



City of New York

OFFICE OF THE COMPTROLLER

Scott M. Stringer
COMPTROLLER



AUDITS AND SPECIAL REPORTS

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Audit Report on the Office Equipment
Inventory Practices at the Eighteen
Brooklyn Community Boards

SR17-087A

April 28, 2017

<http://comptroller.nyc.gov>



THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
SCOTT M. STRINGER

April 28, 2017

To the Residents of the City of New York:

My office has audited the office equipment inventory practices at the eighteen Brooklyn Community Boards. We audit City agencies, such as Community Boards, as a means of ensuring they operate efficiently and are accountable for resources and revenues in their charge.

New York City is divided into 59 administrative districts, each served by a Community Board, which is a local representative body authorized by the New York City Charter to advocate for the residents and needs of its district. Each Community Board hires a District Manager as its chief executive officer whose responsibilities include assisting the Community Board in the hiring of administrative staff, supervising the staff, and managing the daily operations of the district office.

The audit found that twelve of Brooklyn's eighteen Community Boards were not in compliance with the Department of Investigation's *Standards for Inventory Control and Management* (the DOI Standards) and with Comptroller's Directive #1 requirements for inventory controls. We reviewed a total of 617 inventory items and found 119 discrepancies where Community Boards failed to meet required standards. Specifically, the auditors determined that Brooklyn Community Boards #3, #4, #5, #7, #9, #10, #11, #12, #13, #14, #15 and #18 were not in compliance, while Community Boards #1, #2, #6, #8, #16 and #17 were in compliance with these regulations.

In addition, auditors discovered that three Boards (Boards #3, #5 and #18) did not maintain accurate inventory records due to the fact that the items on each of those Boards' inventory lists were not properly labeled in accordance with the DOI Standards. Finally, we found that seven Community Boards (Boards #1, #6, #8, #11, #13, #15 and #16) had purchased 32 office equipment items using incorrect object codes on 20 payment vouchers.

Based on the incomplete inventory records, missing items that we could not find during our on-site testing, the failure to label items properly and the use of incorrect object codes for purchases, we concluded that there was an increased risk of loss, misappropriation or theft at the 12 Community Boards that were not in compliance with the DOI Standards and Comptroller's Directive #1.

The results of the audit have been discussed with Community Board officials from each of the eighteen Boards, and their comments have been considered in preparing this report. Their complete written responses are attached to this report. If you have any questions concerning this report, please e-mail my Audit Bureau at audit@comptroller.nyc.gov.

Sincerely,



Scott M. Stringer

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THE CITY OF NEW YORK OFFICE OF THE COMPTROLLER AUDITS AND SPECIAL REPORTS

Audit Report on the Office Equipment Inventory Practices at the Eighteen Brooklyn Community Boards

SR17-087A

EXECUTIVE SUMMARY

We audited the eighteen Brooklyn Community Boards to determine whether they comply with certain inventory procedures applicable to office equipment that are set forth in the Department of Investigation's (DOI's) *Standards for Inventory Control and Management* (the DOI Standards) and to determine if they maintain effective internal controls over that equipment as required by Comptroller's Directive #1.

New York City is divided into 59 administrative districts, each served by a Community Board, which is a local representative body authorized by the New York City Charter to advocate for the residents and needs of its administrative district. Community Boards have various responsibilities which include assessing the neighborhoods' needs, addressing community concerns, and vetting land use and zoning proposals. Brooklyn has eighteen Community Boards that collectively cover the entire borough. Each of the Brooklyn Community Boards has a District Manager and at least one full-time clerical staff person whose salaries are paid by the City of New York.

Audit Findings and Conclusions

The audit found that of twelve of Brooklyn's eighteen Community Boards were not in compliance with the DOI Standards and with Comptroller's Directive #1 requirements for inventory controls. We reviewed a total of 617 inventory items and found 119 discrepancies where Community Boards failed to meet required standards. Specifically, the auditors determined that Brooklyn Community Boards #3, #4, #5, #7, #9, #10, #11, #12, #13, #14, #15 and #18 were not in compliance, while Community Boards #1, #2, #6, #8, #16 and #17 were in compliance with these regulations.

As part of our review, we found that 585 of the 586 office equipment items that were listed in the Brooklyn Community Boards' inventory records were physically present at Boards' offices. However, we identified 32 *additional* items at six Community Boards (Boards #3, #5, #9, #13, #14 and #18) that were physically present in those Community Boards' offices, but that had not been included on their inventory lists.

In addition, auditors discovered that three Boards (Boards #3, #5, and #18) did not maintain accurate inventory records due to the fact that the items on each of those Boards' inventory lists were not properly labeled in accordance with the DOI Standards. Finally, we found that seven Community Boards (Boards #1, #6, #8, #11, #13, #15 and #16) had purchased 32 office equipment items using incorrect object codes on 20 payment vouchers.

Based on the incomplete inventory records, missing items that we could not find during our on-site testing, the failure to label items properly, and the use of incorrect object codes for purchases, we concluded that there was an increased risk of loss, misappropriation or theft at the 12 Community Boards that were not in compliance with the DOI Standards and Comptroller's Directive #1.

Audit Recommendations

Based on the audit findings, we make the following five recommendations to the Brooklyn Community Boards:

1. Each Community Board should maintain complete and accurate records of all office equipment in accordance with the DOI Standards and Comptroller's Directive #1.
2. Each Community Board should conduct an annual inventory count in a manner that results in all equipment being listed as well as the location of the items.
3. Each Community Board's inventory lists should be appropriately updated to reflect changes in the location of individual equipment items, including the relinquishment of non-working items and the removal of these items from the inventory list.
4. Each Community Board should ensure that identification tags are affixed to all major office equipment items and that they include a sequential internal control number.
5. Each Community Board should ensure that all office equipment purchases are charged with the correct object code in accordance with Comptroller's Directive #24, *Agency Purchasing Procedures and Controls*.

Agency Responses

The eighteen Community Boards agreed with the report's findings and recommendations and described the steps they have taken or will take to implement the report's recommendations.

AUDIT REPORT

Background

New York City is divided into 59 administrative districts, each served by a Community Board. These Boards are local representative bodies authorized by the New York City Charter to advocate for the residents and needs of their districts. The Boards have various responsibilities, which include assessing the neighborhoods' needs, addressing community concerns, and vetting land use and zoning proposals. (See the Appendix to this report for a more detailed description of the Community Boards responsibilities as defined by the City Charter.) Each Board has up to 50 non-salaried members appointed by the Borough President of the borough in which they are located. Members must reside, work, or have significant interests in their districts.

While Community Board members are not paid for the two-year terms they serve, the Community Boards' operations are paid for with City funds. With these funds, each Board employs a District Manager to assist the Board in managing the daily operations of the district office, including hiring and supervising administrative staff. In addition, each Borough President's Office provides additional administrative assistance to the Community Boards.

Brooklyn has eighteen Community Boards, numbered 1 through 18, that collectively represent the entire borough. Each of the Brooklyn Community Boards has a District Manager and at least one full-time clerical staff person. Their salaries are paid with funds from their respective Board's Personal Services budget. In addition, the Community Boards receive City funds to cover non-personal expenses, known as Other Than Personal Service (OTPS).

Table I below lists the total OTPS expenditures for each of the eighteen Brooklyn Community Board's for Fiscal Years 2015 and 2016.

