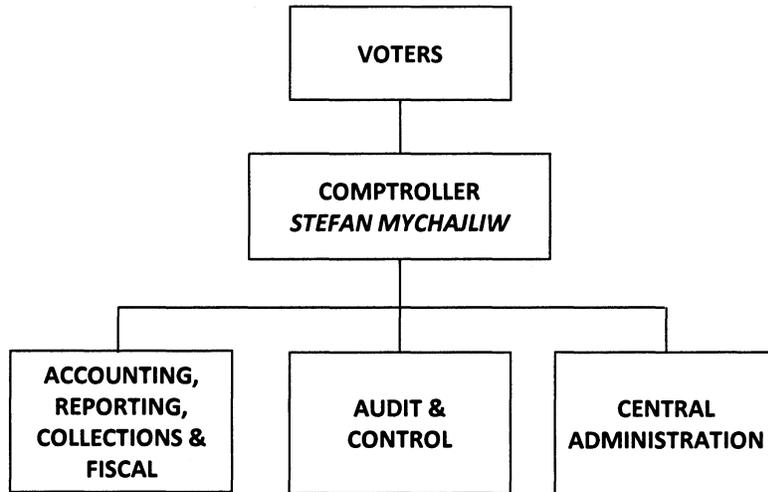


COMPTROLLER



COMPTROLLER	2015 Actual	2016 Adopted	2016 Adjusted	2017 Proposed
Personal Services	2,931,624	3,344,189	3,344,189	3,339,409
Other	<u>484,203</u>	<u>489,501</u>	<u>489,501</u>	<u>449,290</u>
Total Appropriation	3,415,827	3,833,690	3,833,690	3,788,699
Revenue	<u>135,849</u>	<u>100,500</u>	<u>100,500</u>	<u>100,500</u>
County Share	3,279,978	3,733,190	3,733,190	3,688,199

DESCRIPTION

The Erie County Comptroller is the independently elected official responsible under Article 19 of the Erie County Charter and Article 12 of the Administrative Code for performing the accounting, auditing, financial reporting and fiscal functions of the County. The Comptroller is the Chief Accounting and Reporting Officer, Chief Auditing Officer and Chief Fiscal Officer.

MISSION STATEMENT

The Comptroller's Office serves as the independent fiscal watchdog, providing fiscal leadership, ensuring fiscal integrity, timely and accurate reporting, and maintaining the public trust and accountability through audits and reviews.

ACCOUNTING, REPORTING, COLLECTIONS AND FISCAL

Program Description

Under the direction of the Comptroller, the County's official accounting records are maintained and analyzed for propriety, consistency and compliance with legal requirements, policies, procedures and Generally Accepted Accounting Principles (GAAP) applicable to governmental entities. Reports are provided to the Legislature, County Executive and taxpayers regarding the fiscal condition of the County and the adequacy of and compliance with the County's system of internal accounting controls.

As the Chief Accounting and Reporting Officer, the Comptroller's responsibilities include maintaining the County's computerized general ledger, records of appropriations, encumbrances, expenditures and revenues, and preparing interim quarterly financial statements, annual financial statements and the County-wide Cost Allocation Plan. The Erie County Charter requires that the Comptroller prescribe accounting procedures to departments in accordance with GAAP.

As the Chief Fiscal Officer, the Comptroller oversees fiscal affairs of the County. Primary functions include the receipt and investment of County funds, disbursement of funds, structure and sale of notes to meet the short-term cash needs of the County, and structure and sale of bonds for approved capital projects. The Comptroller also provides investment services to several County officials who are responsible for maintaining their own bank accounts. The Comptroller serves as the financial advisor and chief accountant to the Buffalo and Erie County Public Library, which is a separate legal corporation. The Comptroller is responsible for payment of all debt service and maintaining an agency fund and, as part of such responsibilities, serves as the banker for state, county, and city courts.

Program and Service Objectives

- Develop and promulgate accounting policies, procedures and guidelines to all County departments in accordance with GAAP.
- Review, process and validate departmental accounting transactions for accruals, encumbrances, expenditures and revenues, and ensure transactions are in compliance with established policies and procedures and within authorized appropriations.
- Ensure reconciliation of the County's bank accounts.
- Develop and provide timely, accurate and informative accounting reports to the County Executive, Legislature and departments for managerial use and control.
- Prepare the County's quarterly interim and annual financial statements, the annual financial report to the New York State Comptroller, and other financial reports as required, and assist the County's consultant in preparation of the County-wide Cost Allocation Plan.
- Optimize the income from investments.
- The primary objectives of the investment program are as follows in order of importance: compliance with legal requirements; safeguarding of principal; ensuring sufficient liquidity; and obtaining a reasonable rate of return.
- Make timely and accurate disbursement of all funds consistent with the best interests of the County and vendor requirements.
- Ensure the availability of cash resources as needed for the day-to-day operation of County government and the completion of authorized capital projects.

