



THE CITY OF NEW YORK  
OFFICE OF THE COMPTROLLER

SCOTT M. STRINGER  
COMPTROLLER

COMPTROLLER'S MEMORANDUM  
# 2015-2

**To:** Agency Heads/Fiscal Officers

**From:** Michele Mark Levine   
Deputy Comptroller for Accountancy/Chief Accountant

**Date:** June 3, 2015

**Subject:** Advisory on Comptroller's Directive # 7 – *Audit Requests for Payment Received Under Contracts for Construction, Equipment, and Construction-Related Services*

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This Comptroller's Memorandum serves as a clarification of Directive #7 of the Office of the New York City Comptroller – [\*Audit of Requests for Payment Received Under Contracts for Construction, Equipment, and Construction-Related Services, Section 3.5.1, Contract Changes\*](#) – dated July 5, 2011. Unless otherwise indicated, all other requirements of Directive 7 remain in full force and effect.

In accordance with the New York City [\*Procurement Policy Board \(PPB\) Rules\*](#), and in compliance with Directive #7, all changes to contracts for construction, equipment, and construction-related services must be reflected in a change order. This applies to all contracts procured pursuant to the PPB Rules as well as contracts entered into between a City agency and other governments, agencies, public authorities or public benefit corporations, where registration is required under the PPB Rules, the Office of Management and Budget construction standards, or both.

Submission for registration must occur before an agency can authorize payment for the covered change order work, unless otherwise provided for in the governing contract.

Any questions related to this Comptroller's Memorandum, or Directive #7, should be directed to the Office of the Comptroller, Attention: Directives/Policy Unit, Bureau of Accountancy, Municipal Building, One Centre Street, Room 200 South, New York, NY 10007, (212) 669-3675, or via [email](mailto:directives@comptroller.nyc.gov) (*directives@comptroller.nyc.gov*).