



Gladys Carrión  
Commissioner

Susan Nuccio  
Deputy Commissioner/  
Chief Financial Officer  
Financial Services

David Brandwein  
Chief Operating Officer

150 William Street  
10<sup>th</sup> Floor  
New York, NY 10038

Tel: 212-676-9124  
Fax: 212-676-8870

Email Address:  
David.Brandwein@acs.nyc.gov

**TO:** Executive Directors and Fiscal Officers  
Preventive Service Contract Agencies

**FROM:** Marcia Gilliard, Assistant Commissioner, Division of  
Financial Services, Audit and Banking

**DATE:** September 2, 2016

**SUBJECT:** Fiscal Year 2016 Preventive and Homemaking Audit  
Instructions

---

The threshold for completing the Single Audit for Fiscal Year 2016 and Calendar Year 2015 is \$750,000. All contractors who meet the threshold for completing the Single Audit are required to submit their Fiscal Year 2016 Federal OMB Single Audit, Preventive and Homemaking Schedules by March 31, 2017. Please be reminded that:

- 1. The Administration for Children's Services (ACS) does not give extensions for the submission of the Single Audit.**
- 2. Audits arriving after March 31, 2017 and incomplete audits are considered late.**
- 3. Late submissions may affect agency's Fiscal Administration score (Vendex).**

ACS requires the completion of six (6) supplemental Preventive Schedules for each Preventive Program administered by ACS for Fiscal Year 2016 and twelve (12) Homemaking Schedules for providers with Homemaking Program. For contractors with a Child Success New York City (CSNYC) Preventive Program, ACS requires the completion an additional Preventive Schedule # 7 for CSNYC Preventive funding. ACS would like to remind CSNYC providers that:

- The Preventive portion of CSNYC is part of your close out.
- CSNYC Preventive allocation is 62% State funded and 38% City funded; therefore, it must not be combined with the Federal funding for fiscal year 2016 Single Audit.
- Preventive Schedule # 7 must be submitted to ACS along with your Single Audit report.

Preventive and Homemaking Schedule templates are provided in the enclosed package along with the Single Audit instructions. Contractors must advise their Certified Public Accounting (CPA) firm contracted to perform the Single Audit that these six Preventive Schedules (seven for agencies with CSNYC) and twelve Homemaking Schedules are required for Programs administered in Fiscal Year 2016 and **are also due to ACS by March 31, 2017.**

**Providers that are not subject to Single Audit are still required to submit Preventive and Homemaking Schedules by March 31, 2017.** A signed Attestation from the Chief Financial Officer stating that the agency received less than \$750,000 in federal funds and is therefore not required to complete Single Audit is required to be submitted with the Schedules by March 31, 2017. Attached you will find a sample Attestation.

Completion of the Schedules will serve to provide accurate information to complete a final closeout for the fiscal year and comply with New York State monitoring requirements. The auditor is to be instructed to complete the Children's Services required Schedules for each program with a separate Budget ID Number.

**This memorandum must be shared with the CPA conducting the Single Audit report.** The CPA's work will be guided by this memorandum, audit instructions, and the ACS Financial Services Fiscal Manuals. To access the site, go to:

<http://www1.nyc.gov/site/acs/about/child-welfare-providers.page>

Please note that the payment confirmations will continue to be sent to Preventive agencies instead of CPA firms. Please ensure that the CPA firm contracted to perform the Single Audit receives all appropriate documentation including payment confirmation.

Please submit one (1) copy of the audit report to:

Administration for Children's Services  
Division of Financial Services, Audit and Banking  
150 William Street, 10th Fl.  
New York, NY 10038  
Attn: Marcia Gilliard, Assistant Commissioner

and a PDF to: [Jenny.Nakas@acs.nyc.gov](mailto:Jenny.Nakas@acs.nyc.gov)

Please review the attached material. If you have any questions, please call Jenny Nakas at (212) 442-1619.

Thank you for your cooperation.

CC: D. Brandwein, J. Nakas, P. Lapierre, Audit Liaisons