

ENF-2008-01
4/15/08

STATEMENT OF AUDIT PROCEDURE

PROCEDURE CONCERNING CRIMINAL FRAUD REFERRAL

Section 1: Scope

These guidelines and procedures apply to the Enforcement Division of the New York City Department of Finance.

Section 2:

Cases referred to the Enforcement Division for investigation are to be handled as follows:

1. Upon receipt, the case will be entered in PASS using the "Complaint Intake Inventory" Section.
2. The case file, consisting of all documents relevant to the case, is to be submitted to the Assistant Commissioner of Enforcement and the Director of Enforcement for evaluation and assignment.
3. Once the case has been assigned to an Investigation Team ("Team"), consisting of an Auditor and Investigator, the members of the team will meet to discuss and assign case preparation responsibilities. The responsibilities assigned to each team member will be entered into PASS under the "Record General Event" Section.
4. During the initial Team meeting the following will be determined:
 - a. What information is already in the case file
 - b. Initial investigation and audit plan
5. No less than 10 working days after the initial Team meeting, the following actions should be completed, including the ordering of relevant documents, with the results entered into PASS:
 - a. Ordering of all relevant tax returns.
 - b. LEXIS NEXIS Corporate and Individual Background checks
 - c. Bank Records
 - d. Relevant Credit Reports

- e. Property Records
- f. Telephone and Utility Records
- g. License and Permit checks with all relevant City and State agencies, including, but not limited to:
 - 1. Board of Elections Records
 - 2. Dept. of Buildings Records
 - 3. Dept. of Consumer Affairs (CAMIS)
 - 4. Department of Motor Vehicles Records
 - 5. Department of Finance Payment, Collections and PVB records
 - 6. Fire Department of New York Records
 - 7. New York City Police Dept. Records
 - 8. NYSPIN Reports
 - 9. N.Y.S. Secretary of State Records
- 6. All results, concerning the initial handling of the case file are to be discussed with the assigned Enforcement Division supervisor and entered into PASS.
- 7. Upon final disposition of the case, a report shall be made to the referring source, after consultation with either the Assistant Commissioner of Enforcement and/or Director of Enforcement.