DIRECTIVE 1: FINANCIAL INTERNAL CONTROLS

Each agency should complete and submit this form. Agencies may find it helpful to refer to the related Comptroller's directives before completing this form. All references to specific directives below relate to the version of the directive in force during the period covered by this filing. Current and historical versions of the Comptroller's Directives appear here: https://comptroller.nyc.gov/services/for-city-agencies/comptrollers-directives-and-memoranda/directives-and-memoranda/

* Required

1. Please input the name, title and email of the person completing this form. *

2. Does the agency have adequate controls in place to ensure that appropriate base line standards of purpose, cost, useful life and replacement are established and adhered to, in full compliance with Comptroller's Directive 10, before projects are deemed eligible for capital financing? *

◯ Yes

◯ No

3. If Yes, please briefly describe the controls

4. If No, please advise briefly how and when this will be addressed

5. Does the agency have adequate controls in place to ensure that appropriate authorizations and entry procedures are followed and properly accounted for in FMS Accounting, in full compliance with Comptroller's Directives 10 and 30? *

◯ Yes

◯ No

6. If Yes, please briefly describe the controls

7. If No, please advise briefly how and when this will be addressed

8. Does the agency have adequate controls in place to ensure that capital project charges fully comply with Comptroller's Directive 10 guidance concerning all categories of eligible and ineligible costs and the use of appropriate budget codes? *

- ◯ Yes
- ◯ No

9. If Yes, please briefly describe the controls

10. If No, please advise briefly how and when this will be addressed

11. Does the agency have adequate controls in place to ensure that all guidance contained in Comptroller's Directive 10 concerning Interfund Agreements (IFA) is fully complied with? *

- ◯ Yes
- ◯ No

12. If Yes, please briefly describe the controls

13. If No, please advise briefly how and when this will be addressed

14. Does the agency have adequate controls in place to ensure that capital assets, as defined in GASB, are appropriately disposed of or considered impaired in accordance with Comptroller's Directive 30? *

- Yes
- No

15. If Yes, please briefly describe the controls

16. If No, please advise briefly how and when this will be addressed

17. Does the agency have appropriate controls in place to ensure that all Agency Held Banking Accounts as defined in Comptroller's Directive 11 are opened in full compliance with the Department of Finance's bank account policies and procedures? *

- Yes
- No

18. If Yes, please briefly describe the controls

19. If No, please advise briefly how and when this will be addressed

20. Does the agency have appropriate controls in place to ensure that all Agency Held Bank Accounts are managed in full comply with Comptroller's Directive 11? *

- Yes
- No

21. If Yes, please briefly describe the controls

22. If No, please advise briefly how and when this will be addressed

23. Does the agency have adequate controls in place to ensure that the prohibition in Comptroller's Directive 11 against disbursing City funds through Non-City-Owned Bank Accounts is fully complied with? *

- Yes
- No

24. If Yes, please briefly describe the controls

25. If No, please advise briefly how and when this will be addressed

26. Does the agency have adequate controls in place to ensure processes for handling cash receipts fully comply with Comptroller's Directive 11? *

- Yes
- No

27. If Yes, please briefly describe the controls

28. If No, please advise briefly how and when this will be addressed

29. Does the agency have adequate controls in place to ensure all cash disbursements fully comply with Comptroller's Directive 11?

*

- Yes
- No

30. If Yes, please briefly describe the controls

31. If No, please advise briefly how and when this will be addressed

32. Does the agency have adequate controls in place to ensure electronic fund transfer processes fully comply with Comptroller's Directive 11? *

- Yes
- No

33. If Yes, please briefly describe the controls

34. If No, please advise briefly how and when this will be addressed

35. Does the agency have adequate controls in place to ensure bank reconciliation processes fully comply with Directive 11? *

- Yes
- No

36. If Yes, please briefly describe the controls

37. If No, please advise briefly how and when this will be addressed

38. Does the agency have adequate controls in place to ensure returned checks are handled in full compliance with Directive 11? *

- Yes
- No

39. If Yes, please briefly describe the controls

40. If No, please advise briefly how and when this will be addressed

41. Does the agency have adequate controls in place to ensure it can fully comply with the Comptroller's Year-End Closing Instructions? *

◯ Yes

◯ No

42. If Yes, please briefly describe the controls

43. If No, please advise briefly how and when this will be addressed

44. Does the agency have adequate controls in place to ensure all cash and cash equivalents, such as paper checks and money orders, are appropriately safeguarded? *

◯ Yes

◯ No

45. If Yes, please briefly describe the controls

46. If No, please advise briefly how and when this will be addressed

47. Is there a plan to phase out cash and cash equivalents and introduce electronic alternatives to the above? *

◯ Yes

◯ No

48. If Yes, please explain for each area within the agency still handling cash and cash equivalents how and when they will be replaced with electronic alternatives.

