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ERIE COUNTY
LEGISLATURE

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COUNTY OF ERIE

LOCAL LAW NO. 4

LOCAL LAW INTRO. NO. 15 (Print #3)

1985

A LOCAL LAW amending Local Law No. 1-1959 constituting the Erie County Charter, as amended, and amending Local Law No. 1-1960, as amended constituting the Erie County Administrative Code in relation to the powers and duties of the director of budget and management commissioner of finance and the comptroller.

BE IT ENACTED BY THE ERIE COUNTY LEGISLATURE
AS FOLLOWS:

Section 1. Section 305 of Article III of Local Law No. 1-1959, constituting the Erie County Charter, as amended, is hereby amended to read as follows:

Section 305. Division of budget and management. There shall be in the office of the county executive a division of budget and management headed by a director of budget and management who shall be appointed by and will serve at the pleasure of the county executive. The director of budget and management shall assist the county executive in the preparation and administration of the operating and capital budgets, in the study of administrative efficiency, [and] in monitoring the productivity of the various

administrative units of county government[.] and in the review of the management and performance audits issued by the comptroller. The director of budget and management shall report to the county executive on the implementation of such audit recommendations and his actions pertaining to efficiency and productivity monitoring. A fifteen member advisory board whose members shall be appointed by the county executive shall advise the director of budget and management on all matters pertaining to the management and performance of county government. The members of the board shall not be officers or employees of the county of Erie.

All references contained in this charter to the Budget Director shall be deemed to refer to the Director of Budget and Management.

Section 2. Section 402 of Article IV of Local Law No. 1-1959, constituting the Erie County Charter, as amended, is hereby amended to read as follows:

Section 402. Powers and duties. Except as otherwise provided in this charter, the commissioner of finance shall:

a. be the chief fiscal officer of the county and have charge of the administration of all its financial affairs.

b. collect, receive, have custody of deposit, invest and disburse all fees, revenues and other funds of the county or for which the county is responsible[.] and report all such transactions to the comptroller on a current basis in the format prescribed by the comptroller for the accounting thereof.

[c. submit to the county legislature annually on or before the first day of April, and at such other times as such legislature may require a complete financial statement containing a general balance sheet for the county.]

c. [d.] perform all the duties, including but not limited to the collection of taxes, required by any law to be performed by a county treasurer or county sales tax director.

d. [e.] perform all duties in relation to the extension of taxes and the issuing of tax bills heretofore performed by the clerk of the county legislature.

e. [f.] keep a record of the transfer of title to real property and immediately notify the town clerk or the city board of assessors of all such transfers in each town or city, as the case may be.

f. [g.] make available a consultation and advisory service to assist local assessors in the performance of their duties and in the establishment and maintenance of suitable procedures and facilities to improve assessment records and practices.

g. [h.] submit annually to the county executive proposed county tax equalization rates consistent with standards prescribed by the legislature.

h. Notwithstanding subdivision a of Section 1202 of the Charter, the Commissioner of Finance, as the chief fiscal officer, shall have the power to issue and to certify any official statement necessary for the County to issue bonds or notes.

i. submit to the county legislature and county executive reports and interpretations thereof as requested on a timely basis.

Section 3. Section 1202 of Article XII of Local Law No. 1-1959 constituting the Erie County Charter, as amended, is hereby amended to read as follows:

Section 1202. Powers and duties. The comptroller shall:

a. be the chief accounting [and], reporting and auditing officer of the county.

[b. keep records of appropriations, encumbrances and expenditures, and prescribe approved methods of accounting for county officers and administrative units.]

b. maintain total and complete accounting records for all receipts and disbursements of the county, including liabilities, fund balances, encumbrances, expenditures, appropriations, revenues and estimated revenues and prescribe approved methods of accounting for county officers and administrative units in accordance with standards and policies prescribed by the New York State Comptroller and the Governmental Accounting Standards Board.

c. examine all requisitions for the encumbering of funds for the expenditure of which the county is responsible, and certify as to the availability of funds therefor.

d. audit and certify for payment all lawful claims, or charges against the county or against funds for which the county is responsible.

[e. audit the financial records and accounts of all officers and employees charged with any duty relating to county funds or funds for which the county is responsible.]

e. conduct financial and compliance audits of the records and accounts of all officers and employees charged with any duty relating to county funds or funds for which the county is responsible in conformity with generally accepted auditing standards as prescribed by the American Institute of Certified Public Accountants and the Comptroller General of the United States, and submit such audit reports to the Legislature.

f. procure statements from all depositories of county funds and funds for which the county is responsible, and reconcile such statement with county accountants.

