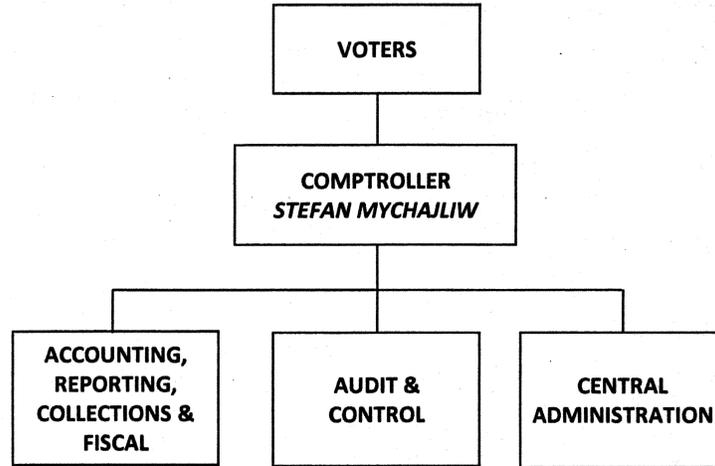


COMPTROLLER



COMPTROLLER	2013 Actual	2014 Adopted	2014 Adjusted	2015 Proposed
Personal Services	2,553,975	2,898,150	2,920,935	3,045,227
Other	<u>396,193</u>	<u>483,913</u>	<u>483,913</u>	<u>481,740</u>
Total Appropriation	2,950,168	3,382,063	3,404,848	3,526,967
Revenue	<u>129,545</u>	<u>100,500</u>	<u>100,500</u>	<u>100,500</u>
County Share	2,820,623	3,281,563	3,304,348	3,426,467

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, Collections and Fiscal: 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.

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

Audit and Control: 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.

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 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 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.

Top Priorities 2015

- 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 completion of a county-wide risk assessment and a working audit plan.
- Continue implementation and review of the department's succession plan and cross training programs.
- Ensure the effectiveness of the County's new banking relationship with M&T Bank.
- Transition more offline financial transactions into SAP with overall goal of paperless transactions.
- 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 2013	Estimated 2014	Estimated 2015
Number of investments completed annually	1,507	1,551	1,500
Number of debt service payments	66	62	59
ECFSA Set-Asides for Debt Service	96	96	96
Number of cash flow schedules/analyses	57	12	12
Court and bail orders managed	1,010	926	926
Number of vendor, Probation and Senior Services PSA checks issued, including e-payments	91,504	92,485	93,200
Trust checks issued	2,813	2,910	2,910
Transactions validated	345,676	350,000	350,000
Electronic Benefits Issuance System payments reconciled	838,933	840,000	840,000
Number of month-end and year-end reports produced and distributed	4,632	4,632	4,632
Schedules/reports prepared for the County's independent auditors	105	105	105

Outcome Measures

	Actual 2013	Estimated 2014	Estimated 2015
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	24	25	26
Consecutive years with unmodified opinion on the annual financial statements	27	28	29

AUDIT AND CONTROL

Program and Service Objectives

- Maximize efficiency of the internal audit operation in a way that its work provides real value to the Administration, Offices of independently elected officials, and county departments.
- Perform audits and reviews that identify real savings for the taxpayers.

Top Priorities 2015

- Complete a risk assessment study of Erie County.
- Develop and execute a formal audit plan.

Key Performance Indicators

	Actual 2013	Estimated 2014	Estimated 2015
Number of financial and compliance audits and/or management and special reviews performed and reports issued	8	10	10
Number of audit report recommendations implemented	N/A	N/A	N/A
Number of management requests for assistance, consultation, special audits, etc.	N/A	N/A	N/A
Productivity – budgeted direct hours for projects compared to actual hours worked	68%	65%	65%
Percentage of recommendations implemented within the time period agreed to by audit customers	33%	35%	35%
Number of audit process changes recommended and percentage implemented	N/A	N/A	N/A
At least one "above average" audit project performance evaluation rating for each audit staff person	N/A	N/A	N/A

2015 Budget Estimate - Summary of Personal Services

Fund Center: 11200

Comptroller's Office

Job Group	Current Year 2014		----- Ensuing Year 2015 -----					Remarks
	No:	Salary	No:	Dept-Req	No:	Exec-Rec	No:	

Cost Center 1120010 Administration - Comptroller

Full-time Positions

1	COUNTY COMPTROLLER	50	1	\$80,613	1	\$80,613	1	\$80,613	
2	DEPUTY COMPTROLLER	18	1	\$119,529	1	\$121,918	1	\$121,918	
3	ASSOCIATE DEPUTY COMPTROLLER	16	1	\$88,784	1	\$90,540	1	\$90,540	
4	SECRETARY, COMPTROLLER	08	1	\$32,634	1	\$37,417	1	\$37,417	
	Total:		4	\$321,540	4	\$330,488	4	\$330,488	

