New York State Comptroller
THOMAS P. DiNAPOLI

New York City Department of Finance

Controls Over Auctioned Vehicles

August 2026 | Report 2025-N-1
Prepared by the Division of State Government Accountability

Audit Highlights

Objectives

To determine whether the New York City Department of Finance (DOF) has adequate controls over the cash proceeds from the New York City Sheriff's Office's vehicle auctions and to determine whether DOF provides vehicle owners the opportunity to settle their debts or work out a payment plan, allowing them to retrieve their vehicles before they are auctioned. The audit covered the period from July 2020 to June 2025.

About the Program

DOF collects the revenues that make every New York City (NYC or City) service possible. Through the NYC Sheriff's Office (Sheriff's Office), DOF acts as the City's chief civil law enforcer. The mission of the Sheriff's Office is to serve and execute legal processes, mandates, and orders issued by the courts and legal community, and to protect the general public by enforcing laws pertaining to public safety.

NYC parking regulations, which are part of the City's Traffic Rules and Regulations, state where vehicles can stop, stand, and park in the City. A notice of parking violation may be issued to the registered vehicle owners of any vehicles that are left in locations not in compliance with the City's rules and regulations. For purposes of this report, the notice of parking violation will be referred to as a ticket.

When a registered vehicle owner doesn't pay or dispute a ticket within approximately 100 days, DOF enters a judgment against the owner for the amount due, including penalties and interest. When the amount in judgment against the vehicle owner is $350 or more, the Sheriff's Office, a division of DOF, may immobilize the vehicle by attaching a clamp, known as a "boot," to a wheel of the vehicle. When the owner does not pay the judgment debt or enter into a payment plan within 48 hours of the vehicle being booted, the vehicle may then be towed. The Sheriff's Office's procedure is to immediately tow vehicles with $2,500 or more in judgment debt, vehicles with invalid vehicle registration, vehicles that have been abandoned, or vehicles causing a public safety issue, such as parked too close to a fire hydrant.

The Sheriff's Office's policy requires the Sheriff to send out notification letters to all of the last known registrants, title owner, and lienholder within a reasonable amount of time before the scheduled auction date. DOF contracts with an auctioneer to conduct auctions of these seized vehicles. At auction, vehicles are sold to the highest bidder, who must pay in cash. For vehicles with a judgment debt, proceeds from the auction—after all expenses (auction fee, advertising fee, tow fee, labor costs to remove license plates, storage fee, execution fee, and poundage) are paid—are used to pay off the judgment debt. After all expenses are paid and the judgment debt is satisfied, any money left (known as "overage") must be paid to the original owner or, if there is a lien against the vehicle, the lienholder.

During the period from July 2020 through May 2025, the Sheriff’s Office advertised 1,446 vehicles for auction at 45 auctions.

Key Findings

While DOF is required to return all auction proceeds remaining after expenses have been paid and judgment debts have been satisfied, deficiencies in accountability resulted in DOF not returning overages totaling $464,710 to vehicle owners since March 2023. Additionally, failure to apply funds to judgment debt payments resulted in some debtors incurring added interest amounts for judgments that should have been satisfied.

DOF overcharged a total of $2,086 and undercharged $1,104 in poundage fees, which are set at 5% of the sale price, for a sample of 135 vehicles. In one such instance, the poundage fee was 86% of the sale price, rather than the required 5% (an $863 poundage fee was charged for a vehicle sold for $1,000).

We identified a lack of written procedures that contributed to these deficiencies. In response to our preliminary findings, DOF stated it would strengthen its internal controls to improve efficiency and transparency in its processes.

Key Recommendations

- Return overages to the former vehicle owners or lienholders.
- Ensure that poundage and execution fees for each auctioned vehicle are correctly calculated and verified.
- Develop written procedures for disbursement of auction proceeds and recording and reconciling the revenue/collection. Provide training to appropriate staff.

