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**RESOLUTION TO BE SUBMITTED BY**

**CHAIRMAN MILLS**

**Re: Erie County Charter Revision Commission Recommendation No. 41**

**WHEREAS**, the Erie County Legislature created the Erie County Charter Revision Commission for the express purpose of reviewing the Erie County Charter and to make recommendations on whether or not the Erie County Charter and/or Administrative Code should be amended to facilitate the more effective delivery of services to the public and to better coordinate the functions between departments and agencies of the County and the various local governments within the County; and

**WHEREAS**, the Charter Revision Commission was convened and fully considered and debated the strengths and weaknesses of the present Charter and made numerous recommendations; and

**WHEREAS**, the Charter Revision Commission submitted its final recommendations to the Erie County Legislature on May 13, 2016; and

**WHEREAS**, in addition to the Charter Revision Commission, several organizations, individuals and elected officials submitted comments and recommended Charter changes to the Commission; and

**WHEREAS**, the Legislature is required to act on each recommendation of the Charter Revision Commission; and

**WHEREAS**, Chairman Mills has reviewed each recommendation of the Commission and has submitted each recommendation to this Honorable Body for its consideration; and

**WHEREAS**, Section 1802 describes the powers and duties of the Erie County Comptroller; and

**WHEREAS**, Recommendation No. 41 deletes references to the nonexistent title of finance commissioner.

**NOW, THEREFORE, BE IT**

**RESOLVED**, that the Erie County Legislature accepts the Charter Revision Commission's Recommendation No. 41 as described in Comm. 10M-1(2016); and, be it further

**RESOLVED**, that the Legislature's staff shall draft a local law or laws to reflect the Legislature's acceptance of the recommendation and to amend the Charter by referendum; and, be it further

**RESOLVED**, that certified copies of this resolution be forwarded to the Office of the County Attorney and any other party deemed necessary and proper.

**Recommendation to Amend the Erie County Charter**
**Erie County Charter Revision Commission of 2016**

**Recommendation Intro. No.131**
**Recommendation No. 41**

Introduced on the Report of the Special Committee on Consolidation and Conformity.

Sponsored by Commission Member _____

The Erie County Charter Revision Commission of 2016 does hereby recommend that section 1802 be amended to read as follows:

**Section 1802. Powers and duties.** The comptroller shall:

a. Be the chief fiscal, accounting, reporting and auditing officer of the county, and oversee the fiscal affairs of the county including the sale of all bonds and notes and the investment of proceeds thereof and the investment of agency and trust funds, as well as general and operating fund revenues.
b. Maintain the official 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. 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 statements with county accountants.
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. 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 nineteen hundred two, monthly accounting reports of appropriations, encumbrances, expenditures and revenues on an accrual basis from the county's computerized accounting system, monthly statements from all depositories of county funds and funds for which the county is responsible, 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. Provide all records and reports requested or required by New York state, the independent auditor for the annual audit of the county's financial statements, and other independent auditors under contract with the county of Erie.

k. With the assistance of the county attorney or his or her designee, prepare bond resolutions for approval by the county legislature and secure funds from the bond market for approved capital projects. Notification of plans to secure both funds shall be provided to the county executive and the legislature fifteen days in advance of borrowing. A report of funds secured shall be provided to the county executive, legislature, ~~finance commissioner,~~ and budget director within fifteen days after funds are secured. This report shall disclose the type of instrument used, all costs associated with the borrowing interest rate, and repayment schedule. In addition, once the Erie county legislature and county executive approve the bond resolution, the comptroller must, as requested, seek financing of said bond resolution. Furthermore, after the required approvals by the Erie county legislature and the county executive, funds approved for capital projects must be released by the comptroller.

l. Prepare annual cash flow statements, monitor cash flow, and when necessary, secure short term funds. Notification of plans to secure short term funds shall be provided to the county executive and the legislature fifteen days in advance of borrowing. A report of funds secured shall be provided to the county executive, legislature, ~~finance commissioner,~~ and budget director within fifteen days after funds are secured. This report shall disclose the type of instrument used, all costs associated with the borrowing, interest rate, and repayment schedule.

m. Issue and certify any official statement necessary for the county to issue bonds or notes, provided such statement must have been approved as to content by the county executive and as to form by the county attorney or his or her designee.

n. Provide the director of budget and management, ~~the finance commissioner,~~ and the county executive with complete debt service information for the annual budget, information on the monthly cash flow statements, and other reports as required, in accordance with time guidelines established by the budget director.

o. On or before the 15th of October, review all revenue projections to be used in the proposed tentative budget prepared by the county executive and submit to the legislature in writing a report indicating whether or not the projections are suitable estimates for the ensuing year. Should the comptroller determine that the revenue projections are not suitable for the ensuing fiscal year, the legislature, upon notice from the comptroller may revise such projections downward upon a two-thirds majority vote. The legislature shall not revise such revenue projections upward.

p. Be responsible for the collection and recovery of accounts receivable due the county provided , however, that the hiring of legal counsel to collect and recover accounts receivable shall be subject to the provisions set forth in Section 6.02 of the administrative code.

q. Perform such additional and related duties as may be prescribed by local law.

r. As a part of the budget process, provide the county executive with an annual plan of investment and interest earnings.

s. Have custody of all accounts.

t. Be responsible for the provision of all accounting services to all county departments, offices and units as part of a centralized accounting system.