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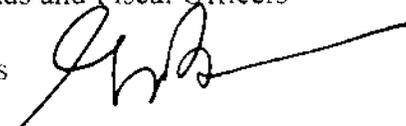
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December 30, 2003

MEMORANDUM

To: Agency Heads and Fiscal Officers
From: Greg Brooks 
Re: Issuance of Comptrollers Internal Control and Accountability Directive #28,
Reporting Requirements for Public Administrators

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Attached is a copy of a newly issued Comptroller's Directive, *Reporting Requirements for Public Administrators* (Directive 28). Article 11 §1109 of the *New York State Surrogates Court Procedures Act* (the Act) requires that each Public Administrator file monthly account information on estates that have been closed or finally settled in a form the Office of the Comptroller may prescribe. This Directive prescribes the reporting format Public Administrators must use for these closed or finally settled accounts.

Public Administrators are also required, by the Act, to have an annual audit performed by an independent Certified Public Accountant (CPA). The Directive recommends that Public Administrators select their auditors from the Office of the Comptroller Prequalified CPA list for these audits.

The Directive is effective January 1, 2004. Questions should be addressed to Susan Cornwall, Unit Chief, Accounting Directives, Bureau of Accountancy, Municipal Building, One Centre Street, Room 808, New York, NY 10007, (212) 669-8216, e mail scornwa@comptroller.nyc.gov.

CC: The Honorable Surrogates of the Counties of the City of New York