boards agreed with the report's findings and recommendations and described the steps they have taken or will take to implement the report's recommendations.

INTRODUCTION

Background

There are Community Boards for each of the 59 Community Districts throughout the five boroughs. Each Community Board (Board) has up to 50 non-salaried members who are appointed by the Borough Presidents. Board members reside, work, or have significant interests in their districts. Each Board has a Chairperson and hires a District Manager as its chief executive officer. The District Manager's responsibilities include assisting the Board in hiring the administrative staff, supervising the staff, and managing the daily operations of the district office. Each Borough President's Office provides administrative assistance to its Boards.

The Bronx Boards—Boards 1 through 12—cover the entire Borough. Each of the Bronx Boards has a District Manager and at least one full-time clerical staff person.

Table I lists each Board's Other Than Personal Services (OTPS) expenditures for Fiscal Year 2010.

Table I
Summary of Expenditures for the 12 Bronx Boards
Fiscal Year 2010

	Other Than Personal Services
Board 1	\$65,657
Board 2	40,963
Board 3	66,784
Board 4	36,051
Board 5	22,427
Board 6	23,355
Board 7	113,056
Board 8	54,728
Board 9	48,273
Board 10	75,263
Board 11	45,489
Board 12	25,415
Total	\$617,461

Objectives

The objectives of this audit were to determine whether the 12 Bronx Community Boards are complying with certain inventory procedures for office equipment as set forth in the DOI's *Standards for Inventory Control and Management* and are maintaining effective internal controls systems over equipment inventory as required by Comptroller's Directive #1 *Financial Integrity Statement*.

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.

This audit covered the period July 1, 2009, through June 30, 2010.

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

Tests of Inventory Records

We selected all 307 major equipment items on the Boards' inventory records (including computers, monitors, printers, scanners, laptops, fax machines, and televisions) and determined whether they were present at the applicable Board office. During our observation, we also determined whether any other items of equipment which were on hand were not listed on the Boards' inventory records. Finally, we ascertained whether all 28 major equipment items purchased during our audit period were present at the Boards' offices.

During the physical observation of the inventory, we checked whether all items examined were properly tagged as property of their Board. We also determined whether the inventory lists included the type of equipment, serial number, agency control number, and location of each item. Finally, we interviewed staff at each Board to determine their procedures for maintaining current written inventory records.

Discussion of Audit Results

The matters covered in this report were discussed with officials of the 12 Bronx Community Boards and The Bronx Borough President's Office during and at the conclusion of this audit. A preliminary draft report was sent to officials at each Board and to the Bronx Borough President's Office and discussed at an exit conference held on January 20, 2011. On January 31, 2011, we submitted a draft report to officials at each Board with a request for comments.

In their comments the Boards agreed with the report's findings and recommendations and described the steps they have taken or will take to implement the report's recommendations. The full texts of the comments are included as addenda to this report.

FINDINGS AND RECOMMENDATIONS

The Boards ensured that all of the 307 major equipment items that were on their inventory lists were on hand and that all fiscal year 2010 purchases were indicated on the inventory lists and accounted for. However, with regard to maintaining complete and accurate inventory lists, the Boards generally did not adhere to the DOI's *Standards for Inventory Control and Management* or to Comptroller's Directive #1 *Financial Integrity Statement*. Based on the results of the testing, we found inventory-control weaknesses and concluded that there is a potential risk of fraud.

Of the 307 items of office equipment on the inventory lists, we found the following issues (see Table II):

- The inventory list at three Boards contained incorrect descriptions for three items. (Boards #1, 5, 12)
- The inventory lists at seven Boards lacked agency-tag control numbers for 174 items. (Boards #1, 2, 7, 8, 9, 11, 12)
- The inventory lists at two Boards lacked locations for 11 items. (Boards #8 and 11.)
- The inventory lists at nine Boards lacked serial numbers for 24 items. (Boards #1, 3, 4, 5, 6, 7, 8, 9, and 11.)
- The inventory lists at all 12 Boards had incorrect serial numbers for 61 items.
- The inventory list at Board #4 listed six items with duplicate control numbers.

The following issues were found with regard to the physical inventory (see Table III):

- Forty-eight items lacked agency tags at seven Boards. (Boards #1, 2, 6, 7, 8, 9, and 11.)
- One hundred twenty-eight agency tags lacked control numbers at seven Boards. The tags indicated only that the items were the property of the Board. (Boards #1, 2, 4, 8, 9, 11, and 12.)

In addition, during our observation, we noted that there were 13 items not recorded on the inventory lists (see Table II). (Boards #1, 2, 4, 5, 7, 8, and 9.)

The inventory recording procedures need improvement; therefore, we cannot rely on the Boards' inventory records.

Incomplete Inventory Records

Our examination of all major equipment items, including 28 items purchased in Fiscal Year 2010, found that the Boards did not maintain complete and accurate inventory lists of all their computer and electronic equipment. While all Boards provided us with inventory lists, the inventory lists did not include all of the information required by the DOI's *Standards for Inventory Control and Management*.

Section 28 of the DOI's *Standards for Inventory Control and Management* states, "Permanent 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."

Section 9 of the DOI's *Standards for Inventory Control and Management* states, "Relinquished items are deleted from the inventory log..." In addition, Comptroller's Directive #1 states that "inventory items require strong controls to ensure accurate recordkeeping and good security."

Our observations revealed that the inventory lists did not always indicate an agency tag control number, location, and serial number; did not include all items; had incorrect serial numbers; included one item that was relinquished; and that one Board did not indicate each item separately. Table II, below, summarizes the results of noncompliance issues with the Boards' inventory lists.