49. If No, please explain why not.

50. Does the agency have appropriate controls in place to ensure that revenue and asset recognition practices fully comply with Comptroller's Directive 21? *

- Yes
- No

51. If Yes, please briefly describe the controls

52. If No, please advise briefly how and when this will be addressed

53. Does the agency have appropriate controls in place to ensure the agency's accounts receivable fully comply with Comptroller's Directive 21? *

- Yes
- No

54. If Yes, please briefly describe the controls

55. If No, please advise briefly how and when this will be addressed

56. Does the agency have appropriate controls in place to ensure grant revenue handling processes fully comply with Comptroller's Directive 21? *

- Yes
- No

57. If Yes, please briefly describe the controls

58. If No, please advise briefly how and when this will be addressed

59. Does the agency have appropriate controls in place to ensure all non-grant revenue is handled in full compliance with Comptroller's Directive 21? *

- Yes
- No

60. If Yes, please briefly describe the controls

61. If No, please advise briefly how and when this will be addressed

62. Does the agency have appropriate controls in place to ensure the write-off of uncollectible amounts and bad debt fully comply with Comptroller's Directive 21? *

- ◯ Yes
- ◯ No

63. If Yes, please briefly describe the controls

64. If No, please advise briefly how and when this will be addressed

65. Does the agency have appropriate controls in place to ensure returned checks (informally referred to as NG) are processed in full compliance with Comptroller's Directive 21? *

- ◯ Yes
- ◯ No

66. If Yes, please briefly describe the controls

67. If No, please advise briefly how and when this will be addressed

68. Does the agency use FMS to record all requisitions, purchase orders and payment requests? *

- ◯ Yes
- ◯ No

69. If yes, does the agency have adequate controls in place to ensure that all requisition, purchase order and payment request documentation requirements established in Comptroller's Directive 24 are fully complied with?

◯ Yes

◯ No

70. If not, please advise what other system is used in lieu of FMS

71. If Yes, please briefly describe the controls

72. If No, please advise briefly how and when this will be addressed

73. Does the agency have adequate controls in place to ensure that the Purchasing Cards (P-Cards) are used and appropriately monitored in full compliance with Comptroller's Directive 24? *

◯ Yes

◯ No

74. If Yes, please briefly describe the controls

75. If No, please advise briefly how and when this will be addressed

76. Does the agency have appropriate controls in place to ensure that all applicable procurement rules, regulations and/or policies are fully complied with? *

- Yes
- No

77. If Yes, please briefly describe the controls

78. If No, please advise briefly how and when this will be addressed

79. Does the agency have adequate controls in place to ensure full compliance with applicable rules and regulations, including Comptroller's Directive 26, governing the registration of contracts, concessions, franchise agreements and revocable consents with the Comptroller's office? *

- Yes
- No

80. If Yes, please briefly describe the controls

81. If No, please advise briefly how and when this will be addressed

82. Does the agency receive Federal funding and/or grants? *

- Yes
- No

83. If Yes, does the agency have adequate controls in place to ensure full compliance with all applicable laws, rules, regulations and guidance to support Federal claiming?

- ◯ Yes
- ◯ No

84. If Yes, please list of all sources of Federal funding and briefly describe the nature of controls established by the agency to support compliance with claiming requirements.

85. If No, please list all sources of Federal funding and indicate where controls are lacking and provide a plan for correcting this

86. Does the agency have adequate controls in place to ensure full compliance with the Federal Single Audit Act and its Amendments? *

- ◯ Yes
- ◯ No

87. If Yes, please give a description of established controls, by provision.

88. If No, please advise briefly how and when this will be addressed and upload a plan for correcting this.

89. Does the agency have adequate controls in place to ensure subrecipients and vendors receiving Federal funds are timely identified? *

- ◯ Yes

- [ ] No

90. If Yes, please give a description of the process.

91. If No, please provide a plan for establishing such controls.

92. Does the agency have adequate controls in place to ensure Federal funds which it transfers/passes-through to other City agencies/covered authorities are timely identified?

- ○ Yes
- ○ No

93. If Yes, please give a description of the process.

94. If No, please provide a plan for establishing such controls.

95. Does the agency have adequate controls in place to timely identified Federal funds received from other City agencies/covered authorities? *

- ○ Yes
- ○ No

96. If Yes, please give a description of the process.

97. If No, please provide a plan for establishing such controls.

98. Has the agency been notified of any Single Audit findings since its last Directive 1 filing with the Comptroller's Office? *

- Yes
- No

99. If Yes, please provide a brief description of each finding, and for each, indicate whether corrective action has been completed or whether it remains pending. If still pending, please indicate when it will be completed

100. Please sign and date the form, indicating confirmation of the accuracy of this final submission.