

# Article 18 - Comptroller - Charter

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, 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. Amended by Local Law No. 1-2017.

- 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, 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. Amended by Local Law No. 1-2017.
- 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, 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. Amended by Local Law No. 1-2017.
- 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.

Source: [www2.erie.gov/law/index.php?q=article-18-comptroller-charter](http://www2.erie.gov/law/index.php?q=article-18-comptroller-charter)