Office of the New York State Comptroller
Division of State Government Accountability

August 7, 2026

Richard Lee
Commissioner
New York City Department of Finance
1 Centre Street, Room 500
New York, NY 10007

Dear Commissioner Lee:

The Office of the State Comptroller is committed to helping State agencies, public authorities, and local government agencies manage their resources efficiently and effectively. By so doing, it provides accountability for the tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of State agencies, public authorities, and local government agencies, as well as their compliance with relevant statutes and their observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations. Audits can also identify strategies for reducing costs and strengthening controls that are intended to safeguard assets.

Following is a report of our audit entitled *Controls Over Auctioned Vehicles*. This audit was performed pursuant to the State Comptroller's authority under Article V, Section 1 of the State Constitution and Article II, Section 8 of the General Municipal Law.

This audit's results and recommendations are resources for you to use in effectively managing your operations and in meeting the expectations of taxpayers. If you have any questions about this report, please feel free to contact us.

Respectfully submitted,

Division of State Government Accountability

Contents

Glossary of Terms

Term	Description	Identifier
DOF	New York City Department of Finance	*Auditee*
Overage	Funds remaining after all expenses are paid and the judgment debt is satisfied	*Key Term*
Poundage	Fee of 5% of sale	*Key Term*
Sheriff's Office	New York City DOF Sheriff's Office	*Office*
Ticket	Notice of Violation of Parking Rules	*Key Term*

Background

The New York City Department of Finance (DOF) collects the revenues that make New York City (NYC or City) services possible. Through the NYC Sheriff's Office (Sheriff's Office), DOF acts as the City's chief civil law enforcer. The mission of the Sheriff's Office is to serve and execute legal processes, mandates, and orders issued by the courts and legal community, and to protect the general public by enforcing laws pertaining to public safety.

NYC parking regulations, which are part of the City's Traffic, Rules and Regulations, state where vehicles can stop, stand, and park, and are governed by the State Vehicle and Traffic Law. A notice of parking violation may be issued to the registered vehicle owners of any vehicles that are left in locations not in compliance with the City's rules and regulations. For purposes of this report, the notice of parking violations will be referred to as a ticket.

When a registered vehicle owner doesn't pay or dispute a ticket within approximately 100 days, DOF enters a judgment against the owner for the amount due, including penalties and interest. The Sheriff's Office, a division of DOF, may immobilize vehicles with $350 or more of debt in judgment by attaching a clamp, known as a "boot," to one of the wheels. If the judgment debt is not paid, or a payment plan is not entered into within 48 hours of being booted, the vehicle may then be towed. The Sheriff's Office's procedure is to immediately tow vehicles with $2,500 or more in judgment debt, vehicles with invalid vehicle registration, vehicles that have been abandoned, or vehicles causing a safety hazard, such as parked too close to a fire hydrant.

The Sheriff's Office's policy requires the Sheriff to send out notification letters to all the last known registrants, title owner, and lienholder within a reasonable amount of time before the scheduled auction date. DOF contracts with an auctioneer to conduct auctions of these seized vehicles.

At auction, vehicles are sold to the highest bidder who must pay in cash. For each vehicle sold at auction, the Sheriff's Office charges an execution fee of $80 as well as 5% of the sale price as a poundage fee. For vehicles with judgment debt, proceeds from the auction, after all expenses are paid, are used to pay the debt. Any money remaining after all expenses are paid (known as "overage") must be paid to the vehicle owner or lienholder.

During the period from July 2020 through May 2025, the Sheriff's Office advertised 1,446 vehicles for auction, of which 1,188 were auctioned for a total of $2,110,425. These vehicles had judgment debt amounts totaling $2,609,231, with 486 of the 1,188 vehicles auctioned resulting in overages totaling $835,534. The vehicles advertised but not sold included those for which the owners had redeemed their vehicles or obtained sales holds, or the vehicles were advertised again for a subsequent auction.

