

Revisions 6/14/06

**ARTICLE XII
COMPTROLLER**

Section 1201. Election; comptroller's act **Repealed.**

1202. Powers and duties.

Section 1201. Election; comptroller's act repealed. There shall be a county comptroller who shall be elected from the county at large. His term of office shall begin with the first day of January next following his election and shall be for four years. At the time of his election and throughout his term of office he shall be a qualified elector of the county. He shall devote his whole time to the duties of his office and shall hold no other public office. The Erie county comptroller's act, being chapter four hundred twenty three of the laws of nineteen hundred thirty nine as amended, is hereby repealed, as of January first, nineteen hundred sixty one.

Section 1202. 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 ~~A~~merican 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 **principles** ~~standards~~ as prescribed by the ~~A~~merican 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, **county manager** and legislature as requested on a timely basis.

i. Submit to the county legislature, ~~and~~ county executive, **county manager** 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 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 county manager** 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 county manager** 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 designee.

n. Provide **the county manager** ~~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~~ **county manager**.

o. On or before the 15th day of October, review all revenue projections to be used in the proposed tentative budget prepared by the county manager and submit to the legislature in writing a report indicating whether or not

the projections are suitable estimates for the ensuing fiscal 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. Transfer cash from appropriate accounts upon the request of the commissioner of finance~~ **the county manager** to the county vendor bank account under the control of the commissioner of finance **county manager**.

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

~~q. As a part of the budget process, provide the finance commissioner and budget director~~ **county manager** with an annual plan of investment and interest earnings.

~~r. Have custody of all accounts, except the vendor bank account which is in the custody of the commissioner of finance~~ **county manager**.

s. Provide all accounting services to all county departments, offices and units as part of a centralized accounting system.

Amended by Local Law No. 8 1988.

Amended by Local Law No. 4 1985.

CODE

ARTICLE 12

COMPTROLLER

Section 12.01 Election.

12.02 Powers and duties.

12.03 Deputies and organization.

12.04 Bond of comptroller.

12.05 Financial reporting.

12.06 Depository Undertakings.

12.07 Seal.

Amended by Local Law No. 8-1988.

Section 12.01 Election.

Section 12.02 Powers and duties. The comptroller shall have all the powers and duties conferred or imposed upon him by the county charter or by this code and shall:

a. examine and audit all claims or payrolls for services rendered the county, or for salaries of any county employee or county officer and furnish one certified transcript of such payrolls as approved to the ~~commissioner of finance~~ **county manager**. All original payrolls shall be filed in the office of the comptroller. Before presentation to the comptroller of such payrolls, they shall be certified by the head of the appropriate administrative unit or his deputy in the manner and form prescribed by the comptroller. The comptroller shall not approve any payroll or item thereof

until the commissioner of personnel shall have certified that the persons named therein are employed in their respective positions in accordance with law and rules made pursuant to law.

b. prescribe, with the approval of the county attorney the procedure and form for the submission of claims or charges against the county or against funds for which the county is responsible. Such forms shall be in accordance with the requirements of any law, rule or regulation applicable to the form, certification or payment of such claim or charge.

c. make available to the county legislature, the county executive, **the county manager** and the head of any administrative unit of the county any information from the records and accounts of the comptroller's office which they may require to assist them in the performance of their duties.

d. prepare and submit to ~~the director of budget and management~~ **the county manager** annually on such date as he shall designate and on forms prescribed by him, the information required ~~by the director of budget and management~~ to assist ~~him~~ in the preparation of the proposed tentative operating and capital budget.
Amended by Local Law No. 8 1988.

e. prepare and sign all checks for the payment of the payroll and all other lawful claims or charges against the county or against funds for which the county is responsible and deliver the same to the ~~commissioner of finance~~ **county manager**.

f. prescribe and issue procedures to all county departments for the preparation of input documents and for the accounting of all appropriations, encumbrances, expenditures and revenue.

g. as chief fiscal, accounting, reporting and auditing officer maintain records of the county's accounting transactions as processed in the county's computerized accounting system; and designate in writing, where appropriate, if selected source documents are to be filed in other county departments.
Amended by Local Law No. 8 1988.

h. not be an officer ~~or~~ director ~~or stockholder~~ of and depository or depositories designated by the county executive, pursuant to subsection g of section 1302 of the county charter.
Added by Local Law No. 8 1988.

i. be responsible for reviewing, signing and mailing, or assuring the appropriate signing and mailing of all claims which are prepared by county departments, and for preparing accounting input documents to reflect the allocation of all cash received.
Added by Local Law No. 8 1988.

j. have custody of and disburse all fees, revenues, and other funds of the county or for which the county is responsible, except for funds within the county vendor bank account which are under the jurisdiction of the ~~commissioner of finance~~ **county manager**.
Added by Local Law No. 8 1988.

k. **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(c) of this code.** ~~transfer cash to the county vendor bank account upon request of the commissioner of finance~~ **county manager.**
Added by Local Law No. 8 1988.