- Develop effective plans, policies and procedures for the borrowing and investment of funds in compliance with New York State Law.
- Working with the County's financial advisor and bond counsel, prepare all official statements for bond and note sales.
- Evaluate various financing alternatives available to the County and structure financing plans to meet County needs.
- Identify and investigate questionable transactions uncovered in the pre-audit review of payment requests submitted by departments.
- Timely deposit all revenues received to improve the County's cash flow.
- Monitor the collection of County property taxes during the period in which collection and recording is a mandated responsibility of local municipal tax receivers.

Priorities for 2017

- Work with the Administration, Legislature and Erie County Fiscal Stability Authority to continue to improve the County's financial condition and credit rating.
- Work with the Administration and other departments and offices to efficiently operate and reduce the cost of County government.
- Increase the effectiveness of the internal audit function, including the implementation of recommendations made in the county-wide risk assessment report.
- Continue implementation and review of the department's succession plan and cross training programs.
- Ensure the effectiveness of the County's banking relationship with M&T Bank.
- Continue to reduce the number of checks reconciled as the County employs more direct deposits and debit cards for payments to vendors and support collection clients.

Key Performance Indicators

	Actual 2015	Estimated 2016	Estimated 2017
Number of investments completed annually	1,451	1,425	1,450
Number of debt service payments	63	61	59
ECFSA set-asides for debt service	108	108	108
Number of cash flow schedules/analyses	12	12	12
Court and bail orders managed	675	575	530
Number of vendor, Probation and Senior Services PSA checks issued (excludes electronic payments)	95,796	100,813	103,000
Trust checks issued	2,883	2,700	2,700
Transactions validated	338,875	410,000	410,000
Electronic Benefits Issuance System (EBICS) payments reconciled	834,619	781,443	781,443
Number of month-end and year-end reports produced and distributed	5,418	5,418	5,418
Schedules/reports prepared for the County's independent auditors	291	291	291
Number of electronic payments to vendors	2,023	2,300	2,400

Outcome Measures

	Actual 2015	Estimated 2016	Estimated 2017
Years for which GFOA's Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada is earned	26	27	28
Consecutive years with unmodified opinion on the annual financial statements	29	30	31

AUDIT AND CONTROL

Program Description

Financial audits performed by the Division of Audit and Control are designed to ensure that assets are safeguarded against unauthorized use or disposition; that transactions are executed in accordance with general or specific authorization of the charter, code, relevant statutes or legislative resolution; and that all transactions are properly recorded in accordance with GAAP. Management and performance audits are intended to measure the efficiency of operations within departments, agencies and organizations. Special audits are conducted at the request of the County Executive and the Legislature. The Division of Audit and Control also conducts special in-depth reviews on a range of issues and functions in County government.

Program and Service Objectives

- Maximize the efficiency of the internal audit operation in a way that is beneficial to the Administration of the County, the Offices of our independently elected officials, and the various County departments and divisions.
- Perform audits and reviews that will have a positive impact for the County taxpayers through decreasing expenditures and maximizing potential revenues based on the results of the risk assessment.
- Increase the awareness and effectiveness of the Comptroller's whistleblower tipline for the public to report waste, fraud and abuse.
- Increase the involvement of the Erie County Audit Committee.

Top Priorities for 2017

- Using the County-wide risk assessment as guidance, develop and execute a formal audit plan.
- Increase the number of audits and reviews performed.
- Increase follow-up of audit recommendations.

Key Performance Indicators

	Actual 2015	Estimated 2016	Estimated 2017
Number of financial and compliance audits issued	3	10	12
Number of audit report recommendations made	33	40	50
Number of management requests for assistance, consultation, special audits, etc.	2	1	3
Productivity – budgeted direct hours for projects compared to actual hours worked	66%	65%	65%
Percentage of recommendations implemented within the time period agreed to by audit customers	40%	35%	40%
Percentage of audit process change recommendations implemented	33%	35%	35%
Number of whistleblower tip line calls handled	52	45	60

2017 Budget Estimate - Summary of Personal Services

Fund Center: 11200

Comptroller

	Job	Current Year 2016	----- Ensuing Year 2017 -----			
	Group	No: Salary	No: Dept-Req	No: Exec-Rec	No: Leg-Adopted	Remarks

Cost Center 1120010 Administration - Comptroller

Full-time Positions

1	COUNTY COMPTRROLLER	50	1	\$80,613	1	\$80,613	1	\$80,613
2	DEPUTY COMPTRROLLER	18	1	\$124,967	1	\$124,488	1	\$124,488
3	ASSOCIATE DEPUTY COMPTRROLLER	16	1	\$95,083	1	\$94,719	1	\$94,719
4	SECRETARY, COMPTRROLLER	08	1	\$40,409	1	\$42,286	1	\$42,286
	Total:		4	\$341,072	4	\$342,106	4	\$342,106