Table I

Summary of Other Than Personal Service Expenditures
for the Eighteen Brooklyn Community Boards
Fiscal Years 2015 and 2016

Board	Other Than Personal Services Fiscal Year 2015	Other Than Personal Services Fiscal Year 2016
Board 1	\$13,415	\$25,175
Board 2	17,897	7,648
Board 3	40,499	44,036
Board 4	30,907	33,380
Board 5	21,620	11,942
Board 6	32,147	32,290
Board 7	18,985	31,800
Board 8	25,009	35,001
Board 9	37,473	21,050
Board 10	22,132	24,178
Board 11	39,344	49,238
Board 12	62,259	69,529
Board 13	25,170	48,930
Board 14	15,587	12,842
Board 15	26,020	37,845
Board 16	24,446	25,130
Board 17	27,968	29,237
Board 18	21,163	24,500
Total	\$502,041	\$563,751

Each of the eighteen Brooklyn Community Boards maintains an inventory of office equipment such as desktops, laptops, tablets, monitors, printers, scanners, fax machines, and televisions. During Fiscal Years 2015 and 2016, the Brooklyn Community Boards purchased 317 new office equipment items totaling \$122,945. The DOI Standards establish the specific controls that Community Boards must follow. In addition, Comptroller's Directive #1 states that inventory items, such as electronic equipment and other office equipment, require strong controls to ensure accurate recordkeeping and effective security.

Objectives

The objectives of this audit were to determine whether the eighteen Brooklyn Community Boards comply with specific inventory procedures for office equipment as set forth in the DOI Standards, and to determine whether they are maintaining effective internal controls over equipment as required by Comptroller's Directive #1.

Scope and Methodology Statement

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. This audit was conducted in accordance with the audit responsibilities of the City Comptroller as set forth in Chapter 5, §93, of the New York City Charter.

This audit covered the period July 1, 2014, through February 28, 2017. Please refer to the Detailed Scope and Methodology at the end of this report for the specific procedures and tests that were conducted.

Discussion of Audit Results

The matters covered in this report were discussed with officials of the eighteen Brooklyn Community Boards during and at the conclusion of this audit. A preliminary draft report was sent to the eighteen Brooklyn Community Boards and discussed at an exit conference held on March 22, 2017. On March 27, 2017, we submitted a draft report to Community Board officials with a request for comments. We received written responses from officials at each of the eighteen Community Boards.

In their responses, officials from each of the eighteen Boards agreed with the report's findings and recommendations and described steps they have taken or will take to implement the report's recommendations. The full text of the responses are included as an addendum to this report.

FINDINGS AND RECOMMENDATIONS

Auditors found that twelve of Brooklyn's eighteen Community Boards were not in compliance with the DOI Standards and with the Comptroller's Directive #1 requirements for inventory controls. We reviewed a total of 617 inventory items and found 119 discrepancies where Community Boards failed to meet required standards. Specifically, the auditors determined that Brooklyn Community Boards #3, #4, #5, #7, #9, #10, #11, #12, #13, #14, #15 and #18 were not in compliance, while Community Boards #1, #2, #6, #8, #16 and #17 were in compliance with these regulations.

As part of our review, we found that 585 of the 586 office equipment items that were listed on the Brooklyn Community Boards' inventory records were physically present at Boards' offices. These items included desktops, laptops, tablets, monitors, printers, scanners, fax machines and televisions. However, we identified 32 *additional* items at six Community Boards (Boards #3, #5, #9, #13, #14 and #18) that were physically present in Board offices, but had not been included on inventory lists. This brought the total of items identified to 617. We also determined that one laptop listed on the inventory at Board #12 could not be located.

In addition, auditors discovered that three Boards (Boards #3, #5 and #18) did not maintain accurate inventory records due to the fact that the items on each of these Boards' inventory lists were not properly labeled in accordance with the DOI Standards. Finally, we found that seven Community Boards (Boards #1, #6, #8, #11, #13, #15 and #16) had purchased 32 office equipment items using incorrect object codes on 20 payment vouchers.

Based on the incomplete inventory records, missing items that we could not find during our on-site testing, the failure to label items properly, and the use of incorrect object codes for purchases, we concluded that there was an increased risk of loss, misappropriation or theft at the 12 Community Boards that were not in compliance with the DOI Standards and Comptroller's Directive #1.

Incomplete Inventory Records

Section 28 of the DOI Standards requires that, "[p]ermanent records are maintained, centrally, to track all non-consumable goods issued to each agency unit, including type of equipment, manufacturer, serial number, agency control number, condition, location, date issued, and the person(s) responsible for maintenance."¹ Our examination of the inventory records maintained by the Boards found that 12 of the Boards (Boards #3, #4, #5, #7, #9, #10, #11, #12, #13, #14, #15 and #18) did not maintain complete and accurate inventory lists of all the office equipment. Among other failures, we found that six of these Boards (Boards #3, #5, #9, #13, #14 and #18) did not include a total of 32 office equipment items on their inventory lists notwithstanding the fact that these items (including computers, monitors, laptops, and projectors) were physically present in Board offices.

In addition, our physical counts revealed that the inventory lists maintained by the Community Boards did not always indicate an agency control number, item location, and serial numbers.

¹ An agency control number is a unique sequential number affixed to equipment and used on the inventory list which aids in the taking of physical inventory and provides an accurate method of identifying individual assets, current user, and location.

Table II, below, summarizes the specific non-compliance issues the auditors found with the Boards' inventory lists.

Table II
Findings of Non-compliance on
Inventory-Lists

Community Board No.	Items Tested	Items Not Reported on Inventory List	Items without Model No. Reported on Inventory List	Missing Agency Control No.	Items without Location on Inventory List	Items with Incorrect Serial No.	Items without Serial No.	Items with Incorrect Tag No.	Total Number of Discrepancies
1	42	0	0	0	0	0	0	0	0
2	37	0	0	0	0	0	0	0	0
3	28	9	4	0	0	3	6	2	24
4	40	0	7	0	0	0	0	0	7
5	26	2	0	26	0	0	0	0	28
6	27	0	0	0	0	0	0	0	0
7	23	0	5	0	0	0	0	0	5
8	35	0	0	0	0	0	0	0	0
9	31	3	0	0	0	1	0	0	4
10	54	0	0	0	0	1	0	0	1
11	36	0	6	0	0	0	0	0	6
12	36	0	2	0	0	1	1	0	4
13	29	12	0	0	13	0	1	0	26
14	29	1	4	0	0	0	0	0	5
15	26	0	0	0	0	0	1	0	1
16	38	0	0	0	0	0	0	0	0
17	42	0	0	0	0	0	0	0	0
18	38	5	3	0	0	0	0	0	8
Totals	617	32	31	26	13	6	9	2	119

*617 comprises 585 items listed on the inventory list and 32 items not included therein.

Section 28 of the DOI Standards requires that “readable, sturdy property identification tags (reading ‘Property of the City of New York’) with a sequential internal control number [to be] assigned and affixed to valuable items. An inventory log containing the internal control number assignments . . . is to be maintained.” The lack of control numbers make the items harder to track in the event that they were to be taken from the office premises. Further, unnumbered items undercut the effectiveness of an inventory tracking system. Our physical counts revealed, however, that Community Boards #3, #5 and #18, had six items tags that did not indicate that they were the property of the City of New York. These six items, it should be noted, were among the items that Community Boards #3, #5 and #18 failed to include on their inventory lists. In

addition, auditors found that four of these items had tags that did not have control numbers, which could make them harder to track in the event they were taken from the office premises.

