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January 29, 2010

Mr. Raju Abraham, Executive Director
Members of the Board of the Greenburgh Housing Authority
Greenburgh Housing Authority
9 Maple Street
White Plains, NY 10601

Report Number: S9-9-09

Dear Mr. Abraham and Members of the Board of the Greenburgh Housing Authority:

One of the Office of the State Comptroller's primary objectives is to identify areas where local government officials can improve their operations and provide guidance and services that will assist them in making those improvements. Our goals are to develop and promote short-term and long-term strategies to enable and encourage local government officials to reduce costs, improve service delivery, and to account for and protect their entity's assets.

In accordance with these goals, we conducted an audit of 20 local public authorities throughout New York State. The objective of our audit was to determine whether these authorities' board members are receiving more compensation than is legally authorized. We included the Greenburgh Housing Authority (Authority) in this audit. Within the scope of this audit we reviewed payroll, cash disbursements, and other relevant records to determine compensation provided to board members for the period January 1, 2007 through March 31, 2008.

This report of examination letter contains our findings specific to the Authority. We discussed the findings with Authority officials and considered their comments in preparing this report. The Authority's response is attached to this report in Appendix A. Authority officials agreed with our findings. At the completion of our audit of the 20 authorities, we prepared a global report that summarizes the significant issues we identified at all of the authorities audited.

Background and Methodology

The Greenburgh Housing Authority is a municipal housing authority created in 1952 under the New York State Public Housing Law. The Authority consists of seven members (Board). Five members are appointed by the Greenburgh Town Board to serve five-year terms and two members are tenants elected by the residents of the Authority's housing for terms of two years each. The Authority derives its annual revenue from government operating grants and tenant rental income.

In order to determine the amount of compensation provided to the Board members, we interviewed Authority officials and reviewed various records including insurance invoices, payroll records, and vendor history reports for the period January 1, 2007 through March 31, 2008. Our audit procedures included identifying the amount of compensation provided by the Authority to current and prior Board members during the same period. We also reviewed cash disbursements made to Board members to determine if they would be considered compensation or reimbursement for actual and necessary expenses. We compared the total amounts of compensation paid to or on behalf of the Board members to the amounts permitted by the Authority's enabling statute and authorized by the Authority.

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.

Audit Results

Public Housing Law provides that a member of the authority may be compensated on a per diem basis at a rate to be fixed by the authority not to exceed in the aggregate \$2,000 for a member and \$2,500 for a chairman per year. The term "compensation" generally refers to the total consideration paid to an officer or employee for his or her services, including salary or wages and fringe benefits. The Authority may not provide to the members of the Board any salary or fringe benefits beyond what is statutorily authorized.

We found that the Authority provided compensation to its Board members within the limitations specified in Public Housing Law, during the period January 1, 2007 through March 31, 2008.

If we can be of assistance to you or if you have any questions concerning this report of examination, please feel free to contact Ann Singer at (607) 721-8306.

Sincerely,

Steven J. Hancox
Deputy Comptroller
Office of the State Comptroller
Division of Local Government and
School Accountability

APPENDIX A

RESPONSE FROM AUTHORITY OFFICIALS

The Authority officials' response to this audit can be found on the following page.



Greenburgh Housing Authority

9 MAPLE STREET
WHITE PLAINS, NEW YORK 10603

BOARD OF COMMISSIONERS
CORA L. CAREY
CHAIRPERSON
WILBERT G. PRESTON
FRED CAMPBELL
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CAROL C. STEVENS
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May 11, 2009



Office Of The State Controller,
295 Main Street, Room 1050
Buffalo, NY 14203 – 2510

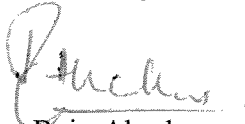
Subject: Report number S9-9-09

Dear :

We are in receipt of the above mentioned draft report dated March 2009 and noted its contents. As observed in the Audit report the Housing Authority provided compensation to its board members within the limitations specified in public housing law, during the period January 1, 2007 through March 31st 2008. In the absence of any other findings or observations, the Housing Authority is in agreement with the conclusions in the report.

Thanking you and your audit team,

Sincerely


Raju Abraham
Acting Executive Director

CC. Cora L. Carey, Chairperson
GHA Board Members

"CUSTOMER CARE IS OUR TOP PRIORITY"

Website: www.greenburghhousing.org