



NEW YORK CITY COMPTROLLER
BRAD LANDER

Maura Hayes-Chaffe
Deputy Comptroller for Audit

Audit Report on the Purchasing and IT Inventory Practices of the New York City Office of the Actuary

FP22-089A | December 28, 2022



THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
BRAD LANDER

December 28, 2022

To the Residents of the City of New York,

My office has audited New York City Office of the Actuary (NYCOA) to determine whether NYCOA maintained adequate financial controls over its Other Than Personal Services purchasing practices, and maintained adequate controls over its IT inventory. The Office of the New York City Comptroller conducts audits of City agencies such as this as a means of ensuring that agencies properly manage and are accountable for City resources.

The audit determined that there were weaknesses in NYCOA's controls over its purchasing, which included the lack of formal written policy and procedures establishing consistent practices. Specifically, NYCOA was unable to provide documentation showing prior approvals for P-Card purchases totaling \$1,631 and for purchase orders totaling \$15,437. Finally, NYCOA did not maintain complete IT inventory records as required by Citywide Inventory Management Policy.

To address these issues, the audit recommends that NYCOA require that staff obtain written approvals from supervisors prior to purchase, as required by DCAS' Citywide Purchasing Card Policies and Guidelines; institute regular monthly reviews of P-Card usage and ensure all purchases are fully supported by appropriate documentation; finalize the agency's written policy and procedures for all types of purchases; maintain complete, accurate, and updated records of IT inventory, and ensure that all IT inventory has proper identification tags; and develop procedures for conducting annual inventory in the event of future disruptions and ensure annual inventory counts are undertaken in the future, in accordance with DCAS' Citywide Inventory Management Policy.

I am pleased to report that NYCOA has already taken steps to address the findings.

The results of the audit have been discussed with NYCOA officials and their comments have been considered in preparing this report. NYCOA's complete written response is attached to this report.

If you have any questions concerning this report, please email my Audit Bureau at audit@comptroller.nyc.gov.

Sincerely,

Brad Lander
New York City Comptroller

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AUDIT IMPACT

Summary of Findings

The audit found weaknesses in the New York City Office of the Actuary's (NYCOA) controls over its purchasing, which included the lack of formal written policy and procedures establishing consistent practices. Specifically, NYCOA was unable to provide documentation showing prior approvals for P-Card purchases totaling \$1,631 and for purchase orders totaling \$15,437. Finally, NYCOA did not maintain complete IT inventory records as required by Citywide Inventory Management Policy.¹

Intended Benefits

The audit identified areas where NYCOA can improve its internal controls to ensure proper purchasing procedures and prevent waste and abuse.

¹ IT inventory refers to all computer-related assets, including laptops, IT equipment, and accessories.

INTRODUCTION

Background

NYCOA provides actuarial information and services for the five major actuarially-funded pension funds that collectively make up the New York City Retirement Systems and Pension Funds (NYCRS).² NYCOA also serves the City's nine Variable Supplements Funds, two Tax Deferred Annuity Programs, six Group Life Insurance Funds, three closed pension funds, and the New York City Health Benefits Program.

To support its operations, NYCOA makes Other Than Personal Services (OTPS) purchases through purchase orders and procurement cards (P-Cards),³ and through a contracted vendor that provides actuarial valuation and consulting services. In addition, NYCOA uses purchase orders to purchase materials and supplies needed to support agency operations (such as computer equipment) and to reimburse its employees for expenditures such as conference registration fees and various professional membership dues. For OTPS purchases, NYCOA is required to adhere to the Department of Citywide Administrative Services' (DCAS) Citywide Purchasing Card Policies and Guidelines, Comptroller's Directive #24, *Agency Purchasing Procedures and Controls*, and Procurement Policy Board (PPB) Rules. NYCOA also follows DCAS' Citywide Inventory Management Policy when maintaining inventory of its purchased supplies and equipment, including IT inventory.