Other Issues

Incorrect Object Codes Used in Making Purchases

Comptroller's Directive #24, §6.0, requires that, "[p]ayment Voucher approvers . . . ensure that the appropriate accounting and budget codes are being charged. This includes charging the correct unit of appropriation and correct object code within that unit of appropriation." Using incorrect object codes can increase the risk that the Community Boards inaccurately categorize the type and amount of a particular expense item during the fiscal year. This, in turn, can compromise management's ability to plan future budgets. The auditors found that seven Boards (Boards #1, #6, #8, #11, #13, #15 and #16) had purchased 32 office equipment items, including computers, projectors, and recorders, using incorrect object codes on 20 payment vouchers.² These purchases totaled \$10,184.17.³

Recommendations

Each Community Board should ensure that:

1. Complete and accurate records of all office equipment are maintained in accordance with the DOI Standards and Comptroller's Directive #1.

Board 1 Response: "We are pleased with the results pertaining to the operations of our Community Board, and will continue to follow guidelines."

Board 3 Response: "Brooklyn Community Board 3 has read the audit report from the NYC Comptroller's office and will follow the recommendations suggested in the report for our board."

Board 4 Response: "We have since corrected the discrepancies for Brooklyn Community Board 4 that resulted from the missing model numbers on our inventory list. We plan to continue operating and maintaining our inventory in compliance with the DOI *Standards for Inventory Control and Management* and the Comptroller's Directive #1."

Board 5 Response: "CB5 is implementing the following procedures. . . . Maintain complete and accurate records of all office equipment in accordance with DOI standards and update accordingly."

Board 6 Response: "It is our intention moving forward to comply with existing and future standards and directives."

Board 7 Response: "Our Board took immediate action to correct these deficiencies by ensuring that all missing or incorrect serial numbers were added to our inventory list."

² Object codes are numerical labels that are used to identify and separate actual expenses, amounts budgeted for expenses, and encumbrances, into categories that describe the nature of the goods or services purchased.

³ The seven Community Boards incorrectly used object codes 1000-supplies and materials and 1990-data processing supplies instead of using 3000-equipment general, 3150-office equipment, or 3320-purchases of data processing equipment.

CB7/Brooklyn will endeavor to ensure that our inventory practices will prevent such deficiencies in the future."

Board 9 Response: "We have already taken measures to correct the deficiencies by: Serial numbers double-checked and corrected on inventory list for item with incorrect serial number."

Board 10 Response: "[W]e conduct regular inventory reviews making sure that all equipment is properly identified and accounted in accordance with DOI Standards and Comptrollers Directives. Our Agency Implementation Plan included the correction to our inventory report and we have provided instruction to staff to ensure the proper identification of serial numbers on equipment on our inventory control list."

Board 11 Response: "There is sometimes great difficulty trying to distinguish between a serial/model number. A greater effort will be made to make distinction."

Board 12 Response: "We will, of course, follow the audit recommendations to maintain complete and accurate records of all office equipment."

Board 13 Response: "As per your request, all inventory lists have been updated; new computers have also been updated on our inventory lists."

Board 14 Response: "Community Board 14 took immediate action to add the one item missing from the inventory list onto the list and corrected the omission of four model numbers. CB 14 commits to closer attention to these details going forward."

Board 15 Response: "In response to the issues found at Brooklyn Community Board 15, going forward we will establish complete and accurate records of all office equipment maintained in accordance with DOI Standards and Comptroller's Directive # 1."

Board 17 Response: "Community Board 17 will continue to adhere to DOI standards and Comptroller's Directive #1 in maintaining accurate records of all office equipment."

Board 18 Response: "In response to your above referenced Draft Audit Report for Community Board #18, be advised that immediate corrective action was taken to come in full compliance with your Agency's recommendations."

Auditor's Comments: Board #2, #8 and #16 did not specifically respond to Recommendation 1.

2. An annual inventory count is conducted in a manner that results in all equipment being listed as well as the location of the items.

Board 1 Response: "We are pleased with the results pertaining to the operations of our Community Board, and will continue to follow guidelines."

Board 3 Response: "Brooklyn Community Board 3 has read the audit report from the NYC Comptroller's office and will follow the recommendations suggested in the report for our board."

Board 5 Response: "CB5 is implementing the following procedures Conduct annual inventory checks to ensure that all equipment is accounted for, itemized and listed in records."

Board 10 Response: "This letter will confirm that we completed the necessary measures to correct our inventory list."

Board 12 Response: "We will, of course, follow the audit recommendations . . . [and] conduct an annual inventory count to ensure that all items are listed, including their locations."

Board 15 Response: "We will conduct an annual inventory count in a manner that results in all equipment being listed as well as the location of these items."

Board 18 Response: "In response to your above referenced Draft Audit Report for Community Board #18, be advised that immediate corrective action was taken to come in full compliance with your Agency's recommendations."

Auditor's Comments: Board #2, #4, #6, #7, #8, #9, #11, #13, #14, #16 and # 17 did not specifically respond to Recommendation 2.

3. Each Board's inventory lists are appropriately updated to reflect changes in equipment's location, including the relinquishment of non-working items and the removal of these items from the inventory list.

Board 1 Response: "We are pleased with the results pertaining to the operations of our Community Board, and will continue to follow guidelines."

Board 3 Response: "Brooklyn Community Board 3 has read the audit report from the NYC Comptroller's office and will follow the recommendations suggested in the report for our board."

Board 12 Response: "We will, of course, follow the audit recommendations [and] . . . keep the list updated to reflect changes."

Board 13 Response: "As per your request, all inventory lists have been updated; new computers have also been updated on out inventory lists."

Board 15 Response: "Our inventory lists will be appropriately updated to reflect changes in equipment's location, including the relinquishment of non-working items and the removal of these items from the inventory list."

Board 18 Response: "In response to your above referenced Draft Audit Report for Community Board #18, be advised that immediate corrective action was taken to come in full compliance with your Agency's recommendations."

Auditor's Comments: Board #2, #4, #5, #6, #7, #8, #9, #10, #11, #14, #16 and #17 did not specifically respond to Recommendation 3.

4. Identification tags are affixed to all major office equipment items and that they include a sequential internal control number.

Board 1 Response: "We are pleased with the results pertaining to the operations of our Community Board, and will continue to follow guidelines."

Board 3 Response: "Brooklyn Community Board 3 has read the audit report from the NYC Comptroller's office and will follow the recommendations suggested in the report for our board."

Board 5 Response: "CB5 is implementing the following procedures All equipment will be tagged with sequential control numbers."

Board 9 Response: "We have already taken measures to correct the deficiencies by: Properly tagging the 16 items found without 'Property of CB 9 Bklyn' labels. Three items physically present in the office but not listed on inventory list have been added and properly tagged and labelled 'Property of CB 9 Bklyn'. Moving forward, all newly purchased items will be immediately tagged and given a control number."

Board 12 Response: "We will, of course, follow the audit recommendations . . . ensure that all items are affixed with an identification tag."

Board 15 Response: "We will make sure identification tags are affixed to all major office equipment items and they include a sequential internal control number."

Board 18 Response: "In response to your above referenced Draft Audit Report for Community Board #18, be advised that immediate corrective action was taken to come in full compliance with your Agency's recommendations."

Auditor's Comments: Board #2, #4, #6, #7, #8, #10, #11, #13, #14, #16, and #17 did not specifically respond to Recommendation 4.

5. All office equipment purchases are charged with the correct object code in accordance with Comptroller's Directive #24, *Agency Purchasing Procedures and Controls*.

Board 1 Response: "We are pleased with the results pertaining to the operations of our Community Board, and will continue to follow guidelines."

Board 3 Response: "Brooklyn Community Board 3 has read the audit report from the NYC Comptroller's office and will follow the recommendations suggested in the report for our board."