Cost Center 1120020 Accounting

Full-time Positions

1	DIRECTOR OF ACCOUNTING SERVICES	16	1	\$104,239	1	\$103,840	1	\$103,840
2	DIRECTOR OF GRANT ACCOUNTING SERVICES	16	1	\$104,239	1	\$103,840	1	\$103,840
3	CHIEF OF ACCOUNTING SERVICES	15	1	\$94,144	1	\$93,783	1	\$93,783
4	SENIOR ACCOUNTING ANALYST	13	4	\$311,804	4	\$310,612	4	\$310,612
5	ACCOUNTING ANALYST	11	2	\$114,899	2	\$117,245	2	\$117,245
6	SYSTEMS ACCOUNTANT	11	3	\$170,932	3	\$173,784	3	\$173,784
7	SUPERVISING DATA PROC CONTROL CLERK	10	1	\$58,608	1	\$58,384	1	\$58,384
8	ACCOUNTANT	09	3	\$135,985	3	\$138,433	3	\$138,433
9	CHIEF ACCOUNT CLERK	07	1	\$46,974	1	\$46,794	1	\$46,794
10	DATA PROCESSING CONTROL CLERK	05	2	\$67,315	2	\$68,648	2	\$68,648
11	ACCOUNT CLERK-TYPIST	04	1	\$33,109	1	\$33,278	1	\$33,278
12	SENIOR CLERK-TYPIST	04	1	\$33,109	1	\$32,983	1	\$32,983
	Total:		21	\$1,275,357	21	\$1,281,624	21	\$1,281,624

Cost Center 1120030 Audit and Control

Full-time Positions

1	DEPUTY-COMPTRROLLER	17	1	\$104,342	1	\$103,942	1	\$103,942
2	SENIOR AUDITOR	13	1	\$55,929	1	\$59,078	1	\$59,078
3	STAFF AUDITOR	11	3	\$152,758	3	\$160,566	3	\$160,566
4	ACCOUNTANT AUDITOR	09	3	\$118,162	3	\$122,479	3	\$122,479
	Total:		8	\$431,191	8	\$446,065	8	\$446,065

Cost Center 1120050 Collections

Full-time Positions

1	DATA PROCESSING CONTROL CLERK	05	1	\$37,244	1	\$37,101	1	\$37,101
	Total:		1	\$37,244	1	\$37,101	1	\$37,101

Fund Center Summary Totals

Full-time:	34	\$2,084,864	34	\$2,106,896	34	\$2,106,896
Fund Center Totals:	34	\$2,084,864	34	\$2,106,896	34	\$2,106,896

Fund: 110
 Department: Comptroller
 Fund Center: 11200

Account	Appropriations	2015 Actuals	2016 Legislative Adopted	2016 Adjusted Budget	2017 Department Request	2017 Executive Recommendation	2017 Legislative Adopted
500000	Full Time - Salaries	1,866,113	2,146,926	2,146,926	2,106,896	2,106,896	-
500330	Holiday Worked	886	1,500	1,500	750	750	-
500350	Other Employee Payments	24,002	24,797	24,797	25,000	25,000	-
501000	Overtime	13	-	-	-	-	-
502000	Fringe Benefits	1,040,612	1,170,966	1,170,966	1,279,587	1,206,763	-
505000	Office Supplies	9,548	10,000	10,000	10,000	10,000	-
510000	Local Mileage Reimbursement	-	100	100	100	100	-
510100	Out Of Area Travel	690	1,000	1,000	1,000	1,000	-
510200	Training And Education	4,778	3,700	3,700	4,437	3,900	-
516020	Professional Svcs Contracts & Fees	377,765	401,718	401,218	270,155	336,155	-
530000	Other Expenses	65	200	200	200	200	-
545000	Rental Charges	-	-	500	500	500	-
561410	Lab & Technical Equipment	7,052	-	-	2,500	-	-
561420	Office Eqmt, Furniture & Fixtures	5,492	-	-	-	-	-
910600	ID Purchasing Services	6,482	6,363	6,363	6,363	5,794	-
910700	ID Fleet Services	2,701	3,147	3,147	3,147	2,516	-
911200	ID Comptroller's Office Services	(59,000)	(59,500)	(59,500)	(45,000)	(45,000)	-
912215	ID DPW Mail Svcs	13,424	15,960	15,960	15,960	14,708	-
980000	ID DISS Services	115,205	106,813	106,813	106,813	119,417	-
Total Appropriations		3,415,828	3,833,690	3,833,690	3,788,408	3,788,699	-

Account	Revenues	2015 Actuals	2016 Legislative Adopted	2016 Adjusted Budget	2017 Department Request	2017 Executive Recommendation	2017 Legislative Adopted
415050	Treasurer Fees	85,367	55,000	55,000	55,000	55,000	-
466000	Miscellaneous Receipts	50,482	45,000	45,000	45,000	45,000	-
466010	NSF Check Fees	-	500	500	500	500	-
Total Revenues		135,849	100,500	100,500	100,500	100,500	-