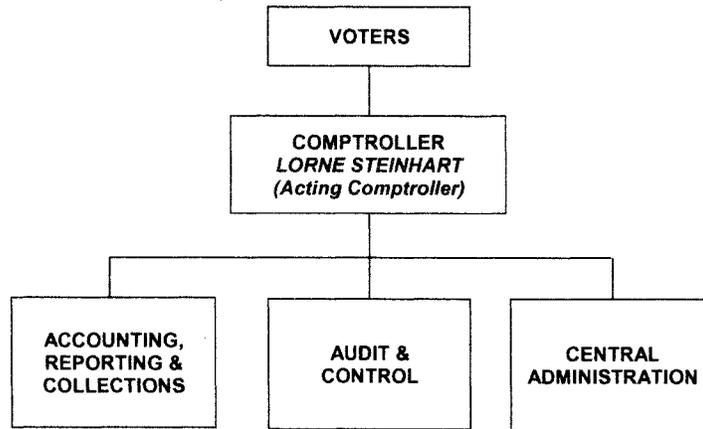


# COMPTROLLER



<b>COMPTROLLER</b>	<b>2010 Actual</b>	<b>2011 Adopted</b>	<b>2011 Adjusted</b>	<b>2012 Adopted</b>
Personal Services	3,318,020	2,497,177	2,497,177	2,946,504
Other	503,834	356,246	371,246	410,846
Total Appropriation	3,821,854	2,853,423	2,868,423	3,357,350
Revenue	<u>315,481</u>	<u>85,500</u>	<u>85,500</u>	<u>90,700</u>
County Share	3,506,373	2,767,923	2,782,923	3,266,650

## **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.

Accounting, Reporting and Collections: 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 Countywide Cost Allocation Plan. The Erie County Charter requires that the Comptroller prescribe accounting procedures to departments in accordance with GAAP.

Auditing: 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. 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.

Fiscal: As the Chief Fiscal Officer, the Comptroller oversees the 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.

## **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 AND COLLECTIONS**

### **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 to assist the County's consultant in preparation of the countywide 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.
- Properly process court orders requiring adjustments and corrections to outstanding property tax amounts.

### Top Priorities 2012

- Work with Erie County Fiscal Stability Authority, the Administration and the Legislature 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.
- 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.
- Continue the e-payables initiative and develop new banking processes, interfaces and relationships.
- Further streamline the depositing of County receipts through automation.
- Further deploy the countywide electronic payments process for the acceptance of payments by credit or debit card and electronic funds transfers or automated clearinghouse transactions.
- Support the continued movement of offline financial, accounting and related processes and transactions to SAP.
- Working with departments, particularly the Department of Probation and Department of Real Property Tax Services, to maximize amounts receivable and due to the County.

### Key Performance Indicators

	Actual 2010	Estimated 2011	Estimated 2012
Number of investments completed annually	2,100	1,900	1,700
Number of debt service payments	64	61	61
ECFSA Set-Asides for Debt Service	21	42	84
Number of cash flow schedules/analyses	47	39	39
Court and bail orders managed	852	852	852
Number of vendor, Probation and Senior Services PSA checks issued, including e-payments	63,075	75,884	87,938
Trust checks issued	3,126	3,200	3,200
Transactions validated	225,625	226,000	226,000
Number of checks reconciled	358,823	360,000	360,000
Electronic Benefits Issuance System payments reconciled	812,821	815,000	815,000

Number of month-end and year-end reports produced and distributed	3,900	3,900	3,900
Number of properties with court ordered property tax adjustments reviewed and processed	1,359	1,350	1,350
Schedules/reports prepared for the County's independent auditors	71/29	71/29	71/29

### Outcome Measures

	Actual 2010	Estimated 2011	Estimated 2012
Years in 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	21	22	23
Consecutive years with non-qualified opinion on the annual financial statements	24	25	26

## AUDIT AND CONTROL

### Objectives

- Conduct financial and compliance audits of records and accounts and management and performance audits of County departments, in accordance with the provisions of the Erie County Charter, Administrative Code and Generally Accepted Government Auditing Standards (GAGAS), and submit audit and other reports to the Legislature and County Executive.
- Conduct special in-depth reviews of a range of issues and functions in County government.
- Investigate, and if necessary, act on all reports concerning possible waste, fraud, or abuse in County government.
- Continue to support the Erie County Audit Committee.