Board 8 Response: "Please note that in response to the Comptroller's Office Audit Report on the inventory practices over major office equipment for Brooklyn Community Board No. 8, we will follow the Comptroller's Office's policies, procedures, and budgetary directives when purchasing equipment moving forward. We will ensure that all equipment is purchased using the proper budget codes."

Board 11 Response: "Original Purchase Order # 20162031173 (copy attached), was correctly coded to 332 when submitted, however, changed to 199 when entered into FMS, which we have no access to."

Auditor Comment: In the future, the Community Board should review the purchases entered into Financial Management System and ensure that the purchases were charged to the correct object code.

Board 12 Response: "We will, of course, follow the audit recommendations to...ensure that all items are affixed with an identification tag and purchase all equipment with the proper object code."

Board 15 Response: "Lastly, we will make sure that all our office equipment purchases are charged with the correct object code in accordance with Comptroller's Directive #24, Agency Purchasing Procedures and Controls."

Board 16 Response: "Community Board #16 is in receipt of the above-subject draft report and responds to the finding of an incorrect object code used in making purchases by stating that we will closely monitor for all future purchases to ensure that they are charged with the correct object code in accordance Comptroller's Directive #24, Agency Purchasing Procedures and Controls."

Auditor's Comments: Board #2, #4, #5, #6, #7, #9, #10, #13, #14, #17 and #18 did not specifically respond to Recommendation 5.

DETAILED SCOPE AND METHODOLOGY

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. This audit was conducted in accordance with the audit responsibilities of the City Comptroller as set forth in Chapter 5, §93, of the New York City Charter.

The audit covered the period July 1, 2014, through February 28, 2017.

To obtain an understanding of the inventory procedures and regulations with which Community Boards must comply, we reviewed relevant provisions of the DOI Standards, Comptroller's Directive #1, and Directive #24. We interviewed staff at each Community Board to gain an accurate understanding of the inventory procedures in use and the way physical assets are safeguarded.

We reviewed and physically observed whether all 585 office equipment items (including computers, monitors, printers, scanners, laptops, fax machines and televisions) listed on the Community Boards' most current inventory records, dated December 2016 and January 2017, were present at each of the Community Board's offices. During our reviews, we also determined whether all of the items of equipment that we identified on the site were, in fact, listed on the Community Boards' inventory records.

During our physical observations of the inventory, which we conducted from January 18, 2017 through February 28, 2017, we verified whether all items examined (including those on the inventory lists provided, as well as other office equipment items that we noted) were properly tagged as Property of the City of New York. We also determined whether the items were included on the Community Boards' inventory records. In addition, we verified whether the inventory lists included the type of equipment, serial number, agency control number, and location. We reviewed the Brooklyn Community Boards' purchase documents for Fiscal Years 2015 and 2016 to determine whether they purchased office equipment and whether the expense listed was for an appropriate business purpose. We then ascertained whether all 317 office equipment items purchased totaling \$122,945 were physically present in Board offices, were properly recorded on their inventory lists, and were purchased using correct object codes.

APPENDIX

New York City Charter Chapter 70 City Government in the Community Section 2800 d. states:

“Each community board shall:

- (1) Consider the needs of the district which it serves;
- (2) Cooperate with, consult, assist and advise any public officer, agency, local administrators of agencies, legislative body, or the borough president with respect to any matter relating to the welfare of the district and its residents;
- (3) At its discretion hold public or private hearings or investigations with respect to any matter relating to the welfare of the district and its residents, but the board shall take action only at a meeting open to the public;
- (4) Assist city departments and agencies in communicating with and transmitting information to the people of the district;
- (5) Cooperate with the boards of other districts with respect to matters of common concern;
- (6) Render an annual report to the mayor, the council and the borough board within three months of the end of each year and such other reports to the mayor or the borough board as they shall require (such reports or summaries thereof to be published in the City Record);
- (7) Elect its own officers; adopt, and make available for reasonable public inspection, by-laws and statements of the duties assigned by the board to its district manager and other professional staff appointed pursuant to subdivision f of this section; and keep a public record of its activities and transactions, including minutes of its meetings, majority and minority reports, and all documents the board is required by law to review, which shall be made available, in accordance with law, to elected officials upon request and for reasonable public inspection;
- (8) Request the attendance of agency representatives at meetings of the community board;
- (9) Prepare comprehensive and special purpose plans for the growth, improvement and development of the community district;
- (10) Prepare and submit to the mayor, on or before a date established by the mayor, an annual statement of community district needs, including a brief description of the district, the board's assessment of its current and probable future needs, and its recommendations for programs, projects, or activities to meet those needs;
- (11) Consult with agencies on the capital needs of the district, review departmental estimates, hold public hearings on such needs and estimates and prepare and submit to the mayor capital budget priorities for the next fiscal year and the three succeeding fiscal years;
- (12) Conduct public hearings and submit recommendations and priorities to the mayor, the council and the city planning commission on the allocation and use within the district of funds earmarked for community development activities under city, state or federal programs;
- (13) Consult with agencies on the program needs of the community district to be funded from the expense budget, review departmental estimates, hold public hearings on such needs and estimates, and prepare and submit to the mayor expense budget priorities for the next fiscal year;

APPENDIX

- (14) Assist in the planning of individual capital projects funded in the capital budget to be located in the community district and review scopes of projects and designs for each capital project provided, however, that such review shall be completed within thirty days after receipt of such scopes or designs;
- (15) Evaluate the progress of capital projects within the community district based on status reports to be furnished to the board;
- (16) Be authorized to assign a representative to attend any meeting held by a city agency to determine, in advance of drafting, the form and content of any environmental impact statement required by law for a proposal or application for a project in such board's district;
- (17) Exercise the initial review of applications and proposals of public agencies and private entities for the use, development or improvement of land located in the community district, including the conduct of a public hearing and the preparation and submission to the city planning commission of a written recommendation;
- (18) Assist agencies in the preparation of service statements of agency objectives, priorities, programs and projected activities within the community district and review such statements;
- (19) Evaluate the quality and quantity of services provided by agencies within the community district;
- (20) Within budgetary appropriations for such purposes, disseminate information about city services and programs, process complaints, requests, and inquiries of residents of the community district; and
- (21) Conduct substantial public outreach, including identifying the organizations active in the community district, maintaining a list of the names and mailing addresses of such community organizations, and making such names and, with the consent of the organization, mailing addresses available to the public upon request.”



COMMUNITY BOARD NO. 1

435 GRAHAM AVENUE – BROOKLYN, NY 11211

PHONE: (718) 389-0009

FAX: (718) 389-0098

Email: bk01@cb.nyc.gov

Website: www.nyc.gov/brooklyncb1

HON. ERIC L. ADAMS
BROOKLYN BOROUGH PRESIDENT



RABBI ABRAHAM PERLSTEIN
FIRST VICE-CHAIRMAN

DEL TEAGUE
SECOND VICE-CHAIRPERSON

STEPHEN J. WEIDBERG
THIRD VICE-CHAIRMAN

MARIA VIERA
FINANCIAL SECRETARY

SONIA IGLESIAS
RECORDING SECRETARY

PHILIP A. CAPONEGRO
MEMBER-AT-LARGE

DEALICE FULLER
CHAIRPERSON

GERALD A. ESPOSITO
DISTRICT MANAGER

HON. STEPHEN T. LEVIN
COUNCILMEMBER, 33rd CD

HON. ANTONIO REYNOSO
COUNCILMEMBER, 34th CD

March 27, 2017

Ms. Marjorie Landa
Deputy Comptroller for Audit
Executive Office
1 Centre Street
New York, NY 10007-2341

Dear Deputy Comptroller Landa

Thank you for providing me with a copy of the "Audit Report on the inventory Practices over office equipment at the 18 Brooklyn Community Boards.

We are pleased with the results pertaining to the operations of our Community Board, and will continue to follow all guidelines.

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,

Dealice Fuller
Chairperson

DF/jp

Cc: Hon. Eric Adams, Brooklyn Borough President
Mr. Lawrence Welgrin, Audit Manager

From: Brooklyn CB2 [<mailto:cb2k@nyc.rr.com>]
Sent: Wednesday, April 12, 2017 11:08 AM
To: Ulla, Joan <julla@comptroller.nyc.gov>
Subject: RE: Draft Report on the Eighteen Brooklyn CBs

Joan, I apologize. CB2 has no comments and therefore did not reply. Nothing in the transmittal letter made clear that a response was required regardless of other circumstances. Rob

District Manager Robert Perris
Brooklyn Community Board 2
350 Jay Street, 8th Floor
Brooklyn, New York 11201
718-596-5410

 please don't print this e-mail unless you really need to



The City of New York
Community Board No. 3
Bedford Stuyvesant Restoration Plaza
1360 Fulton Street, 2nd Floor ■ Brooklyn, New York 11216

718-622-6601 Phone ■ 718-857-5774 Fax ■ bk03@cb.nyc.gov E-Mail

ERIC ADAMS
BOROUGH PRESIDENT

RICHARD FLATEAU
CHAIRPERSON

HENRY L. BUTLER
DISTRICT MANAGER

April 18, 2017
Marjorie Landa
Deputy Comptroller for Audit
NYC Comptroller Office
1 Centre Street, 13th Floor
New York, NY 10007

**Re: Audit Report on Inventory Practices
Over Office Equipment at the Eighteen
Brooklyn Community Boards**

Dear Deputy Landa,

Brooklyn Community Board 3 has read the audit report from the NYC Comptroller's office and will follow the recommendations suggested in the report for our board.

Sincerely

*Henry L. Butler
District Manager*

THE CITY OF
NEW YORK



Community Board No. 4
1420 Bushwick Avenue, Suite 370
Brooklyn, NY 11207-1422

ADDENDUM
Page 4 of 21

Telephone: 718-628-8400
Fax: 718-628-8619
Email: bk04@cb.nyc.gov
Website: www.nyc.gov/brooklyn4

Julie Dent- Chairperson
Celestina Leon - District Manager

BUSHWICK

ELECTED OFFICIALS
HON. ERIC ADAMS
Borough President
HON. ANTONIO REYNOSO
34th Council District
HON. RAFAEL ESPINAL
37th Council District
OFFICERS
MARTHA BROWN
1st Vice Chairperson
VICTORIA FERNANDEZ
2nd Vice Chairperson
CIRILO NUNEZ
Recording Secretary
ELISEO RUIZ
Financial Secretary
RAUL RUBIO
Treasurer
ELVENA DAVIS
Correspondence Secretary
ROBERT CAMACHO
Parliamentarian

April 3, 2017

Marjorie Landa
Deputy Comptroller for Audit
Bureau of Audit
Office of the NYC Comptroller
One Centre Street
New York, NY 11207

**RE: Audit Report on the Inventory Practices over Office Equipment at the Eighteen
Brooklyn Community Boards**

Dear Deputy Comptroller Landa,

Thank you and your team for your work conducting and preparing the report for the 2017 Audit of the eighteen Brooklyn Community Boards.

Our office has received the draft report and reviewed the findings. We have since corrected the discrepancies for Brooklyn Community Board 4 that resulted from the missing model numbers on our inventory list. We plan to continue operating and maintaining our inventory in compliance with the DOI *Standards for Inventory Control and Management* and the Comptroller's Directive #1.

If you have any questions, please do not hesitate to contact me in the office at (718) 628-8400.

Sincerely,

Celestina Leon



COMMUNITY BOARD 5, BROOKLYN

404 Pine Street, 3rd Floor • Brooklyn, New York 11208

Telephone: 929-221-8261 Fax: 718-827-7374

Email: Bk05@cb.nyc.gov

Website: www.brooklyncb5.org

Honorable Eric L. Adams

Brooklyn Borough President

Andre T. Mitchell, Chairman



Melinda Perkins, District Manager

April 10, 2017

Yadira Vasquez
Audit Supervisor, Bureau of Audit
Office of NYC Comptroller Scott M. Stringer
1 Centre Street, 13th Floor
New York, NY 10007

Via Facsimile: yvasque@comptroller.nyc.gov hwelgri@comptroller.nyc.gov

Attention of: Yadira Vasquez / Lawrence Welgrin

Dear Mrs. Vasquez,

This letter is being submitted to your office as an official response from Brooklyn, Community Board 5 (CB5), to the Audit Report released from the NYC Comptroller's Office in relation to Office Equipment Inventory Practices.

As stated in the report CB5 was one of the eleven Brooklyn Community Boards that were not in compliance for the following reasons:

- 26 Items were listed on the CB5 Inventory list submitted – 28 items were physically present
- Equipment was not labeled in accordance to DOI standards – they were missing "Tag #s"

CB5 is implementing the following procedures as recommended by your office:

1. *Maintain complete and accurate records of all office equipment in accordance with DOI standards and update accordingly.*
2. *Conduct annual inventory checks to ensure that all equipment is accounted for, itemized and listed in records*
3. *All equipment will be tagged with sequential control numbers.*

Thank you for all of your assistance and recommendations provided – CB5 will work to ensure that we are in compliance for all future equipment audits.

Regards,

Melinda Perkins
District Manager

Cc: Board Chairman, Andre T. Mitchell





THE CITY OF NEW YORK COMMUNITY BOARD SIX

Eric Adams
Borough President

Sayar Lonial
Chairperson

Craig Hammerman
District Manager

April 10, 2017

Marjorie Landa
Deputy Comptroller for Audit
Office of the Comptroller
Municipal Building
1 Centre Street, Room 1100
New York, New York 10007

Re: Audit Report on the Inventory Practices over
Office Equipment at the 18 Brooklyn Community
Boards.

Dear Ms. Landa:

We have received and reviewed the above-mentioned audit report. Furthermore, we have noted in your findings that our Community Board was determined to be in compliance with the DOI Standards and with the Comptroller's Directive #1.

It is in our intention moving forward to comply with existing and future standards and directives. Please be assured of our continued cooperation with your office in that regard.

Thank you for your attention in this matter.

Sincerely,

Sayar Lonial
Chairperson

Craig Hammerman
District Manager



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

Daniel A. Murphy
Chairperson

Jeremy Laufer
District Manager

Eric Adams
Borough President

April 10, 2017

Ms. Marjorie Landa
Deputy Comptroller for Audit
Municipal Building
One Centre Street, Room 1100
New York, New York 10007-2341

**Re: Audit Report on the Inventory Practices Over Office Equipment at the 18 Brooklyn Community Boards
SR17-087A**

Dear Deputy Comptroller Landa:

Community Board 7/Brooklyn acknowledges the deficiencies in our inventory practices as described in the Comptroller's Audit Report. Our Board took immediate action to correct these deficiencies by ensuring that all missing or incorrect serial numbers were added to our inventory list.

CB 7/Brooklyn will endeavor to ensure that our inventory practices will prevent such deficiencies in the future.

We thank you for this opportunity to respond to the audit and have made corrections to our practices as a result of its findings.

Sincerely,



Jeremy Laufer
District Manager



COMMUNITY BOARD NO. 8

1291 ST. MARKS AVENUE • BROOKLYN, NEW YORK 11213

TEL.: (718) 467-5620 • FAX: (718) 778-2979

Eric Adams
Borough President

Nizjoni Granville
Chairperson

Robert Matthews
Chairperson Emeritus

Michelle T. George
District Manager

March 29, 2017

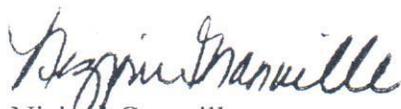
Ms. Yadira Vasquez
Audit Supervisor, Bureau of Audit
Comptroller's Office
1 Centre Street, 13th Floor North
New York, NY 10007

Dear Ms. Vasquez,

Please note that in response to the Comptroller's Office Audit Report on the inventory practices over major office equipment for Brooklyn Community Board No. 8, we will follow the Comptroller's Office's policies, procedures, and budgetary directives when purchasing equipment moving forward. We will ensure that all equipment is purchased using the proper budget codes.

Thank you for giving us the opportunity to comment on the audit report. We would also like to thank you for your patience and cooperation.

Sincerely,


Nizjoni Granville
Chairperson


Michelle George
District Manager

cc: Mr. Lawrence Welgrin



Eric Adams
Borough President

Musa Moore
Chairman

Vacant
District Manager

COMMUNITY BOARD NO. 9

ADDENDUM
Page 9 of 24

April 7, 2017

Ms. Marjorie Landa
Deputy Comptroller for Audit
Office of the New York City Comptroller
David N. Dinkins Municipal Building
1 Centre Street, Room 1100
New York, NY 10007

Re: Audit Report of the Inventory Practices over
Office Equipment at the Eighteen Brooklyn
Community Boards

Dear Deputy Comptroller Landa:

Community Board 9 Brooklyn acknowledges the deficiencies in our inventory practices as described in the Comptroller's Audit Report.

We have already taken measures to correct the deficiencies by:

- Properly tagging the 16 items found without "Property of CB 9 Bklyn" labels
- Serial numbers double-checked and corrected on inventory list for item with incorrect serial number
- Three items physically present in the office but not listed on inventory list have been added and properly tagged and labelled "Property of CB 9 Bklyn"

An updated Inventory List reflecting the above changes is enclosed. Moving forward, all newly purchased items will be immediately tagged and given a control number.

Thank you for bringing these inventory control discrepancies to my attention. I appreciate the professional and helpful guidance provided by the auditors who assisted in this process.

Sincerely,

Musa Moore
Chairman

Enclosure

cc: Eric L. Adams, Brooklyn Borough President (w/o enclosure)
Melody Ruiz, Chief Administrative Officer (w/o enclosure)



Community Board Ten

8119 5th Avenue • Brooklyn, NY 11209
(718) 745-6827 • Fax (718) 836-2447
BK10@cb.nyc.gov
www.bkcb10.org

LORI WILLIS
Vice Chairperson
JAYNEMARIE CAPETANAKIS
Secretary
SANDY VALLAS
Treasurer

DORIS N. CRUZ
Chair
JOSEPHINE BECKMANN
District Manager

April 3, 2017

Marjorie Landa
City of New York – Comptroller Office
Municipal Building
1 Center Street Room 1100
New York, NY 10007-2341

Dear Ms. Landa:

We are writing to provide comments to be included as part of the final Audit Report on the Inventory Practices over Office Equipment at the Eighteen Brooklyn Community Boards.

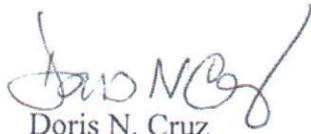
Brooklyn Community Board 10 had 54 items tested and audit review found one digit of inventory number 1109 Dell Monitor in error. Following the report Inventory number 1109 listed as OFH8 KW- 7445-03I-C3OL inventory was corrected to reflect the accurate number OFH8 MW- 7445-03I-C3OL.

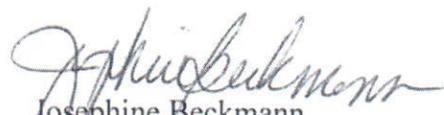
This letter will confirm that we completed the necessary measures to correct our inventory list. Our inventory control procedures strive to maintain complete and accurate records of all office equipment. In addition, we conduct regular inventory reviews making sure that all equipment is properly identified and accounted in accordance with DOI Standards and Comptrollers Directives.

Our Agency Implementation Plan included the correction to our inventory report and we have provided instruction to staff to ensure the proper identification of serial numbers on equipment on our inventory control list.

Thank you for your attention.

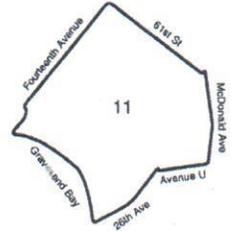
Sincerely,


Doris N. Cruz
Chair


Josephine Beckmann
District Manager



**THE CITY OF NEW YORK
COMMUNITY BOARD No. 11**
2214 BATH AVENUE
BROOKLYN, NEW YORK 11214



WILLIAM R. GUARINELLO
Chairman

MARNEE ELIAS-PAVIA
District Manager

April 6, 2017

Marjorie Landa
Deputy Comptroller for Audit
City of New York
Office of the Comptroller
Bureau of Audit
1 Centre Street – Room 1100
New York, NY 10007

**Re: Audit Report on the Inventory Practices over
Office Equipment at the Eighteen Brooklyn Community Boards**

Dear Ms. Landa:

Pursuant to the draft report sent to us March 27, 2017, I am hereby submitting my comments, based upon the audit findings and recommendations.

With regard to DOI Standards and Comptroller's Directive #1, it was found that my agency's inventory list had six (6) items without model numbers.

- There is sometimes great difficulty trying to distinguish between a serial/model number. A greater effort will be made to make distinction.

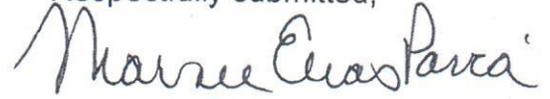
With regard to Comptroller's Directive #24, Agency Purchasing Procedures and Controls, we were cited for an incorrect object code in the amount of \$1,066.55.

- Original Purchase Order # 20162031173 (copy attached), was correctly coded to 332 when submitted, however, changed to 199 when entered into FMS, which we have no access to.

I thank you for the opportunity to comment.

e-mail: info@brooklyncb11.org
www.brooklyncb11.org

Respectfully submitted,

A handwritten signature in black ink that reads "Marnee Elias-Pavia". The signature is written in a cursive style with a large initial "M".

Marnee Elias-Pavia
District Manager

Cc: Eric L. Adams, Brooklyn Borough President
Melody Ruiz, Chief Administrative Officer