According to Chapter 5 of the NYC Administrative Code, the Sheriff's Office is required to maintain proper records of auctions, including the time and location of the auction, name of the auctioneer, an itemized statement of the items sold, the amount received, disbursements, vouchers, and receipts of payments. Following each auction, the Sheriff's Office creates a bid report that records the amounts received from the sale of each vehicle, as well as the allocation of the proceeds. The Sheriff's Office's procedures specify the documentation to be kept after the auction. The Sheriff's Office deposits the proceeds into a City bank account and maintains records of deposit slips and the Deputies Auction Report. In 2024, the Sheriff's Office implemented a vehicle folder checklist of all the documents to be placed in the vehicle folder for auctioned vehicles.

Audit Findings and Recommendations

Despite requirements to return all overages from vehicle auctions (once judgment debts and expenses have been paid) to the vehicles' original owners or lienholders, DOF has not returned any overages since at least March 2023. During the period from March 2023 through May 2025, the sales of 221 vehicles resulted in overages totaling $464,710 that should have been returned to the vehicle owners or lienholders.

Additionally, failure to apply auction proceeds to judgment debt payments resulted in some debtors incurring added interest amounts for judgments that should have been satisfied.

Allocation and Disbursement of Auction Proceeds

During the period from July 2020 through May 2025, the Sheriff's Office advertised 1,446 vehicles for auction, of which 1,188 were auctioned for a total of $2,110,425. These vehicles had judgment debt amounts totaling $2,609,231, of which $340,086 was applied to the debts. During the same period, 486 of the 1,188 vehicles were auctioned, resulting in overages totaling $835,534.

Overall, we found discrepancies with the allocation and disbursement of the DOF auction proceeds. We also identified a lack of written procedures that contributed to some of these deficiencies.

Overages

An overage occurs when there are auction proceeds left after all expenses have been paid and the judgment debt has been satisfied. Any money remaining after all expenses are paid (known as "overage") must be paid to the vehicle owner or a lienholder who has obtained a court order. During the period from July 2020 through May 2025, 486 of the vehicles auctioned resulted in overages totaling $835,534. However, since March 2023, DOF has not sent overage notification letters or returned the overages to the former owners or lienholders of the auctioned vehicles. From at least March 2023 through May 2025, 221 vehicles auctioned resulted in overages totaling $464,710. Failure to return these funds, out of compliance with requirements, raises concerns about accountability.

DOF advised us that personnel did not process any overages from March 2023 through May 2025 because they were not formally trained on how to do so. Notably, there is a lack of written procedures, including a process for returning overages to former vehicle owners or lienholders. In response to our preliminary findings, DOF officials indicated that the Sheriff's Office is working closely with DOF's Legal Department, and that the matter is under legal review to ensure that proceeds are sent to the proper parties.

Judgment Debt Payments

A judgment debt occurs when a registered vehicle owner doesn't pay or dispute a ticket within approximately 100 days, and the City takes the legal step of entering a default judgment against the owner. For the $340,086 that the Sheriff's Office applied to the amounts in judgment, DOF provided us with 36 checks totaling $225,818; however, DOF did not provide checks for the remaining $114,268. Further, of the $225,818, only $210,080 was paid to satisfy judgment debts, and there were no records for the remaining $15,738. Consequently, interest continues to accumulate for judgment debtors (vehicle owners) who were not credited with payments toward their judgments, and interest continues to accumulate on their unsatisfied judgments.

Poundage and Execution Fees

DOF procedures, which implement various provisions of the New York State Civil Practice Laws and Rules, provide that for each vehicle sold at auction, the Sheriff's Office charges 5% of the sales price as a poundage fee, as well as an execution fee of $80.

To determine whether the Sheriff's Office charged the correct fees, we reviewed a random sample of 135 vehicles. We identified poundage fees higher or lower than 5% of the sales price, including an $863 (86%) poundage fee for a vehicle sold for $1,000. We also identified a $1,242 poundage fee for a vehicle that was sold for $2,600 (48%).

