

AUDIT AND CONTROL - 1315

MISSION STATEMENT

The Comptroller is the county's separately elected Chief Fiscal Officer. It is his ultimate responsibility to provide oversight and guidance relating to all of the county's fiscal affairs. This office conducts departmental audits and strives to ensure accuracy and timely information about the county's finances.

WHO WE SERVE

The Comptroller is "the people's watchdog". The Department of Audit and Control strives to provide fiscal transparency to the taxpayers of Albany County.

ABOUT OUR DEPARTMENT

The Department of Audit and Control maintains an accurate system of records for appropriations, revenues, funds and expenditures. The department prescribes approved methods of accounting for county officers and administrative units. Additionally, this office examines all requisitions to certify the availability of funds and then encumbers the requested funds for expenditure. By auditing and certifying payment of all lawful claims and charges against the county funds, this office validates and upholds the integrity of the county's general ledger. This department also advises the Legislature regarding the designation of depositories for county funds. In turn, we procure and reconcile statements from all the depositories and report the results of our financial operations to federal, state and county officials. We also make these results available to the general public in order to promote government transparency and accountability.

2013 ACCOMPLISHMENTS AND CHALLENGES

This year the department began two new audits that are detailed in the last paragraph of this narrative. Notably, the Comptroller delivered his annual State of the Fiscal address in May to the Legislature detailing the fiscal state of Albany County. Our office also successfully submitted a consolidated funding application to NYSERDA (New York State Energy Research and Development Authority) in an effort to secure funding for an environmentally and fiscally responsible project called the Green Fleet Project. Additionally, our office was able to maintain Albany County's ratings with both Moody's and Standard & Poor's ratings services for a second year. This is especially impressive and a testament to the county's fiscal stability in a time when many other counties have been downgraded.

2014 GOALS AND PERFORMANCE TARGETS

For the 2014 year our office will once again look to maintain the fiscal stability of Albany County in this difficult economic environment. We will continue processing claims in accordance with the county's prompt payment policy, as well as continue to provide timely information to the Legislature as a means to supply guidance for their future actions.

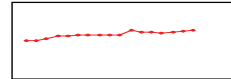
The 2014 Requested budget for the Department of Audit and Control includes a request for three additional auditors for our office. These auditors will help us to more efficiently process claims and allow us to expand our audit schedule in the upcoming years.

Interacting with the public and other County departments: once again, the Department of Audit and Control conducted roughly 35 to 40 hotel and motel audits to certify that the establishments are properly complying with the mandated occupancy tax in Albany County. We typically complete 15 petty cash and 5 to 10 departmental audits every year. For the 2012 budget cycle, the Department of Audit and Control audited approximately 53,000 claims and it is estimated that we will have a similar total at the end of this year in 2013.

SUMMARY OF BUDGET CHANGES

The 2014 Executive budget for the Department of Audit and Control does not include any substantive programmatic changes.

APPROPRIATION HISTORY



1998:	\$1,021,716
1999:	\$1,049,397
2000:	\$1,169,351
2001:	\$1,402,262
2002:	\$1,364,975
2003:	\$1,438,852
2004:	\$1,467,485
2005:	\$1,424,946
2006:	\$1,441,094
2007:	\$1,461,271
2008:	\$1,789,148
2009:	\$1,678,719
2010:	\$1,661,254
2011:	\$1,592,295
2012:	\$1,625,826
2013:	\$1,753,466
2014:	\$1,799,032

CONTACT INFORMATION

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				2013	2014	2012	2013	2014	2014	2014
A 1315 Comptroller				Count	Count	Expended	Adjusted	Requested	Proposed	Adopted
Personnel Services Individual										
A 1315 10110 001	190001	Comptroller		1	1	\$105,337	\$105,337	\$105,337	\$111,785	-
A 1315 11145 001	190002	Exec. Deputy Comptroller		1	1	\$87,239	\$90,763	\$92,579	\$92,579	-
A 1315 11145 002	190003	Exec. Deputy Comptroller		1	1	\$87,239	\$90,763	\$92,579	\$92,579	-
A 1315 11381 001	190005	Assoc. Operations Supervisor		1	1	\$87,239	\$90,763	\$92,579	\$92,579	-
A 1315 12513 001	190028	Accountant II PT		1	1	\$63,338	\$52,224	\$54,334	\$54,334	-
A 1315 12521 001	190006	Auditor		0	0	-	-	\$40,000	-	-
A 1315 12521 002	190007	Auditor		0	0	-	-	\$40,000	-	-
A 1315 12521 003	190008	Auditor		1	1	\$26,154	\$57,222	\$58,367	\$58,367	-
A 1315 12521 004	190033	Auditor		0	0	-	-	\$40,000	-	-
A 1315 12523 001	190043	Auditor PT		1	1	\$19,219	\$20,467	\$20,877	\$20,877	-
A 1315 12551 001	190010	Policy Analyst		1	1	\$43,864	\$45,686	\$46,600	\$46,600	-
A 1315 12557 001	190047	Confidential Assist.Comptr.Leg		1	1	\$41,110	\$50,531	\$51,542	\$51,542	-
A 1315 15502 001	190030	Administrative Aide PT		1	1	\$15,066	\$31,212	\$31,837	\$31,837	-
A 1315 15502 002	190031	Administrative Aide PT		1	1	\$27,885	\$28,955	\$29,535	\$29,535	-
A 1315 15505 001	190051	Administrative Assistant PT		1	1	\$24,540	\$25,531	\$26,043	\$26,043	-
A 1315 15511 001	190041	Technical Writer		1	1	\$35,709	\$51,727	\$52,762	\$52,762	-
A 1315 16103 001	190018	Account Clerk I P.T.		1	1	\$32,001	\$33,294	\$33,960	\$33,960	-
A 1315 16103 002	190025	Account Clerk I P.T.		1	1	\$24,091	\$25,513	\$26,023	\$26,023	-
A 1315 16103 003	190026	Account Clerk I P.T.		1	1	\$23,321	\$24,263	\$24,749	\$24,749	-
A 1315 16104 001	190050	Account Clerk II		1	1	\$45,697	\$47,543	\$48,495	\$48,495	-
A 1315 16106 001	190020	Account Clerk III		1	1	\$49,717	\$51,726	\$52,761	\$52,761	-
A 1315 16206 001	190021	Clerk I		1	1	\$17,128	\$17,818	\$18,175	\$18,175	-
A 1315 16401 001	190022	Confidential Secretary		1	1	\$57,501	\$59,824	\$61,021	\$61,021	-
<i>Personnel Services Individual Subtotal</i>				20	20	\$913,394	\$1,001,162	\$1,140,155	\$1,026,603	\$0