Table II
Findings of Noncompliance Issues with
Inventory Lists

Board	Incorrect Description	Incorrect Serial Number	Missing Serial Number	Missing Agency Control Number	Missing Location	Items Not Included on List	Items with Duplicate Control Numbers	Total Number of Discrepancies
1	1	5	3	14	0	1	0	24
2	0	3	0	15	0	3	0	21
3	0	2	2	0	0	0	0	4
4	0	3	6	0	0	1	6	16
5	1	5	1	0	0	4	0	11
6	0	7	1	0	0	0	0	8
7	0	2	3	29	0	2	0	36
8	0	5	6	24	1	1	0	37
9	0	7	1	37	0	1	0	46
10	0	1	0	0	0	0	0	1
11	0	11	1	20	10	0	0	42
12	1	10	0	35	0	0	0	46
Totals	3	61	24	174	11	13	6	292

Recommendations

The Boards should ensure that:

1. Complete and accurate records of all equipment are maintained.
2. Agency control numbers are included for each item listed on the inventory list.

Boards Responses: All 12 Boards agreed with the recommendations; and have either implemented or are in the process of implementing the recommendations.

Weaknesses in Equipment Inventory Control

During our inventory physical observation, we found that some Boards did not properly identify all of their equipment. Specifically, we found that in some cases, tags were not affixed to equipment and no agency control numbers were listed on the tags. Additionally, three Boards incorrectly described three pieces of equipment.

Section 28 of the 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 maintained."

Table III lists the details of non-compliance found at each Board.

Table III
Summary of Weaknesses in Equipment Inventory Control

Number of Instances			
Board	Missing Agency Tag	Agency Tag Missing Control Number	Total
1	8	6	14
2	6	9	15
3	0	0	0
4	0	1	1
5	0	0	0
6	1	0	1
7	29	0	29
8	1	23	24
9	2	35	37
10	0	0	0
11	1	19	20
12	0	35	35
Totals	48	128	176

Recommendations

The Boards should ensure that:

3. Identification tags are affixed to all office equipment items and include sequential internal control numbers.
4. Each item of equipment should be assigned a separate control number.

Boards Responses: All of the nine Boards with findings agreed with the recommendations and have either implemented or are in the process of implementing the recommendations.

Relinquishment Procedures Not Followed

We found that three Boards—Boards #2, #4, and #12—were not familiar with the relinquishment policy set forth in the Department of Citywide Administrative Services OSA *Agency User Guide*. Additionally, Board #9 disposed of its surplus equipment without completing the appropriate relinquishment forms. The Boards have no records of the disposed items. This lack of accountability weakens controls over surplus items at the Boards.

The DMSS OSA *Agency User Guide* states, “Any item that has been purchased with city funds, and is no longer required by the agency in possession of such item, is to be considered surplus. In order for any action to take place with regard to the disposal of surplus property, a relinquishment form MUST be submitted to OSA.”

Recommendation

5. The Boards should adhere to the relinquishment procedures set forth in the DMSS OSA *Agency User Guide* when disposing of their surplus property.

Boards Responses: None of the Boards addressed this recommendation in their responses.

Improper Possession of a Cell Phone by a Non-City Employee

Our review of inventory revealed weaknesses at Board #3. During Fiscal Year 2010, the Chairperson was in possession of a Community Board Blackberry cell phone for which the Community Board pays the monthly charge (\$105.22 was paid for the month of December 2009). Chairpersons are considered non-City employees. According to the “Handbook For Community Board Members,” Chapter 70, §2800(c), “Members of community boards shall serve as such without compensation but shall be reimbursed for actual and necessary out-of-pocket expenses in connection with attendance at regularly scheduled meetings of the community

board.” According to the Handbook, reimbursable cell-phone calls would be those calls made while attending Board meetings. The cell-phone calls not related to Board meetings are not reimbursable. Moreover, the Chairperson should not have possession of the Community Board’s cell phone.”

Recommendations

Board #3 should:

6. Recover the cell phone from the Chairperson.
7. Pay the Chairperson’s cell phone charges in accordance with the Handbook for Community Board Members.

Board 3 Response: “Bronx Community Board Three had previously recognized the chairperson as a non-city employee but agency head, entitled to phone access privileges. Based on clarification of issues related to this matter by the Office of the Comptroller, in accordance with the ‘Handbook For Community Board Members’, Chapter 70, Section 2800(c), Bronx Community Board Three has recovered the cell phone previously issued to the chairperson and will address the matter involving cell phone charges in accordance with the ‘Handbook for Community Board Members.’”



BRONX COMMUNITY BOARD # 1

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*SERVING PORT MORRIS * MOTT HAVEN * MELROSE*



JOBEN DIAZ, JR.
BOROUGH PRESIDENT

JORGE L. RODRIGUEZ
CHAIRPERSON

CEDRIC L. LOFTIN
DISTRICT MANAGER

February 10, 2011

Ms. Tina Kim
Deputy Comptroller for Audits
The City of New York
Office of the Comptroller
1 Centre Street – Room 1100
New York, New York 10007

Re: Audit Report on the Financial and Operating
Practices of the 12 Bronx Community Boards
FP11-061A

Dear Ms. Kim:

Pursuant to your correspondence of January 31, 2011 with respect to the Comptroller's Office audit. I want to thank you for providing an opportunity for commentary.

Determinations were made based on review of Bronx Community Board #1 inventory functions and the following is the responses and outlines the Agency Implementation Plan (AIP) for correcting findings of noncompliance with inventory procedures.

Concerning audit finding: "Incorrect description" the item description is to be corrected. Community Board #1 will ensure that all equipment items are accurately identified.

Concerning audit finding: "Incorrect serial numbers" the correct serial numbers are to be applied to the five items in question. Bronx Community Board #1 will ensure that complete and accurate serial numbers are applied to all equipment items.

Concerning audit finding: "Missing serial numbers" the serial numbers will be applied to the three items in question. Community Board #1 will ensure that the corresponding serial numbers are applied to all equipment items.

February 10, 2011
Ms. Tina Kim
Deputy Comptroller for Audits
The City of New York
Office of the Comptroller
1 Centre Street
New York, New York 10007
Page 2

Concerning audit finding: "Missing agency control numbers" control numbers will be applied to all fourteen equipment items in question. Bronx Community Board #1 will ensure that all present and future equipment items listed on the inventory list will have identification tags with a separate internal control number.