As per the City's Financial Management System (FMS) for Fiscal Year 2021, NYCOA's OTPS expenditures totaled \$1,454,751, of which \$448,124 was for OTPS purchases made directly by NYCOA.⁴

Objectives

The objectives of this audit were to determine whether NYCOA:

- Maintained adequate financial controls over its OTPS purchasing practices as required by NYC Comptroller's Directives, NYCOA's policies and procedures, PPB Rules, and other applicable policies and procedures; and
- Maintained adequate controls over its IT inventory.

Discussion of Audit Results with NYCOA

The matters covered in this report were discussed with NYCOA officials during and at the conclusion of this audit. An Exit Conference Summary was sent to NYCOA on November 21, 2022, and discussed with NYCOA officials at an exit conference held on December 1, 2022. On

² These funds are: the New York City Employees' Retirement System (NYCERS), the Teachers' Retirement System of the City of New York (TRS), the New York City Board of Education Retirement System (BERS), the New York City Police Pension Fund, and the New York City Fire Pension Fund.

³ A P-Card is a City-issued credit card limited to official City business use only.

⁴ NYCOA paid \$1,006,627 in intra-City payments, consisting of \$979,893 in rent and maintenance payments to DCAS and \$26,734 in payments for services provided by the Department of Information Technology and Telecommunications (DoITT). NYCOA's OTPS purchases totaling \$448,124 were the focus of this audit.

December 8, 2022, we submitted a draft to NYCOA with a request for written comments. We received a written response from NYCOA on December 20, 2022.

In its response, NYCOA generally agreed with the audit's findings and agreed to implement its recommendations. NYCOA also noted that "all these reported irregularities occurred during the unprecedented pandemic of COVID-19, when employees were grappling with many work and life issues, and that the OA did not experience any loss of business continuity during this period."

NYCOA's written response has been fully considered and, where relevant, changes and comments have been added to this report.

The full text of NYCOA's response is included as an addendum to this report.

DETAILED FINDINGS

The audit found weaknesses in NYCOA's controls over its purchasing, which included the lack of formal written policy and procedures establishing consistent practices. Specifically, NYCOA was unable to provide documentation showing prior approvals for P-Card purchases totaling \$1,631 and for purchase orders totaling \$15,437. Finally, NYCOA did not maintain complete IT inventory records as required by Citywide Inventory Management Policy.

These issues are discussed below.

Inadequate Controls over P-Cards and Purchase Orders

No Written Approvals Prior to Purchases

NYCOA's P-Card holders did not obtain written approvals prior to the purchase of goods and services for five out of 13 P-Card purchases totaling \$1,631. None of the 13 P-Card purchases reviewed were reconciled to bank statements or transaction logs with receipts or other supporting documentation. No secondary reviews or monthly approvals were documented.

NYCOA was also unable to provide approval documents for two out of 13 purchase orders for laptops and supplies, totaling \$15,437.

DCAS' P-Card Policies and Guidelines requires P-Card holders to "[o]btain written supervisor (or other delegated authority) approval prior to any purchases," and to "review and reconcile their bank statements and Transaction Logs with receipts and other documentation [...] [and] submit their Transaction Log with associated backup for secondary review and approval from their Manager/Approver, Agency Program Administrator, Agency Chief Contracting Officer, or another Agency designated individual." In addition, as stated in Comptroller's Directive #24, *Agency Purchasing Procedures and Controls*, "Purchase Documents require the approval of the purchasing agency's ACCO or designee."

Documented approval, proper reconciliation, and secondary review and approval for all procurement transactions are essential to mitigate associated risks and to ensure that OTPS funds are spent appropriately. P-Cards are of particular concern, as they are used like credit cards paid for by the City. Therefore, controls that mitigate the risk of unauthorized use and abuse are very important.

No Written Policies and Procedures for Purchases

At the beginning of the audit, NYCOA officials informed the auditors that the agency does not have a policy and procedure for P-Card purchases and instead uses DCAS' P-Card Policies and Guidelines for guidance. However, those procedures require agencies to "develop their own agency-specific written policy on P-Card usage" in order to define agency-specific roles and responsibilities, including segregation of duties, cardholder eligibility, and the agency's P-Card pre-approval and oversight process.