				2013	2014	2012	2013	2014	2014	2014	
A 1315 Comptroller				Count	Count	Expended	Adjusted	Requested	Proposed	Adopted	
Personnel Non-Individual											
A	1315	19950	Longevity Raise			\$11,550	\$11,750	\$12,300	\$12,300	\$0	
A	1315	19951	Health Insurance Buyout			\$4,333	\$5,500	\$5,500	\$5,500	\$0	
A	1315	19970	Temporary Help			\$1,508	\$10,000	\$10,000	\$10,000	\$0	
<i>Personnel Non-Individual Subtotal</i>						\$17,391	\$27,250	\$27,800	\$27,800	\$0	
Equipment											
A	1315	22001	Office Equipment			\$0	\$16,240	\$0	\$0	\$0	
A	1315	22050	Computer Equipment			\$0	\$8,309	\$0	\$0	\$0	
<i>Equipment Subtotal</i>						\$0	\$24,549	\$0	\$0	\$0	
Contractual Expenses											
A	1315	44020	Office Supplies			\$1,898	\$1,900	\$1,900	\$1,900	\$0	
A	1315	44035	Postage			\$399	\$400	\$400	\$400	\$0	
A	1315	44036	Telephone			\$1,096	\$1,047	\$1,047	\$1,047	\$0	
A	1315	44037	Insurance			\$5,453	\$6,043	\$4,958	\$4,958	\$0	
A	1315	44038	Travel,Mileage,Freight			\$497	\$550	\$550	\$550	\$0	
A	1315	44040	Books/Transcripts/Subscripts			\$150	\$150	\$150	\$150	\$0	
A	1315	44042	Printing And Advertising			\$573	\$300	\$300	\$300	\$0	
A	1315	44044	Auditing Fees			\$123,693	\$80,000	\$80,000	\$80,000	\$0	
A	1315	44046	Fees For Services			\$19,672	\$76,867	\$45,000	\$45,000	\$0	
A	1315	44051	GASB Implementation Services			\$6,500	\$1,500	\$6,500	\$6,500	\$0	
A	1315	44070	Equipment Repair And Rental			\$2,937	\$3,062	\$3,000	\$3,000	\$0	
A	1315	44902	Risk Retention Fund Charges			\$72,035	\$73,568	\$73,568	\$73,568	\$0	
A	1315	44903	DGS Shared Services Charges			\$65,764	\$69,220	\$69,316	\$69,316	\$0	
<i>Contractual Expenses Subtotal</i>						\$300,668	\$314,607	\$286,689	\$286,689	\$0	
Fringe Benefits											
A	1315	89010	State Retirement			\$93,113	\$225,533	\$217,862	\$217,862	\$0	
A	1315	89030	Social Security			\$70,302	\$77,381	\$80,662	\$80,662	\$0	
A	1315	89060	Hospital and Medical Insurance			\$189,475	\$168,096	\$159,416	\$159,416	\$0	
<i>Fringe Benefits Subtotal</i>						\$352,890	\$471,010	\$457,940	\$457,940	\$0	
Total Appropriations						\$1,570,369	\$1,821,687	\$1,912,584	\$1,799,032	\$0	
Revenue											
A	1315	01232	Comptroller Fees			(\$8,291)	(\$15,000)	(\$15,000)	(\$15,000)	\$0	
A	1315	02701	Refund Prior Year Expenses			(\$680,856)	(\$300,000)	(\$400,000)	(\$400,000)	\$0	
A	1315	02710	Premium Accrued Interest			(\$173,205)	\$0	\$0	\$0	\$0	
A	1315	02770	Other Unclassified Revenue			(\$5,113)	(\$10,000)	\$0	\$0	\$0	
Total Revenue						(\$867,465)	(\$325,000)	(\$415,000)	(\$415,000)	\$0	
County Share						\$702,904	\$1,496,687	\$1,497,584	\$1,384,032	\$0	