

that includes all expenses by category. This provides a running history over the years of the CAM expenses.

On June 27, 2019 we received an invoice from ACC which stated

6. Continuous communication via email and eventually phone calls accomplished the removal of certain expenses charges.

Audit Finding #1:

Parking Lot Lighting Electric:

Delta electrical invoice # 14290	\$ 591.80
Delta electrical invoice #14298	\$ 662.87

Water and Sewer:

Village of GC Late fees	\$ 416.78
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Maintenance and Repair:

PCI invoice #17-1964	\$1,587.00
Victoria invoice # 3885	\$ 246.60
ACC invoice #2606	\$ 86.90
ACC invoice #3024	\$ 173.80
Victoria invoice #4233	\$ 315.01

The ninth invoice was identified as a valid expense after researching with the building custodian at the George Farber Administrative Center.

Audit Recommendation #2: We recommend that each invoice be reviewed carefully since it is evident that many times expenses that are not CAM expenses, are put into the annual billing. Those bills are usually related to the other tenants on the property and, as such, require scrutiny.

Audit Finding #3: In conversations with ACC while reviewing various invoices, I was told that many times if they are not sure about an invoice, they will just code it to 71 Clinton Road and just add it into the CAM expenses, when in fact it is not a CAM expense. That statement clearly indicates a lack of precision with respect to the process of recording CAM expenses and basically puts the onus on Nassau BOCES to identify any questionable invoices.

Audit Recommendation #3: As mentioned above, there needs to be more communication between the parties responsible for CAM expenses and a more comprehensive approach by the management company in coding the invoices.

Audit Objectives: Both audit objectives have been met.