### Top Priorities 2012

- Continue to increase the number, scope and range of audits and special in-depth reviews of County government.
- Through the whistleblower reporting mechanisms, encourage the reporting of potential waste, fraud or abuse.
- Continue to rapidly respond to and investigate all "whistleblower"-type complaints and allegations concerning possible waste, fraud or abuse in County government.
- Pursue the recruitment of new career auditor positions and personnel to buttress the Division of Audit and Control and ensure audit continuity.
- Assist the Erie County Audit Committee as needed.
- Assist in the transition between external auditors as necessary.

### Key Performance Indicators

	Actual 2010	Estimated 2011	Estimated 2012
Number of financial and compliance audits and/or management and special reviews performed and reports issued	9	11	10
Number of whistleblower complaints investigated	61	102	100

**2012 Budget Estimate - Summary of Personal Services**

Fund Center: 11200

<b>Comptroller's Office</b>	Job Group	Current Year 2011		----- Ensuing Year 2012 -----						Remarks
		No:	Salary	No:	Dept-Req	No:	Exec-Rec	No:	Leg-Adopted	

Cost Center 1120010 Administration - Comptroller

Full-time	Positions									
1	COUNTY COMPTROLLER	50	1	\$80,615	1	\$80,615	1	\$80,615	1	\$80,615
2	DEPUTY COMPTROLLER	18	1	\$94,896	1	\$97,750	1	\$97,750	1	\$97,750
3	ASSOCIATE DEPUTY COMPTROLLER	16	1	\$71,069	1	\$75,467	0	\$0	1	\$75,467
4	SECRETARY, COMPTROLLER	08	0	\$0	1	\$32,729	0	\$0	1	\$32,729
	<b>Total:</b>		3	\$246,580	4	\$286,561	2	\$178,365	4	\$286,561

Cost Center 1120020 Accounting

Full-time	Positions									
1	DIRECTOR OF ACCOUNTING SERVICES	16	1	\$93,627	1	\$93,987	1	\$93,987	1	\$93,987
2	DIRECTOR OF GRANT ACCOUNTING SERVICES	16	1	\$93,627	1	\$93,987	1	\$93,987	1	\$93,987
3	CHIEF OF ACCOUNTING SERVICES	15	1	\$84,558	1	\$84,883	1	\$84,883	1	\$84,883
4	SENIOR ACCOUNTING ANALYST	13	3	\$218,451	3	\$219,291	3	\$219,291	3	\$219,291
5	ACCOUNTING ANALYST	11	1	\$61,452	1	\$61,688	1	\$61,688	1	\$61,688
6	SYSTEMS ACCOUNTANT	11	3	\$172,660	3	\$175,918	3	\$175,918	3	\$175,918
7	SUPV DATA PR CT CL	10	1	\$55,952	1	\$53,142	1	\$53,142	1	\$53,142
8	CHIEF ACCOUNT CLERK	07	1	\$41,126	1	\$41,745	1	\$41,745	1	\$41,745
9	JUNIOR ACCOUNTANT	07	1	\$34,228	1	\$36,060	1	\$36,060	1	\$36,060
10	PRINCIPAL CLERK	06	1	\$39,855	1	\$40,008	1	\$40,008	1	\$40,008
11	DATA PROCESSING CONTROL CLERK	05	2	\$72,114	2	\$72,390	2	\$72,390	2	\$72,390
12	ACCOUNT CLERK-TYPIST	04	3	\$90,118	3	\$92,073	3	\$92,073	3	\$92,073
13	SENIOR CLERK-TYPIST	04	1	\$27,737	1	\$28,904	1	\$28,904	1	\$28,904
	<b>Total:</b>		20	\$1,085,505	20	\$1,094,076	20	\$1,094,076	20	\$1,094,076

Cost Center 1120030 Audit and Control

Full-time	Positions									
1	DEPUTY COMPTROLLER	17	1	\$91,466	1	\$91,818	1	\$91,818	1	\$91,818
2	SENIOR AUDITOR	13	0	\$0	1	\$73,097	0	\$0	1	\$73,097
3	STAFF AUDITOR	11	0	\$0	3	\$174,622	2	\$123,376	3	\$174,622
4	ACCOUNTANT AUDITOR	09	0	\$0	2	\$89,788	0	\$0	2	\$89,788
	<b>Total:</b>		1	\$91,466	7	\$429,325	3	\$215,194	7	\$429,325

