Steve Newman
FIRST DEPUTY COMPTROLLER

THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
EXECUTIVE OFFICES
1 CENTRE STREET
NEW YORK, N.Y. 10007-2341

ALAN G. HEVESI
COMPTROLLER

TELEPHONE: (212) 669-3664
FAX NUMBER: (212) 669-8878

MEMORANDUM

October 25, 1996

To: Agency Heads and Fiscal Officers

From: Steve Newman SN

Re: Reissue of Comptroller's Internal Control and Accountability Directive #8, Special Audit Procedures for High Risk Payment Vouchers

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A revision of Comptroller's Internal Control and Accountability Directive #8 is attached. It is effective immediately and supercedes the existing version dated April 13, 1982 and the related Comptroller's Memorandum 94-02.

The directive removes most agencies' high risk designation for part-time active employee welfare fund payments, and clarifies that Board of Education and City University of New York welfare fund payments for non-uniformed active employees and part-time active employees continue to be designated high risk.

Questions should be addressed to Joseph Trapani, Chief, Bureau of Management & Accounting Systems (212) 669-8201, 1 Centre Street, Room 1005, New York, NY 10007.

memos/dir#8mem