



**THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER**

**SCOTT M. STRINGER
COMPTROLLER**

To: Agency Heads/Fiscal Officers

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

Date: May 1, 2014

Subject: Special Audit Procedures for Information Technology Consulting and Other
Information Technology Professional Services Payment Requests Under Contracts
Specifying Payment to a Vendor Based on Time.

Attached is a copy of a newly issued Comptroller's Directive, *Special Audit Procedures for Information Technology Consulting and Other Information Technology Professional Services Payment Requests Under Contracts Specifying Payment to a Vendor Based on Time*.

Directive 31 provides direction to city agencies as to how they must pre-audit payments being made to information technology contractors where the payment is based on the contractor's personnel time and contractor-supplied materials. It requires verification of mark-ups charged to the agencies by contractors beyond their own personnel and materials costs, oversight of contractors work and verification that the time billed for has been spent making progress toward the project's successful completion.

This Directive is effective immediately and shall be applicable to all Contracts solicited on or after July 1, 2014. The Directive can be found on the Comptroller's website at www.comptroller.nyc.gov. Questions should be addressed to the Comptroller's /Policy Unit Hotline at (212) 669-3675, or by emailing directives@comptroller.nyc.gov, or writing The Office of the Comptroller, ATTN: Directives/Policy Directives Unit, Municipal Building, One Centre Street, Room 200 South, New York, NY 10007.