Cost Center 1120040 Revenue Recovery

Full-time	Positions									
1	BILLING COLLECTIONS SPECIALIST	10	1	\$52,333	1	\$52,534	1	\$52,534	1	\$52,534
2	SENIOR BILLING ACCOUNT CLERK	08	1	\$38,896	1	\$40,031	1	\$40,031	1	\$40,031
	<b>Total:</b>		2	\$91,229	2	\$92,565	2	\$92,565	2	\$92,565

Cost Center 1120050 Collections

Full-time	Positions									
1	SUPERVISING ACCOUNTANT	11	0	\$0	1	\$57,775	0	\$0	0	\$0
2	JUNIOR TAX ACCOUNTANT	09	0	\$0	1	\$45,445	0	\$0	0	\$0
3	DATA PROCESSING CONTROL CLERK	05	1	\$33,517	1	\$34,285	1	\$34,285	1	\$34,285
	<b>Total:</b>		1	\$33,517	3	\$137,505	1	\$34,285	1	\$34,285

**Fund Center Summary Totals**

Full-time:	27	\$1,548,297	36	\$2,040,032	28	\$1,614,485	34	\$1,936,812
Fund Center Totals:	27	\$1,548,297	36	\$2,040,032	28	\$1,614,485	34	\$1,936,812

COUNTY OF ERIE

Fund: 110  
 Department: Comptroller  
 Fund Center: 11200

Account Appropriations	2010 Actuals	2011 Legislative Adopted	2011 Adjusted Budget	2012 Department Request	2012 Executive Recommendation	2012 Legislative Adopted
500000 Full Time - Salaries	2,295,476	1,550,045	1,550,045	2,040,032	1,614,485	1,936,812
500300 Shift Differential	11	-	-	-	-	-
500330 Holiday Worked	3,082	1,800	1,800	2,500	2,500	2,500
500350 Other Employee Payments	6,800	2,500	2,500	2,500	2,500	2,500
501000 Overtime	283	-	-	-	-	-
502000 Fringe Benefits	1,012,368	942,832	942,832	1,295,420	837,501	1,004,692
505000 Office Supplies	13,746	5,000	7,500	11,000	11,000	11,000
506200 Maintenance & Repair	229	-	227	-	-	-
510100 Out Of Area Travel	325	-	-	750	750	750
510200 Training And Education	8,145	6,000	5,773	9,200	9,200	9,200
516020 Professional Svcs Contracts & Fees	500,278	360,900	358,400	294,140	294,140	294,140
516030 Maintenance Contracts	1,003	1,500	1,500	1,100	1,100	1,100
530000 Other Expenses	321	300	300	500	500	500
910600 ID Purchasing Services	4,869	4,737	4,737	4,737	5,654	5,654
910700 ID Fleet Services	1,330	1,221	1,221	1,221	1,030	1,030
911200 ID Comptroller's Office Services	(154,010)	(118,860)	(118,860)	(57,500)	(57,500)	(57,500)
912215 ID DPW Mail Svcs	2,969	3,396	18,396	3,396	25,909	25,909
980000 ID DISS Services	124,629	92,052	92,052	92,052	119,063	119,063
<b>Total Appropriations</b>	<b>3,821,854</b>	<b>2,853,423</b>	<b>2,868,423</b>	<b>3,701,048</b>	<b>2,867,832</b>	<b>3,357,350</b>

Account Revenues	2010 Actuals	2011 Legislative Adopted	2011 Adjusted Budget	2012 Department Request	2012 Executive Recommendation	2012 Legislative Adopted
415050 Treasurer Fees	53,882	50,000	50,000	50,000	50,000	50,000
421500 Fines & Forfeited Bail	25,000	-	-	-	-	-
423000 Refunds Of Prior Years Expenses	14	-	-	-	-	-
466000 Miscellaneous Receipts	234,710	35,000	35,000	40,000	40,000	40,000
466010 NSF Check Fees	1,875	500	500	700	700	700
<b>Total Revenues</b>	<b>315,481</b>	<b>85,500</b>	<b>85,500</b>	<b>90,700</b>	<b>90,700</b>	<b>90,700</b>