Comptroller's Directive #1, Principles of Internal Control, Section 4.3, defines internal controls as "basically, the policies, procedures, techniques, and mechanisms used to enforce management's direction." Section 5.11 further states that "[i]nternal controls should be documented in management administrative policies or operating manuals." Without adequate written policies and procedures for purchases, NYCOA is limited in its ability to ensure that staff are aware of their responsibilities.

At a meeting held on November 4, 2022, to discuss the audit findings, NYCOA officials explained that the agency had been working on procedures, but because the procedures had not been completed, they were not shared with the auditors earlier in the audit. On November 7, 2022, NYCOA provided the 2022 OA Purchasing Card Policy, effective November 1, 2022. This procedure only applies to P-card purchases. On December 20, 2022, NYCOA emailed a draft of its Purchasing and Procurement Procedure and stated in its audit response that the procedures will be implemented by January 2023.

Incomplete and Inaccurate IT Inventory Records

Complete, accurate, and up-to-date inventory records allow agencies to track and monitor items in their custody. DCAS' Citywide Inventory Management Policy requires agencies to perform physical inventory counts every fiscal year and to maintain "a central electronic location for up-to-date record storage (inventory counts, storage locations, operating locations)." However, NYCOA did not maintain a comprehensive and complete record of its IT inventory and related equipment or conduct an inventory count for FY 2021.

The audit team conducted a physical inventory count on June 22, 2022, to examine the IT inventory record NYCOA provided to the auditors, which contained 442 normal items as of April 21, 2022.⁵ Auditors counted all items on premises and traced the items to the IT inventory list. Auditors found that 42 of the 442 items were not at the locations provided in the inventory list and that 22 items in the storage room were not tagged. Three items on the inventory list could not be located.

In addition, the auditors' review of invoices indicated that 41 IT items purchased and listed in invoices dated June 16 and June 24, 2020, were not included on the IT inventory list provided to the auditors and, moreover, were not located by the auditors during the inventory count at the office. These 41 items consisted of one laptop that cost \$2,339.69, and 40 Microsoft Surface Docks that cost \$8,200. NYCOA explained that these 41 items were not on the IT inventory list or onsite during the count because they were being used remotely. These items should still appear in the inventory list, with assigned individuals and locations. Supporting documentation to show assignment for remote use should also exist. After the exit conference meeting, NYCOA provided a document showing that one laptop is in the possession of the IT Director and confirmed via email the locations of the 40 Docks, which it stated were not tagged. However, during our audit scope, these items were not included in the inventory list.

The auditors also found that NYCOA did not have established inventory count procedures in place for FY 2021, and no inventory count was performed. NYCOA explained that this was due to difficulties associated with the COVID-19 pandemic. During the audit, the auditors found that

⁵ There is a status column on the IT inventory list which indicates "Normal" and "Retired." "Normal" means the item is in use.

NYCOA's last inventory count was conducted in FY 2020. At the exit conference, NYCOA stated that it is working on inventory count procedures, and that an inventory count had recently been conducted in November 2022. This is a positive development.

In the absence of accurate and complete up-to-date inventory records of items, it is difficult for the agency to track and monitor inventory items in NYCOA custody, thereby increasing the risk that such items may be lost or stolen and go undetected.

RECOMMENDATIONS

To address the abovementioned findings, the auditors propose that NYCOA:

1. Require that staff (including P-Card holders) obtain written approvals from supervisors prior to purchase, as required by DCAS' Citywide Purchasing Card Policies and Guidelines.

NYCOA agreed with this recommendation.

2. Institute regular monthly reviews of P-Card usage and ensure all purchases are fully supported by appropriate documentation.

NYCOA agreed with this recommendation.

3. Finalize the agency's written policy and procedures for all types of purchases.

NYCOA agreed with this recommendation.

4. Maintain complete, accurate, and updated records of IT inventory (including items used remotely) and ensure that all IT inventory (including inventory stored in the storage room) has proper identification tags.