Additionally, $187,774 was reported as poundage and execution fees; however, only $159,751 was recorded as revenue to the City. There is no assurance that the City received the remaining $28,023 ($187,774 - $159,751). Stronger accountability over amounts charged and revenues received would provide better assurance that fees are being appropriately levied and used for their intended purposes.

Abandoned Vehicle Proceeds

For abandoned vehicles, after all expenses are paid, proceeds from the auction are held for 1 year for the benefit of the vehicle owner. If not claimed within 1 year, such proceeds must be transferred to the City's General Fund. However, DOF did not provide information regarding transfers to the City's General Fund. Therefore, there is a lack of assurance that proceeds were appropriately transferred.

Advertisements and Notifications to Debtors

When a vehicle is seized or booted as a "scofflaw" (for repeated unpaid violations), the Sheriff's Office must send a judgment seizure notification letter that provides information, including outstanding violations. Of 31 letters we reviewed, we found 28 showed $0 or had a blank space for the judgment amount. Another 16 letters we reviewed had a different format, also with no judgment information displayed. For example, a vehicle auctioned on March 17, 2025 had $43,915 in outstanding judgment debt, but the judgment seizure notification letter sent to the vehicle owner showed that the judgment amount was $0. DOF officials advised us that there was a known technical defect preventing judgment debt from being retrieved when printing the judgment seizure notification letter, and, as of August 25, 2025, this issue was corrected.

The Sheriff's Office's procedures require the advertisement of an auction at least 6 days in advance of the sale of vehicles. For Bronx County, an advertisement notice must be published in two newspapers. These requirements help ensure auctions are fair and that vehicles are sold for the highest possible amount to satisfy expenses and judgment debts.

We reviewed a judgmental sample of 135 vehicles advertised for auction. However, DOF could not locate files for 20 (15%) of the 135 vehicles. We found that of the 115 vehicles for which there were records, none had a printed notice in the newspaper at least 6 days in advance of the sale, as required. Also, 36 of the 115 vehicles were auctioned in the Bronx, but none met the two-newspaper publication requirement. Thus, the public was not given adequate notice that there would be an auction, which may have negatively impacted bidder turnout, reduced competition, and resulted in vehicles being sold for less.

In response to our preliminary findings, DOF indicated that the matter of the Bronx County vehicle auction newspaper notice was under legal review to verify and update publication requirements for auction-eligible vehicles.

Recordkeeping

Auction Process

To document the auction process, DOF procedures require certain records be kept for each vehicle auctioned, such as the bill of sale, notification sent to judgment debtor, copy of the mailing certificate, copy of the execution letter, and a copy of the advertisement.

To determine whether the records were kept, we requested the files for the 135 sampled vehicles advertised for auction. However, as stated earlier, DOF could not locate the file folders for 20 (15%) of the 135 vehicles. Our review of the remaining 115 files located determined that the documentation was incomplete and inconsistent. For example, we found:

- Owners whose vehicles were impounded due to judgment debt but were not made aware of the amount of debt owed.
- Owners who were not sent notification letters or mailings to alert them that their vehicles could be auctioned.

For all the 115 files we reviewed, we found:

Notification Letters

- 9 did not have notification letters.

Mailing Certificates

- 5 did not have a mailing certificate for the notification letter.

Advertisements

- 10 did not have an advertisement.
- 88 had an undated copy of the advertisement.

Inventory Sheets

- 93 did not have an inventory sheet listing the contents of the vehicle.

Impound Sheets

- 24 of the 108 vehicles auctioned (7 vehicles were not auctioned) did not have an impound sheet documenting the seizure and custody of the vehicle before it was eligible for auction or disposal.

This missing documentation leaves less assurance that owners were properly notified before their vehicles were auctioned; vehicles were properly advertised to maximize revenue; vehicles' contents were properly tracked; and all procedures were followed to ensure vehicles were properly immobilized, towed, and auctioned.

