

HIGHLIGHTS

- **Bureau of Accountancy's Divisions and Division Chiefs:**

Accounting Compliance Division	Jacqueline Warburton-Thompson
Accounting Systems Division	Maria Nicola Castiglione
Capital and Debt Division	Vivian Kwok
Fiduciary Services Division	Nancy Brunner
Financial Reporting Division	Camille Arezzo
Fiscal Services Division	Sonia Alsol

- Deloitte & Touche, LLP is the City's independent auditor for the financial statement audit and the Federal Single Audits for Fiscal Year 2009. These audits will be conducted concurrently.
- Selected Deloitte & Touche, LLP's management letter observations and recommendations from their audit. (see Appendix 1).
- The Fiscal Year End Closing Instructions are accessible on the Comptroller's Website (www.comptroller.nyc.gov) (See Appendix 4). Agencies will be able to view the instructions on screen and print copies of sections for which you require a hard copy submission. More importantly, you will be able to download required forms and schedules which you previously had to work with in hardcopy, complete them on your PC and return them to us by E-mail or by CD. This will also make it easier for you to retain a copy for your records and for updating.
- Several appendices have been updated including the contact and address sheets for the Comptroller's Office, Bureau of Accountancy staff, (See Appendix 2) and the instructions for downloading forms and schedules (See Appendix 4).
- Required reporting for Fiduciary Accounts in accordance with Directive 27 should be reviewed.
- **New This Year:**
 - Appendix 6: *Revised* Common Document Processing Errors to be Avoided
 - Appendix 7: Governmental Accounting Standards Board Statements (GASB) Effective Fiscal Year 2009 And Future Years

We welcome and invite feedback on what works and what doesn't work.