

# AUDIT REPORT



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

## **Audit Report on the Financial and Operating Practices of the 18 Brooklyn Community Boards**

*FP04-085A*

**June 28, 2004**



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

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WILLIAM C. THOMPSON, JR.  
COMPTROLLER

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

Ladies and Gentlemen:

In accordance with the Comptroller's responsibilities contained in Chapter 5, §93, of the New York City Charter, my office has examined the compliance of the 18 Brooklyn Community Boards with certain City payroll, timekeeping, purchasing, and inventory procedures, as set forth in the New York City Comptroller's Internal Control and Accountability Directives; Department of Citywide Administrative Services personnel rules and leave regulations; applicable Procurement Policy Board rules; and the Department of Investigation's Standards for Inventory Control and Management.

The results of our audit, which are presented in this report, have been discussed with officials from the Community Boards and the Borough President's Office, and their comments have been considered in preparing this report.

Audits such as this provide a means of ensuring that agencies follow City guidelines and that government dollars are used appropriately and in the best interest of the public.

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

Very truly yours,

A handwritten signature in cursive script that reads "William C. Thompson, Jr.".

William C. Thompson, Jr.

WCT/gr

**Report: FP04-085A**  
**Filed: June 28, 2004**

## ***Table of Contents***

<b>AUDIT REPORT IN BRIEF</b>	<b>1</b>
<b>INTRODUCTION</b>	<b>2</b>
Background	2
Objective	3
Scope and Methodology	3
Discussion of Audit Results	5
<b>FINDINGS AND RECOMMENDATIONS</b>	<b>6</b>
Timekeeping Weaknesses	7
Recommendations	8
Employee Paid Less Than the Minimum Salary Range	8
Recommendation	9
Excess Separation Pay	9
Recommendation	9
Inventory Control Weaknesses	9
Recommendations	10
Unused Equipment	12
Recommendations	13
<b>ADDENDUM – Brooklyn Community Boards’ Response</b>	

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

**Audit Report on the  
Financial and Operating Practices of the  
18 Brooklyn Community Boards**

**FP04-085A**

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**AUDIT REPORT IN BRIEF**

This audit determined whether the 18 Brooklyn Community Boards (Boards) are complying with certain payroll, timekeeping, purchasing, and inventory procedures, as set forth in the New York City Comptroller's *Internal Control and Accountability Directives* (Comptroller's Directives) 3, 13, 24, and 25; Department of Citywide Administrative Services (DCAS) personnel rules and leave regulations; Procurement Policy Board (PPB) rules; and the Department of Investigation's Standards for Inventory Control and Management.

The audit found that the Boards generally adhered to the requirements of Comptroller's Directives 3, 13, 24, and 25, DCAS personnel rules and leave regulations, and applicable PPB rules.

In addition, our examination of the Boards' Personal Services and Other Than Personal Services expenditures disclosed no instances in which moneys were improperly used. However, there were several minor instances in which the Boards did not follow certain aspects of DCAS personnel rules and leave regulations and the Department of Investigation's Standards for Inventory Control and Management. Specifically, at Board 17, one employee exceeded the undocumented sick leave allowance; at Board 3, the District Manager's time reports were not always signed by the Chairperson and the District Manager was not charged for two days of leave use; the salaries of three Board employees (two employees at Board 5 and one employee at Board 6) were less than the minimum pay rates for their civil service titles; at Board 9, one employee received excess compensation upon separation from City service; at Board 13, equipment purchased as far back as 2001 was never used; and 16 Boards (Board 2, 3, 4, 5, 6, 7, 9, 10, 11, 12, 13, 14, 15, 16, 17, and 18) lacked complete inventory records.

The audit made ten recommendations to those Boards that had weaknesses found during the audit.

## INTRODUCTION

### Background

There are Community Boards for each of the 59 Community Districts throughout the five boroughs of New York City. 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 borough of Brooklyn has 18 Boards—Boards 1 through 18—each of which has a District Manager and at least one full-time clerical staff person, except for Board 11, which has three part-time employees.

Table I, below, lists each Board's Personal Service and Other Than Personal Services expenditures for Fiscal Year 2003.

**Table I**  
Summary of Expenditures for the 18 Brooklyn Boards  
Fiscal Year 2003

	<b>Personal Services</b>	<b>Other Than Personal Services</b>	<b>Total Expenditures</b>
<b>Board 1</b>	\$150,177	\$62,177	\$212,354
<b>Board 2</b>	135,221	64,691	199,912
<b>Board 3</b>	133,963	55,172	189,135
<b>Board 4</b>	143,143	48,429	191,572
<b>Board 5</b>	151,774	18,365	170,139
<b>Board 6</b>	145,933	26,374	172,307
<b>Board 7</b>	148,751	26,142	174,893
<b>Board 8</b>	153,723	58,144	211,867
<b>Board 9</b>	118,118	57,202	175,320
<b>Board 10</b>	164,476	7,425	171,901
<b>Board 11</b>	153,423	46,865	200,288
<b>Board 12</b>	151,434	68,396	219,830
<b>Board 13</b>	121,568	56,827	178,395
<b>Board 14</b>	150,472	71,470	221,942
<b>Board 15</b>	116,624	38,728	155,352
<b>Board 16</b>	138,763	49,332	188,095
<b>Board 17</b>	158,781	69,330	228,111
<b>Board 18</b>	125,914	44,055	169,969

## **Objective**

This audit was conducted to determine whether the 18 Brooklyn Boards are complying with certain payroll, timekeeping, purchasing, and inventory procedures, as set forth in the New York City Comptroller's Internal Control and Accountability Directives 3, 13, 24, and 25 (Comptroller's Directives)<sup>1</sup>; Department of Citywide Administrative Services (DCAS) personnel rules and leave regulations; Procurement Policy Board (PPB) rules; and the Department of Investigation's Standards for Inventory Control and Management.

## **Scope and Methodology**

This audit covered the period July 1, 2002, through June 30, 2003 (Fiscal Year 2003).

To obtain an understanding of the procedures and regulations with which the Boards are required to comply, we reviewed relevant provisions of: Comptroller's Directives 3, 13, 24, and 25; DCAS personnel rules and leave regulations; PPB rules; and the Department of Investigation's Standards for Inventory Control and Management. We interviewed employees of each Board and of the Borough President's Office to obtain an understanding of the payroll, timekeeping, and purchasing procedures in place and to determine how the Boards safeguard their physical assets.

### **Tests of Compliance with Comptroller's Directive 13, Payroll Procedures, And with DCAS Personnel Rules and Leave Regulations**

We reviewed attendance records of all 67 employees—18 managerial and 49 non-managerial employees—for the four-week period June 7–28, 2003, to determine whether the Boards maintain reliable and accurate time records. We selected June 2003 for testing to assess records at fiscal-year end. We examined the attendance records for completeness and evidence of supervisory review. We compared the attendance records to the Payroll Management System (PMS) Employee Leave Details Report (PEILR721) to determine whether all reportable timekeeping transactions were accurately posted on PMS. We reviewed compensatory time transactions and annual leave use for evidence of proper approvals and posting. In addition, we reviewed the employees' personnel files for completeness and evidence that proper approvals were obtained when they were hired.

We also reviewed salary history reports and related approval documentation covering Fiscal Year 2003 for all 67 employees listed on the payroll register for the pay period ending

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<sup>1</sup> Comptroller's Directive 3, "Procedures for the Administration of Imprest Funds"; Comptroller's Directive 13, "Payroll Procedures"; Comptroller's Directive 24, "Purchasing Function—Internal Controls"; and Comptroller's Directive 25, "Guidelines for the Use and Submission of Miscellaneous Vouchers"

June 28, 2003, to determine whether pay increases were accurately calculated and properly authorized. For the seven non-managerial employees who separated from City service during Fiscal Year 2003, we determined whether separation payments were properly calculated. We also checked whether the employees were appropriately removed from the City payroll. To determine whether Board employees were receiving salaries that were within the salary ranges of their civil service titles, we compared the salaries of all individuals listed as Board employees (during Fiscal Year 2003) to the minimum and maximum salary amounts of their civil service titles specified in the City's Career and Salary Plan. We reviewed the Paycheck Distribution Control Report (Form 319) for the periods ending June 6 and June 20, 2003, to ascertain whether employees signed for their paychecks.

We determined whether compensatory time that was carried beyond the 120-day limit for its use was transferred to sick leave. If such compensatory time was not transferred to sick leave, we determined whether the employee's personnel file contained documentation authorizing that the time be carried over. We also determined whether medical documentation, when required by DCAS regulations, appropriately supported sick-leave use. Finally, we determined whether approved carryover authorizations were present in employees' personnel files for those employees who had excess annual leave balances (more than the amount that each employee earns in a two-year period) to their credit.

The results of the above tests covering the month of June 2003 cannot be projected to the entire year, but provided a reasonable basis to assess Board compliance with Comptroller's Directive 13, payroll procedures, and with DCAS personnel rules and leave regulations.

### **Tests of Compliance with Comptroller's Directives 3, 24, and 25**

The Boards issued a total of 1,404 payment vouchers in Fiscal Year 2003 (853 purchase vouchers, 493 miscellaneous vouchers, and 58 imprest fund vouchers). Of the 1,404 vouchers, we selected all 124 vouchers (63 purchase vouchers, 60 miscellaneous vouchers, and 1 imprest fund voucher) issued by the Boards during June 2003 in order to assess controls at fiscal-year end. We examined each voucher for the requisite approvals and authorizations, and for evidence that the transactions were for proper business purposes and were supported by adequate documentation. For the 63 purchase vouchers, we also determined whether the voucher was properly coded, an authorized purchase order was on file, sales and excise taxes were correctly omitted, and bids were obtained when required by PPB rules. Finally, to determine whether there was adequate segregation of duties for the payment process, we examined each voucher for evidence that different individuals performed the Preparer's Certification, the Pre-audit Certification, and the Departmental Certification. The results of the above tests cannot be projected to all payment vouchers processed during the fiscal year, but provide a reasonable basis to assess the Boards' compliance with Comptroller's Directive 24.

With regard to the 60 miscellaneous vouchers, we determined whether the vouchers were issued for only allowable purposes. The results of this test cannot be projected to all miscellaneous vouchers issued during the fiscal year, but provide a reasonable basis to assess Board compliance with Comptroller's Directive 25.

To assess the Boards' controls over imprest funds at fiscal-year end, we reviewed the imprest fund bank statement of each Board for the month of June 2003. We examined all the canceled checks listed on each bank statement for June for: authorized signatures and amounts, a specific payee (as opposed to "bearer" or "cash"), an endorsement; and a "void after 90 days" inscription on each check. We also determined whether the Boards performed required monthly bank reconciliations. The results of the above tests cannot be projected to the entire population of imprest fund checks for the year, but provide a reasonable basis to assess Board compliance with Comptroller's Directive 3.

### **Tests of Compliance with Department of Investigation's Standards for Inventory Control and Management**

To determine whether Boards maintained complete and accurate records for equipment items, we conducted a physical inventory of all major equipment items (such as computers, fax machines, and copiers) to determine whether they were accurately recorded on inventory lists. We also reviewed all 53 equipment items purchased during Fiscal Year 2003 to see whether the items were on hand and properly recorded on the inventory records. Finally, we determined whether all items examined were properly tagged as property of the Boards, in accordance with Department of Investigation's Standards for Inventory Control and Management.

\* \* \* \*

This audit was conducted in accordance with generally accepted government auditing standards (GAGAS) and included tests of the records and other auditing procedures considered necessary. This audit was performed in accordance with the audit responsibilities of the City Comptroller as set forth in Chapter 5, §93, of the New York City Charter.

### **Discussion of Audit Results**

The matters covered in this report were discussed with officials of the 18 Brooklyn Boards and the Brooklyn Borough President's Office during and at the conclusion of this audit. A preliminary draft was sent to officials of the Boards and to the Brooklyn Borough President's Office and was discussed at an exit conference held on May 11, 2004. On May 14, 2004, we submitted a draft report to officials of the Boards and to the Brooklyn Borough President's Office with a request for comments. We received written comments from 12 of the 18 Boards, all of which have been included as addenda to this report. The remaining six Boards (Boards 3, 4, 8, 11, 14, and 15), and the Borough President's Office did not submit a response.

In their responses, 11 of the 12 Boards described the steps they have taken or will take to implement the report's recommendations. Three of the 11 Boards indicated that although they were unaware of the Department of Investigation's Inventory Control Standards, they will implement the report's recommendations to maintain complete and accurate inventory records and ensure that all items are tagged.

Board 13 did not agree that it bought unneeded equipment since the items were purchased in anticipation of moving to a new office.



## **FINDINGS AND RECOMMENDATIONS**

The 18 Boards generally adhered to the requirements of Comptroller's Directives 3, 13, 24, and 25, payroll procedures, DCAS personnel rules and leave regulations, and applicable PPB rules. In this regard, we found:

- Annual leave, sick leave, and compensatory time earned and used was authorized and accurately recorded, with the exception of time recorded for one Board 3 employee;
- Employees' annual leave balances did not exceed the two-year accrual limit;
- Personnel files were complete, including documentation that approvals were obtained for personnel actions;
- Employees signed for their paychecks;
- Salaries of Board employees were within the allowable salary ranges for their Civil Service titles, with the exception of the salaries of two Board 5 employees and one Board 6 employee;
- Items purchased were necessary for the Boards' operations;
- Bids were appropriately obtained for purchases;
- Sampled vouchers and corresponding purchase orders were properly approved and the amounts paid to vendors were accurately calculated, and excluded sales and excise taxes;
- Appropriate documentation was maintained to support the sampled vouchers;
- Imprest fund purchases did not exceed \$250;
- Invoices were maintained to support payments from imprest funds;
- Imprest fund checks had the required authorized signatures, designated specified payees and, had the inscription "void after 90 days";
- Imprest fund bank accounts were appropriately reconciled; and,
- Inventory items purchased during Fiscal Year 2003 were on hand.

In addition, our examination of the Boards' Personal Services and Other Than Personal Services expenditures disclosed no instances in which moneys were improperly used. However,

there were several minor instances in which the Boards did not follow certain aspects of DCAS personnel rules and leave regulations and the Department of Investigation's Standards for Inventory Control and Management, which are summarized in Table II, below:

**Table II**  
Findings of Noncompliance with  
Timekeeping, Payroll, and Inventory Procedures

<b>Audit Finding</b>	<b>Noted at</b>
One employee exceeded the number of undocumented sick leave instances allowed in a six-month period.	Board 17
District Manager's time reports (ETRs) were not always signed by the Chairperson. In addition, the District Manager was not charged for two days of leave use.	Board 3
Salaries of three employees were less than the minimum pay rate for their Career and Salary Plan titles.	Board 5 and 6
One employee received excess compensation upon separation	Board 9
Boards lacked complete inventory records.	Boards 2, 3, 4, 5, 6, 7, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18.
Equipment purchased as far back as 2001 was never used.	Board 13

These issues are discussed in detail in the following sections of the report.

### **Timekeeping Weaknesses**

Board 17 had one employee with seven instances of undocumented sick leave use within the six-month period, July - December 2002. Article V of City Time and Leave Regulations requires proof of a medical condition when an employee uses sick leave more than five times within a six-month period. However, there was no proof of the employee's medical condition in the Board's files.

In addition, we found that three of the four timesheets reviewed for June 2003 for the Board 3 District Manager were not signed by the Chairperson, as required by DCAS Leave Regulations for Managerial Employees. The remaining timesheet for the month was missing from the Borough President's files. When we questioned the Director of Human Resources at the Borough President's Office, she forwarded to us a copy of a letter sent to the District Manager that stated, "As of week ending April 25, 2003, you have been submitting weekly timesheets without the signature and/or approval of your Chairperson." In addition, we noted that the

District Manager's time balances were not charged for the two days of leave he used (one day of annual leave and one day of sick leave) in June 2003.

### **Recommendations**

1. Board 17 should ensure that employees submit medical documentation, as required by City leave regulations.
2. The Chairperson of Board 3 should review and approve all of the District Manager's timesheets before they are submitted to the Borough President's Office for processing.
3. The Borough President's Office should adjust the District Manager's time balances based on the findings in this report.

**Board 17 Response:** "Community Board #17 has instructed all employees in writing of the City's Time and Leave Regulations: that proof of a medical condition must be provided when an employee uses sick leave of three consecutive days, and uses more than five days of sick leave within a six-month period. Community Board 17 considers this matter closed and no further action is necessary."

### **Employee Paid Less Than The Minimum Salary Range**

The annual salaries of three Board employees were not within the salary range of their Career and Salary Plan title, as required by DCAS personnel rules. The annual salary of the Community Associate of Board 5 was less than the minimum pay rate for her Career and Salary Plan title by \$28. This employee's salary is \$29,574, but the minimum salary for her particular title is \$29,602. Also, at Board 5 the annual salary of the Community Coordinator was less than the minimum pay rate for her Career and Salary Plan title by \$343. This employee's salary is \$41,437, but the minimum salary for her particular title is \$41,780. Finally, at Board 6 the annual salary of the Community Associate was less than the minimum pay rate for his Career and Salary Plan title by \$272. This employee's salary is \$29,330, but the minimum salary for his particular title is \$29,602.

The City Career and Salary Plan contains minimum and maximum pay rates for each title. According to the Plan, "the purpose of this resolution is to provide fair and comparable pay for comparable work." Thus, the minimum and maximum pay rates are an integral part of the Career and Salary Plan.

### **Recommendation**

Board 5 and Board 6 should:

4. Adjust the salaries of the three employees based on the minimum amounts specified for their Career and Salary Plan titles.

**Board 5 Response:** “The Community Associate and Community Coordinator have been adjusted to their Career and Salary Plan title.”

**Board 6 Response:** “All Brooklyn Community Board 6 employee actions are reviewed by the Office of the Brooklyn Borough President and the Mayor’s Office of Management and Budget, both of whom review and assist in the processing of any planned employee actions; the Community Board lacks the capacity and access to independently process such actions. The fact that one employee of our Board was inadvertently making \$272 less than the minimum pay rate for their Career and Salary Plan title, as required by DCAS personnel rules, has been brought to our attention by the Office of the Brooklyn Borough President. Our operating budget and employee’s salary have been adjusted to conform to the Career and Salary Plan accordingly. Recommendation # 4 has been implemented completely.”

### **Excess Separation Pay**

One employee at Board 9 received excess compensation when she separated from City service. She was paid for 52 hours and 24 minutes of unused annual leave when she was only entitled to payment for 43 hours and 39 minutes. This resulted in a \$112 overpayment.

### **Recommendation**

5. The Borough President’s Office should review all employee separation payments for accuracy.

### **Inventory Control Weaknesses**

Twelve Boards did not maintain complete and accurate inventory records for their equipment. While all the items reviewed were present at the Boards, 14 items were not included on their inventory lists, and 171 items were listed without serial numbers. In addition, 16 Boards did not ensure that all equipment was properly tagged for identification. The specific findings are presented in Table III, following.

**Table III**  
**Summary of Inventory Control Weaknesses**

	# of items examined	# of items listed without serial numbers	# of items without identification tags	# of items not recorded on the inventory list
<b>Board 2</b>	20	0	19	0
<b>Board 3</b>	16	16	15	0
<b>Board 4</b>	7	0	7	0
<b>Board 5</b>	9	0	9	1
<b>Board 6</b>	28	28	26	1
<b>Board 7</b>	17	0	17	3
<b>Board 9</b>	36	36	9	1
<b>Board 10</b>	10	2	10	0
<b>Board 11</b>	18	18	18	1
<b>Board 12</b>	25	1	25	0
<b>Board 13</b>	26	19	19	0
<b>Board 14</b>	23	23	23	0
<b>Board 15</b>	22	4	16	5
<b>Board 16</b>	18	0	18	0
<b>Board 17</b>	24	24	24	2
<b>Board 18</b>	11	0	11	0
<b>Totals</b>	310	171	267	14

At the exit conference, Board Officials stated that they were unaware of the Department of Investigation's Standards for Inventory Control and Management.

### **Recommendations**

Boards 2, 3, 4, 5, 6, 7, 9, 10, 11, 12, 13, 14, 15, 16, 17, and 18 should ensure that:

6. Complete and accurate inventory records are maintained for equipment
7. All items are affixed with identification tags.

**Board 2 Response:** "Community Board 2 accepts the finding by the Comptroller's Office that the board did not maintain complete and accurate records for its equipment. However, please note in the final report that the board sublets its district office furnished and that almost all of the furnishings are the property of the New York City Law Department.

"For the property it does own, Community Board 2 will create and maintain an inventory of durable goods in accordance with Standard 28 of the Department of Investigation's

Standards for Inventory Control and Management. I have attached a copy of Community Board 2's concurrent letter to . . . the Law Department, advising him of the finding by the Comptroller's Office and requesting that the Law Department comply with Standard 28 for its property."

**Board 5 Response:** "Inventory: We have a complete and accurate inventory record and all items are affixed with identification tags."

**Board 6 Response:** "Our District Manager has already begun implementing recommendation # 6 and anticipates its imminent completion. Given the fact that we are currently at the end of a fiscal cycle, and do not have the resources available to purchase the identification tags recommended in the draft report, please be advised that we will implement recommendation # 7 after July 1, as soon as our budgetary situation allows for it."

**Board 7 Response:** " These three items have been added to an amended inventory list. We believe this satisfies the recommendation in the report. We have put tags on each of the items listed and we believe that this, too, should satisfy the recommendation."

**Board 9 Response:** "Community Board 9 will ensure that our inventory records are complete and accurate and that all items are affixed with inventory tags as required by the Department of Investigation's Standards for Inventory Control and Management."

**Board 10 Response:** "Our Agency Implementation Plan is to complete accurate inventory records and affix identification tags to our inventory as specified in the Department of Investigation's Standards for Inventory Control and Management."

**Board 12 Response:** "Item 6 - Community Board 12 completed an accurate inventory record for all equipment in the Community Board 12 Office. As new equipment is purchased, the record of said equipment will be added to this list so that it is accurate and complete at all times. The inventory list includes the serial numbers on equipment which has numbers.

"Item 7 - Community Board 12 has purchased and affixed identification tags on all equipment in the Community Board Office. Identification tags will be affixed to all new equipment purchased by our Office as soon as they are delivered."

**Board 13 Response:** Board 13's response did not address this recommendation.

**Board 16 Response:** "Now that we are aware of the requirements for inventory control, we have begun to implement them."

**Board 17 Response:** "Community Board #17 currently has complete and accurate inventory records of all equipment of record and all equipment approved for salvage/relinquishment.

“Community Board 17 is in the process of acquiring metallic sequentially numbered adhesive tags that will be attached to all Fixed Assets/equipment and be listed on the complete inventory records. This initiative should be completed by the date 7/31/04.”

**Board 18 Response:** “As recommended, we have implemented the identification tagging of our equipment.”

### **Unused Equipment**

We noted that two pieces of equipment purchased by Board 13 were never used. These items, which cost \$1,380, were still in their original boxes. The unused items included an IBM Central Processing Unit that cost \$980 and was purchased on June 5, 2001; and a Photo Smart Color Printer that cost \$400 and was purchased on June 20, 2002. We note that the warranties for this equipment had expired before Board 13 even unpacked the items and verified that they were working. Board 13 should determine whether this equipment can be used for its operations or whether it should be disposed of. If Board 13 determines that it can not use this equipment the Board should dispose of it in accordance with Department of Citywide Administrative Services (DCAS) guidelines.

#### **Recommendations**

Board 13 should:

8. Ensure that it purchases only items that are needed for its operations.
9. Verify that all new equipment is properly functioning when it is received.
10. Determine whether to use the equipment or dispose of it in accordance with DCAS guidelines.

**Board 13 Response:** In his response, Board 13’s District Manager stated that there are now three unopened items of equipment in Board 13’s office. The District Manager stated that these items were purchased in anticipation of moving to a new office, which is “now almost one-year behind schedule in its construction.”

**Auditor Comment:** The unexpected delays in Board 13’s move should convince the District Manager that he should purchase only those items that are currently needed for Board’s operations, as recommended in this report.



## COMMUNITY BOARD No. 1

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HON. MARTY MARKOWITZ  
BROOKLYN BOROUGH PRESIDENT

VINCENT V. ABATE  
CHAIRMAN

HON. DAVID S. YASSKY  
COUNCILMEMBER, 33rd CD

HON. DIANA REYNA  
COUNCILMEMBER, 34th CD

RABBI JOSEPH WEBER  
FIRST VICE-CHAIRMAN

MICHAEL KRIEGER  
SECOND VICE-CHAIRMAN

MINERVA MOISES  
THIRD VICE-CHAIRPERSON

EMMA TOWNSEND WRIGHT  
FINANCIAL SECRETARY

ISRAEL ROSARIO  
RECORDING SECRETARY

CHRISTOPHER H. OLECHOWSKI  
MEMBER-AT-LARGE

May 18, 2004

Hon. William C. Thompson, Jr.  
Comptroller of the City of New York  
Executive Office  
1 Centre Street  
New York, NY 10007-2341

Dear Comptroller Thompson:

Thank you for providing me with a copy of the "Audit Report on the Financial Operating Practices of the 18 Brooklyn Community Boards. (FP04-085A).

We are greatly pleased with the results pertaining to the operations of our Community Board.

We would also like to compliment your staff, Mr. Lawrence Welgrin et al. on the professionalism displayed by them during this most necessary procedure.

Working for a Better Greenpoint/Williamsburg.

Sincerely,

A handwritten signature in dark ink that reads "Vincent V. Abate".

Vincent V. Abate  
Chairman

Cc: Marty Markowitz, Brooklyn Borough President  
Hon. Greg Brooks, Deputy Comptroller, Policy, Audits, Accountancy & Contract  
Mr. Lawrence Welgrin, Audit Manager





CITY OF NEW YORK  
**Community Board No. 2**

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MARTY MARKOWITZ  
*Borough President*

SHIRLEY A. McRAE  
*Chairperson*

ROBERT PERRIS  
*District Manager*

June 7, 2004

Deputy Comptroller Greg Brooks  
Office of the Comptroller  
1 Centre Street  
New York, New York 10007-2341

Dear Mr. Brooks:

Community Board 2 has received the final draft of the Audit Report on the Financial and Operating Practices of the 18 Brooklyn Community Boards, report FP04-085A.

Community Board 2 accepts the finding by the Comptroller's Office that the board did not maintain complete and accurate records for its equipment. However, please note in the final report that the board sublets its district office furnished and that almost all of the furnishings are the property of the New York City Law Department.

For the property it does own, Community Board 2 will create and maintain an inventory of durable goods in accordance with Standard 28 of the Department of Investigation's Standards for Inventory Control and Management. I have attached a copy of Community Board 2's concurrent letter to Mr. Skyler Manchoun of the Law Department, advising him of the finding by the Comptroller's Office and requesting that the Law Department comply with Standard 28 for its property.

Thank you for the opportunity to comment on the audit report.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert Perris", is written over a horizontal line.

Robert Perris  
District Manager

cc: Melody V. Ruiz, Director of Human Resources Administration  
Brooklyn Borough President's Office

bc: Finance and Personnel Committee  
Community Board 2

The  
Borough  
of  
Brooklyn



# COMMUNITY BOARD NO. 5

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MARTY MARKOWITZ  
*Borough President*

EARL WILLIAMS  
*Chairman*

WALTER CAMPBELL  
*District Manager*

May 27, 2004

Mr. Lawrence Welgrin, Audit Manager  
City of New York, Office of the Controller  
1 Centre Street  
New York, New York 10007-2341

Re: Audit Report FP04-085A

Dear Mr. Welgrin:

I am responding to your letter dated May 21, 2004 in reference to the Audit Report on the Financial and Operating Practices of the 18 Brooklyn Community Boards.

Salaries: The Community Associate and Community Coordinator have been adjusted to their Career and Salary Plan title.

Inventory: We have a complete and accurate inventory record and all items are affixed with identification tags.

Thanking you in anticipation.

Sincerely,

Walter Campbell  
District Manager  
Community Board #5

cc: Earl Williams  
Melody V. Ruiz



# THE CITY OF NEW YORK **COMMUNITY BOARD SIX**

**Marty Markowitz**  
Borough President

**Jerry Arner**  
Chairperson

**Craig Hammerman**  
District Manager

May 26, 2004

Greg Brooks  
Deputy Comptroller  
Office of the Comptroller  
Executive Offices  
1 Centre Street  
New York, NY 10007-2341

Re: Audit Report on the Financial and Operating Practices  
of the 18 Brooklyn Community Boards, FP04-85A

Dear Deputy Comptroller Brooks:

I have received and reviewed the above-referenced draft report and would offer the following responses to the audit findings as pertains to Brooklyn Community Board 6:

#### **Employee Paid Less Than The Minimum Salary Range, Recommendation #4**

All Brooklyn Community Board 6 employee actions are reviewed by the Office of the Brooklyn Borough President and the Mayor's Office of Management and Budget, both of whom review and assist in the processing of any planned employee actions; the Community Board lacks the capacity and access to independently process such actions. The fact that one employee of our Board was inadvertently making \$272 less than the minimum pay rate for their Career and Salary Plan title, as required by DCAS personnel rules, has been brought to our attention by the Office of the Brooklyn Borough President. Our operating budget and the employee's salary have been adjusted to conform to the Career and Salary Plan accordingly. Recommendation # 4 has been implemented completely.

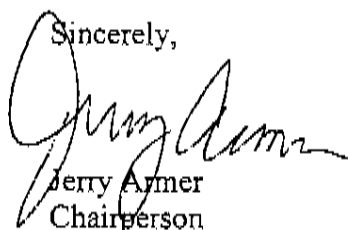
#### **Inventory Control Weaknesses, Recommendations # 6 & 7**

As already noted in the draft report, Community Board 6 was unaware of the Department of Investigation's Standards for Inventory Control and Management and could not have been in compliance with such standards. Subsequent to the exit conference held on May 11, 2004 we have received a copy of these standards from the Office of the Brooklyn Borough President. We are currently in the process of reviewing them with the intention of bringing our office into compliance. Our District Manager has already begun implementing recommendation # 6 and anticipates its imminent completion. Given the fact that we are currently at the end of a fiscal

cycle, and do not have the resources available to purchase the identification tags recommended in the draft report, please be advised that we will implement recommendation # 7 after July 1, as soon as our budgetary situation allows for it.

Please do not hesitate to contact our District Manager should you require anything further. Thank you for the opportunity to comment.

Sincerely,



Jerry Arner  
Chairperson

cc: Hon. Marty Markowitz  
Melody V. Ruiz, Director of Human Resource/BBPO



Joseph Longobardi  
Chairperson

Jeremy Laufer  
District Manager

THE CITY OF NEW YORK  
BOROUGH OF BROOKLYN  
COMMUNITY BOARD #7

MARTY MARKOWITZ  
Borough President

June 4, 2004

Mr. Greg Brooks  
Deputy Comptroller,  
Policy, Audits, Accountancy and Contracts  
Office of the Comptroller  
One Centre Street  
New York, New York 10007-2341

Dear Mr. Brooks:

Community Board #7 (Brooklyn) has reviewed the draft "Audit Report on the Financial and Operating Practices of the 18 Brooklyn Community Boards" and, with this letter, responds to the recommendations specified for our Board.

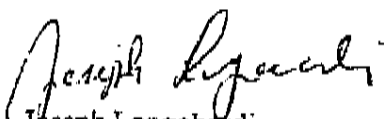
According to the draft report, there are two recommendations for our Board. The first concerned three items that were not listed on our inventory list. These three items have been added to an amended inventory list. We believe this satisfies the recommendation in the report.

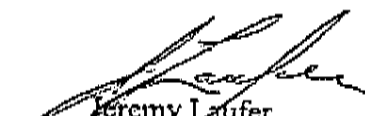
The second recommendation was for the Board to put identification tags on each of the items recorded on our inventory list. We have put tags on each of the items listed and we believe that this, too, should satisfy the recommendation.

We believe that these actions and letter addresses all the concerns outlined in the report for Community Board #7. If there are any additional actions required by the Comptroller's Office, we will be happy to implement them in a timely fashion, assuming we have the appropriate resources to do so.

Thank you for your attention to this matter.

Sincerely,

  
Joseph Longobardi  
Chairman

  
Jeremy Laufer  
District Manager

4201 Fourth Avenue, Brooklyn, NY 11232 (718) 854-0003 FAX (718) 436-1142  
E-mail: Communityboard7@yahoo.com  
Serving Sunset Park, Greenwood and Windsor Terrace



# COMMUNITY BOARD NO. 9

Marty Markowitz  
Borough President

Rabbi Jacob Goldstein  
Chairman

Pearl R. Miles  
District Manager

June 2, 2004

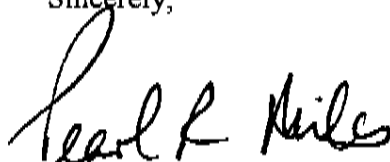
Mr. Lawrence Welgrin  
Audit Manager  
Office of the Comptroller  
Bureau of Audits  
1 Centre Street, Rm 1300 North  
New York, NY 10007-2341

Re: Audit Report on the Financial and Operating Practices  
of the 18 Brooklyn Community Boards – FP04-085A

Dear Mr. Welgrin:

Community Board 9 will ensure that our inventory records are complete and accurate and that all items are affixed with inventory tags as required by the Department of Investigation's Standards for Inventory Control and Management.

Sincerely,

  
Pearl R. Miles  
District Manager



## Community Board Ten

621 - 86 Street • Brooklyn, N.Y. 11209  
(718) 745-6827 • Fax (718) 836-2447  
Communitybd10@nyc.rr.com

DEAN RASINYA  
*Vice Chairperson*  
ELEANOR SCHIANO  
*Secretary*  
MARGARET PIERCE  
*Treasurer*

CRAIG A. EATON  
*Chairperson*  
JOSEPHINE BECKMANN  
*District Manager*

June 7, 2004

Lawrence Welgrin, Audit Manager  
Office of the Comptroller  
1 Centre Street  
New York, NY 10007

Dear Mr. Welgrin:

I have reviewed the Audit Report on the Financial and Operating Practices of the 18 Community Boards.

The audit found that Community Board Ten along with fifteen other Brooklyn Community Boards did not have complete inventory records. Our Agency Implementation Plan is to complete accurate inventory records and affix identification tags to our inventory as specified in the Department of Investigation's Standards for Inventory Control and Management.

Thank you for your attention.

Sincerely,

A handwritten signature in cursive script that reads "Josephine Beckmann".

Josephine Beckmann  
District Manager

Cc: Marty Markowitz, Borough President  
Melody V. Ruiz, Director of Human Resources

MARTY MARKOWITZ, BOROUGH PRESIDENT





*THE CITY OF NEW YORK*  
*COMMUNITY BOARD 12*

5910 - 13 Avenue, Brooklyn, N.Y. 11219

(718) 851-0800 FAX # (718) 851-4140

email: bklcb12@optonline.net

**Marty Markowitz**  
Borough President

**Alan J. Dubrow**  
Chairperson

**Wolf Sender**  
District Manager

**Morty Pupko**  
First Vice Chair  
**Chaim Israel**  
Second Vice Chair  
**Martin Katz**  
Treasurer  
**John Moroni**  
Secretary

June 3, 2004

Greg Brooks, Deputy Comptroller  
Policy, Audits, Accountancy & Contracts  
Office of the Comptroller  
1 Centre Street  
New York, N.Y. 10007-2341

**Re: Audit Report on the Financial and Operation Practices of the 18 Brooklyn  
Community Boards - FPO4-085A**

Dear Deputy Comptroller Brooks:

After reviewing the above captioned Audit Report, there are several comments which we would like to have implemented into the final report which will be made public.

Community Board 12, along with 16 other Boards, was cited for noncompliance with Inventory Procedures and did not have complete inventory records as per Department of Investigations' Standards for Inventory Control and Management. We would like to bring to your attention that Community Board 12, along with other Community Boards, as stated at the exit conference, was never given a copy of the DOI Standards for Inventory Control and Management. So how could we comply?

Community Board 12 has been audited numerous times and the DOI Directive was never mentioned. How can there be different standards each time we are audited?

At the exit conference, all the Boards were given a copy of the DOI Directive so we could all familiarize ourselves with the mandates in order to comply with same.

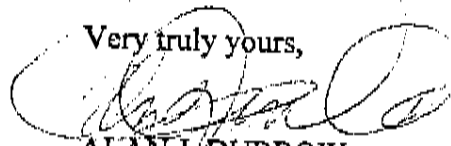
Since we are now aware of the DOI directives, listed below is our Agency Implementation Plan for those recommendations made in the Audit—

**Item 6 – Community Board 12 completed an accurate inventory record for all equipment in the Community Board 12 Office., As new equipment is purchased, the record of said equipment will be added to this list so that it is accurate and complete at all times. The inventory list includes the serial numbers on equipment which has numbers.**

**Item 7 – Community Board 12 has purchased and affixed identification tags on all equipment in the Community Board Office. Identification tags will be affixed to all new equipment purchased by our Office as soon as they are delivered.**

Your attention to the above is appreciated.

Very truly yours,



ALAN J. DUBROW  
Chairman

- c/ Marty Markowitz, Borough President  
Melody Ruiz, Director of Human Resources Administration  
Lawrence Welgrin, Audit Manager



## BROOKLYN COMMUNITY BOARD #13

2900 West 8<sup>th</sup> Street  
Brooklyn, New York 11224  
Tel. 718-266-3001 Fax. 718-266-3920

MARTY MARKOWITZ  
Borough President

BRIAN GOTLIEB  
Chairman

CHUCK REICHENTHAL  
District Manager

May 20, 2004

Hon. William C. Thompson, Jr.  
Office of the Comptroller  
1 Centre Street  
New York, N.Y. 10007-2341

Re: Audit Report of Financial & Operating Practices  
Of Community Board #13  
From: Chuck Reichenthal, District Manager, Community Board #13

To Whom It May Concern:

The preliminary draft regarding the above-mentioned report concerning C.B. #13 is particularly disturbing – and must be altered. The entire issue, as discussed in the report on Page 10, was discussed, in depth, at the Audit Meeting in the Board office, 2900 West 8<sup>th</sup> Street. Since the year 2000, a new office has been planned for the Board, and since that time, a move has been contemplated EVERY YEAR!! DCAS Real Estate, with the point person of Kevin Brady, has been working on this matter. During the ensuing time, the Board has been 'supposedly' moving within months – each year. As a result, new materials have been bought, each year, for the 'alleged' new office space. The search for this office had really dated back to the 1980's when C.B. #13 moved to the room at 2900 West 8<sup>th</sup> Street as an intermediate site until a new office would be found (e.g. the new Sanitation Garage, which is still on the City drawing board!!).

In response to the points on Page 10, several things should be understood. In the first place, as has been noted, a new office has been in the offing each year, and materials have been bought for the same. NOW, there are THREE unopened boxes in the office – one is a color printer; one is a projection unit; one is a water unit. The last named is one of three bought when DCAS confirmed that it would be a short time before we could move into a new office on West 12<sup>th</sup> Street where a third one would be needed. It may well still be utilized in a new office that is now almost one-year behind schedule in its construction and city bureaucratic red tape.

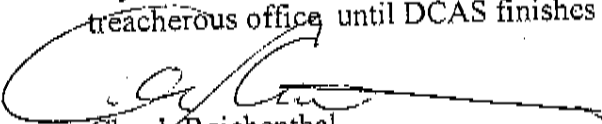
You will note several other factors. Asbestos and air quality complaints have gone back for years, and the Citywide Office of Occupational Safety and Health (COSH) made some critical remarks against the office as early as its visit in April 2000. The Board was sent an eviction notice in the same period, claiming that rent payments had not been received from the City. With then-Chairman, the late Mitchell Wesson (the second person to have worked in the office to have succumbed to leukemia) visits to various sites were made with Mr. Brady, architects, et al. in a search for an office. Finally, one was

3

long periods, came to the office to explore a method to make it livable until we leave. We await that report. My personal computer has suffered from the heat – the 'A' drive has been destroyed. The printer MUST REMAIN OPEN or it will not work in the heat. A standing air-conditioner 'died' from the heat. Thus, the remaining 'newer' equipment – the three last boxes – can not be utilized until there is actually a move!!! All of the materials in the office, whether piled atop one another or in boxes, reflect NEEDS OF COMMUNITY BOARD #13. Older, semi-destroyed/or completely-destroyed articles were DISPOSED OF IN ACCORDANCE WITH with DCAS guidelines!!! When equipment is received, each item is checked for use, but the last remaining color printer will not be opened – the HEAT may destroy it, and there is simply not enough room in the remaining dust-clogged office for it to be safely placed. We purchase ONLY ITEMS THAT ARE NEEDED. I enclose some of the most pertinent of documents, of which there are literally dozens, re our ongoing problems with DCAS and the move.

During all of this time, I have turned down many requests from the media, and some of the legislators, to call a PRESS CONFERENCE to point out the city's inept work in finding a healthy office. At present, my assistant, in the eighth month of pregnancy, is forced to work in this intolerable heat and lack of air. Letters, over the years, have been sent by me to the Borough President, to the Mayor, to the COMPTROLLER'S OFFICE – UPON REQUEST, and to others seeking information on this intolerable condition. The Board members feel that the City has been tremendously poor in its handling of this matter, and some have suggested that the media blitz is the proper move.

Thus, the recommendation section on Page 10 MUST BE TOTALLY REMOVED!! Community Board #13 has done absolutely nothing wrong – and has been patient, beyond belief, with the workings of DCAS!! We are forced to work in this crowded, treacherous office until DCAS finishes its perpetually-stymied work on our new office.



Chuck Reichenthal  
District Manager  
Community Board #13



Greg Brooks  
DEPUTY COMPTROLLER  
POLICY, AUDITS, ACCOUNTANCY & CONTRACTS

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

WILLIAM C. THOMPSON, JR.  
COMPTROLLER

TELEPHONE: (212)669-3500  
FAX NUMBER: (212)669-8878  
WWW.COMPTROLLER.NYC.GOV

EMAIL: GBROOKS@COMPTROLLER.NYC.GOV

May 21, 2004

Mr. Brian Gotlieb, Chair  
Community Board No. 13  
2900 West 8<sup>th</sup> Street  
Brooklyn, NY 11224

**Re: Audit Report on the Financial and Operating Practices  
of the 18 Brooklyn Community Boards  
FP04-085A**

Dear Mr. Gotlieb:

Attached is a copy of the above-captioned draft report. We are submitting it to you in advance of public release for your review and written comment. If we do not hear from you by June 7, 2004, we will consider the report final.

Also, please ensure that your response specifically addresses each recommendation made in the attached audit, and/or that it includes an "Agency Implementation Plan" (AIP).

If you have any questions regarding this report, please contact Mr. Lawrence Welgrin, Audit Manager, at (212) 669-8326.

Yours truly,

  
Greg Brooks

Attachment

cc: Marty Markowitz, Borough President  
Melody V. Ruiz, Director of Human Resources Administration  
Chuck Reichenthal, District Manager

'TIMETABLE' FOR NEW OFFICE

WORK BETWEEN DEPT. OF CITYWIDE ADMINISTRATIVE SERVICES - DIV.  
OF REAL ESSTATE SERVICES, BUREAU OF SPACE DESIGN & C.B. #13

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4/17/01 Letter sent to Borough President Howard Golden re problems at 2900 West 8<sup>th</sup> Street and need of C.B. #13 for new office. Report to the Borough President that an asbestos abatement has been ordered for the office; and that a new lease would require the abatement. The Board has been issued a 30-day Vacate Order by Luna Park. The letter, to Greg Brooks and the B.P., was signed by Chair Mitchell Wesson and D.M. Reichenthal. It noted that the KeySpan Building at Neptune Ave. & Shell Road had available space that would be ideal, but that KeySpan is withholding it until city purchase of its land. Letter included reference to meetings with Dan Klein, of the Dept. of Sanitation, and with Cathy Sevos of Key Span, both of whom are eager to have us move into the Neptune-Shell building.

OTHER SITES LOOKED AT DURING THIS PERIOD OF TIME INCLUDED: FORMER AIELLO'S RESTAURANT on Neptune Ave.(would require enormous amount of work to convert restaurant into an office); SPACE WITHIN DMV BUILDING (too expensive for DCAS); varied other sites.

6/7/01 Letter from Chair Wesson and D.M. Reichenthal to Greg Brooks at Borough President's office. Reminder of asbestos abatement and lack of ventilation in the West 8<sup>th</sup> Street office. Report to Brooks that D.M. spoke to Corporation Council which had indicated that a month-by-month rental of the current office is possible until a good space is found. Space had been studied at Warbasse Houses - but it was far too small for the Board's use, and file cabinets etc. would have to be stored elsewhere in the complex.

10/12/01 Floor Plan issue for space in Luna on West 12<sup>th</sup> Street. Plan issued after numerous visits to site by Messrs. Wesson, Reichenthal, Luna Park, DCAS, office staff, etc.

10/17/01 DCAS sends scope of work for W. 12 St.

- 12/14/01 The Board's problems with rent back-up due to Luna has been solved. There had been threats of Luna's forcible removal of the C.B. #13 office. Borough President's office and Comptroller's office helped to solve the issue (the lawyer for Luna had been holding onto the uncashed checks. The Board had sent in the necessary month-by-month rent notices to Boro Hall). Luna has indicated that the Board office can now move to its new space on W. 12 St.
- 1/14/02 Letter to Daniel Rivas, DCAS architect with official signatures on the floor plans for new office on West 12<sup>th</sup> Street, and with request that a window partition be placed at the D.M.'s space so he could see who is at the door. Without the window, it would be impossible to know who is trying to get into the office.
- 2/02 Approval by Luna Board. Board had stated that the Board could move into the new office by February 2002.
- 3/12/02 Letter re new office to all parties. Report that Luna management needs the West 8<sup>th</sup> Street space immediately so that it can work on air-conditioning for the building. Kevin Brady of DCAS had told the D.M. that work on W. 12<sup>th</sup> St. could not begin until: (a) technical and engineering studies are finished (b) three bids are received for fiscal analysis as the work; (c) public hearing is needed. Luna needs the removal of 100-sq. ft. of the current W. 8<sup>th</sup> St. office so it can work on air-conditioning the building. It cannot wait to do this job six months hence; it must be done now, prior to the summer.
- 3/28/02 Issue Date for Design – Luna Park Houses, 2817 West 12<sup>th</sup> Street – 1st Floor Demolition Plan / 1<sup>st</sup> Floor Furniture/Construction Plan – Designs had been drawn after numerous visits/telephone conferences/meetings between DCAS, C.B. #13, LUNA PARK. Approval signed on 8/6/02 by Chuck Reichenthal. Design included wheelchair lift, air cooled units, new doors, removal of one wall, etc. Design available.
- 4/1/02 Boro President Markowitz' letter to Commissioner Martha K. Hirst, NYC Dept. of Citywide Administrative Services on behalf of C.B. #13. The letter iterates the point that Luna needs the current office for rewiring and for removal of 100-sq.-feet of space.
- 4/26/02 Asbestos survey completed for 2879 W. 12 St.
- 5/21/02 C.B. #13 Project Schedule issued from City. Occupancy of the new office slated for Dec. 3, 2002. Breakdown of timetable including zoning override approved by Deputy Mayor, Draft lease to landlord, real property hearing, final DCAS plans, building permits issued/construction start in Sept. '02, etc.

- 6/18/02 Letter to City Health offices re the quality of air in the office and the need to speed up the move. Reports of two people with acute leukemia (Mr. Wesson was fighting for his life, and would eventually lose that battle). Letter urging an immediate study re the health situation in the office.
- 7/5/02 ASBESTOS BREAK-THROUGH IN THE OFFICE – Portion of the ceiling near the entrance collapsed onto the floor, releasing asbestos. Within days, staff told to leave space IMMEDIATELY and TAKE NOTHING!! (Staff removed to temporary space in conference room shared by Councilman Recchia and Congressman Nadler. All office materials – including paper – MUST remain in office to be cleaned. Subsequently, desks, cabinets, etal., to a large degree, were removed to the W. 12 St. site for storage. Some of the materials vanished when that space was later broken into.
- 7/11/02 Response to Comptroller's office after N.Y.C. Office of Comptroller had responded to the complaints of the C.B.#13 staff about the office problems. At the time, staffers were still using the facilities supplied by Councilman Recchia and Congressman Nadler. Request had been made for assistance from the Comptroller re speed-up of work on West 12<sup>th</sup> Street for C.B. #13.
- 7/17/02 Report conducted re Industrial Hygiene... Citywide Office of Occupational Safety and Health (Andrew Prashad, Specialist), with Karlene Daniels, Industrial Hygienist) Survey done on July 8<sup>th</sup> 2002. "...After a walk through and sampling of areas in the office, it was determined that the space was thermally uncomfortable due to inadequate ventilation.... Various recommendations made in order to create a safe space for work. Asbestos recommendations made by Ms. Daniels. Also.. ..."Several fire safety issues were observed...the clean-up of the debris was not done in accordance with all regulations pertinent to asbestos...". Office was 'isolated' according to the current status. Rules for cleaning of asbestos, and other important issues addressed.
- 7/31/02 Add chain link fence instead of ornamental iron gate / elimination of three a/c units, add operable metal guard and window in lunch room, add wheelchair lift instead of a new ramp.
- 8/6/02 Designs approved
- 11/4/02 Follow-up report on asbestos at 2900 W. 8 St. COSH wants environmental report documenting pre-cleaning of office prior to abatement; reports of remaining dust in the office; need to remove, replace all ceiling tiles, double-check needed for asbestos.



- 9/8/03 Joseph Meyerson's sends Landlord's Scope of Work
- 1/27/04 DCAS from Daniel Rivas to D.M. Reichenthal...Copies of final scopes of work for Luna Park Men's Club site and 1209 Surf Avenue. Numerous changes made in original plans for the mens club room.
- 2/6/04 Daniel Rivas of DCAS sends Landlord Scope of Work for 2900 West 8<sup>th</sup> Street – mens club space adjacent to current office of C.B. #13.
- 2/25/04 Draft of letter to be sent by Borough President to appropriate parties re the delay in finding an office for C.B. #13. Faxed to Robert Capano.

MEETING then held between DCAS(including Kevin Brady, Daniel Revas, etal). Luna management and tenants' group president, Councilman Recchia, Brian Gotlieb, Chuck Reichenthal... Luna Park... evening... Discussion on means to break through the stalemate and get C.B. 13 office installed in the Men's Club room, adjacent to current office at 2900 W. 8 St. (same address/other side of wall). Issues brought to the table covered all aspects of the problem -- outcome: C.B. #13 will purchase the air conditioners for the new office thus eliminating the problem resulting from Luna's inability to perform this chore. Other issues settled, including payment of rent on first day of month (explained that this is impossible in city work, but that rent would be paid promptly). Luna still willing to make one large bathroom out of two; tile floor; railing to the door for compliance.