NYCOA agreed with this recommendation.

5. Develop procedures for conducting annual inventory in the event of future disruptions and ensure annual inventory counts are undertaken in the future, in accordance with DCAS' Citywide Inventory Management Policy.

NYCOA agreed with this recommendation.

Recommendations Follow-up

Follow-up will be conducted periodically to determine the implementation status of each recommendation contained in this report. Status updates are reported in the Audit Recommendations Tracker available here: <https://comptroller.nyc.gov/services/for-the-public/audit/audit-recommendations-tracker/>

SCOPE AND METHODOLOGY

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective. 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 scope of this audit was July 1, 2020, through June 30, 2021.

To achieve the audit objectives, auditors interviewed NYCOA officials and conducted a walkthrough to gain an understanding of NYCOA's internal controls over purchasing and inventory. In addition, auditors reviewed the *Fiscal Year 2021 Comptroller's Annual Comprehensive Financial Report* and other relevant information to develop an understanding of NYCOA purchase processing.

To obtain an understanding of the rules with which NYCOA is required to comply, auditors obtained and reviewed relevant sections of Comptroller's Directive #1, *Principles of Internal Control*; Comptroller's Directive #24, *Agency Purchasing Procedures and Controls*; Procurement Policy Board Rules; DCAS' Citywide Purchasing Card Policies and Guidelines and Citywide Inventory Management Policy, and the City's Chart of Account Description of Object Codes for Other Than Personal Services.

Auditors also reviewed a previous NYCOA audit entitled *Audit Report on the Financial Practices of the Office of the Actuary* (MG10-074A), issued June 17, 2010, to determine whether there were any recurring issues.

To evaluate NYCOA's general purchasing practices, auditors independently obtained Payment Request History per Vendor data from the City's FMS and identified all 105 payment requests (PRC) totaling \$448,124, paid by NYCOA during FY 2021.⁶ These payment requests included payments made to the contractor totaling \$318,526 for consulting services, payments made to NYCOA's vendors for goods and services totaling \$78,829 (not including P-Cards), and payments made to NYCOA's employees for reimbursement of expenditures totaling \$20,465. In addition, NYCOA paid a total of \$30,305 for P-Card purchases.

To assess the accuracy and completeness of the Payment Request History per Vendor data file independently extracted from FMS (FMS report), auditors first categorized payments from the FMS report into four groups: contract payments, vendor payments, P-Card payments, and payments made to NYCOA's employees. Auditors then used random number tables from ACL Acerno in Excel to select 13 of 63 purchase requests for vendors, and two out of 10 for the contractor (which represented 20% of the total population for each group), and 10 out of 20 purchase requests for NYCOA's employees (which represented 50% of total population for this group). To ensure that the payment request information was accurately reported, auditors compared the information from sampled FMS financial reports to supporting documents (i.e., invoice, order confirmation slip) in FY 2021. To test the completeness of the data file obtained from FMS, auditors randomly selected another 30 invoices or order confirmations from NYCOA's

⁶ Each PRC includes more than one payment, and auditors used each Payment Request as a sample unit when selecting samples to conduct detail test.

vendors' file and traced them back to the FMS report to determine whether recorded payments on the FMS report were complete and that there were no omissions or over-reported amounts. Furthermore, auditors tested 100% of P-Card statements for FY 2021, representing 100% of its population by tracing payments on the FMS report to P-Card statements, and from P-Card statements back to the FMS report, to ensure the information was accurately and completely reported.

To determine whether NYCOA maintained adequate financial controls over its purchasing practices of OTPS expenditures, auditors used the same samples used to assess the data reliability for vendors and NYCOA's employee reimbursements. The 23 selected payment requests, totaling \$32,862, consisted of 13 payment requests to vendors totaling \$21,784, and 10 for reimbursements to its employees of \$11,078. For each of the payments, auditors reviewed copies of payment requests, along with associated purchase documents for requisite approvals, authorizations for evidence that the transactions were for business purposes. In addition, auditors also determined whether payments were properly approved and paid, supported by adequate documentation, and charged to correct object codes. The auditors also determined whether controls were in place to assign the duties of requesting, ordering, and receiving goods or services to different employees.