In response to our preliminary findings, DOF stated multiple factors contributed to the recordkeeping deficiencies, including the loss of key staff members. DOF officials added that they are working on hiring additional staff and have temporarily assigned staff to update file folders. In addition, DOF officials stated they will start to maintain impound sheets in their files.

Disbursements

NYC Administrative Code, Section 7-508 C-2 requires the Sheriff's Office to maintain a record of disbursements. Although the Sheriff's Office maintains a check print file (a list of checks paid, including payees and amounts), it did not provide the check print file for us to review, despite repeated requests. Therefore, there is no assurance that disbursements were made to the appropriate parties.

Transfers From the Sheriff's Office Account

The Sheriff's Office transfers fees it receives from its account to the City's revenue account. Because transfers from the Sheriff's Office's account to the City's account did not always match due to the way execution and poundage fees are combined, the fees to the Sheriff's Office could not be reconciled with the transfers to the City's revenue account. Therefore, there is a lack of assurance that fees were appropriately transferred from the Sheriff's Office's account.

Recommendations

1. Return overages to the former vehicle owners or lienholders.
2. Determine the cause for the difference between the amount of auction proceeds applied to outstanding judgments and the amount actually paid to satisfy the judgments.

3. Ensure that poundage and execution fees for each auctioned vehicle are correctly calculated and verified.
4. Develop written procedures for disbursement of auction proceeds and recording and reconciling the revenue/collection. Provide training to appropriate staff.
5. Identify the judgment debtors to whom the judgment payments should be applied.
6. Advertise auctions at least 6 days prior to auction, and for Bronx County auctions, advertise in two newspapers.
7. Ensure that critical documents such as the check print file, which supports that payments were made as required, are provided during an audit.
8. Ensure that all funds due to the City's revenue account and General Fund are appropriately transferred, recorded, and reconciled.

Audit Objectives, Scope, and Methodology

The objectives of our audit were to determine whether DOF has adequate controls over the cash proceeds from the Sheriff's Office's vehicle auctions and to determine whether DOF provides vehicle owners the opportunity to settle their debts or work out a payment plan, allowing them to retrieve their vehicles before they are auctioned. The audit covered the period from July 2020 to June 2025.

To accomplish our objectives and assess related internal controls, we observed auctions; reviewed laws, rules, and regulations; interviewed agency management and staff; and reviewed case files.

We used a non-statistical sampling approach to provide conclusions on our audit objectives and to test internal controls and compliance. We selected a random sample. However, because we used a non-statistical sampling approach for our tests, we cannot project the results to the respective populations.

- A random sample of 135 of 1,446 vehicles advertised for the 45 auctions from July 2020 through May 2025 to determine whether DOF followed required auction procedures. For each auction advertisement, we numbered each vehicle listed and randomly selected three vehicles.

We obtained data from the Excel bid reports and assessed the reliability of that data by reviewing existing information, interviewing officials knowledgeable about the system, and tracing to and from source data. We determined that the data from the advertisements was sufficiently reliable for the purposes of this report. We also obtained and reviewed bank statements and deposit slips to reconcile the bid reports to the bank deposits.

Statutory Requirements

Authority

The audit was performed pursuant to the State Comptroller's authority as set forth under Article V, Section 1 of the State Constitution and Article II, Section 8 of the General Municipal Law.

We conducted our 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.

As is our practice, we notify agency officials at the outset of each audit that we will be requesting a representation letter in which agency management provides assurances, to the best of their knowledge, concerning the relevance, accuracy, and competence of the evidence provided to the auditors during the course of the audit. The representation letter is intended to confirm oral representations made to the auditors and to reduce the likelihood of misunderstandings. Agency officials normally use the representation letter to assert that, to the best of their knowledge, all relevant financial and programmatic records and related data have been provided to the auditors. They further affirm either that the agency has complied with all laws, rules, and regulations applicable to its operations that would have a significant effect on the operating practices being audited, or that any exceptions have been disclosed to the auditors. However, officials at the New York City Mayor's Office of Operations have informed us that, as a matter of policy, mayoral agency officials do not provide representation letters in connection with our audits. Therefore, we lack assurance that the information provided to us during the course of our audit was reliable, accurate, and complete.