Concerning audit finding: "Items not included on list" the item will be included in the list. Bronx Community Board #1 will ensure that a complete and accurate record of all equipment items is included in the inventory list.

In closing, Bronx Community Board #1 will maintain inventory records that are in compliance with the Comptroller's Directive #1 Financial Integrity Statement. I trust that this response is in accordance with the reporting requirements as stated by the New York City Comptroller's Office regarding Audit Report on the Financial and Operating Practices of the 12 Bronx Community Boards FP11-061A.

Very truly yours,



Cedric L. Loftin
District Manager

C: Mr. George L. Rodriguez - Chairperson

Bronx Community Board #2

Borough President Ruben Diaz, Jr.
1029 East 163rd St.
Bronx, NY 10459
718-328-9125 • 718-991-4974 Fax
<http://www.bronx2.ny.gov/online.us>



Orlando Marin
Chairperson



Rafael Salamanca, Jr.
District Manager

February 14, 2011

H. Tina Kim
Deputy Comptroller
Office of The Comptroller John C. Liu
Municipal Building
One Centre Street, Room 1100
New York, N.Y. 10007-2341

**Re: Bronx Community Board 2 - Agency Implementation Plan
Response to Comptrollers Audit Report on CB2's Financial & Operating Practice**

Hon. Deputy Comptroller Kim,

As requested, attached please find the Agency Implementation Plan (AIP) prepared in response to the findings in the Comptrollers Audit report on the Financial & Operating Practices of Bronx Community Board 2. I am hopeful that our responses are met to your satisfaction. Please let us know if there is any other information that you require as a result of these endeavors.

Should you have any questions please feel free to contact me or our District Manager at 718-328-9125. You can also send us a written communiqué via e-mail. I can be reached by writing to Orlando.Marin@bronx2.ny.gov, Mr. Salamanca can be reached by writing to Rafael.Salamanca@bronx2.ny.gov.

Respectfully Submitted,

Orlando Marin
Chairperson

Attachment

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

Bronx Community Board 2 Agency Implementation Plan	
Comptroller Office Findings for Bronx Community Board 2	Agency Implementation Plan
1. Missing 6 Agency Tags	<ul style="list-style-type: none"> ◦ Agency Tags have been created and all equipment has been labeled appropriately and documented in the Bronx Community Board 2 Inventory List. ◦ Staff have been in-serviced on tagging all equipment received.
2. Missing 15 Agency Tag Control Numbers	<ul style="list-style-type: none"> ◦ Agency Tags Control Numbers have been created and all equipment has been labeled appropriately and documented in the Bronx Community Board 2 Inventory List. ◦ Staff have been in-serviced on tagging all equipment received.
3. 3 Items not included on Inventory List	<ul style="list-style-type: none"> ◦ All equipment has been reviewed and serial numbers have been added to the Bronx Community Board 2 Inventory List



The City of New York
Bronx Community Board Three

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

RUBEN DIAZ, JR.
BRONX BOROUGH PRESIDENT

GLORIA ALSTON
CHAIRWOMAN

JOHN W. DUDLEY
DISTRICT MANAGER

February 14, 2011

Ms. Tina Kim
Deputy Comptroller
NYC Office of the Comptroller
Municipal Building
One Centre Street, Room 1100
New York, NY 10007-2341

**RE: AUDIT REPORT ON THE FINANCIAL AND OPERATING PRACTICES
OF THE 12 BRONX COMMUNITY BOARDS
FP11-061A**

Dear Deputy Comptroller Kim:

In response to your correspondence dated January 31, 2011 regarding the above caption, wherein Bronx Community Board Three received the draft audit report, following is my response for your records and which should serve as the "Agency Implementation Plan" and basis for the final report submission from your office:

- A) As it relates to the inventory list of equipment audited at the office of Bronx Community Board Three on September 23, 2010, item # 14 (Brother MFC4800 printer), the serial # observed had one character in the serial number sequence which was mistakenly recorded. This item was corrected on the inventory control list the same day of the audit.
- B) As it relates to the inventory list of equipment audited at the office of Bronx Community Board Three on September 23, 2010, item # 19 (Panasonic RQ-L349 Cassette Recorder), the inventory list at Bronx Community Board Three did not account for a serial number due to the fact that our initial search for such number did not reveal one. It was only during the audit, that further observation, in the presence of comptroller personnel, revealed a number in the battery compartment which otherwise would have gone undetected. Based on this observation, a number was recorded on our inventory list and by comptroller personnel, the same day of the audit.
- C) As it relates to the inventory list of equipment audited at the office of Bronx Community Board Three on September 23, 2010, item # 20 (Panasonic RQ-L30 Cassette Recorder), the inventory list at Bronx Community Board Three did not account for a serial number due to the fact that our initial search for such number did not reveal one. It was only during the audit, that further observation, in the presence of comptroller personnel, revealed a number in the battery compartment which otherwise would have gone undetected. Based on this observation, a number was recorded on our inventory list and by comptroller personnel, the same day of the audit.

EXECUTIVE OFFICERS

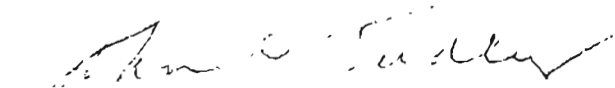
Rev. Bruce Rivera 1 st Vice-Chairperson	Min. Abraham Jones 2 nd Vice-Chairperson	Berniesha Coleman Secretary	Juanita Hamilton Treasurer	Rita Jones Sgt.-at-Arms/Parliamentarian
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- D) As it relates to the inventory list of equipment audited at the office of Bronx Community Board Three on September 23, 2010, item # 27 (Sony HGTV), the serial number observed on the inventory list and which was recorded by Bronx Community Board Three, was determined to be incorrect upon audit. Such number appeared on and was interpreted by the board as being the correct serial number of record, from the manufacturer's product label but was corrected upon further review with comptroller staff. This item was corrected on the inventory control list the same day of the audit.

As it relates to the section of Audit Report FP11-061A relating to "Improper Possession of a Cell Phone by a Non-City Employee", Bronx Community Board Three had previously recognized the chairperson as a non-city employee but agency head, entitled to phone access privileges. Based on clarification of issues related to this matter by the office of the comptroller, in accordance with the "Handbook For Community Board Members", Chapter 70, Section 2800(c), Bronx Community Board Three has recovered the cell phone previously issued to the chairperson and will address the matter involving cell phone charges in accordance with the "Handbook for Community Board Members".

Please contact me should you require any additional information or clarification.

Sincerely,



John W. Dudley
District Manager

Cc: Gloria Alston, Chairwoman
Lawrence Welgrin, Audit Manager, NYC Office of the Comptroller
Hon. Ruben Diaz, Bronx Borough President
Barbara Becker, Director of Fiscal and Personnel, Office of the Bronx Borough President

EXECUTIVE OFFICERS

Rev. Bruce Rivera
1st Vice-Chairperson

Min. Abraham Jones
2nd Vice-Chairperson

Berniesha Coleman
Secretary

Juanita Hamilton
Treasurer

Rita Jones
Sgt.-at-Arms/Parliamentarian



The City of New York
COMMUNITY BOARD 4
1650 Selwyn Avenue, Suites 11A & 11B
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PASTOR WENZELL JACKSON
Board Chair

MR. JOSÉ RODRIGUEZ
District Manager

January 20, 2011

Tina Kim
Deputy Comptroller for Audits
Office of the Comptroller
1 Centre Street Room 1100
New York 10007

Re: **Audit Report on the Financial and
Operating Practice of the 12 Bronx
Community Boards
FP11-061A**

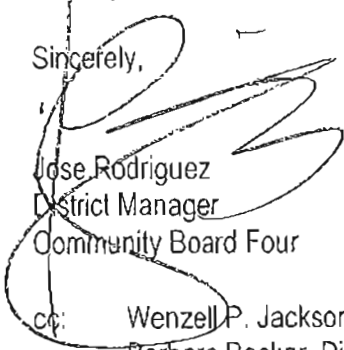
Dear Ms Tina Kim:

Please be advised that we have fully reviewed the preliminary draft report issued on December 23, 2010 and attended the Exit Conference on January 20, 2011 and are in agreement with your office's assessment with our inventory list. That being said, we have since made the necessary corrections and thank your staff for highlighting our internal controls systems over equipment inventory.

Board Four believes to be in full compliance based on your report and corrections made.

Thank you.

Sincerely,


Jose Rodriguez
District Manager
Community Board Four

cc: Wenzell P. Jackson, Board Chair
Barbara Becker, Director of Fiscal and Personnel
Lawrence Welgrin, NYC Comptroller's Office



THE CITY OF NEW YORK

BOROUGH OF THE BRONX

COMMUNITY BOARD #5

Honorable Ruben Diaz, Jr., Bronx Borough President

Chairperson
Dr. Bola Omotosho

District Manager
Xavier Rodriguez

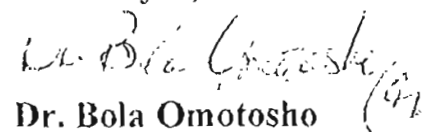
February 10, 2011

Tina Kim
Deputy Comptroller
Bureau of Audit
Municipal Building
One Centre Street
New York, NY 10007

Dear Ms. Kim

I have reviewed the audit draft report dated January 31st, and am pleased to report that we have implemented your audit recommendations. We thank you for your findings and assistance in helping us maintain a complete and accurate inventory list of all our office equipment.

Sincerely


Dr. Bola Omotosho

c: Board Members

BCC Campus * McCracken Hall, Rms. 12 & 13 * W. 181st Street & Dr. Martin Luther King, Jr. Blvd. * Bronx, New York 10453

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Serving these Neighborhoods:

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

1932 Arthur Avenue, Room 709, Bronx, NY 10457

Telephone: (718) 579-6990 Fax: (718) 579-6875 Email: brxcb6@optonline.net

Honorable Ruben Diaz Jr., Bronx Borough President

Honorable Joel Rivera, New York City Council, 15th Council District

MS. WENDY RODRIGUEZ
Board Chairperson

MS. IVINE GALARZA
District Manager

February 14, 2011

Ms. H. Tina Kim,
Deputy Comptroller for Audit
Office of the Comptroller
One Centre Street
Room 1100
New York, New York 10007-2341

RE: Audit Report on the Financial and Operating Practices
Of the 12 Bronx Community Boards
FP11-061A

Dear Ms. Kim:

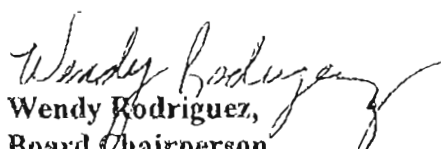
Bronx Community Board #6 is in agreement with the findings and recommendations contained in the above referenced audit as they pertain to our specific community board.

Consequently, we will immediately undertake the following corrective actions.

As it relates to audit recommendations nos. 1 and 2, we will update our inventory listing to ensure that it is complete and accurate and that agency control number are included on each listed item.

With regard to recommendation nos. 3 and 4, we will ensure that identification tags are affixed to all office equipment items and that the tags include separate and sequential internal control numbers.

Very truly yours,


Wendy Rodriguez,
Board Chairperson


Ivine Galarza,
District Manager



THE CITY OF NEW YORK
BOROUGH OF THE BRONX
COMMUNITY BOARD 7



PAUL FOSTER, CHAIRMAN

PERFANDO P. TIRADO, DISTRICT MANAGER

February 14, 2010

Tina Kim
Deputy Comptroller for Audits
NYC Comptroller's Office
1 Centre Street, Room 1100
New York, NY 10007

Re: Bronx Community Board 7 response to the 2010 Financial and Operating Practices Audit Report

Dear Deputy Comptroller Kim,

On the behalf of the Board, I wish to extend our thanks for your assistance throughout this process and in clarifying the Comptroller's rules and regulations to the community boards. As part of the report, I wish to submit the following information to clarify some of the items in the report and to demonstrate our willingness to quickly comply with your office's recommendations.

I wish to start out by providing a breakdown of the Other than Personnel Services (OTPS) that our office incurred for FY 2010. Of the \$113,056 spent, \$48,707.00 was spent on rent and utilities, \$38,024.85 on service contracts, \$7618.09 on supplies, \$4525.00 on phone services through DOITT, \$4332.06 on equipment rentals, \$3000.00 on postage, and the remaining balance of \$6,349.00 on miscellaneous expenditures or funds that were allocated to OTPS but not spent in FY 2010. I present this information to indicate that with but a few minor purchases, the bulk of computer and electronic equipment purchases for the office were made in the preceding fiscal year.

In review of our inventory, the Comptroller's office indicated that they found 36 items in noncompliance with the city's standards. Of these, 29 items (81%) were for missing agency control number tags. In discussion with the Comptroller's representative during the time of the audit, I expressed that all of our equipment had been marked with a black light pen by the local precinct, so that in the case that any equipment was stolen and recovered, it could be easily identified by the police. While the Comptroller's representative found that process to be prudent, they expressed that city policy requires a visible agency control tag on all property and that the black light pen markings cannot be used in lieu of the tags. Based on that recommendation, the office has purchased tags through a city vendor on February 7, 2011 and will install them on all equipment and furniture to bring the office into compliance with the Comptroller's recommendations.

The remaining 7 items were for either incorrect serial numbers (2), equipment missing serial numbers (3), and items not included on the list (2). The office intends to redo its inventory list once it receives the agency control tags and will make any corrections to serial numbers and items not included on the list.



THE CITY OF NEW YORK
BOROUGH OF THE BRONX
COMMUNITY BOARD 7



PAUL FOSTER, CHAIRMAN

FERNANDO P. TIRADO, DISTRICT MANAGER

Regarding equipment without serial numbers, these items were shown to the auditors during their visit to the office and the difficulties in obtaining the serial number were explained at that time. In some instances, the manufacturer lists several numbers and does not clearly indicate which number is a serial number. In one instance (Bluetooth headphone), the item is so small that the manufacturer does not indicate a serial number on the item and the office would be required to create its own "serial number" for the item.

Once again, I wish to express my thanks on the behalf of the Board to your office for your assistance during this audit and indicate that our office will fully comply with the Comptroller's request in order to be in compliance with city regulations in a timely fashion. Thank you.

Sincerely,

A handwritten signature in cursive script that reads "Fernando P. Tirado".

Fernando P. Tirado
District Manager

Cc: Barbara Becker, Fiscal & Policy Director, Bronx Borough President's Office
Paul Foster, Bronx Community Board 7 Chair



COMMUNITY BOARD NO. 8 BRONX

5676 Riverdale Avenue, Suite 100 • Bronx, New York 10471-2194
Telephone: 718-884-3959 • Fax: 718-796-2763
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Honorable Ruben Diaz, Jr.
Bronx Borough President

OFFICERS:

Chairperson
Damian McShane

Vice Chairperson
Robert Fanuzzi

Secretary
Joyce M. Pilsner

Treasurer
Philip Friedman

COMMITTEE CHAIRS:

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Karen Pesce

Budget
Philip Friedman

Economic Development
Maria Khury

Education
Debbie Bowden

Environment & Sanitation
Saul Scheinbach

Health, Hospitals &
Social Services
Steven Froot

Housing
Thomas C. Durham

Land Use
Charles G. Moerdler

Law, Rules & Ethics
Irving Ladimer

Libraries & Cultural Affairs
Robert G. Abbott

Parks & Recreation
Bob Bender

Public Safety
Arlene Garbett Feldmeier

Traffic & Transportation
Daniel Padernacht

Youth
Andrew Cohen

District Manager
Nicole M. Stent

February 11, 2011

H. Tina Kim
Deputy Comptroller
Office of the Comptroller
Municipal Building
One Centre Street, Room 1100
New York, NY 10007-2341

Re: Audit Report on the Financial and Operating practices of Bronx Community
Board No. 8
FP11-061A

Dear Ms. Kim:

Bronx Community Board No. 8 (BXCB8) submitted an inventory list to your auditors that included and accounted for the major equipment items and all fiscal year 2010 purchases for the board office. In addition, the board office had complete compliance with the relinquishment procedures.

The audit report issued a draft audit report January 31, 2011 for review and comment. Bronx Community Board No. 8 has responded to the findings and recommendations in the report as follows:

Table II Findings of Noncompliance Issues with Inventory Lists

1. Incorrect Description: BXCB8 had complete compliance.
2. Incorrect Serial Number: BXCB8 had 5 items that had incorrect serial numbers and has corrected this issue.
3. Missing Serial Number: BXCB8 had 6 items that missed serial numbers and has corrected this issue.
4. Missing Agency-tag Control Number: BXCB8 had 24 items on its inventory list that lacked agency-tag control numbers and has corrected this issue.
5. Missing Location: BXCB8 had 1 item that missed a location on its inventory list and has corrected this issue.
6. Items Not Included on List: BXCB8 had 1 item not included on its inventory list and has corrected this issue.

Table III Summary of Weaknesses in Equipment Inventory Control

1. Missing agency Tag: BXC8 had 1 item on its inventory list that lacked an agency tag and has corrected this issue.
2. Agency Tag Missing Control Number: (The tags indicated only that the items were the property of the Board). BXC8 had 23 items on its inventory list that lacked control numbers and has corrected this issue.

BXC8 had 37 total discrepancies and all issues have been corrected.

BXC8 has taken appropriate measures to ensure that:

1. Complete and accurate records of all equipment are maintained (accurate serial numbers).
2. Identification tags are affixed to all office equipment items and include sequential internal control numbers.
3. Each item of equipment has been assigned a separate control number.
4. Agency control numbers are included for each item listed on the inventory list.

Sincerely yours,



Nicole M. Stent

c: Ruben Diaz, Borough President
Barbara Becker, Director of Fiscal & Personnel



COMMUNITY BOARD NUMBER 9

1967 TURNBULL AVENUE, SUITE 7
BRONX, NEW YORK 10473

TEL. (718) 823-3034 BXBRD09@OPTONLINE.NET FAX (718) 823-8461

RUBEN DIAZ JR.
BRONX BOROUGH PRESIDENT
ENRIQUE VEGA
CHAIRMAN

FRANCISCO M. GONZALEZ
DISTRICT MANAGER

SERVING

BRONX RIVER

CASTLE HILL

CLASON POINT

HARDING PARK

PARKCHESTER

PARK STRATTON

SOUNDVIEW/
BRUCKNER

UNIONPORT

Ms. Tina Kim
Deputy Comptroller for Audit
One Centre Street, Room 1100
New York, NY 10007-2341

Dear Ms. Tina Kim:

Thank you for this opportunity to respond to your audit report dated January 31, 2011. We wish to inform you that we have taken the necessary corrective measures in response to the outlined items within your report.

Items outline:

Seven incorrect Serial Numbers, The correct Serial numbers were located and added to Inventory List.

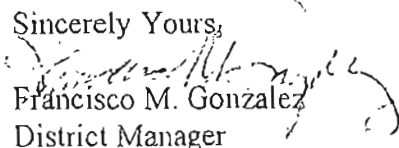
One Serial Number, which was omitted, "Apple Desk Top" was added and corrected.

Thirty-seven items were missing tag numbers and thereby relabeled and doubled checked and were properly placed on all equipment.

One item was not on the original, "Dictaphone 3750" was not listed and was subsequently added.

Should you have any further questions please feel free to contact my office.

Sincerely Yours,


Francisco M. Gonzalez
District Manager

C: Barbara Becker, Office of the Bronx Borough President
Thomas Lucania, Director of Community Boards



Ruben Diaz, Jr.
Borough President

BRONX COMMUNITY BOARD NO. 10

3165 East Tremont Avenue • Bronx, New York 10461

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Website: www.nyc.gov/bronx/bx10

2011 FEB 15 AM 10:29



John Marano
Chairperson

Kenneth Kearns
District Manager

February 11, 2011

Ms. Eva Haase
Office of the New York City Comptroller
1 Centre Street
Municipal Building; Rm 530
New York, New York 10007

Dear Ms. Haase:

Bronx Community Board #10 was audited on September 27, 2010. At that time, Board #10 was cited because a Hewlett Packard Color Copier Pro K5400 serial number was recorded in error, in that an "s" was inadvertently added. This error was corrected on the master inventory control sheet for Bronx Community Board #10 (a copy of which is provided with this letter – See page 5).

With respect to item #22, Blackberry, Model 7290, Serial Number 357493003059439, please be advised that this was an additional instrument and was returned via Certified Mail to DoITT on February 10, 2011, receipt number 7009 3410 0000 5876 6617.

Please adjust your records to reflect this information.

Thank you for your attention and consideration.

Sincerely,

Kenneth Kearns
District Manager

KK/nhk
Enc.



Ruben Diaz, Jr.
Borough President

BRONX COMMUNITY BOARD No. 10

3165 East Tremont Avenue • Bronx, New York 10461

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Website: www.nyc.gov/bronxcb10

ADDENDUM

Page 16 of 23



John Marano
Chairperson

Kenneth Kearns
District Manager

Office Electronics Inventory List – February, 2011

Police ultraviolet tracking ID#: 2010-001 45th Precinct
Product: Dell Computer Tower
Model #: GX240
Serial #: 5GHHJ11
Location: Estelle Marra's desk, front office, 1st desk on right
Proof of labeling: Photo #1

Police ultraviolet tracking ID#: 2010-002 45th Precinct
Product: Dell Keyboard
Serial #: Ds/n TH-025PGG-37171-4302
Location: Estelle Marra's desk, front office, 1st desk on right
Proof of labeling: Photo #1

Police ultraviolet tracking ID#: 2010-003 45th Precinct
Product: Dell Monitor 24 Inch Flat Panel Display
Model #: 2408WFPb
Serial #: MXOJU436-74262-8441V3S
Purchased: Dell, May, 2008, \$501.00
Location: Estelle Marra's desk, front office, 1st desk on right
Proof of labeling: Photo #1

Police ultraviolet tracking ID#: 2010-004 45th Precinct
Product: Hewlett Packard Printer
Model #: HP Laser Jet 1000 Series
Serial #: CNBR706033
Purchased: Dell, May 2002
Location: Estelle Marra's desk, front office, 1st desk on right
Proof of labeling: Photo #1

Police ultraviolet tracking ID#: 2010-005 45th Precinct
Product: Dell Computer Tower
Model #: Optiplex 755
Serial #: 4F48CG1/1333FSB
Purchased: Dell, May 2008, \$1,276 (w/keyboard)
Location: Noreen Kilkenny's desk, front office, 2nd desk on right
Proof of labeling: Photo #2

Police ultraviolet tracking ID#: 2010-006 45th Precinct
Product: Keyboard
Model #: SK8115
Serial #: CN-ODJ331-71616-81S-OFRM
Purchased: Dell, May, 2008, \$1,276 (w/keyboard)
Location: Noreen Kilkenny's desk, front office, 2nd desk on right
Proof of labeling: Photo #2

Police ultraviolet tracking ID#: 2010-007 45th Precinct
Product: Dell Monitor 24 Inch Flat Panel Display
Model #: 2408WFPb
Serial #: MX-OJU436-74262-84A-1RPS
Purchased: Dell, May 2008, \$501.00
Location: Noreen Kilkenny's desk, front office, 2nd desk on right
Proof of labeling: Photo #2

