

# AUDIT REPORT



CITY OF NEW YORK  
OFFICE OF THE COMPTROLLER  
BUREAU OF FINANCIAL AUDIT  
**WILLIAM C. THOMPSON, JR., COMPTROLLER**

## **Audit Report on the New York Yankees Rental Credits For the First Quarter of 2008 (January 1–March 31, 2008)**

*FR09-089A*

**February 2, 2009**



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

WILLIAM C. THOMPSON, JR.  
COMPTROLLER

**To the Citizens of the City of New York**

Ladies and Gentlemen:

Pursuant to the terms of the lease between the City of New York and the New York Yankees (Yankees), we have examined the rental credits claimed by the Yankees for the maintenance of City-owned Yankee Stadium for the first quarter of 2008 (January 1–March 31, 2008).

The Yankees are responsible for the care and upkeep of Yankee Stadium, and the costs incurred by the Yankees for maintaining the stadium are offset against any rental income due the City from the Yankees. Thus, every approved dollar spent and accounted for as a rental credit for the maintenance of the stadium results in a dollar-for-dollar decrease in the rent due the City. These audits provide a means of ensuring that the Yankees take credit against rent only for eligible expenses.

The results of our audit, which are presented in this report, have been discussed with officials from the New York Yankees and the Department of Parks and Recreation, and their comments have been considered in preparing this report. The Yankees' complete written response is attached to this report.

I trust that this report contains information that is of interest to you. If you have any questions concerning this report, please e-mail my audit bureau at [audit@Comptroller.nyc.gov](mailto:audit@Comptroller.nyc.gov) or telephone my office at 212-669-3747.

Very truly yours,

A handwritten signature in black ink, appearing to read "Will C. Thompson, Jr.", written over a horizontal line.

William C. Thompson, Jr.

WCT/fh

**Report: FR09-089A**  
**Filed: February 2, 2009**

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

**Audit Report on the  
New York Yankees Rental Credits  
For the First Quarter of 2008  
(January 1–March 31, 2008)**

**FR09-089A**

**AUDIT REPORT IN BRIEF**

According to a 1972 lease agreement between the New York Yankees (the Yankees) and the City of New York (the City) that is overseen by the Department of Parks and Recreation (Parks), the Yankees are responsible for the care and upkeep of the City-owned Yankee stadium, and must pay the City rental income. However, the lease also allows the Yankees to offset against any rental income due the City, costs incurred by the Yankees for maintaining the stadium. Thus, every dollar spent and accounted for as a maintenance credit results in a dollar-for-dollar decrease in the rent due the City.

Under the terms of the lease, the Yankees must notify the Comptroller's Office of all claimed maintenance credits, and provide supporting computations. The Comptroller's Office then determines whether any of the charges for which credits are claimed are permissible.

**Audit Findings and Conclusions**

The audit found that Yankee rental credits submitted for the First Quarter of 2008 were overstated by \$65,510.86 as follows:

- \$10,618.45 in excess payroll charges and salary expenses that should have been paid by the Yankees.
- \$32,944.17 in payments to ADCO Electric consisting of material and labor costs that should not have been charged to the City.
- \$7,813.73 in Yankee Stadium repairs for which the expenses are not chargeable to the City.
- \$14,134.51 in expenses that lacked documentation or are not City costs under the terms of the lease and cannot be offset against rental income.

## **Audit Recommendations**

We recommend that the Yankees deduct \$65,510.86 from the total rental credits taken for maintenance pertaining to the First Quarter of 2008, ensure that all maintenance credits claimed are properly supported by sufficient documentation, and ensure that appropriate approvals from the Department of Parks and Recreation (Parks) are obtained prior to submitting rental credits to the Comptroller's Office. In addition, we recommend that Parks ensure that the Yankees comply with the report's recommendations.