Cost Center 1120020 Accounting

Full-time Positions

1	DIRECTOR OF ACCOUNTING SERVICES	16	1	\$99,703	1	\$101,696	1	\$101,696	
2	DIRECTOR OF GRANT ACCOUNTING SERVICES	16	1	\$99,703	1	\$101,696	1	\$101,696	
3	CHIEF OF ACCOUNTING SERVICES	15	1	\$90,044	1	\$91,845	1	\$91,845	
4	SENIOR ACCOUNTING ANALYST	13	3	\$223,677	3	\$228,147	3	\$228,147	
5	ACCOUNTING ANALYST	11	2	\$111,180	2	\$116,145	2	\$116,145	
6	SYSTEMS ACCOUNTANT	11	3	\$173,474	3	\$180,309	3	\$180,309	
7	SUPERVISING DATA PROC CONTROL CLERK	10	1	\$54,824	1	\$56,566	1	\$56,566	
8	ACCOUNTANT	09	3	\$126,685	3	\$133,849	3	\$133,849	
9	CHIEF ACCOUNT CLERK	07	1	\$44,929	1	\$45,827	1	\$45,827	
10	DATA PROCESSING CONTROL CLERK	05	2	\$83,778	2	\$85,054	2	\$85,054	
11	ACCOUNT CLERK-TYPIST	04	1	\$31,670	1	\$32,303	1	\$32,303	
12	SENIOR CLERK-TYPIST	04	1	\$31,670	1	\$32,303	1	\$32,303	
	Total:	20		\$1,151,337	20	\$1,185,740	20	\$1,185,740	

Cost Center 1120030 Audit and Control

Full-time Positions

1	DEPUTY COMPTROLLER	17	1	\$99,800	1	\$101,796	1	\$101,796	
2	SENIOR AUDITOR	13	1	\$74,559	0	\$0	1	\$76,049	
3	STAFF AUDITOR	11	2	\$101,867	2	\$121,566	2	\$103,904	
4	ACCOUNTANT AUDITOR	09	2	\$75,730	0	\$0	2	\$81,919	
	Total:	6		\$351,956	3	\$223,362	6	\$363,668	

Cost Center 1120050 Collections

Full-time Positions

1	DATA PROCESSING CONTROL CLERK	05	1	\$34,971	1	\$36,335	1	\$36,335	
	Total:	1		\$34,971	1	\$36,335	1	\$36,335	

Fund Center Summary Totals

Full-time:	31	\$1,859,804	28	\$1,775,925	31	\$1,916,231
Fund Center Totals:	31	\$1,859,804	28	\$1,775,925	31	\$1,916,231

Fund: 110
 Department: Comptroller
 Fund Center: 11200

Account Appropriations	2013 Actuals	2014 Legislative Adopted	2014 Adjusted Budget	2015 Department Request	2015 Executive Recommendation	2015 Legislative Adopted
500000 Full Time - Salaries	1,668,832	1,796,443	1,819,228	1,775,925	1,916,231	-
500010 Part Time - Wages	462	-	-	-	-	-
500330 Holiday Worked	1,203	1,400	1,400	1,500	1,500	-
500350 Other Employee Payments	1,600	2,250	2,250	24,192	24,192	-
501000 Overtime	85	-	-	-	-	-
502000 Fringe Benefits	881,793	1,098,057	1,098,057	1,117,003	1,103,304	-
505000 Office Supplies	10,842	11,000	11,000	10,000	10,000	-
510000 Local Mileage Reimbursement	37	100	100	100	100	-
510100 Out Of Area Travel	425	1,000	1,000	1,000	1,000	-
510200 Training And Education	3,535	6,117	5,779	3,375	3,375	-
516020 Professional Svcs Contracts & Fees	321,319	404,145	404,145	540,720	389,720	-
516030 Maintenance Contracts	1,191	1,191	1,191	1,191	1,191	-
530000 Other Expenses	84	200	538	200	200	-
910600 ID Purchasing Services	4,420	4,713	4,713	4,713	4,766	-
910700 ID Fleet Services	1,527	1,802	1,802	1,802	3,451	-
911200 ID Comptroller's Office Services	(58,000)	(58,500)	(58,500)	(59,000)	(59,000)	-
912215 ID DPW Mail Svcs	11,633	16,985	16,985	16,985	15,928	-
980000 ID DISS Services	99,180	95,160	95,160	95,160	111,009	-
Total Appropriations	2,950,168	3,382,063	3,404,848	3,534,866	3,526,967	-

Account Revenues	2013 Actuals	2014 Legislative Adopted	2014 Adjusted Budget	2015 Department Request	2015 Executive Recommendation	2015 Legislative Adopted
415050 Treasurer Fees	41,553	55,000	55,000	55,000	55,000	-
421500 Fines & Forfeited Bail	20,000	-	-	-	-	-
466000 Miscellaneous Receipts	67,992	45,000	45,000	45,000	45,000	-
466010 NSF Check Fees	-	500	500	500	500	-
466020 Minor Sale - Other	-	-	-	-	-	-
Total Revenues	129,545	100,500	100,500	100,500	100,500	-