COMMODITY PURCHASE ORDER VENDOR <input type="checkbox"/> VOUCHER <input type="checkbox"/> AGENCY FILE <input type="checkbox"/> POC-Commodity Purchase Order <input checked="" type="checkbox"/> SI-Ship Inst <input type="checkbox"/> Blanket Order <input type="checkbox"/> DELIVERY LOCATION <input type="checkbox"/> DELIVERY FINAL RECEIPT <input type="checkbox"/> NON-COMMODITY PURCHASE ORDER <input type="checkbox"/> PONI-Non Commodity PO <input type="checkbox"/>		ORDER ID <input type="text"/> PAGE 1 OF 2	
THE CITY OF NEW YORK FINANCIAL MANAGEMENT SYSTEM		ORDER ACTION CHECK ONE NEW <input checked="" type="checkbox"/> MODIFICATION <input type="checkbox"/> CANCEL <input type="checkbox"/>	
PURCHASE ORDER FISA FORM ENC 200 (12/09)		DEPT CD <input type="text"/> ORDER NO. <input type="text"/>	
Vendor Information VEND CUST # 0001091931 TEL # 866-873-9875 VENDOR NAME CDW- ATTENTION MIKE GREY ADDRESS 75 REMITTANCE DRIVE STE 1515 CITY, STATE & ZIP CHICAGO, IL 60675-1515		DELIVER TO VENDOR DATE SENT TO VENDOR INSPECTION DIV TEL. # Invoice to information <input type="checkbox"/> If Same as Delivery, check this box	
DELIVER TO INFORMATION (24 hr Notice Prior to Delivery) DEPT BKLYN COMM. BD. # 11 RM. # ADDRESS 1 2214 BATH AVENUE ADDRESS 2 CITY, STATE & ZIP BROOKLYN, N.Y. 11214 ATTN MARNEE ELIAS-PAVIA TEL # 718-266-8800		DEPT SAME RM. # ADDRESS 1 ADDRESS 2 SAME CITY, STATE & ZIP ATTN TEL. #	
COMMODITY 1 ACCTG BY 2016 FUND 001 DEPT 481 REFERENCE REQUISITION		DESCRIPTION BACKUP FOR COMPUTER SERVER BUDGET CODE 1000 DETAIL OBJECT 3320 REPTCAT/QUICK CAPITAL PROJECT ID QUANTITY UNITS \$ UNIT PRICE \$ LINE AMOUNT \$ FN DOC ID 1 1,066.55	
QUOTE # HCCG659 EXTENDED DESCRIPTION ITEM 3626199 WD MY CLOUD EX4100 16TB		REF LINE # LINE AMOUNT \$ 1,066.55 REFERENCE CODE	
COMMENTS		TOTAL ORDER AMOUNT \$ 1,066.55	
VENDOR INSTRUCTIONS THIS ORDER IS CITY AND STATE APPROVAL REQUIRED. THE FOLLOWING MUST APPEAR ON EACH PAGE: AGENT FOR ORDER #, DATE, CITY, STATE, COUNTY, AND QUANTITY. ALL CHECKS MUST BE ACCOMPANIED BY THE ORIGINAL INVOICE. THE INVOICE MUST BE DATED WITHIN 15 DAYS OF THE ORDER DATE AND MUST BE ACCOMPANIED BY A CHECK IN FULL PAYMENT OF THE INVOICE.		AGENCY APPROVAL PREPARED BY APPROVED BY TITLE DATE GOODS RECEIVED SIGNATURE	
CERTIFICATE OF ACCEPTANCE INTO FMS		DATE ACCEPTED BY FMS	

COMMUNITY PURCHASE ORDER VENDOR <input type="checkbox"/> VOUCHER <input type="checkbox"/> AGENCY FILE <input type="checkbox"/> INSPECTION <input type="checkbox"/>		POC - Commodity <input type="checkbox"/> SI-Ship <input type="checkbox"/> Inst <input type="checkbox"/> Blanket <input type="checkbox"/> Purchase Order		NON-COMMODITY PURCHASE ORDER PONI-Non Commodity PO <input type="checkbox"/>		PAGE 1 OF 4	
THE CITY OF NEW YORK FINANCIAL MANAGEMENT SYSTEM				ORDER ACTION CHECK ONE NEW <input checked="" type="checkbox"/> MODIFICATION <input type="checkbox"/> CANCEL <input type="checkbox"/>		ORDER ID ORDER NO. 2062031173	
PURCHASE ORDER FISA FORM ENC 200 (12/09)		DATE PREPARED May 18, 2016 PERIOD/FY 2016 DELIVERY LOCATION <input type="checkbox"/> DELIVERY FINAL RECEIPT <input type="checkbox"/>		DEPT CD 481		DELIVERY DATE	
Vendor Information VEND CUST # 0001091931 TEL # 866-873-9875 VENDOR NAME CDW- ATTENTION MIKE GREY ADDRESS 75 REMITTANCE DRIVE STE 1515 CITY, STATE & ZIP CHICAGO, IL 60675-1515		Deliver To Information (24 Hr. Notice Prior to Delivery) DEPT BKLYN COMM. BD. # 11 RM. # ADDRESS 1 2214 BATH AVENUE ADDRESS 2 CITY, STATE & ZIP BROOKLYN, N.Y. 11214 ATTN MARNEE ELIAS-PAVIA TEL # 718-266-8800		Invoice to Information DEPT SAME ADDRESS 1 ADDRESS 2 SAME CITY, STATE & ZIP ATTN TEL #		If same as Deliver, check this box.	
COMM LINE # 1 ACCTG LINE NO. 1 RFY 2016 FUND 001 DEPT 481 APPR. UNIT 002		DESCRIPTION BACKUP FOR COMPUTER SERVER BUDGET CODE 1000 DETAIL OBJECT 1100 SUB OBJECT		QUANTITY UNIT(S) \$ UNIT PRICE 1,066.55		EN DDC ID LINE AMOUNT \$ 1,066.55 REF LINE # 1,066.55	
EXTENDED DESCRIPTION QUOTE # HCCG659 ITEM 3626199 WD MY CLOUD EX4100 16TB		AGENCY APPROVAL PREPARED BY [Signature] APPROVED BY [Signature]		CERTIFICATE OF ACCEPTANCE INTO FMS DATE RECEIVED 5-18-16 BY FMS [Signature]		TOTAL ORDER AMOUNT \$ 1,066.55	
VENDOR INSTRUCTIONS THE ORDER IS NOT TO BE ACCEPTED UNTIL THE CITY OF NEW YORK HAS RECEIVED THE DELIVERABLES AND THE ORDER IS FULLY COMPLETED. THE CITY OF NEW YORK WILL NOT BE RESPONSIBLE FOR THE ORDER IF THE VENDOR DOES NOT FOLLOW THE INSTRUCTIONS. THE CITY OF NEW YORK WILL NOT BE RESPONSIBLE FOR THE ORDER IF THE VENDOR DOES NOT FOLLOW THE INSTRUCTIONS. THE CITY OF NEW YORK WILL NOT BE RESPONSIBLE FOR THE ORDER IF THE VENDOR DOES NOT FOLLOW THE INSTRUCTIONS.		COMMENTS QUOTE # HCCG659 ITEM 3626199 WD MY CLOUD EX4100 16TB		AGENCY APPROVAL PREPARED BY [Signature] APPROVED BY [Signature]		CERTIFICATE OF ACCEPTANCE INTO FMS DATE RECEIVED 5-18-16 BY FMS [Signature]	



April 20, 2017

Marjorie Landa
Deputy Comptroller for Audit
Office of NYC Comptroller Scott M. Stringer
1 Centre Street, Room 1100
New York, NY 10007

Re: Comments on Audit Report on Inventory Practices of Brooklyn Community Boards

Dear Ms. Landa,

In February, Brooklyn Community Board 12 was audited by your office on our inventory practices to determine our compliance with DOI procedures and Comptroller's directives.

We were found to be non-compliant in only four instances; two items were missing model numbers on the inventory list, one item had the incorrect serial number and one item was missing a serial number. These issues were addressed right away and immediately corrected. As we currently stand, we are fully compliant with the DOI standards for inventory control and management and the Comptroller's directive on maintaining effective internal controls over equipment purchased by our office.

We will, of course, follow the audit recommendations to maintain complete and accurate records of all office equipment; conduct an annual inventory count to ensure that all items are listed, including their locations; keep the list updated to reflect changes; ensure that all items are affixed with an identification tag and purchase all equipment with the proper object code.

Should you have any further questions please feel free to reach out.