Section 12.03 Deputies and organization. The comptroller shall have the power to appoint a deputy for accounting, investment and cash management, and an auditing deputy and shall within the appropriations provided therefor, appoint associate deputies. The deputies who are appointed by the comptroller shall, to the extent that the comptroller shall delegate the same, have the comptroller's powers and duties. Such appointment and delegation of duties shall be in writing and filed in the office of county clerk. ~~The comptroller's office shall be headed by an independently elected comptroller, who shall organize it into (1) a division of internal audit, (2) a division of accounting, and (3) a division of investment and cash management.~~ **(1) audit, (2) accounting and cash management**
Amended by Local Law No. 8 1988.
Amended by Local Law No. 4 1985.

Section 12.04 Bond of comptroller. The comptroller and his deputies shall each give a surety bond to the county in a sum fixed by the county legislature conditioned for the faithful performance of his duties, which bond shall be approved as to form by the county attorney and as to sufficiency of surety by ~~the county executive~~ **the county manager** and filed in the office of the county clerk.

Section 12.05 Financial reporting. In addition to the financial reports required by ~~paragraph i. of section twelve hundred two of article XII of the county charter,~~ the comptroller shall also provide such other information as the county executive **or county manager** may request or the county legislature by resolution may direct.
Amended by Local Law No. 8 1988.
NEW section 12.05 Added by Local Law No. 4 1985.
Former section 12.05 renumbered as section 12.06 by Local Law No. 4 1985.

Section 12.06 Depository undertakings. a. Each depository designated by the county executive, pursuant to subsection g of section 3.02 of the county charter, shall, for the benefit of the security of the county and before receiving any such deposit, give to the county a good and sufficient undertaking, approved as to sufficiency of surety by the county executive and as to form by the county attorney. The undertaking shall specify the amount which such comptroller shall be authorized to have on deposit at any one time with such depository, and shall provide (1) that such depository shall faithfully keep or pay over, on the order or warrant of such comptroller or other lawful authority, such deposits and the agreed interest thereon, and (2) for the payment of such bonds or coupons as by their terms are made payable at a bank or banks for the payment of which a deposit shall be made by such comptroller with such depository. The comptroller may increase the amount which any such depository is authorized to have on deposit at any one time and require additional undertaking therefor. Each such undertaking shall be filed by the comptroller in the office of the county clerk.

b. In lieu of such undertaking, a depository may execute its own undertaking in such form and upon such conditions as may be prescribed by law, and as collateral

thereto shall deposit with the comptroller outstanding unmatured bonds or other obligations of the United States of America, state of New York, or any county, town, city, village, or school district in the state of New York authorized to be issued by law in the face amount of all times at least equal to the amount on deposit less the amount certified by the depository as covered by insurance under the federal deposit insurance act. The collateral shall be approved as to amount and sufficiency by the comptroller accepting the same. The depository shall deposit with the comptroller an assignment in blank of such collateral. The comptroller shall deliver a certificate of deposit containing a description of the bonds or other securities so deposited as collateral. In the event of a default on the undertaking of and depository and the consequent necessity to complete the assignment in blank, the comptroller shall complete the assignment and shall be deemed to be the agent of the assignor for such purpose. The comptroller may from time to time require the depository to increase the amount of securities deposited and may from time to time release securities whenever the amount of the balance on deposit shall be lawfully reduced. Upon the withdrawal of all moneys from any depository and the closing and settlement of the account thereof, the comptroller may require the surrender of the certificate of deposit and thereupon shall return the securities so deposited as collateral. Whenever in the judgement of the comptroller it appears that additional facilities for the safeguarding of the securities deposited with him are essential, such comptroller may lease or rent a safety deposit box and the cost thereof shall be audited and paid as a county charge. The depository, with the consent of the comptroller, may deposit such securities in a safe deposit box maintained by the depository under the joint control of the depository and the comptroller, or if such depository has and maintains a separate trust department, may with the consent deliver such securities to said trust department, may with like consent deposit securities in escrow in the trust department of any other bank within the state to be held by it subject to the joint order of the depository and the comptroller, and all expenses in connection therewith shall be borne by the depository.

The comptroller shall not be liable for the loss of public funds of the county by reason of the default or insolvency of a designated depository, provided such funds have been deposited in accordance with the provisions of this section. In the event that securities have been deposited as provided in paragraph b. of this section, the comptroller shall be liable to the extent of any loss in excess of the face amount of such securities on deposit at the time of such insolvency.

NEW section 12.06 Added by Local Law No. 8 1988.

Former section 12.06 renumbered as section 12.07 by Local Law No. 8 1988.

Section 12.07 Seal. a. The seal of the comptroller shall consist of two circles, one within the other, with the words "COMPTROLLER ERIE COUNTY, NEW YORK," around the outer circumference of the inner circle and in the center of the inner circle the word "SEAL."

b. The following design is hereby adopted as the official and standard design of such seal: