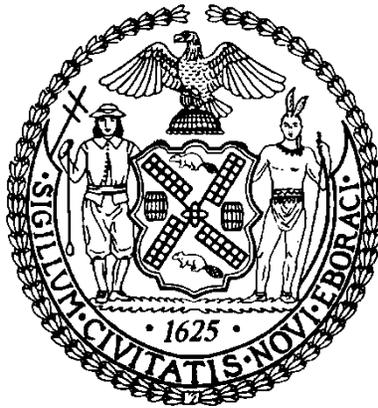


**CITY OF NEW YORK
OFFICE OF THE COMPTROLLER**

**John C. Liu
COMPTROLLER**

MANAGEMENT AUDIT

**Tina Kim
Deputy Comptroller for Audit**

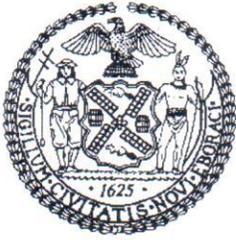


**Audit Report on the Manhattan Community
Boards' Compliance with Meeting and Public
Hearing Rules and Regulations**

MD12-080A

March 15, 2012

<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 15, 2012

To the Residents of the City of New York:

My office has audited the Manhattan Community Boards to determine whether meetings and public hearings are in compliance with the rules and regulations set forth by the New York City Charter. We audit City entities such as these as a means of ensuring compliance with regulations and accountability for resources.

The audit found that the Manhattan Community Boards adhere to the provisions set forth by the Charter and New York State's Open Meeting Law with regard to meetings and public hearings. For Calendar Year 2011, the audit found that each of the 12 Manhattan Boards held a monthly full board meeting (with the exception of the months of July and/or August), provided adequate public notice of meetings, allotted time for members of the public to voice their issues and concerns at meetings, and prepared meeting minutes.

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 "JCL", with a period at the end.

John C. Liu

Table of Contents

AUDIT REPORT IN BRIEF 1

 Audit Findings and Conclusions..... 1

 Audit Recommendations..... 1

 Agency Response..... 1

INTRODUCTION 2

 Background..... 2

 Objective..... 3

 Scope and Methodology Statement 3

 Discussion of Audit Results..... 3

FINDINGS AND RECOMMENDATIONS 4

DETAILED SCOPE AND METHODOLOGY 5

*The City of New York
Office of the Comptroller
Management Audit*

**Audit Report on the Manhattan Community
Boards' Compliance with Meeting and
Public Hearing Rules and Regulations**

MD12-080A

AUDIT REPORT IN BRIEF

We performed an audit on the Community Boards' Compliance with Meeting and Public Hearing Rules and Regulations to determine whether the Manhattan Community Boards are complying with the rules and regulations set forth in the New York City Charter (Charter) regarding meetings and public hearings.

Community Boards (Boards) are local representative bodies that serve as advocates for the City's residents and communities. Boards are mandated to meet at least once a month except during the months of July and August. Each community board is required to establish and publish a meeting schedule. Boards regularly conduct public hearings on the City's budget, land use matters, etc., to give community members the opportunity to express their opinions and concerns.

Audit Findings and Conclusions

The audit found that the Manhattan Community Boards adhere to the provisions set forth by the Charter and New York State's Open Meeting Law (NYS's OML) with regard to meetings and public hearings. For Calendar Year 2011, the audit found that each of the 12 Manhattan Boards held a monthly full board meeting (with the exception of the months of July and/or August), provided adequate public notice of meetings, allotted time for members of the public to voice their issues and concerns at meetings, and prepared meeting minutes.

Audit Recommendations

Because the audit determined that all 12 Manhattan Community Boards adhered to the provisions set forth by the Charter and NYS's OML, we make no recommendations in this report.

Agency Response

Because the report did not include any recommendations, eight of the 12 Manhattan Boards stated that they would not respond, while four did not provide any feedback.

INTRODUCTION

Background

Boards are local representative bodies that serve as advocates for the City’s residents and communities. New York City is divided into 59 administrative districts, each served by a Board. Each Board consists of up to 50 unsalaried members, half of whom are nominated by their district’s City Council members. Board members are selected and appointed by the Borough Presidents from among active, involved people of each community and must reside, work, or have some other significant interest in the community. Each Board is led by a District Manager.

Community Boards have a variety of responsibilities including: receiving complaints from community residents; dealing with land use and zoning issues; assessing the needs of their own neighborhoods; addressing other community concerns; and processing permits for block parties and street fairs. Many boards choose to provide additional services and manage special projects such as organizing tenants associations, coordinating neighborhood cleanup programs, and more.

Boards are mandated to meet at least once a month except during the months of July and August. Each community board is required to establish and publish a meeting schedule. Board meetings are open to the public. At these meetings, members address items of concern to the community and hear from attendees. Boards regularly conduct public hearings on the City’s budget, land use matters, etc., to give community members the opportunity to express their opinions and concerns. After the meeting, minutes are prepared and made available to the public.

The focus of this audit was on the 12 Manhattan Boards, which are listed in Table I.

Table I
List of Community Boards and the Neighborhoods Served

Community Board	Neighborhood(s) Served
1	Tribeca, Seaport/Civic Center, Financial District, Battery Park City
2	Greenwich Village, West Village, NoHo, SoHo, Lower East Side, Chinatown, Little Italy
3	Tompkins Square, East Village, Lower East Side, Chinatown, Two Bridges
4	Clinton, Chelsea
5	Midtown
6	Stuyvesant Town, Tudor City, Turtle Bay, Peter Cooper Village, Murray Hill, Gramercy Park, Kips Bay, Sutton Place
7	Manhattan Valley, Upper West Side, and Lincoln Square
8	Upper East Side, Lenox Hill, Yorkville, and Roosevelt Island
9	Hamilton Heights, Manhattanville, Morningside Heights, and West Harlem
10	Central Harlem
11	East Harlem
12	Inwood and Washington Heights

Objective

To determine whether the Manhattan Community Boards are complying with the rules and regulations set forth in the New York City Charter regarding meetings and public hearings.

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.

The primary audit scope was Calendar Year 2011. Please refer to the Detailed Scope and Methodology at the end of this report for specific procedures and tests that were conducted.

Discussion of Audit Results

The matters covered in this report were discussed with Community Board officials during and at the conclusion of this audit. A draft report was submitted to Community Board officials on February 15, 2012, with a request for comments. Because the audit does not have any negative findings and does not make recommendations, eight of the 12 Boards stated that they would not submit a response, while four did not provide any feedback. Consequently, this final version of the report does not include comments or responses from any of the Boards.

FINDINGS AND RECOMMENDATIONS

The audit found that the Manhattan Boards adhere to the provisions set forth by the Charter and NYS's OML with regard to meetings and public hearings.

For Calendar Year 2011, we found that each of the 12 Manhattan Boards held a monthly full board meeting with the exception of the months of July and/or August. According to the Charter, "Except during the months of July and August, each community board shall meet at least once each month within the community district and conduct at least one public hearing each month."

We determined that minutes were prepared and made available to the public for all full board meetings conducted by the 12 Manhattan Boards during Calendar Year 2011. In addition, 10 of the Boards post their full board meeting minutes on their websites. Section 106 of NYS's OML stipulates that "Minutes shall be taken at all open meetings of a public body . . . Minutes of meetings of all public bodies shall be available to the public in accordance with the provisions of the freedom of information law within two weeks from the date of such meeting . . ."

We conducted unannounced observations of full board meetings for each Manhattan Board during October and November 2011 and found that meetings were held and that time was allotted to allow members of the public to voice their issues and concerns. In addition, a review of the Calendar Year 2011 meeting minutes prepared by the 12 Manhattan Boards also indicated that time was allotted for the public to speak at the Board meetings. Section 2800h of the Charter mandates that "At each public meeting, the board shall set aside time to hear from the public."

We also determined that the Boards provided adequate public notice of meetings. The Boards' District Managers stated that the public is notified one to two weeks in advance of Board meetings and public hearings. On December 27, 2011, we monitored the Boards' websites to determine whether adequate public notice of meetings and hearings to be held in January 2012 was provided. We determined that all 12 Manhattan Boards posted the monthly calendars in advance. According to Section 2800h of the Charter, "Each board shall give adequate public notice of its meetings and hearings . . ." In addition, Section 104 of the NYS's OML states that, "When a public body has the ability to do so, notice of the time and place of a meeting . . . shall also be conspicuously posted on the public body's internet website."

Because we found that the Manhattan Boards adhere to the provisions set forth by the New York City Charter and New York State's Open Meeting Law with regard to meetings and public hearings, we make no recommendations in this report.

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 primary audit scope was Calendar Year 2011.

To obtain an understanding of the policies, procedures, and regulations governing community board meetings and hearings, we reviewed and used as criteria Section 2800, “Community boards,” of the New York City Charter, and Article Seven, “Open Meetings Law,” from the New York State’s Committee on Open Government.

We interviewed 11 District Managers and one Community Associate from the Manhattan Boards to obtain their understanding of the rules, laws, and guidelines that govern Board meetings and hearings and to determine their practices.

To determine whether the Boards conducted their monthly full board meetings and whether a public session was held, we attended one full board meeting for all 12 Manhattan Boards during the months of October and November 2011.

To ascertain whether during Calendar Year 2011 all 12 Boards held the required monthly full Board meetings and whether minutes of said meetings were prepared and made available to the public, we reviewed all minutes available online or made available for the audit team in hard copy format.

To determine whether adequate public notice was provided for all meetings and hearings held in January 2012, we reviewed the calendar of events for each community board as of December 27, 2011.