Police ultraviolet tracking ID#: 2010-008 45th Precinct
Product: Hewlett Packard Printer
Model #: HP LaserJet P2015
Serial #: CNB2R33778
Purchased: Corporate Computer Solutions, Inc., May 2008, \$326
Location: Noreen Kilkenny's desk, front office, 2nd desk on right
Proof of labeling: Photo #2

Police ultraviolet tracking ID#: 2010-009 45th Precinct
Product: Dell Computer Tower
Model #: Optiplex 760
Serial #: 3PDGPJ1
Purchase Date: Dell, April 2009, \$638.00
Location: Margaret Lutostanski's desk, front office, first desk on left
Proof of labeling: Photo #3

Police ultraviolet tracking ID#: 2010-010 45th Precinct
Product: Computer Keyboard
Serial #: CN0N242F-73571-924-o2R6-A00
Purchase Date: Dell, April 2009, \$638.00
Location: Margaret Lutostanski's desk, front office, first desk on left
Proof of labeling: Photo #3

Police ultraviolet tracking ID#: 2010-011 45th Precinct
Product: Dell Monitor 24 Inch Flat Panel Display
Model #: 2408WFPb
Serial #: MXOJU436-74262-84A1RPS
Purchased: Dell, May, 2008, \$501.00
Location: Margaret Lutostanski's desk, front office, first desk on left
Proof of labeling: Photo #3

Police ultraviolet tracking ID#: 2010-012 45th Precinct
Product: Hewlett Packard Printer
Model #: HP LaserJet 1000
Serial #: CNBR706030
Location: Margaret Lutostanski's desk, front office, first desk on left
Proof of labeling: Photo #3

Police ultraviolet tracking ID#: 2010-013 45th Precinct
Product: Dell Computer Tower
Model #: Optiplex GX520
Serial #: 9QSOY91
Purchased: Dell, May, 2006, \$669.50 (with keyboard)
Location: Patrick Caruso's desk, front office, second desk on left
Proof of labeling: Photo #4

Police ultraviolet tracking ID#: 2010-014 45th Precinct
Product: Computer Keyboard
Model #: n/a
Serial #: CN0W7658-37172-638-0A3C
Purchased: Dell, May, 2006, \$669.50 (with tower)
Location: Patrick Caruso's desk, front office, second desk on left
Proof of labeling: Photo #4

Police ultraviolet tracking ID#: 2010-015 45th Precinct
Product: Dell Monitor 24 Inch Flat Panel Display
Model #: 2408WFPb
Serial #: MXOJU436-74262-84A1RJS
Purchased: Dell, May, 2008, \$501.00
Location: Patrick Caruso's desk, front office, second desk on left
Proof of labeling: Photo #4

Police ultraviolet tracking ID#: 2010-016 45th Precinct
Product: Lexmark Mono Laser Printer
Model #: E360DN
Serial #: 072MK0HX
Purchased: Corporate Computers, April 2010, \$377.13
Location: Patrick Caruso's desk, front office, second desk on left
Proof of labeling: Photo #4

Police ultraviolet tracking ID#: 2010-017 45th Precinct
Product: Dell Computer Tower
Model #: Optiplex GX520
Serial #: JQSOY91
Purchased: Dell, May 2006, \$669.50
Location: District Manager's desk, rear office
Proof of labeling: Photo #5

Police ultraviolet tracking ID#: 2010-018 45th Precinct
Product: Fellows Computer Keyboard
Model #: KU-0420
Serial #: 8B12700381B
Purchased: Staples, May 2008, \$258.39
Location: District Manager's desk, rear office
Proof of labeling: Photo #5

Police ultraviolet tracking ID#: 2010-019 45th Precinct
Product: Dell Monitor 24 Inch Flat Panel Display
Model #: 2408WFPb
Serial #: MXOJU43674262-84A-1HDS
Purchased: Dell, May, 2008, \$501.00
Location: District Manager's desk, rear office
Proof of labeling: Photo #5

Police ultraviolet tracking ID#: 2010-020 45th Precinct
Product: Hewlett Packard Printer
Model #: Laser Jet 1505
Serial #: CNBK430035 RC2-1429-Z1
Purchased: Corporate Computer Solutions, Inc., March 2008, \$185.94
Location: District Manager's desk, rear office
Proof of labeling: Photo #5

Police ultraviolet tracking ID#: 2010-021 45th Precinct
Product: Dell Laptop Computer
Model #: Latitude Notebook D630, Intel Core 2 Duo PP18L
Serial #: CNOWM416-12961-83E-6334
Purchase Date: Dell, May 2008, \$1,376
Location: District Manager's office
Proof of labeling: Photo #6

Police ultraviolet tracking ID#: 2010-022 45th Precinct
Product: AT&T Wireless USB Connect Lightning
Model #: 65170
Serial #: 352683033040335
Purchased: NYC DoITT, Aug/2010, Device: \$99, service \$55.99 pm, code 40B
Location: District Manager's office
Proof of labeling: Photo #7

Police ultraviolet tracking ID#: 2010-023 45th Precinct
Product: Cannon Camera
Model #: PowerShot A650 IS
Serial #: 642-6104182 A1284766
Purchased: Dell, June, 2008, \$315.65
Location: District Manager's office
Proof of labeling: Box Photo #33

Police ultraviolet tracking ID#: 2010-024 45th Precinct
Product: Philips 42" Large Screen TV
Model #: 42PFL7403D 27 120hz 1080p LCD HDTV
Serial #: YAIC0819000658
Purchase Date: Dell, June, 2008, \$1,515
Location: Conference Room
Proof of labeling: Photo #8

Police ultraviolet tracking ID#: 2010-025 45th Precinct
Product: Sony DVD/VCR
Model #: SLV-D380P
Serial #: 2455635
Purchase: Jayso Electronics, June 2009, \$165.00
Location: Conference Room, left-hand wall
Proof of labeling: Photo #8

