



MICHELE MARK LEVINE
DEPUTY COMPTROLLER FOR
ACCOUNTANCY AND CHIEF
ACCOUNTANT

CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
SCOTT M. STRINGER

BUREAU OF ACCOUNTANCY

June 5, 2014

TO: All Department Heads/Fiscal Officers

FROM: Michele Mark Levine

SUBJECT: Fiscal Year End Closing Instructions for June 30, 2014

I would like to extend my sincere appreciation to all of you whose hard work enabled us to produce The City of New York's Fiscal Year 2013 Comprehensive Annual Financial Report (CAFR) on time and in accordance with our traditional high standard for fiscal accountability and transparency. Thanks to your diligence, for the 33rd consecutive year, The City of New York was awarded the prestigious Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association (GFOA). The Certificate signifies that the City's financial reporting meets the highest standards of governmental financial reporting.

And now, it's that time of year again! Attached are the Fiscal Year End Closing Instructions for the year ending June 30, 2014. Please distribute these instructions to all of the responsible members of your staff and ask that they promptly familiarize themselves with the contents. (Please note that the instructions are also available from the Comptroller's Website: <http://comptroller.nyc.gov/general-information/fiscal-year-end-closing-instructions>).

Please note that in March, this office ("BOA") requested that you and staff submit the annual Department Assignment Schedule, which includes the names, titles, addresses, e-mail addresses and phone numbers of the individuals in your Department responsible for completing each of the assignments. It is of critical importance that all required information be kept current, so please be certain that this office has received a completed form and that we receive any necessary updates timely. In addition, all appropriate staff members in your department need to be available to answer questions from BOA and the independent auditors regarding the Department's transactions and submissions. Please take these needs into consideration when approving vacations and other absences so that we can be certain of availability of all key personnel during the close and audit period.

Thank you in advance for your department's attention and efforts in support of this critical effort.