Reporting Requirements

We provided a draft copy of this report to DOF officials for their review and comment. We considered their comments in preparing this final report. Their comments are attached in their entirety at the end of this report. In response to our draft audit report, DOF officials agreed with seven of the eight recommendations and indicated they have taken action to implement them. For the remaining recommendation, the DOF Sheriff has begun making disbursements of excess proceeds to judgment debtors (vehicle owners). Regarding lienholders, DOF officials clarified that they will be paid excess proceeds only after obtaining a court order.

Within 180 days after final release of this report, we request that the Commissioner of the Department of Finance report to the State Comptroller, advising what steps were taken to implement the recommendations contained herein, and where recommendations were not implemented, the reasons why.

DOF Response

Edwin Raymond
Sheriff
Office of City Sheriff
30-10 Starr Ave
Queens, NY 11101

June 30, 2026

Carmen Maldanado
Audit Director
Office of the State Comptroller
Division of State Government Accountability
59 Maiden Lane, 21st Floor
New York, NY 10038

RE: **Department of Finance Office of the Sheriff's Response to NYS Comptroller's Audit Controls Over Auctioned Vehicles, commenced January 2025.**

Dear Audit Director Maldonado,

The attached is the NYC Department of Finance Office of the Sheriff (hereafter DOF Sheriff) response to the Comptroller's findings for recent audit examination of **Controls Over Auctioned Vehicles - Audit Period July 2020 to June 2025** to address the findings and recommendations in the Audit Report commenced January 2025. I would like to thank you for the opportunity to work collaboratively with the Comptroller's Office to improve operations related to the DOF Sheriff and value the input you have provided within your report. The Office of Sheriff of the City of New York has been in almost continual existence since 1626, serving both the crown of the United Kingdom and now the republic of the United States.[1] We believe an agency is never too old to learn and perform better.

Sincerely,

Edwin Raymond
Sheriff of the City of New York

[1] The City of New Nork having been in possession of the British and under martial law during the years from 1776 to 1783, no sheriffs were appointed. – "Office of Sheriff Law Enforcement Officers Guide" (2022) Chapter 3, Section A.

cc: Raymond Lee, Commissioner
Sam Mayer, Assistant Commissioner, Internal Audit

Attachment

DOF Sheriff comments on the status of eight audit recommendations provided by the New York State Comptroller's report "**Controls Over Auctioned Vehicles**"

Recommendation 1

Return overages to the former vehicle owners or lienholders.

Status – Partially Agree – Partially Implemented

Agency Action- The DOF Sheriff has begun making disbursements of excess proceeds to judgment debtors (vehicle owners) and appropriate recipients pursuant to CPLR § 5234 [2], Sheriff's Office Law Enforcement Officer Guide, Chapter 34, XIV, Section A, and Vehicle and Traffic Law § 1224. [3] The process should be completed by July 15, 2026.

DOF Sheriff Comment: CPLR § 5234 prescribes the methodology of how a sheriff applies the proceeds of a personal property sale. All excess proceeds must be returned to the judgment debtor.[4] There is no statutory authority for the sheriff to pay excess proceeds to a lienholder absent a court order. For lienholders to share in the proceeds of a sheriff's sale, they must commence a special proceeding pursuant to CPLR § 5239.[5]

Recommendation 2

Determine the cause for the difference between the amount of auction proceeds applied to outstanding judgments and the amount actually paid to satisfy the judgments.

Status – Agree - Implemented

Agency Action - The DOF Sheriff has set up a review team to break down what issues caused the discrepancy between proceeds and the amounts paid to satisfy the judgment.

Recommendation 3

Ensure that poundage and execution fees for each auctioned vehicle are correctly calculated and verified.

