



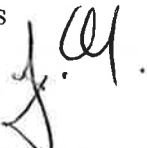
Ronald E. Richter
Commissioner

Susan Nuccio
Deputy Commissioner/
Chief Financial Officer
Financial Services

Jose Mercado
Assistant Commissioner
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150 William Street
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MEMORANDUM

DATE: August 16, 2013
TO: Board of Directors
Directors
Administrators
Fiscal Officers
FROM: Jose Mercado 
SUBJECT: Fiscal Year 2013 Disbursement Requests for Adjustments
EL Memorandum Number #7

Please be advised that The New York City Administration for Children's Services (ACS) will no longer be accepting requests for adjustments to the estimated disbursements under the *EarlyLearn* contract for Fiscal Year 2013 (the period of October 1, 2012 through June 30, 2013).

Adjustments will be resolved and addressed as part of the audit that *EarlyLearn* contractors are required to perform. ACS will be issuing audit guidelines in September 2013. Please wait for the distribution of these guidelines prior to engaging an auditor as requirements have changed from previous years.

Should you have any questions on the above, please contact your budget analysts.