[g. submit to the county legislature and county executive reports in such form and detail and at such times as may be prescribed by the county legislature.]

g. conduct management and performance audits of county administrative units and county funded programs in conformity with generally accepted auditing standards as prescribed by the American Institute of Certified Public Accountants and the Comptroller General of the United States and submit such audit reports to the legislature.

[h. perform such additional and related duties as may be prescribed by local law.]

h. provide such other accounting reports and interpretation thereof to the county executive and legislature as requested on a timely basis.

i. submit to the county legislature and county executive and the independent auditor hired by the county pursuant to Charter Section 1902 monthly accounting reports of appropriations, encumbrances, expenditures and revenues on an accrual basis from the county's computerized accounting system, quarterly financial statements for the first three quarters of each fiscal year and annually a comprehensive financial statement containing a balance sheet and statement of revenues, expenditures and changes in fund balances.

j. perform such additional and related duties as may be prescribed by local law.

Section 4. Section 3.05 of Article 3 of Local Law No. 1-1960 constituting the Erie County Administrative Code, as amended is hereby amended to read as follows:

Section 3.05. Division of budget and management.

a. The director of budget and management shall be the head of the division of budget and management and shall perform all duties in the preparation and submission of the proposed tentative budget and capital program set forth in article eighteen of this code, and all duties prescribed in the charter relating to monitoring and productivity of the various administrative units of county government.

The director of budget and management shall review the management, financial, performance and compliance audits issued by the comptroller and shall report to the county executive on these recommendations. The director of budget and management shall submit to the county executive monthly monitoring reports comparing projected revenues and expenditures with actual and accrued revenues and expenditures. He shall, in addition to his powers and duties set forth in the charter or this code, perform such other duties as the county executive may require. The director of budget and management shall have the power to compel the attendance of witnesses

and the production of books, papers and records, to administer oaths and affirmations, and to hear proofs and take testimony necessary in the performance of such duties. A fifteen member advisory board whose members shall be appointed by the county executive shall advise the director of budget and management on all matters pertaining to the management and performance of county government. The members of this board shall not be officers or employees of the county of Erie.

All references contained in this code to the Budget Director shall be deemed to refer to the Director of Budget and Management.

Section 5. Section 4.02 of Article 4 of Local Law No. 1-1960 constituting the Erie County Administrative Code, as amended, is hereby amended to read as follows:

Section 4.02. Powers and duties of commissioner of finance. (a) The commissioner of finance shall have all the powers and duties and shall be subject to all the obligations and liabilities heretofore or hereafter lawfully granted or imposed by the county charter, by this code, by local law, ordinance or resolution of the county legislature, by order or direction of the county executive, or by any applicable provision of any act of the legislature not inconsistent with the county charter or this code. Such powers, duties, obligations and liabilities shall include, but shall not be limited to any power, duty, obligation or liability now or hereafter required by any law to be performed

by or imposed upon a county treasurer, the chief fiscal officer of a county or a director of sales tax.

b. The commissioner of finance shall maintain an inventory of all county property and shall have custody of all insurance policies, surety bonds, deeds to county property and such other instruments as the county executive may direct.

c. The commissioner of finance shall be responsible for reviewing, signing and mailing or assuring the appropriate signing and mailing of all claims which are prepared by county departments and for the receipt, deposit of cash in payment of claims and preparation of accounting input documents to reflect the deposit and allocation of all cash received.

Section 6. Section 4.03 of Article 4 of Local Law No. 1-1960, as amended, constituting the Erie County Administrative Code, is hereby repealed.

Section 7. Section 4.04 of Article 4 of Local Law No. 1-1960, as amended, constituting the Erie County Administrative Code, is hereby renumbered Section 4.03.

Section 8. Section 4.05 of Article 4 of Local Law No. 1-1960, as amended, constituting the Erie County Administrative Code, is hereby renumbered Section 4.04.

Section 9. Section 4.06 of Article 4 of Local Law No. 1-1960, as amended, constituting the Erie County Administrative Code, is hereby renumbered Section 4.05.

Section 10. Section 4.07 of Article 4 of Local Law No. 1-1960, as amended, constituting the Erie County Administrative Code, is hereby renumbered Section 4.06.

Section 11. Section 4.08 of Article 4 of Local Law No. 1-1960, as amended, constituting the Erie County Administrative Code, is hereby renumbered Section 4.07.

Section 12. Section 4.09 of Article 4 of Local Law No. 1-1960, as amended, constituting the Erie County Administrative Code, is hereby renumbered Section 4.08

Section 13. Section 4.10 of Article 4 of Local Law No. 1-1960, as amended, constituting the Erie County Administrative Code, is hereby renumbered Section 4.09.

Section 14. Section 12.02 of Article 12 of Local Law No. 1-1960, as amended, constituting the Erie County Administrative Code, is hereby amended to read as follows:

Section 12.02. Powers and duties. The comptroller shall have all the powers and duties conferred or imposed upon him by the county charter or by this code and shall:

a. examine and audit all claims or payrolls for services rendered the county, or for salaries for any county employee or county officer and furnish one certified transcript of such payrolls as approved to the commissioner of finance. All original payrolls shall be filed in the office of the comptroller. Before presentation to the comptroller of such payrolls, they shall be certified by the head of the appropriate administrative unit or his deputy in the manner and form prescribed by the comptroller. The comptroller shall not approve any payroll or item thereof until the commissioner of personnel shall have certified that the persons named therein are employed in their respective positions in accordance with law and rules made pursuant to law.

b. prescribe, with the approval of the county attorney the procedures and form for the submission of claims or charges against the county or against funds for which the county is responsible. Such forms shall be in accordance with the requirements of any law, rule or regulation applicable to the form, certification or payment of such claim or charge.

c. make available to the county legislature, the county executive and the head of any administrative unit of the county any information from the records and accounts of the comptroller's office which they may require to assist them in the performance of their duties.

d. prepare and submit to the budget director annually on such date as he shall designate and on forms prescribed by him, the information required by the budget director to assist him in the preparation of the proposed tentative operating and capital budget.

e. prepare and sign all checks for the payment of the payroll and all other lawful claims or charges against the county or against funds for which the county is responsible and deliver the same to the commissioner of finance.

f. prescribe and issue procedures to all county departments for the preparation of input documents and for the accounting of all appropriations, encumbrances, expenditures and revenue.

g. as chief accounting, reporting and auditing officer maintain records of the County's accounting transactions as processed in the County's computerized accounting system; and designate in writing, where appropriate, if selected source documents are to be filed in other County departments.

Section 15. Section 12.03 of Article 12 of Local Law No. 1-1960, as amended, constituting the Erie County Administrative Code, is hereby amended to read as follows.

Section 12.03. Deputies. The comptroller shall, [within the appropriations provided therefor,] have the power to appoint [deputies who shall, to the extent that the comptroller shall delegate the same, have his powers and duties,] an accounting deputy and an auditing deputy and shall within the appropriations provided therefor, appoint associate deputies. The deputies who are appointed by the comptroller shall, to the extent that the comptroller shall delegate the same, have the comptroller's powers and duties. Such appointment and delegation of duties shall be in writing and filed in the office of county clerk.

Section 16. A new Section 12.05 of Article 12 of Local Law No. 1-1960, constituting the Erie County Administrative Code, as amended, is hereby added to read as follows:

Section 12.05. Financial reporting.

In addition to the financial reports required by paragraph 1. of section twelve hundred two of Article XII of the county charter, the comptroller shall also provide such other information as the county executive may request or the county legislature by resolution may direct.

Section 17. Section 12.05 of Article 12 of Local Law No. 1-1960, constituting the Erie County Administrative Code, as amended, is hereby renumbered Section 12.06.

Section 18. Article 18 of Local Law No. 1-1960 constituting the Erie County Administrative Code, as amended, is hereby amended to add a new Section 18.07 to read as follows:

Section 18.07. Departmental and administrative unit accounting responsibilities. All county departments or other administrative units or subdivisions thereof, or other spending agencies shall be responsible for: the preparation of all accounting input as described by the county's accounting manual; management of their operations with the appropriations provided therefore; review and analysis of accounting reports issued by the Comptroller; and preparation of correcting entries, as required.

Section 19. This local law shall be placed before the voters of the county of Erie at a general election to be held at least sixty days after the adoption hereof. If approved, this local law shall take effect on the first day of January next succeeding said general election.

EDWARD J. KUWIK

DAVID M. MANZ

HENRY M. MAZUREK

BARRY L. ROBINSON

LEONARD R. LENIHAN

CHARLES M. SWANICK

MICHAEL A. FITZPATRICK

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WILLIAM A. PAULY

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Bracketed material is deleted []

Underlined material is new _____