



Michele Mark Levine
Director of Accounting Services
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Michele Mark Levine was born in Manhattan, New York and lived in the Bronx until the age of four at which time she and her family embarked on a yearlong odyssey traveling the country. At age five her parents settled Michele and her older sister in West Nyack, New York located in Rockland County.

Ms. Levine's family placed a high value on helping other people which inspired her to become actively involved in student advocacy and student government during her undergraduate studies at SUNY Binghamton. She says that this experience "opened her eyes to the importance of participating in public discourse, and to understanding the great potential for government to affect peoples' lives – positively or negatively." As important a lesson this was, it did not lead her to initially consider a career in government. After earning a Bachelor of Science in Management degree, with a major in accounting, she accepted a public accounting position with Coopers and Lybrand (now Price WaterhouseCoopers) in Manhattan. While working there, Michele sat for and passed the CPA exam. She applied for her license and became a member of both the NYS Society of CPAs and the American Institute of CPAs.

Ms. Levine's work experience with corporate clients led her to the realization that the interests of the clients, and occasionally the firm, were at times contrary to her conception of the public good. She came to believe that her governmental and not-for-profit clients' missions were to enrich society and enable human dignity and she wanted to be a part of that effort. After two years working in public accounting Michele enrolled in the Masters of Public Administration program with a concentration in public finance at the Maxwell School of Citizenry and Public Affairs at Syracuse University. During her graduate work she served the school as a research and a teaching assistant. "I loved it, so many brilliant people with life experience, maturity and enthusiasm." Her strong devotion to Maxwell encouraged her to mentor a student from a New York City High School, through a program run by Syracuse University.

After graduating from Maxwell, Michele spent two years working in the City of New York Council's Finance Division. The Finance Division is a budget and finance analytical and policy office. Her work involved close interaction with the Mayor's office and afforded her the opportunity to see how budgets and other laws are introduced, analyzed and negotiated. "It was very interesting to see finances from a legislative perspective and to view and gain insight in the 'theatre of government and politics'." She came to appreciate the political side of budgeting and finance. As she points out, legislative offices by nature are more political than technical. The Council has to appear very responsive to its constituents. Working in this fast-paced and exciting environment, Michele gained an understanding of the different interest groups, labor unions, advocacy groups, etc. and the effect that this has on the social service policy programs, elections and labor policy.

Michele spent two years in the Finance Division and from there went to work in the New York City Office of Management and Budget (NYC OMB), where she has worked since 1995. The NYC OMB is charged with developing, administering, and overseeing one of the largest municipal budgets in the world and while political considerations are always key in governmental budgeting, as Michele points out the need for functional government operations makes the NYC OMB a much more technically focused environment. Michele has had many different roles over the years and has been involved with a remarkably wide variety of issues affecting virtually every City agency. Her breadth of work has also put her into contact with huge numbers of people both within and outside of the City government. The variety keeps the work interesting.

Along the way Michele had many mentors but one individual in particular comes to mind, Bud Larson, Associate Director, New York City Office of Management and Budget. Bud Larson was the NYS GFOA President from 1991-1992. She first met Bud when he awarded her the Stanley M. Schoenfeld Memorial

Scholarship Award at the Association's Annual Conference, and again when she reintroduced herself at a seminar in which he was presenting. Michele observed that Bud's knowledge and management style is a very good mix of the technical and analytical with a keen knack for and understanding of the political aspects. "I have witnessed others who are not objective and tend to lean to one side or the other, or who are ineffective because they are so enmeshed in the numbers, but not Bud. Bud understands proper timing as well. He has patience, but also understands urgency; he knows when the time is right to strike." Michele also credits colleagues in the City Council's Finance Division who guided and helped her along the way with their knowledge, dedication, and professionalism.

One of her career highlights (though unfortunately it was brought about through tragedy) was her active involvement working on the post 9/11 recovery efforts for the City of New York. She worked on the FEMA claims that enabled the City to recover some of the costs associated with September 11th. "I felt it was important work and was happy to help the City through such a critical period, and happy to get support for the responders."

Ms. Levine's commitment to her profession is exemplified by her involvement with various organizations. She has been a member of the Government Finance Officers Association of the US and Canada for many years and currently serves as the Chair of its Standing Committee on Accounting, Auditing and Financial Reporting. She is a long term member of the NYS Society of CPAs and her involvement includes serving on the Editorial Board of the CPA Journal, and previously serving as the Chair of the Governmental Accounting and Auditing Committee. She holds membership in the American Institute of CPAs where she has served on the State and Local Government Expert Panel. Ms. Levine is also a long term member of the NYS Government Finance Officers' Association and is active on many levels. Michele serves on the Association's Board of Governors, is a member of the Accounting, Auditing, and Financial Reporting Standing Committee, and chairs the Scholarship and Awards Committee. As noted earlier, Ms. Levine is also a past recipient of the Stanley M. Schoenfeld Memorial Scholarship Award.

According to Ms. Levine, the greatest challenge to working in government is the public perception. As she points out, the public lets you know they don't always feel that they are getting their money's worth from the government. Some Constituents feel that the government spends an inordinate amount of resources and that what is spent is considered either not enough or not spent on the right services. As she summarized, "you toil for the public." The pay is not as good as in the private sector, and you don't always feel appreciated by the public you serve. This, she points out creates a challenge to finding and retaining the next generation of devoted and competent individuals. Yet Michele remains passionately engaged. "In government, you have a true opportunity to make a real and positive difference in peoples' lives. You are responsible for the effective and efficient use of the public's money. And it gives you a sense of community."

Ms. Levine currently lives in Brooklyn with her husband Steve and son Nathaniel. She says being a mother inspired her to a new level of adventure; she started camping again, has gone skiing for the first time, and became active in her synagogue and son's schools.