Sincerely,

Barry Spitzer
District Manager

cc: Yidel Perlstein, Chairman
Mr. Lawrence Welgrin



BROOKLYN COMMUNITY BOARD 13
1201 Surf Avenue – 3rd Fl., Brooklyn, NY 11224
(718) 266-3001 FAX (718) 266-3920
<http://www.nyc.gov/html/bkncb13>

ERIC L. ADAMS
Borough President

JOANN WEISS
Chairperson

EDDIE MARK
District Manager

April 3, 2017

George Cheng, Auditor
Audits and Special Reports
Office of NYC Comptroller
One Centre Street
New York, N.Y. 10007

Dear Mr. Cheng:

As per your request, all inventory lists have been update; new computers have also been updated on our inventory lists.

If you are in need of any further information, do not hesitate to contact us.

Sincerely,

A handwritten signature in cursive script, appearing to read "Shirley V. Grant".

Shirley Grant
Secretary



BROOKLYN COMMUNITY BOARD 14
FLATBUSH-MIDWOOD COMMUNITY DISTRICT
810 East 16th Street
Brooklyn, New York 11230

ERIC ADAMS
Borough President

ALVIN M. BERK
Chairman

SHAWN CAMPBELL
District Manager

April 14, 2017

Marjorie Landa
Deputy Comptroller of Audit
Bureau of Audit
Office of New York City Comptroller Scott M. Stringer
1 Centre Street, 13th Floor North
New York, NY 10007

Dear Deputy Comptroller Landa,

This is in response to the Office of the Comptroller's audit of Brooklyn Community Board 14 to determine whether compliance with certain inventory procedures applicable to office equipment that are set forth in the DOI Standards for Inventory Control and Management and to determine the maintenance of effective internal controls over that equipment as required by Comptroller's Directive #1.

Of the 29 items inspected, five errors were discovered. Community Board 14 took immediate action to add the one item missing from the inventory list onto the list and corrected the omission of four model numbers. CB 14 commits to closer attention to these details going forward.

Thank you,

Shawn Campbell
District Manager

cc: Alvin Berk, Chairman, CB 14



The City of New York Brooklyn Community Board 15



ERIC ADAMS
BOROUGH PRESIDENT

BILL DE BLASIO
MAYOR

THERESA SCAVO
CHAIRPERSON

March 28, 2017

LAURA SINGER
DISTRICT MANAGER

Hon. Marjorie Landa
Deputy Comptroller for Audit
Office of the Comptroller
1 Centre Street, Room 1100
New York, NY 10007

Re: Audit Report on the Inventory
Practices of Office Equipment at the
Eighteen Brooklyn Community Boards

OFFICERS
RONALD TAWIL
FIRST VICE-CHAIRPERSON
RITA NAPOLITANO
SECOND VICE-CHAIRPERSON
JACK ERDOS, ESQ
TREASURER
ALLEN POPPER, ESQ
SECRETARY

Dear Deputy Comptroller Landa,

In response to the issues found at Brooklyn Community Board 15, going forward we will establish complete and accurate records of all office equipment maintained in accordance with DOI Standards and Comptroller's Directive #1.

We will conduct an annual inventory count in a manner that results in all equipment being listed as well as the location of these items.

Our inventory lists will be appropriately updated to reflect changes in equipment's location, including the relinquishment of non-working items and the removal of these items from the inventory list.

We will make sure identification tags are affixed to all major office equipment items and they include a sequential internal control number.

Lastly, we will make sure that all our office equipment purchases are charged with the correct object code in accordance with Comptroller's Directive #24, Agency Purchasing Procedures and Controls.

Thank you for bringing this matter to our attention and going forward we will make the necessary corrections.

Sincerely,

Theresa Scavo
Chairperson

ERIC ADAMS
Brooklyn Borough President

VIOLA D. GREENE-WALKER
District Manager



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

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

GENESE MORGAN
Chairperson

E-mail: bk16@cb.nyc.gov
Website: www.nyc.gov/brooklyn16

April 7, 2017

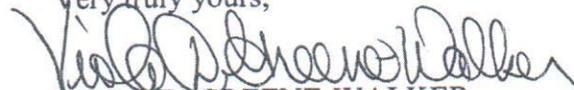
Ms. Marjorie Landa
Deputy Comptroller for Audit
NYC Office of the Comptroller
One Centre Street
New York, New York 10007

Re: Audit Report on the Inventory Practices Over Office
Equipment at the 18 Brooklyn Community Boards

Dear Ms. Landa:

Community Board #16 is in receipt of the above-subject draft report and responds to the finding of an incorrect object code used in making purchases by stating that we will closely monitor all future purchases to ensure that they are charged with the correct object code in accordance with Comptroller's Directive #24, Agency Purchasing Procedures and Controls.

Very truly yours,


VIOLA D. GREENE-WALKER
District Manager

cc: Eric L. Adams, Brooklyn Borough President
Melody Ruiz, Chief Administrative Officer



The City of New York

COMMUNITY BOARD 17

4112 Farragut Road, Brooklyn, NY 11210
Tel: (718) 434-3072 Fax: (718) 434-3072

**Executive
Officers**

Barrington Barrett
Chairperson

Rodrick F. Daley
First Vice Chair

Terrance La Pierre
Second Vice Chair

June Persaud
Treasurer

Judith Destin
Secretary

April 5, 2017

Sherif Fraser
District Manager

Marjorie Landa
Deputy Comptroller for Audit
Office of the Comptroller
David N. Dinkins Municipal Building
1 Centre Street – Room 1100
New York, NY 10007

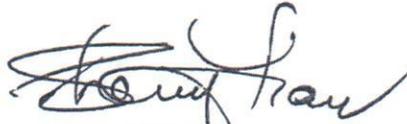
**RE: Audit Report on the Inventory Practices
Over Major Office Equipment at the 18
Brooklyn Community Boards
SR17-087A**

Dear Deputy Comptroller Landa:

Community Board 17 will continue to adhere to DOI standards and Comptroller's Directive #1 in maintaining accurate records of all office equipment.

Sincerely,


Barrington Barrett
Chairperson


Sherif Fraser
District Manager


Hilary Joseph
Chair
Budget Committee

cc: Eric L. Adams, Brooklyn Borough President
Melody Ruiz, Chief Administrative Officer

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Bill de Blasio
Mayor
Eric L. Adams
Borough President
Saul Needle
Chairperson
Dorothy Turano
District Manager

March 31, 2017

Marjorie Landa
Deputy Comptroller for Audit
NYC Office of the Comptroller
One Centre Street, Room 1100N
New York, NY 10007-2341

RE: Draft Audit Report on the Inventory Practices
Over Office Equipment at the Eighteen
Brooklyn Community Boards - SR17-087A

Dear Ms. Landa:

In response to your above referenced Draft Audit Report for Community Board #18, be advised that immediate corrective action was taken to come in full compliance with your Agency's recommendations. A corrected Inventory List was forwarded to your office on March 17, 2017 - a copy of which is also attached.

Corrections were made to the discrepancies noted for equipment listed with incorrect and/or missing Model and/or Serial Numbers. A missing Inventory Tag indicating "Property of the City of New York, CB #18" was replaced on Item #V1-A. Items physically present, but not yet included on the Inventory List were all added to the List as Items X-I ; X-J; X-K; X-L; X-M; and X-N. It should also be noted that Items X-L; X-M; and X-N on the Inventory List were not purchased with City funds.

If you have any questions or require additional information, please contact our office. Thank you.

Sincerely,

Saul Needle
Chairperson

Encl.
cc: Lawrence Welgrin
Audit Manager