## **INTRODUCTION**

### **Background**

Under the terms of the 1972 lease agreement, the general rule is that the City pays to maintain all areas of Yankee Stadium except Yankee offices, concession space, the receiving room, the Commissary, and the restaurant space (Yankee Club, Yankee Dining Room, Pinstripe Pub, and Stadium Club). The City also pays for materials used to maintain the stadium; however, it does not pay for uniforms or tools. Since the rental credits are subject to the approval of the Comptroller's Office, the Yankees are required by the lease to submit to the Comptroller all documentation necessary for the audit of credits. After the audit, the Comptroller's Office presents its findings to the Yankees in a preliminary draft report and at an exit conference before issuing a draft report. Within two weeks of the issuance of the draft report, the Yankees may submit to the Comptroller's Office additional documentation that was previously omitted to support rental credits claimed. Once this documentation is received and reviewed, the Comptroller's Office issues a final report.

### **Objectives**

Our audit objectives were to determine whether the Yankees:

- adequately documented and supported the submitted labor and materials charges;
- submitted invoices for rental credits that were eligible for reimbursement and were in accordance with the lease agreement; and
- accurately calculated all credits and did not deduct non-City charges from the rent due for the First-quarter period, January 1–March 31, 2008.

### **Scope and Methodology**

We conducted this 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 scope covered the period January 1–March 31, 2008. We examined 100 percent of the \$1,557,362.86 in labor and materials charges and supporting documentation submitted by the Yankees.

To determine whether the billings for labor and materials were appropriate, reasonable, and allowable under the lease, we reviewed all source documents for adequate documentation for each month of the quarter pertaining to the billings of River Payroll (Cleaning Services), ADCO Electric, Miranda Fuel, Brown & Silver, Stadium Repairs, and Other Expenses. The documents included invoices, canceled checks, time sheets, payroll reports, and activity reports to support the costs of labor and materials charged to the City. We also determined whether retroactive salary adjustments were accurate by tracing these adjustments to the respective supporting documentation or relevant settlement agreements. An October 29, 1993 settlement agreement designated the Yankees as agents of the City; therefore, we reviewed whether charges for materials correctly excluded sales tax. Finally, we determined whether the Yankees provided pre-authorization and acceptance reports from Parks for the work or services performed to receive maintenance credit toward rent.

We documented all unwarranted and unreasonable charges for rental credits on a spreadsheet with our comments and have included them as Appendices I through V of this report. We calculated all dollar amounts on the supporting schedules for accuracy, and reconciled these amounts with the total amounts on the lead schedule for all vendors in Appendix I, Schedules A-1 through A-6.

These audits are lease-mandated and therefore require that the Yankees submit all source documents to the Comptroller's Office to receive credits toward rental income due the City. Accordingly, without the submission of all necessary supporting documentation, maintenance costs submitted as credits against rental income are disallowed.

We did not evaluate Yankee internal controls over the process and procedures for payment of the invoices submitted to support maintenance credits. However, all documents were examined to ascertain whether they contained valid certification from Parks designees at Yankee Stadium as proof that labor costs were incurred and that material was purchased and received.

### **Discussion of Audit Results**

The matters covered in this report were discussed with Yankee and Parks officials during and at the conclusion of this audit. A preliminary draft report was sent to Yankee and Parks officials on October 27, 2008. On October 29, 2008 Yankee officials waived their right to an exit conference. On November 10, 2008 we submitted a draft report to Yankees and Parks officials with a request for comments. We received a response from Yankee officials on December 9, 2008.

In the draft report, we disallowed \$78,168.85. However, after our review of the documentation provided by the Yankees and by Parks subsequent to the issuance of the draft report, we allowed additional credits of \$12,657.99, resulting in a final disallowance of \$65,510.86, which the Yankees accepted as Yankee costs.

This final report reflects our changes based on additional documentation submitted by the Yankees and by Parks. The Yankees response is included as an addendum to this final report.

## FINDINGS

### Overstatement of Rental Credits

Rental credits audited under the schedules submitted for the First Quarter of 2008 were overstated by \$65,510.86 as summarized on Table I, below:

**Table I**  
**Disallowance Schedule\***

Schedule	Billed	Allowed	Disallowed
A-1 (River Payroll)	\$ 262,349.56	\$251,731.11	\$ 10,618.45
A-2 (ADCO Electric)	493,406.13	460,461.96	32,944.17
A-3 (Miranda Fuel)	161,981.46	161,981.46	0.00
A-4 (Brown & Silver)	0.00	0.00	0.00
A-5 (Stadium Repairs)	103,501.00	95,687.27	7,813.73
A-6 (Other Expenses)	536,124.71	521,990.20	14,134.51
<b>Total</b>	<b>\$1,557,362.86</b>	<b>\$1,491,852.00</b>	<b>\$65,510.86</b>

\* All calculations are rounded to two decimal points

Summaries of the maintenance credit billings as submitted by the Yankees and of our disallowances for each vendor are presented in Appendix I, Schedules A-1 through A-6.

The River Payroll disallowance totaling \$10,618.45 consists of the following:

- \$5,014.18—for the cost of “lunch-not-taken.” Section 162 of New York State Labor Law states that “every person in any establishment or occupation covered by the Labor Law must be afforded a meal period of at least thirty minutes.” In addition, Article VI of the Agreement between Local 32B-32J S.E.I.U., AFL-CIO, and River Payroll, states, in part: “Hours of work each day shall be exclusive of a daily lunch period of not more than one (1) hour.” Moreover, a Parks letter dated June 9, 1997, informed the Yankees that effective January 1, 1996, Parks would not accept “lunch-not-taken” labor cost credits that were not approved in advance. The Yankees, however, provided no documentation that such approvals were obtained. The Yankees accepted \$5,014.18 as a Yankee cost.
- \$4,578.65—for incorrect hourly rates paid to eight engineers and mechanics. These employees were paid at a rate higher than is allowable under the Local 30, AFL-CIO, CLC agreement. The Yankees accepted \$4,578.65 as a Yankee cost.

- \$537.36—for hours worked on Yankee assignments listed on the time records as “Ticket Office” and under the terms of the lease, are not chargeable to the City. The Yankees accepted \$537.36 as a Yankee cost.
- \$338.74—for one employee who did not sign out on the timesheet. The Yankees accepted \$338.74 as a Yankee cost.
- \$149.52—for security costs that were paid at the incorrect hourly holiday rate from December 30, 2007 through February 16, 2008 based on the contract between the Yankees and Summit Security Services, Inc. The Yankees accepted \$149.52 as a Yankee cost.

Appendix II gives further details of the above disallowances.

The ADCO Electric disallowed costs totaling \$32,944.17 consist of \$32,387.18 in labor costs and \$556.99 in materials charges.

The disallowed labor costs totaling \$32,387.18 was for hours worked on Yankee assignments such as “Gameday Sweep” and “Gameday Scoreboard Maintenance.” According to the lease agreement, maintenance on scoreboards during game-days is a Yankee cost. The Yankees accepted \$32,387.18 as a Yankee cost.

Appendix III gives further details of the above disallowances for ADCO Electric labor hours.

The disallowed material costs totaling \$556.99 was for the purchase of equipment for which neither location nor purpose was identified on the documentation. The Yankees accepted \$556.99 as a Yankee cost.

Appendix IV gives further details of the above disallowance for ADCO Electric materials charges.

The “Stadium Repairs” disallowances totaling \$7,813.73 are as follows:

- \$4,425—for services that were covered under the monthly maintenance agreement between the Yankees and *Bug Doctor Termite and Pest Control*. The Yankees accepted \$4,425 as a Yankee cost.
- \$3,067.16—for charges that exceeded the contractual rates listed in the Yankees’ contract with *Infinity Elevator Company*. The Yankees accepted \$3,067.16 as a Yankee cost.

- \$321.57—for charges to repair vandalized elevators paid to Infinity Elevator Company, Inc. that should not have been included in the maintenance credits submitted by the Yankees. The Yankees accepted \$321.57 as a Yankee cost.

Finally, the “Other Expenses” disallowances of \$14,134.51 are as follows:

- \$5,190.50—for Yankee charges for fines incurred for late payments made to the Fire Department and for purchase of flags for the Stadium in excess of the quantity approved by Parks. In accordance with the lease agreement, these are Yankee costs and should not be offset as maintenance credits against rental income. The Yankees accepted \$5,190.50 as a Yankee cost.
- \$4,312.50—for a duplicate payment made on February 21, 2008 under Invoice 71991886 for services for the period January 1, 2008 to March 31, 2008 which had been previously paid on January 2, 2008 under Invoice 71975019 covering the same service period. The Yankees accepted \$4,312.50 as a Yankee cost.
- \$2,360.72—for materials and services provided in the men’s bathroom in the Greater Moments Room which is a Yankee area. Such costs, based on the terms of the lease, should not have been included in the maintenance credits submitted by the Yankees. The Yankees accepted \$2,360.72 as a Yankee cost.
- \$1,261.56—for lamps purchased for which the location for use of the materials was not indicated. The Yankees accepted \$1,261.56 as a Yankee cost.
- \$712.75—for purchase of a lockset and for sales tax that, under the terms of the lease agreement, are not City costs. The Yankees accepted \$712.75 as a Yankee cost.
- \$296.48—for charges that exceeded the contractual rates listed in the Yankees’ contract with *White Way Sign Company*. The Yankees accepted \$296.48 as a Yankee cost.

Appendix V includes the details for the above-stated disallowances pertaining to Stadium Repairs and Other Expenses.

## **RECOMMENDATIONS**

We recommend that the Yankees:

1. Deduct \$65,510.86 from the total rental credits for maintenance pertaining to the First Quarter of 2008.
2. Ensure that all maintenance credits claimed are properly supported by sufficient documentation and that appropriate approvals from Parks are obtained prior to submitting rental credits to the Comptroller's Office.

We recommend that Parks:

3. Ensure that the Yankees comply with the report's recommendations.

NEW YORK YANKEES RENTAL CREDITS  
SUMMARY SCHEDULE FOR VENDORS A-1 THROUGH A-6  
AUDIT PERIOD: 1/1/08 - 3/31/08  
AUDIT # FR09-089A

				ADJUSTMENTS				
NY Schedule	Amount Billed	Previous Allowance (N 1)	Previous Disallow. (N 1)	Amount Accepted by NY (N 2)	Amount Resubmit- ted by NY	Add'l Amt Accepted by City	Final Allowance (N 2)	Final Disallowance (N 2)
A-1 River Payroll								
<b>Total</b>	<b>\$262,349.56</b>	<b>\$251,731.11</b>	<b>\$10,618.45</b>	<b>\$10,618.45</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$251,731.11</b>	<b>\$10,618.45</b>
A-2 ADCO Electric								
<b>Total</b>	<b>\$493,406.13</b>	<b>\$460,461.96</b>	<b>\$32,944.17</b>	<b>\$32,944.17</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$460,461.96</b>	<b>\$32,944.17</b>
A-3 Miranda Fuel								
<b>Total</b>	<b>\$161,981.46</b>	<b>\$161,981.46</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$161,981.46</b>	<b>\$0.00</b>
A-4 Brown & Silver								
<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
A-5 Stadium Repairs								
<b>Total</b>	<b>\$103,501.00</b>	<b>\$87,790.83</b>	<b>\$15,710.17</b>	<b>\$7,813.73</b>	<b>\$7,896.44</b>	<b>\$7,896.44</b>	<b>\$95,687.27</b>	<b>\$7,813.73</b>
A-6 Other Expenses								
<b>Total</b>	<b>\$536,124.71</b>	<b>\$517,228.65</b>	<b>\$18,896.06</b>	<b>\$14,134.51</b>	<b>\$4,761.55</b>	<b>\$4,761.55</b>	<b>\$521,990.20</b>	<b>\$14,134.51</b>
<b>Total All</b>	<b>\$1,557,362.86</b>	<b>\$1,479,194.01</b>	<b>\$78,168.85</b>	<b>\$65,510.86</b>	<b>\$12,657.99</b>	<b>\$12,657.99</b>	<b>\$1,491,852.00</b>	<b>\$65,510.86</b>

(1) At Draft Stage  
(2) At Final Stage

## SCHEDULE OF INELIGIBLE LABOR CHARGES

AUDIT PERIOD: 1/1/08 - 3/31/08

AUDIT # FR09-089A

## RIVER PAYROLL LABOR HOURS

Description of Disallowance	Amount Disallowed Per Draft Report	Amount Accepted by NYN	Amount Resubmitted by NYN	Add'l Amt. Accepted by City	Final Disallowance	Amount Outstanding
1. Lunch Not Taken	\$5,014.18	\$5,014.18	\$0.00	\$0.00	\$5,014.18	\$0.00
2. Incorrect Hourly Rates	\$4,578.65	\$4,578.65	\$0.00	\$0.00	\$4,578.65	\$0.00
3. NYN Assignments - Ticket Office	\$537.36	\$537.36	\$0.00	\$0.00	\$537.36	\$0.00
4. Incomplete Timesheet	\$338.74	\$338.74	\$0.00	\$0.00	\$338.74	\$0.00
5. Summit Security - Incorrect Holiday Rates	\$149.52	\$149.52	\$0.00	\$0.00	\$149.52	\$0.00
<b>TOTAL</b>	<b>\$10,618.45</b>	<b>\$10,618.45</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,618.45</b>	<b>\$0.00</b>

**SCHEDULE OF INELIGIBLE LABOR CHARGES**  
**AUDIT PERIOD: 1/1/08 - 3/31/08**  
**AUDIT # FR09-089A**

**ADCO ELECTRICAL - LABOR**

Description of Disallowance	Amount Disallowed Per Draft Report	Amount Accepted by NYY	Amount Resubmitted by NYY	Add'l Amt. Accepted by City	Final Disallowance	Amount Outstanding
1. Gameday Sweeps and Scoreboard Maintenance	\$32,387.18	\$32,387.18	\$0.00	\$0.00	\$32,387.18	\$0.00
<b>TOTAL</b>	<b>\$32,387.18</b>	<b>\$32,387.18</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$32,387.18</b>	<b>\$0.00</b>

**SCHEDULE OF INELIGIBLE CHARGES**  
**AUDIT PERIOD: 1/1/08 - 3/31/08**  
**AUDIT # FR09-089A**

**ADCO ELECTRICAL - MATERIALS**

Description of Disallowance	Amount Disallowed Per Draft Report	Amount Accepted by NYY	Amount Resubmitted by NYY	Add'l Amt. Accepted by City	Final Disallowance	Amount Outstanding
1. Not A City Cost [Duct Rodder Equipment]	\$533.00	\$533.00	\$0.00	\$0.00	\$533.00	\$0.00
2. Contract Adder (4.5%)	\$23.99	\$23.99	\$0.00	\$0.00	\$23.99	\$0.00
<b>TOTAL</b>	<b>\$556.99</b>	<b>\$556.99</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$556.99</b>	<b>\$0.00</b>

**SUMMARY OF LABOR AND MATERIALS**

	Amount Disallowed Per Draft Report	Amount Accepted by NYY	Amount Resubmitted by NYY	Add'l Amt. Accepted by City	Final Disallowance	Amount Outstanding
LABOR (Appendix III)	\$32,387.18	\$32,387.18	\$0.00	\$0.00	\$32,387.18	\$0.00
MATERIALS (Appendix IV)	\$556.99	\$556.99	\$0.00	\$0.00	\$556.99	\$0.00
<b>TOTAL</b>	<b>\$32,944.17</b>	<b>\$32,944.17</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$32,944.17</b>	<b>\$0.00</b>

SCHEDULE OF DISALLOWANCES  
FOR VENDORS A-3 THROUGH A-6  
AUDIT PERIOD: 1/1/08 - 3/31/08  
AUDIT # FR09-089A

Description of Disallowance	Amount Disallowed Per Draft Report	Amount Accepted By NYY	Amount Resubmitted by NYY	Add'l Amt. Accepted by City	Final Disallowance	Amount Outstanding
<b>A-3 MIRANDA FUEL</b>						
NO DISALLOWANCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>A-4 BROWN &amp; SILVER</b>						
NO DISALLOWANCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>A-5 STADIUM REPAIRS</b>						
1. Insufficient Documentation for purchase of lamps	\$7,574.88	\$0.00	\$7,574.88	\$7,574.88	\$0.00	\$0.00
2. Covered Uner Maintenance Agreement - Bug Doctor	\$4,425.00	\$4,425.00	\$0.00	\$0.00	\$4,425.00	\$0.00
3. Exceeded Conrract Rates - Infinity Elevator	\$3,067.16	\$3,067.16	\$0.00	\$0.00	\$3,067.16	\$0.00
3. Charges to Repair Vandalized Elevators	\$643.13	\$321.57	\$321.56	\$321.56	\$321.57	\$0.00
<b>Total</b>	<b>\$15,710.17</b>	<b>\$7,813.73</b>	<b>\$7,896.44</b>	<b>\$7,896.44</b>	<b>\$7,813.73</b>	<b>\$0.00</b>
<b>A-6 OTHER EXPENSES</b>						
1. Location for Materials Not Identified	\$8,690.50	\$5,190.50	\$3,500.00	\$3,500.00	\$5,190.50	\$0.00
2. Duplicate Payments to Fire Department	\$4,312.50	\$4,312.50	\$0.00	\$0.00	\$4,312.50	\$0.00
3. NYY Charges - Sound System and Fines to Fire Dept. for violations	\$2,523.11	\$1,261.56	\$1,261.55	\$1,261.55	\$1,261.56	\$0.00
4. Materials Used in NYY Areas - Ticket Office and Clubhouse	\$2,360.72	\$2,360.72	\$0.00	\$0.00	\$2,360.72	\$0.00
5. Hours Not Worked by Painters Under Creative Finishes, Inc.	\$712.75	\$712.75	\$0.00	\$0.00	\$712.75	\$0.00
6. Not a City Cost - Lock & Latch & Sales Tax	\$296.48	\$296.48	\$0.00	\$0.00	\$296.48	\$0.00
<b>Total</b>	<b>\$18,896.06</b>	<b>\$14,134.51</b>	<b>\$4,761.55</b>	<b>\$4,761.55</b>	<b>\$14,134.51</b>	<b>\$0.00</b>

# New York Yankees



ROBERT D. BROWN  
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December 9, 2008  
Ms. Faige Hornung  
Director of Financial Audit & Support Services  
1 Centre Street  
Room 1300 North  
New York, NY 10007

RE: Audit Report FR09-089A on the New York Yankees Rental Credits- 1st Quarter 2008

Dear Ms. Hornung:

In response to the draft report, the New York Yankees are accepting \$65,510.86 and rejecting \$12,657.99.

Should you have any questions, please feel free to contact me.

Sincerely,

  
Robert Brown

RB/rb

Cc:

Yasmin Tejani

**New York Yankees Rental Credits  
Summary of Disallowances for Schedules A-1 to A-6  
For the 1st Quarter of 2008  
Audit # FR09-089A**

	Yankees Accept	Yankees Reject	Total Disallowance
A-1 River Payroll	\$10,618.45	\$0.00	\$10,618.45
A-2 ADCO Electrical	\$32,944.17	\$0.00	\$32,944.17
A-3 Miranda Fuel	\$0.00	\$0.00	\$0.00
A-4 Brown & Silver	\$0.00	\$0.00	\$0.00
A-5 Stadium Repairs	\$7,813.73	\$7,896.44	\$15,710.17
A-6 Other Expenses	\$14,134.51	\$4,761.55	\$18,896.06
<b>TOTAL</b>	<b>\$65,510.86</b>	<b>\$12,657.99</b>	<b>\$78,168.85</b>

**A-1 RIVER PAYROLL**

Description of Disallowance	Amount Accepted	Amount Rejected	Total Amount
1. Lunch Not Taken	\$5,014.18	\$0.00	\$5,014.18
2. Incorrect Hourly Rates	\$4,578.65	\$0.00	\$4,578.65
3. NYY Assignments - Ticket Office	\$537.36	\$0.00	\$537.36
4. Incomplete Timesheet	\$338.74	\$0.00	\$338.74
5. Summit Security - Incorrect Holiday Rates	\$149.52	\$0.00	\$149.52
<b>TOTAL</b>	<b>\$10,618.45</b>	<b>\$0.00</b>	<b>\$10,618.45</b>

**A-2 ADCO ELECTRICAL - LABOR**

Description of Disallowance	Amount Accepted	Amount Rejected	Total Amount
Gameday Sweeps and Scoreboard Maint	\$32,387.18	\$0.00	\$32,387.18
<b>TOTAL</b>	<b>\$32,387.18</b>	<b>\$0.00</b>	<b>\$32,387.18</b>

**A-2 ADCO ELECTRICAL - MATERIALS**

Description of Disallowance	Amount Accepted	Amount Rejected	Total Amount
1. Duct Rodder Equipment	\$533.00	\$0.00	\$533.00
2. Contract Adder (4.5%)	\$23.99	\$0.00	\$23.99
<b>TOTAL</b>	<b>\$556.99</b>	<b>\$0.00</b>	<b>\$556.99</b>

**New York Yankees Rental Credits  
Summary of Disallowances for Schedules A-1 to A-6  
For the 1st Quarter of 2008  
Audit # FR09-089A**

**A-3 MIRANDA FUEL**

Description of Disallowance	Amount Accepted	Amount Rejected	Total Amount
<b>NO DISALLOWANCE</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

**A-4 BROWN & SILVER**

Description of Disallowance	Amount Accepted	Amount Rejected	Total Amount
<b>NO DISALLOWANCE</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

**A-5 STADIUM REPAIRS**

Description of Disallowance	Amount Accepted	Amount Rejected	Total Amount
1. Insufficient Documentation - Work Order Missing	\$0.00	\$7,574.88	\$7,574.88
2. Covered Under Maintenance Agreement - Bug Doctor	\$4,425.00	\$0.00	\$4,425.00
3. Exceeded Contract Rates - Infinity Elevator Co.	\$3,067.16	\$0.00	\$3,067.16
4. Charges to Repair Vandalized Elevators	\$321.57	\$321.56	\$643.13
<b>TOTAL</b>	<u>\$7,813.73</u>	<u>\$7,896.44</u>	<u>\$15,710.17</u>

**A-6 OTHER EXPENSES**

Description of Disallowance	Amount Accepted	Amount Rejected	Total Amount
1. NYY Charges - Fines to Fire Dept for Late Payments	\$5,190.50	\$3,500.00	\$8,690.50
2. Duplicate Payment Covering Same Period (1/1/08 - 3/31/08)	\$4,312.50	\$0.00	\$4,312.50
3. Location for Materials Not Identified	\$1,261.56	\$1,261.55	\$2,523.11
4. NYY Area - Painting of GMR Men's Room	\$2,360.72	\$0.00	\$2,360.72
5. Not A City Cost - Lockset and Sales Tax	\$712.75	\$0.00	\$712.75
6. Exceeded Contract Rates with White Way Sign	\$296.48	\$0.00	\$296.48
<b>TOTAL</b>	<u>\$14,134.51</u>	<u>\$4,761.55</u>	<u>\$18,896.06</u>