Status – Agree - Implemented

[2] CPLR § 5234. Distribution of proceeds of personal property; priorities. (a) Distribution of proceeds of personal property. After deduction for and payment of fees, expenses and any taxes levied upon sale, delivery, transfer or payment, the proceeds of personal property or debt acquired by a receiver or a sheriff or other officer authorized to enforce the judgment shall be distributed to the judgment creditor and any excess shall be paid over to the judgment debtor. No distribution of proceeds shall be made until fifteen days after service of the execution except upon order of the court.

[3] Vehicle and Traffic Law § 1224 6 (a) -Any proceeds from the sale of an abandoned vehicle less any expenses incurred by such local authority shall be held by the local authority without interest, for the benefit of the owner of such vehicle for a period of one year. If not claimed within such one-year period, such proceeds shall be paid into the general fund of such local authority.

[4] Op cit CPLR § 5234

[5] CPLR § 5239. Proceeding to determine adverse claims. Prior to the application of property or debt by a sheriff or receiver to the satisfaction of a judgment, any interested person may commence a special proceeding against the judgment creditor or other person with whom a dispute exists to determine rights in the property or debt.

Agency Action - The DOF Sheriff utilizes a separate Record Management System for other Civil Cases that calculates sheriff's fees and poundage. The division is transitioning to using this system. In the interim, a Deputy Sheriff will verify the application of the proceeds of sale to the appropriate expenditure categories, judgment, and overage.

Recommendation 4

Develop written procedures for disbursement of auction proceeds and recording and reconciling the revenue/collection.

Status – Agree - Implemented

Agency Action - CPLR § 5234 and Sheriff's Office Law Enforcement Officer Guide, Chapter 34, XIV, Section A, outline the procedures used to determine disbursements and application of proceeds after sale.[6] The DOF Sheriff will reinforce the adherence to these provisions.

Recommendation 5

Identify the judgment debtors to whom the judgment payments should be applied.

Status – Agree - Implemented

Agency Action - The DOF Sheriff identified the names and addresses of the judgment debtors entitled to their excess proceeds after sale.

Recommendation 6

Advertise auctions at least 6 days prior to auction, and for Bronx County auctions, advertise in two newspapers.

Status – Agree - Implemented

Agency Action – The DOF Sheriff's Office Law Enforcement Officer Guide, Chapter 34, XII, Section A, directs a printed notice of sale must be posted in three public places in the town or city where the sale is held provided however, in the city of New York, in lieu of posting, such notice may be advertised in the auction columns of any morning newspaper published daily and Sunday in such city an edition of which appears on the newsstands the previous night and has a circulation of not less than three hundred thousand. County Law § 907 requires that a notice must be published in two newspapers for property to be sold in Bronx County.

DOF Sheriff Comment: The DOF Sheriff assigned a Supervising Deputy Sheriff to review sales to ensure their compliance with the CPLR and other laws.

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[6] Op cit CPLR § 5234

Recommendation 7

Ensure that critical documents such as the check print file, which support payments were made as required, are provided during an audit.

Status – Agree - Implemented

DOF Sheriff Comment: The DOF Sheriff's Office Law Enforcement Officer Guide, Chapter 34, XIII, Section E requires the sheriff to prepare a record of sale, recording the details of the sale and the expenditures and vouchers related to the sale. The record of sales shall be copied into the Sheriff's Record Management systems and a copy placed in the county's Record of Sale book which shall be open for public inspection during normal business hours.[7]

Recommendation 8

Ensure that all funds due to the City's revenue account and General Fund are appropriately transferred, recorded, and reconciled.

Status – Agree - Implemented

DOF Sheriff Comment: DOF Sheriff will supply auction file with evidence of funds being appropriately transferred, recorded, and reconciled.

[7] New York City Administrative Code § 7-508 Sheriff's sale. - 3. The sheriff shall keep vouchers or receipts for such payments regularly filed under the title of the action under which such sale has been effected at all times on file in the sheriff's office. The same shall at all times during office hours be open to inspection as public records.

Contact

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