To assess the purchasing practices for payments made to the contractor, auditors examined all Fiscal Year 2021 payments made to the contractor which consisted of 10 payment requests, totaling \$318,526. The auditors analyzed all information on the invoices including the calculation of the hourly rate for each title as stated by the agreement, and determined whether they were approved, paid promptly, and charged to the appropriate fiscal year.

To determine whether P-Card payments made by NYCOA in FMS during FY 2021 were properly approved and business related, auditors judgmentally selected P-Card statements for the highest two months, June 2020 and April 2021, totaling \$14,662, which represented 48% of NYCOA's P-Card expenditures. Auditors reviewed purchases and procurement and payment supporting documents associated with P-Card expenditures from P-Card statements.

To obtain an understanding of NYCOA's controls over physical assets, auditors interviewed officials to go over its inventory policies and procedures and to determine how physical assets are safeguarded. Auditors then obtained the agency's IT inventory list as of April 21, 2022, which contained 455 items, consisting of 442 normal and 13 retired items.

To determine whether the IT inventory list provided was accurate and complete, auditors conducted a physical inventory count for all items on the list to determine whether each IT item on the list was present in its designated area, tagged as property of the NYCOA, and correctly described on the inventory list. In addition, auditors judgmentally selected invoices of a technology products and services company in the audit scope and identified each of the product serial numbers listed on the invoices, then traced back to the inventory list to determine whether the inventory list provided was complete. Furthermore, to determine whether NYCOA complied with DCAS' Citywide Inventory Management Policy, auditors asked NYCOA for its inventory count report for FY 2021.

The results of the above tests, though not projectable to their respective populations, provide a reasonable basis to assess and to support the auditors' findings and conclusions about NYCOA's purchasing and IT inventory practices.



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MAREK TYSZKIEWICZ
CHIEF ACTUARY

VIA EMAIL

December 20, 2022

Ms. Maura Hayes-Chaffe
Deputy Comptroller for Audit

Re: Audit Report on the Purchasing and IT Inventory Practices FP22-089A for Calendar Year 2022

Dear Ms. Hayes-Chaffe:

The New York City Office of the Actuary (OA) affirms that it has reviewed the New York City Office of the Comptroller (Comptroller) draft audit report of its Purchasing and IT Inventory Practices for FY 2021. The Audit Report identified purported material weaknesses in the Purchasing Policies and Procedures of the OA and professes errors in its IT Inventory Records. The OA has either provided documentation, remedied, or is actively working on remedying the identified issues. A detailed response to each issue is summarized below.

Controls Over P-Cards and Purchase Orders: Written Approvals Prior to Purchases

The Comptroller's audit of the OA's purchasing structure for FY 2021 claims a lack of written approvals for 8 out of 13 P-Card purchases; lack of proper reconciliation to bank statements or transaction logs with receipts or other supporting documentation; and non-existent secondary reviews and monthly approvals for all procurement transactions. The audit also purports that the OA failed to provide approval documents for two of 13 purchase orders for laptops and supplies.

The OA reiterates that it has reviewed these purchases and found that all 13 P-Card purchases were made for a legitimate business purpose during the COVID-19 pandemic, when employees were working remotely, so that normal documentation procedures could not be followed. These purchases ensured that the OA had continuity of service while its employees worked remotely. These purchases include:

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- 1) Web cameras
- 2) USB-C cables
- 3) Keyboard Covers
- 4) Remote Media and Presentation Training for Two Managerial Employees

The OA has written documentation regarding the purchases listed above (provided under separate cover). This documentation shows that the OA's Procurement Officer received written requests for these purchases; reviewed these requests, and subsequently made these purchases. The OA also has the approval documentation for the laptops and supplies (also provided under separate cover), which shows that the IT Director consulted the OA's Agency Head before the purchases were made by the Procurement Officer. Notwithstanding the realities of emergency remote work, the OA has affirmatively resolved all the identified purported weaknesses and has instituted additional internal controls to prevent a recurrence of these issues.