Police ultraviolet tracking ID#: 2010-029 45th Precinct
Product: Konica Minolta Danka Copier
Model #: Biz Hub 501 – FS522
Serial #: AOR5011002958 AOHNOY1005045
Purchased: Konica Minolta Danka, June, 2009, \$3,232
Location: Front office against wall on right
Proof of labeling: Photo #11
Maintenance Info: Yearly Contract w/Konica Minolta Danka, \$928.20 (POD 20111101788)

Police ultraviolet tracking ID#: 2010-030 45th Precinct
Product: Brother Fax Machine
Model #: MFC 8220
Serial #: H5J255740
Purchased: Staples, June, 2006, \$495.00
Location: Front office against wall on right
Proof of labeling: Photo #12

Police ultraviolet tracking ID#: 2010-033 45th Precinct
Product: Hewlett Packard Color Copier
Model #: Pro K5400
Serial #: MY826680KQ
Purchased: Corporate Computer Solutions, Inc., May 2008, \$220.81
Location: Front office, near 2nd desk on the left, against back wall
Proof of labeling: Photo #15

Police ultraviolet tracking ID#: 2010-034 45th Precinct
Product: Cannon Flatbed Scanner
Model #: Slide 600F
Serial #: KBTA53243
Purchased: Staples, June 2008, \$149.99
Location: Front office, beside 2nd desk on the left
Proof of labeling: Photo #15

Police ultraviolet tracking ID#: 2010-035 45th Precinct
Product: Old Blackberry
Model #: 7290
Serial #: 357493003059439
Purchased: DoITT, Spring 2006, \$0.00 cost
Location: Returned to DoITT on 2/10/2011 via Certified Mail
Receipt # 7009 3410 0000 5876 6617
Proof of labeling: Photo #16

Police ultraviolet tracking ID#: 2010-036 45th Precinct
Product: Hewlett Packard Printer (Broken)
Model #: LJP21015
Serial #: CNB2R33786
Location: Front Office, behind Patrick Caruso's desk - 2nd desk on left
Purchased: Corporate Computers, Inc., May 2008, \$326
Proof of labeling: Photo #17

Police ultraviolet tracking ID#: 2010-045 45th Precinct
Product: Lexmark Printer
Model #: E360DN
Serial #: 72M8KVX
Purchased: Corporate Computers, April, 2010, \$377.13
Location: Rear Office
Proof of labeling: Photo #6

Police ultraviolet tracking ID#: 2010-047 45th Precinct
Product: Western Digital
Model #: WD MY Passport 250GB
Serial #: WXE308 FN0574 R/N:A7B
Purchased: Staples, May, 2008, \$169.99
Location: Front Office, hutch of 2nd desk on right
Proof of labeling: Photo #21

Police ultraviolet tracking ID#: 2010-048 45th Precinct
Product: Dell Keyboard (Ken's old keyboard – broken)
Model #: RT7D50
Serial #: OW7658-37172-638-0AWM
Location: Storage Closet
Proof of labeling: Photo #22

Police ultraviolet tracking ID#: 2010-056 45th Precinct
Product: Blackberry
Model #: Curve 8520 Dat Rim Black
Serial #: 2851-003
IME# 358427034854292
Purchased: DoITT, July 2010, \$22 pm, code 40B
Location: Kenneth Kearns
Proof of labeling: Photo #26

Police ultraviolet tracking ID#: 2010-057 45th Precinct
Product: 20" television (Not Functioning)
Model #: Sharp 20J100
Serial #: 312430
Purchased: June 1999, \$208.00
Location: Rear Office
Proof of labeling: Photo #27



COMMUNITY BOARD #11, BRONX
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COMMUNITY BOARD WEBSITE
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Dominic Castore
Chairman

Ruben Diaz, Jr.
Borough President

John A. Fratta
District Manager

COMMITTEES

January 28, 2011

Bronx Park
East/Olinville

Mr. Lawrence Welgrin, Audit Manager
Comptroller's Office
1 Centre Street, Room 1100
New York, New York 10007-2341

Community
Development and Budget
Priorities

Education/Youth

Dear Welgrin:

Indian
Village/Westchester Hgts

I want to respond to the Audit of the inventory listing for Community Board 11 in the Bronx. I want to thank your office for bringing to our attention deficiencies that exist at our office.

Land Use

Morris Park/Van Nest/
Pelham Parkway

I have asked my staff to implement the corrective steps from the draft report. We are in the process of purchasing the metallic labels with the numbers printed on them. Once they are received my staff will redo the inventory and have the number and location of the items placed on all the equipment in our office. The missing serial numbers and the wrong numbers have already been corrected.

Pelham Gardens

Once again, I want to thank you and your office for pointing these deficiencies out to me.

Sincerely,

John A. Fratta
District Manager



THE CITY OF NEW YORK Borough Of The Bronx

COMMUNITY BOARD #12

FATHER RICHARD F. GORMAN, *CHAIRMAN*
CARMEN ROSA, *DISTRICT MANAGER*

4101 WHITE PLAINS ROAD
BRONX, NEW YORK 10466
TELEPHONE: (718) 881-4455/6
FAX: (718) 231-0635

11 February 2011

Honorable Tina Kim
Deputy Comptroller
One Centre Street, Room 1100
New York, New York 10007-2341

**RE: Audit Report on the Fiscal Operating Practices of The 12 Bronx Community Boards
FP11-061A**

Dear Deputy Comptroller Kim:

In response to the above referenced audit report for Community Board 12, The Bronx, please note that we have taken full corrective action in regards to the incorrect serial numbers and missing agency control numbers recommended by your agency.

I would like to take this opportunity to thank the Comptroller's office staff for the professionalism and assistance rendered to us during the audit.

Sincerely,

A handwritten signature in cursive script that reads "Carmen Rosa".

Carmen Rosa,
District Manager

pc Ms. Barbara Becker, Director of Fiscal and Personnel, Bronx Borough President's Office