- March 2004 Phone call revealed that any 'deal' between Luna and city is dead. The Board office must be at new building, W. 12 St. & Surf Ave.
- 3/12/04 Copy of lease for 1209 Surf Avenue sent to office – signing urged IMMEDIATE so that city could move the project along while work continues at 1209. The District Manager noted that the lease allowed use of the elevator during limited hours (8-6 during week, and shorter hours on weekends). Call to DCAS – elevator must be 24/7 due to late meetings, weekend events, needs of disabled to reach the office at all hours. Lease changes made pen under instruction from DCAS. Lease sent to DCAS – urge immediate visit to the site to inspect the work being done – nothing appears to be going on.
- 4/04 Space at 1209 visited by Reichenthal, Bullock, and Santonas – the building was supposed to have been done in Dec. '03 with strong penalties if not completed. Still little signs of progress. Third floor space was seen by all... and Rivas working on layout of the office. NO elevators yet installed (promised for the next few days??). No work done on the first

floor at all. Owner indicated it would be finished in May '04. Certainly, this is as unlikely as Dec. '03.

DCAS indicated it would do one of two things for CB 13 – (a) make the current office liveable until work is finished on the new one. (b) find a temporary office space. The latter is unacceptable in that it would mean a giant move twice!! Meanwhile auditors had visited the office at 2900. The situation was explained. Boxes remained piled up and unopened due to lack of space; due to continued expectations of their need in a new office; etc. The standing AC's do not work in 2900 because they are not ventilated through an outdoor window. DCAS subsequently indicated that, perhaps, it would be possible for them to send someone to the office to size up the methods to alleviate the heat and lack of oxygen in the office. A new giant AC in the back, blocked-off window, with ventilation thus created into the large office seems to be the key.

5/5 NOTHING NEW!!! Work is proceeding very very slowly at Surf Ave. No possible way for it to be ready at present. DCAS has offered no response to the promise for assistance at 2900. Warm weather is approaching, with anticipated heat and lack of air worsening at 2900. The mens club area at 2900 has been rented to others. Although it was stated that there was an interim site, none has been identified. Auditors complained in their report about boxed materials thus indicating that they heard nothing when visiting the office.

City of New York  
Department of Citywide Administrative Services  
Division of Real Estate Services

INTRA-DEPARTMENTAL  
MEMORANDUM

January 21, 2000

TO: Courtney Nicholls  
COSH, Fax ext. 8840

FROM: Ann Queen  
Leasing

SUBJECT: Asbestos Update  
Community Board No. 13, Brooklyn  
2900 West 8<sup>th</sup> Street, Brooklyn

*a. Adam Roth*  
*A copy of LEASING's*  
*response for*  
*asbestos inspection!*  
*John @ Leasing*  
*CC: 2/2/00*

Terry:

We are in the process of obtaining a zoning waiver and negotiating a renewal of the lease for the above-referenced location. The District Manager, Charles Riechenthal, of the Community Board called me to advise his concerns on the wrapping for pipes that go through the premises to all parts of the residential apartment complex. He feels it may contain asbestos.

I found the attached COSH review, dated 6/14/94 and which does not mention anything about the coverings, in the files. The Landlord does not have an updated survey. Could you help in determining if there is any hazardous asbestos at this location?

c: Steven Deutsch  
Peter Murtagh

Charles Riechenthal, Fax: 718/266-3920

2/17/00

Terry:

JOSIE QUINCO OF DESIGN  
VISITED THIS OFFICE today  
AND IS VERY CONCERNED  
ABOUT THESE WRAPPINGS.  
WHAT IS THE STATUS OF  
AN ASBESTOS SURVEY?

FAX 8840

Ernie DANIELS

12-669-8853

a ASBESTOS



DEPARTMENT OF CITYWIDE ADMINISTRATIVE  
SERVICES  
DIVISION OF REAL ESTATE SERVICES

ADDENDUM I  
Page 21 of 36

LEASING AND SPACE DESIGN  
MUNICIPAL BUILDING, 20th Floor - Room 2000N  
NEW YORK, N.Y. 10007  
(212) 669-2620 Fax: (212) 669-2030

WILLIAM J. DIAMOND  
*Commissioner*

LORI FIERSTEIN  
*Deputy Commissioner*

JEFFREY R. KONDRAT  
*Assistant Commissioner*

Certified Mail, R.R.R.

April 10, 2000

Luna Park Housing Corporation  
c/o Management Office  
2879 West 12<sup>th</sup> Street  
Brooklyn, New York 11224

Re: Community Board No. 13  
2900 West 8<sup>th</sup> Street  
Block 7268, Lot 1  
Borough of Brooklyn

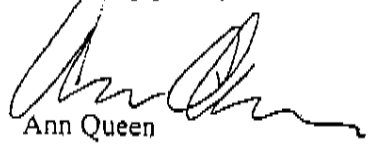
The Citywide Office of Occupational Safety and Health (COSH) of the City of New York recently inspected the above-referenced premises and found that there were some damaged ends of pipe insulation, which is an asbestos containing material.

Please:

- Patch and repair damaged elbows, joints, sheathing on pipes and/or equipment to prevent further fiber release within the Premises; and
- Remove all insulation which cannot be properly repaired or which incurs heavy or persistent damage and replace with non-asbestos containing material.

Work must be done in accordance with OSHA, EPA, State and local governmental regulations pertinent to asbestos abatement procedures. Please advise the schedule for doing this work. I can be reached on 212/669-8370.

Very truly yours,

  
Ann Queen  
Senior Lease Negotiator

c: Karlene Daniels, COSH  
Steven Deutsch  
Jeff Kondrat  
Peter Murtagh  
Sylvia Pryce, COSH  
Josie Quimbo  
Charles Riechenthel, CB No. 13

Mr. Howard Schechter, Esq., Certified Mail, R.R.R.  
Schechter & Brucker, P. C.  
350 Fifth Avenue, Suite 4510  
New York, New York 10118



# THE CITY OF NEW YORK Department of Sanitation

DANIEL KLEIN, Director  
Office of Real Estate

51 Chambers Street, Room 815  
New York, NY 10007  
Telephone (212) 556-6262  
733-7950  
daniel@sanitation.net

March 29, 2001

TO: Chuck Reichenthal, District Manager, CB 13

FROM: Daniel Klein 

SUBJECT: CEQR ANALYSIS FOR PROPOSED BK13/15 GARAGE COMPLEX

The Department of Sanitation has begun preparing the necessary applications for the acquisition of the KeySpan/BUG properties on Block 7247 for our garage project. The acquisition will include the building located at Shell Road and Neptune Avenue (Lot 320). It is our intent to provide space for the new Community Board 13 office and meeting room within this building.

The operation of the community board office will be including in the CEQR analysis for this project. In order to complete our analysis, please provide the following information:

1. Maximum number of people assigned in the office at one time.
2. Identify work day of the week and work shift when the maximum number of employees (and others) would be present.
3. Describe means of transportation that would be used by each employee traveling to/from the proposed office. If anyone would drive, identify where they currently drive from/to and the typical route taken.

Thank you in advance for providing this information. Please call me if you have any questions.

[www.nyc.gov/sanitation](http://www.nyc.gov/sanitation)





**BROOKLYN COMMUNITY BOARD 13**

2900 West 8th Street, Brooklyn, NY 11224  
(718) 266-3001 FAX (718) 266-3920

HOWARD GOLDEN  
Borough President

MITCHELL WESSON  
Chairperson

CHUCK REICHENTHAL  
District Manager

April 17, 2001

Hon. Howard Golden

President of the Borough of Brooklyn

209 Joralemon Street

Brooklyn, New York 11201

Dear Borough President Golden:

Community Board #13 has long been using space in the Luna Houses Development, 2900 West 8<sup>th</sup> Street, for its offices. There is a possibility, now, for the Board to obtain larger, healthier, brighter, and strategically located office space in the old KeySpan Building, at the corner of Neptune Ave.-Shell Road-West 8<sup>th</sup> Street, only one block from its current site.

We have been talking to Dan Klein, of the Department of Sanitation Real Estate Division, who has come down to several of our Sanitation and Environment Committee meetings regarding this issue. We have also been discussing the matter with Cathy Sevos, of KeySpan. In the 1980's, a plan called for the construction of a new Sanitation Garage on the Brooklyn Union site, with office space for C.B. #13. Much time has transpired without any movement regarding this matter. At present, the Department of Sanitation and KeySpan are in negotiations for transfer of the property from KeySpan to the City. The extant building at Neptune Avenue has available space for C.B. #13, and both KeySpan and the DOS have indicated that they would be willing to have C.B. #13 move into space within that building.

While negotiations are going on between KeySpan and DOS, C.B. #13 must remain in its present site which remains small and squalid and which requires the use of an air conditioner on a 365-day-a-year/24-hour-a-day basis. In addition, the Board has been served with a 30-day vacate notice from Luna Park, because no new lease has yet been drawn up. Part of any new lease would involve the removal of asbestos from above the dropped ceiling in the C.B. #13 office. Any assistance that you can give to C.B. #13 at this time in order to facilitate the moving of its office to the KeySpan Building would be greatly appreciated by the staff, the Board, and the community.

Yours truly,

Mitchell Wesson  
Board Chairman

Chuck Reichenthal  
District Manager

cc: Mr. Greg Brooks

CITY OF NEW YORK



PRESIDENT OF THE BOROUGH OF BROOKLYN

BOROUGH HALL 209 JORALEMON STREET BROOKLYN, N.Y. 11201

HOWARD GOLDEN  
PRESIDENT

1-718/802-3700  
FAX: 1-718/802-3778

April 30, 2001

Mr. Mitchell Wesson  
Chairperson  
Brooklyn Community Board 13  
2900 West 8th Street  
Brooklyn, New York 11224

Dear Mr. Wesson:

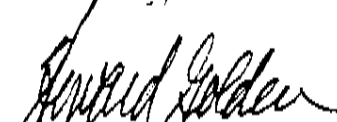
I am in receipt of your letter dated April 17, 2001 informing me that Community Board 13 was served with a 30 day order to vacate its office space and the Board's interest in obtaining office space in the KeySpan building.

I have referred your letter to the Commissioner of the Department of Citywide Administrative Services for the department's attention. Enclosed, for your information, is a copy of my letter. I trust that the department will contact you directly with regard to this matter.

If you find that there is little or no progress in addressing this matter, please contact my Counsel, Frank J. Pannizzo, at (718) 802-3757 for further assistance.

Thank you for bringing this matter to my attention. I am pleased to be of assistance.

Sincerely,

  
Howard Golden

Enc.



PRESIDENT OF THE BOROUGH OF BROOKLYN

BOROUGH HALL 209 JORALEMON STREET BROOKLYN, N.Y. 11201

HOWARD GOLDEN  
PRESIDENT

1-718/802-3700  
FAX: 1-718/802-3778

April 30, 2001

Mr. William J. Diamond  
Commissioner  
Department of Citywide Administrative Services  
Municipal Building  
One Centre Street, 17th Floor  
New York, New York 10007

Dear Commissioner Diamond:

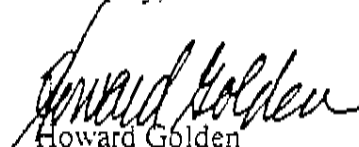
I am in receipt of the enclosed letter dated April 17, 2001 from Brooklyn Community Board 13 which has its office in the Luna Houses at 2900 West 8th Street, in Brooklyn. The Community Board was recently served with a 30 day vacate order by the landlord.

Community Board 13 has been attempting to obtain office space in the KeySpan building located on Coney Island Creek, at Neptune Avenue and Shell Road. The vacate order now makes acquiring office space in the KeySpan building even more necessary.

I am referring this matter to you and I trust that your department will be able to obtain this office space for the Community Board's use. It would also be helpful if Community Board 13 could occupy the KeySpan office space on an interim basis before a lease is executed.

Thank you in advance for your assistance in this matter and I would appreciate being informed on its progress.

Sincerely,

  
Howard Golden

Enc.

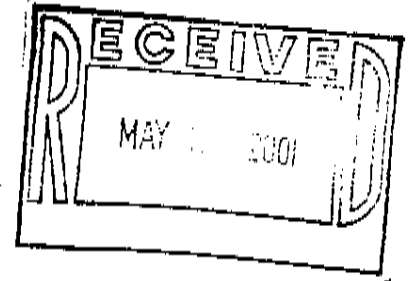




DEPARTMENT OF CITYWIDE ADMINISTRATIVE SERVICES

MUNICIPAL BUILDING, 17<sup>th</sup> Floor S.  
ONE CENTRE STREET  
NEW YORK, N.Y. 10007  
(212) 669-7111 Fax (212) 669-8992  
E-Mail: [wdiamond@dcas.nyc.gov](mailto:wdiamond@dcas.nyc.gov)

WILLIAM J. DIAMOND  
*Commissioner*



May 16, 2001

Chuck Reichenthal  
District Manager  
Brooklyn Community Board 13  
2900 West 8<sup>th</sup> Street  
Brooklyn, New York 11224

Re: CB #13, Brooklyn Office Space

Dear Mr. Reichenthal:

This is in response to your letter dated April 20, 2001 concerning the serious dilemma that the Community Board is encountering at its present location.

I have been advised by the Leasing Unit here at the Department of Citywide Administrative Services (DCAS) that there have been negotiations with your current landlord, Luna Park Housing, since March 1999. However, due to the landlord's refusal to remove asbestos and his own need to use the space, negotiations have been fruitless. I understand that Ann Queen, Assistant Director within the Leasing Unit, related this information to you after attempting to negotiate a lease.

Since Luna Park Housing has decided to terminate your month-to-month tenancy, DCAS has had Kevin Brady, Senior Lease Negotiator, visit your area twice and has met with you to determine various alternatives available that could accommodate the Board's requirements within several blocks of its current location. Mr. Brady is presently reviewing these sites, has been in contact with the owners' representatives, and has also reported that due to the limited area of the site search you specified, it will be more difficult to acquire a suitable location. We may be better able to secure an alternative site more quickly if the site search could be broadened to include your entire district. Also, we recommend that you re-consider the Warbass House space as it is currently available and could be leased quickly.

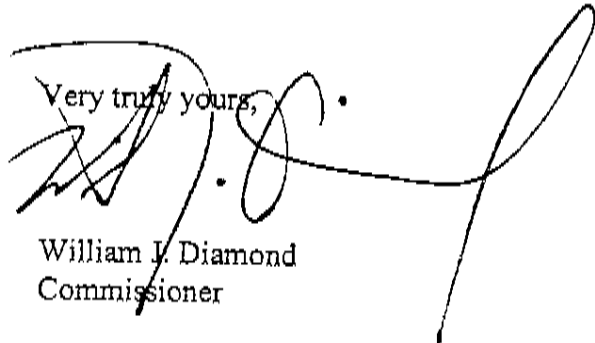
Page 2

Community Board #13, Bklyn

With regard to your suggestion to lease space in the KeySpan property, you are correct that the Board cannot occupy space there until our acquisition negotiations for the Department of Sanitation are concluded.

In the interim, we will continue to search for suitable alternative locations for the Board. If I can be of further assistance, please do not hesitate in contacting me or Assistant Commissioner Jeff Kondrat at (212) 669-2620.

Very truly yours,

A large, stylized handwritten signature in black ink, consisting of several loops and a long horizontal stroke extending to the right.

William J. Diamond  
Commissioner

cc: Lori Fierstein  
Jeffrey R. Kondrat  
Peter F. Murtagh  
Ann Qucen  
Kevin Brady  
File



PRESIDENT OF THE BOROUGH OF BROOKLYN  
MARTY MARKOWITZ

BROOKLYN BOROUGH HALL 209 JORALEMON STREET BROOKLYN, NEW YORK 11201 718/802-3700 FAX 718/802-3959

April 2, 2002

Martha K. Hirst  
Commissioner  
NYC Department of Citywide Administrative Services  
Municipal Building  
1 Centre Street, 17<sup>th</sup> Floor South  
New York, NY 10007-2349

Dear Commissioner Hirst:

I am writing to you on behalf of Community Board 13 (C.B. #13) in Brooklyn, concerning numerous problems and issues that the community board is encountering in obtaining a new district office. According to C.B. #13 District Manager Chuck Reichenthal, most recently, Luna Park Corporation management (Luna Park) informed the community board that they need the community board's district office, located at 2900 West 8<sup>th</sup> Street, for its own use in rewiring their buildings for air conditioning use. Luna Park plans to have the air conditioning work on their buildings, including 2900 West 8<sup>th</sup> Street, completed prior to summer 2002.

Previously, several other rent-related problems occurred, part of which were concluded satisfactorily, when Luna Park's attorney returned C.B. #13's processed and uncashed rent checks to the Department of Citywide Administrative Services (DCAS). Restoration of the entire backed-up rent situation was completed by December 14, 2001. Luna Park Manager Tony DiNadio then continued discussions with C.B. #13 on plans to move its office to a new Luna Park site located at 2817 West 12<sup>th</sup> Street.

This new site was subsequently visited on several occasions by Tony DiNadio; Chuck Reichenthal; Mitchell Wesson, Chairperson of Community Board 13; Kevin Brady of DCAS; and Daniel Rivas, architect with DCAS, Division of Real Estate Services, Bureau of Space Design. Mr. Rivas designed the plans for the new office after consultation with all those involved, including C.B. #13's district office staff, who approved the new floor plans with slight modifications on January 14, 2002. The Luna Park Board of Directors then gave their official permission for C.B. #13 to move in February 2002.

Presently, however, there are new problems that must be resolved:

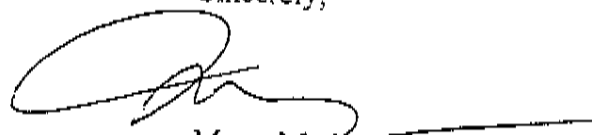
- 1) Mr. Brady has informed C.B. #13 that the work on the new office space at West 12<sup>th</sup> Street cannot begin until the city's technical and engineering studies are completed; three bids must be received for fiscal analysis regarding the work and a Public Hearing must be held. The proposed plans include a new handicapped accessible ramp, the removal of two interior walls, painting, etc. Mr. Brady anticipates that the entire process will take six months and that C.B. #13 cannot move in to the site until then.
- 2) Luna Park previously indicated that the current C.B. #13 office space at West 8<sup>th</sup> Street is needed now and construction work began on March 27, 2002. Work on the electrical system at Luna Park was delayed, because 100 square feet of space was required in the existing office.
- 3) DCAS's proposed six month waiting period before C.B. #13 could move into their new district office is not acceptable. Luna Park, as evidenced by construction work that has already begun, is unwilling to continue to wait any additional time before taking over at least a large part (100 square feet) of C.B. #13's current district office.

The removal of office space by Luna Park should not be accommodated by C.B. #13. This situation creates an unacceptable hardship for the district office staff, Luna Park and its residents. In addition, C.B. #13 is unable to function effectively and therefore cannot properly provide services to its district. C.B. #13 office staff and Luna Park have been unable to reach a mutually acceptable arrangement at this time. Therefore, as a possible solution to the current situation, I urge you to permit C.B. #13 to immediately move into its new office space at West 12<sup>th</sup> Street, even as work is being done.

If you need to discuss this situation further, please contact me or Mr. Michael Burke, my Chief of Staff, at (718) 802-3862.

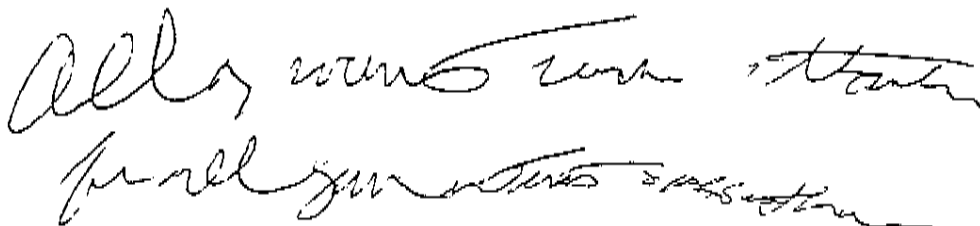
Thank you for your attention to this urgent matter.

Sincerely,



Marty Markowitz

Cc: Mitchell Wesson, Chairperson  
Community Board 13





## BROOKLYN COMMUNITY BOARD #13

2900 West 8<sup>th</sup> Street

Brooklyn, New York 11224

Tel. 718-266-3001 Fax. 718-266-3920

ADDENDUM I  
Page 30 of 36

MARTY MARKOWITZ  
Borough President

BRIAN GOTLIEB  
Chairman

CHUCK REICHENTHAL  
District Manager

March 3, 2003

Mr. Kevin Brady, Lease Negotiator  
Dept. of Citywide Administrative Services  
Division of Real Estate  
Municipal Building – 20th floor – Room 2053S  
New York, N.Y. 10007

Dear Kevin:

It has been a long odyssey, but we, the staff of Community Board #13-Brooklyn, are back in the 2900 West 8<sup>th</sup> Street office – but not without continuing difficulties that may well affect productivity and perhaps health. As we all know, C.B. #13 had been seeking a new office for many years, but the search entered high gear with our late Chairman Mitchell Wesson. We all worked diligently to find a new space, with the knowledge that the West 8<sup>th</sup> Street space was an unhealthy one. On July 5<sup>th</sup>, 2003, the worst happened – asbestos was loosed in the office, and we had to abandon it, without even taking our necessary work with us.

In the long months that followed, we had the good fortune of using conference room space offered to us by Councilman Domenic Recchia Jr. and Congressman Jerrold Nadler. Finally, last month, we were able to resume some work in the West 8<sup>th</sup> Street office, having already lost what we thought would be the new C.B. #13 “healthy” office on West 12<sup>th</sup> Street.

There are several issues that must be addressed in order to continue utilizing this space, and I outline them here.

\* The air quality remains ‘horrific’. We need air conditioning desperately; ventilation is virtually non-existent. Temperatures in the office remain inordinately high, and breathing can pose a problem for people coming in for service and for the staff itself. Indeed, I generally must walk around in a tee shirt during the day, and I must go to the front door often to breathe in some fresh air. I do have apprehension about leaving the front door wide open when only one person is left in the office. Nonetheless, although duct work and air conditioning remain in the foremost of needs, there is no room in our budget for such extensive work.

\* This office is still non-ADA compliant. There is absolutely no way for a wheelchair to enter the premises, and the small bathroom cannot accommodate anyone with any disability. Ironically, the West 12<sup>th</sup> St. site DID have a ramp, though it was deemed "too steep". And it also had a large bathroom that could be used by the public, whether or not the individuals were disabled. People with breathing problems may also have difficulties in this West 8<sup>th</sup> Street office.

\* We have an able cleaning man, but the floor is old and tile replacement is needed to make the office appear neat and inviting to the public.

I have moved the desks of my staffers to areas nearer the front door so that it can be opened for them to get 'some' air. But the situation is inadequate despite that attempt. There are health issues that still must be addressed.

Should these matters be resolved, it might make this office reasonably acceptable for the immediate future. I do want to reserve any opportunity to check out ANY possible office site within the area. As you know, C.B. #13 must deal with Brighton Beach, Coney Island, Sea Gate, Gravesend, portions of Bensonhurst and Homecrest. Thus, the office must be in a central vicinity in order to be amenable to all. The current West 8<sup>th</sup>-West 12<sup>th</sup> Street vicinity allows us to deal with people from all over with no trouble. We rely on drop-in visits from residents of the entire C.B. #13 area. We have also held evening committee meetings in this office. Though it is not a comfortable situation for those in attendance, it remains a strategic site easily reached by people from throughout C.B. #13.

I hope that we can resolve the problems. Until then, I realize that we are in the office on a month-to-month rental, one that may be hampered further by a lien on the property as has been reported by the Comptroller's Office.

Yours truly,

Chuck Reichenthal  
District Manager  
Community Board #13

MARTY MARKOWITZ  
Brooklyn Borough President

Tel: (718) 385-0323/24  
Fax: (718) 342-6714



THE CITY OF NEW YORK  
COMMUNITY BOARD NO. 16  
444 Thomas S. Boyland Street - Room 103  
Brooklyn, New York 11212

REV. THELMA MARTIN  
Chairperson

VIOLA D. GREENE-WALKER  
District Manager

June 2, 2004

Mr. Greg Brooks  
Deputy Comptroller  
Office of the Comptroller  
Executive Offices  
1 Centre Street  
New York, New York 10007

Re: Audit Report on the Financial and Operating  
Practices of the 18 Brooklyn Community Boards  
FP04-085A

Dear Mr. Brooks:

I am responding to your May 21, 2004 letter to Mr. James Bowens regarding the above-subject draft report.

With regard to the audit finding that Community Board #16 did not maintain complete and accurate inventory records for our equipment, please know that we did provide a complete list of our equipment with model and serial numbers. However, the items were not tagged as per the Department of Investigation of Standards for Inventory Control and Management which we were unaware of prior to the exit conference with your staff.

Now that we are aware of the requirements for inventory control, we have begun to implement them.

Very truly yours,

Handwritten signature of Viola D. Greene-Walker in dark ink.  
VIOLA D. GREENE-WALKER  
District Manager



## Community Board 17

39 Remsen Avenue, Brooklyn, NY 11212-1536  
(718) 467-3536 FAX (718) 467-4113

### Executive Officers:

Michael Russell  
Chairperson

Albert Payne  
First Vice Chair

Leonard Kobren  
Second Vice Chair

Leithland Tulloch  
Treasurer

Laurel Fraser  
Secretary

May 11, 2004

Mr. Greg Brooks  
Deputy Comptroller  
The City of New York  
Office of the Comptroller  
Bureau of Financial Audit  
1 Centre Street  
New York, NY 10007-2341

**Re:** Audit Report on the Financial and Operating Practices of the  
18 Brooklyn Community Boards  
(**Brooklyn Community Board 17**)  
**Audit # FP04-085A**

Dear Mr. Brooks:

Community Board #17, Brooklyn, New York have received the Preliminary draft Audit report and is submitting this response to the findings enumerated in the draft Audit report.

### Recommendation #1, Page 8:

"Community Board 17 should ensure that employees submit medical documentation, as required by City leave regulations."

**Response:** Community Board #17 have instructed all employees in writing of the city's time and Leave Regulations: that proof of a medical condition must be provided when an employee uses sick leave of three consecutive days, and uses more than five days of sick leave within a six-month period (attachment 1).

Community Board 17 considers this matter closed and no further action is necessary.

### Recommendation #6, Page 10

"Community Board should ensure that complete and accurate inventory records are maintained for equipment."



**Audit Report on the Financial and Operating Practices of the  
18 Brooklyn Community Boards  
(Brooklyn Community Board 17)  
Audit # FP04-085A  
Page 2**

**Response:** Community Board #17 currently has complete and accurate inventory records of all equipment of record and all equipment approved for salvage/relinquishment.

Community Board 17 considers this matter closed and therefore, no further action is necessary.

**Recommendation #7, page 10.**

“All items are affixed with identification tags”

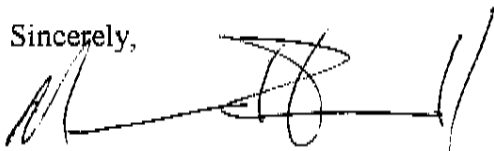
**Response:** Community Board 17 is in the process of acquiring metallic sequentially numbered adhesive tags that will be attached to all Fixed Assets/equipment and be listed on the complete inventory records. This initiative should be completed by the date 7/31/04.

Community Board 17 consider this response to recommendation appropriate and considers this matter closed. No further action is necessary.

Community Board 17 look forward to the final audit report and the inclusion of our complete response to the draft audit report.

All questions regarding this matter should be directed to Ms. Sherif Fraser, Acting District Manager at: (718) 467-3536.

Sincerely,

A handwritten signature in black ink, appearing to read 'Michael Russell', with a stylized flourish at the end.

Michael Russell  
Chairman

cc: Hon. Marty Markowitz, President of the Borough of Brooklyn  
Melody V. Ruiz, Directory Human Resources Administration  
Albert Payne, 1<sup>st</sup> Vice Chairperson, Community Board #17



## Community Board 17

39 Remsen Avenue, Brooklyn, NY 11212-1536  
(718) 467-3536 FAX (718) 467-4113

**Executive Officers:**

Michael Russell  
Chairperson

Albert Payne  
First Vice Chair

Leonard Kobren  
Second Vice Chair

Leithland Tulloch  
Treasurer

Laurel Fraser  
Secretary

**TO:** Sherif Fraser, Community Coordinator  
Kathy Rouse, Community Associate  
Carol Barton, Community Assistant

**FROM:** Michael Russell, Chairman 

**DATE:** May 3, 2004

**RE:** UNDOCUMENTED SICK LEAVE

Please be informed that a preliminary draft of the Audit Report on the Financial and Operating Practices of Brooklyn Community Board #17 was forwarded to Community Board #17.

According to the Comptroller's Audit Finding, One employee of Community Board #17 exceeded the number of undocumented sick leave instances allowed in a six-month period. **Article V of the City Time and Leave Regulations requires proof of a medical condition when an employee uses sick leave of three consecutive days and more than five times within a six-month period.**

Adherence to the City's Time and Leave Regulation is mandatory. I look forward to your full cooperation in this matter.

cc: Hon. Marty Markowitz, President of  
the Borough of Brooklyn  
Mr. Greg Brooks, Deputy Comptroller  
Melody V. Ruiz, Director, Human Resources Adm.  
Mr. Albert Payne, 1st, Vice Chairperson, CB17

## COMMUNITY BOARD NO. 18

5715 AVENUE H - SUITE 1D - BROOKLYN, NEW YORK 11234-1999  
TELEPHONE (718) 241-0422  
TOLL FREE 1-800-564-5127  
FAX (718) 531-3199  
email:bkbrd18@optonline.net



MICHAEL R. BLOOMBERG  
Mayor  
MARTY MARKOWITZ  
Borough President  
SAUL NEEDLE  
Chairperson  
DOROTHY TURANO  
District Manager

June 8, 2004

Mr. Greg Brooks  
Office of the Comptroller  
1 Centre Street  
New York, New York 10007-2341

Re: Audit Report on the Financial & Operating Practices  
Of the 18 Brooklyn Community Boards  
FP04-085-A

*Greg.*  
Dear Mr. Brooks:

We have received the copy of the above captioned draft report wherein you pointed out that although our Board maintains a complete inventory listing of all our equipment, we did not accurately tag the equipment. As recommended, we have implemented the identification tagging of our equipment.

Thank you for conducting a comprehensive audit in a professional manner.

Sincerely,

*Dorothy Turano*  
Dorothy Turano  
District Manager