The OA now requires all employees to submit a Purchasing Form (*see* Appendix A) wherein the employee must obtain written supervisory approval before requesting any good or service. This Purchasing Form is then forwarded to the OA's Procurement Team to ensure that the good or service is not a prohibited purchase, and that City and State taxes are not applied to the transaction. Once the Procurement Team approves the purchase, the order is made. When the requesting employee receives the purchase, the employee is required to notify the Procurement Team that the order has been received. The employee will then provide a signature on a Receiving Form confirming receipt of the good or service.

The OA has also addressed its reconciliation practices. It has instituted a transaction log that documents all purchasing activity. Going forward, the Procurement Team will perform monthly reconciliation of all purchases to its bank statements with oversight from its legal unit. The OA agrees that these measures will help ensure documentation is created for all purchases demonstrating that the purchase is necessary and that such transactions are approved and reviewed.

Controls Over P-Cards and Purchase Orders: Written Policies and Procedures for Purchases

The OA acknowledges that at the commencement of the Audit, it did not have its own written agency policy on Purchasing and Procurement. Rather, it followed the policies and procedures, subsumed in the NYC Department of Citywide Administrative Services (DCAS) Citywide Purchasing Card Policies and Guidelines, Comptroller's Directive #24, Agency Purchasing

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Procedures and Controls, and Procurement Policy Board Rules. However, since the audit, the OA has worked diligently to craft policies that provide guidance to its employees on the updated protocols for Purchasing and Procurement. As noted in the Audit Report, the OA initially completed a P-Card Policy in November 2022. The OA has since completed a draft Purchasing and Procurement Policy, including a P-Card Policy, which is attached to this report as Appendix B. The implementation of the Policy is scheduled for January of 2023.

Inventory Records

The Comptroller's Audit of the OA's IT Inventory revealed that 42 of 442 IT items were not at the locations provided in the prior inventory list, and that 22 storage room items were not tagged. The OA reiterates that for FY 2021, its employees were working remotely with OA equipment on an emergency basis due to the COVID-19 pandemic, and therefore, could not have performed a conventional inventory of its IT equipment. Since then, the OA, with auditing oversight from its legal unit, has completed an IT inventory with updated locations, and provided a copy of this inventory to the Comptroller. Furthermore, the laptop docking chargers identified as not being tagged do not meet the OA's minimum threshold amount for being tagged. However, all laptop docking chargers were nonetheless located.

Going forward, the OA will, to the extent feasible, continue to (1) perform a yearly inventory and audit of all IT items; and (2) ensure that identification tags are timely placed on all IT equipment meeting the minimum requirement for tagging.

The OA agrees that the institution of these recommended internal controls helps preserve the agency's financial integrity. The OA notes that all these reported irregularities occurred during the unprecedented pandemic of COVID-19, when employees were grappling with many work and life issues, and that the OA did not experience any loss of business continuity during this period. The OA also notes that it continues to grapple with limited staff due to budgetary and personnel reductions. This affects the agency and the members of its Purchasing Department, who perform multifunctional duties including procurement, budget, facilities management, and human resource functions. Despite these challenges, the OA has followed the recommendations provided by the Comptroller, ensuring that it maintains adequate financial controls over all its purchasing practices and IT inventory.

The agency representative responsible for preparing this response is:

Tony Wong
Deputy Director of Administration
Twong@actuary.nyc.gov

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Please contact me with any questions. Please note that the attached appendices are confidential and should not be posted on the Comptroller's public website.

Best regards,

A handwritten signature in black ink, appearing to read "Marek Tyszkiewicz". The signature is fluid and cursive, with the first name "Marek" being more prominent.

Marek Tyszkiewicz
Chief Actuary

Att.

cc: Yasmin Fernandez, Office of the Comptroller
Xiao (Lily) Song, Office of the Comptroller
Jennifer Tsai, Office of the Comptroller
Faige Hornung, Office of the Comptroller
Josefina Soto, Office of the Comptroller



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