

Audit and Control, Department of

Mission

The Department of Audit and Control was created in 1926 and is headed by the State Comptroller, who is elected by the citizens of New York State. The Department is responsible for paying the State's bills and payrolls; verifying all financial transactions of the State; reviewing the financial and management practices of State agencies; supervising the fiscal affairs of local governments; investing State funds and issuing bonds and notes; and administering the retirement program for State and most local government employees.

Organization and Staffing

The operations of the Department of Audit and Control are organized into eleven programs, with its main office in Albany and regional offices in New York City, Buffalo, Rochester, Syracuse, Binghamton, Glens Falls, Newburgh and Hauppauge. These regional offices function primarily as decentralized audit centers, providing financial review of the accounting of revenues collected and expenses incurred by counties, cities, towns and villages, school and fire districts and quasi-governmental entities.

Budget Highlights

The Executive Budget recommends \$354.4 million All Funds (\$134.7 million General Fund; \$22.4 million Special Revenue Fund; \$124.7 million Fiduciary Fund; \$36.3 million Internal Service Fund) for the Department of Audit and Control, an All Funds increase of \$8.1 million, reflecting \$4.7 million in new Capital appropriations and 1.5 percent increase to State Operations. Additionally, the Department of Law maintains their workforce of 2,663 FTEs; no change from FY 2018.

The Executive Budget includes ongoing support for the Department of Audit and Control's capital initiative to update the statewide Payroll System. In 2016, \$6 million was included in the Executive Budget to begin the development of this project; an additional \$4.7 million is included to complete the project.

Program Highlights

The **Executive Direction, Legal Services, Administration and the Chief Information Office** are responsible for the public information, internal audit, fiscal research, IT operations, financial administration, legal, office services, management analysis and human resource functions of the Department.

The **Office of Operations** supports the core financial functions of state government – payroll, accounting, and financial management. The Office protects the public's money by ensuring contracts are fair, competitive, appropriate and in the best interest of the State, by reviewing and approving all State expenditures prior to payment. The program is central to ensuring the efficiency and effectiveness of government operations.

The **Office of State and Local Government Accountability Program** provides oversight through audits of all State and local government agencies, authorities and special purpose entities. These audits are intended to enhance public accountability and improve the efficiency and effectiveness of State and local government operations, it collects and reviews local government financial data, provides training programs and support services for local financial officials, and publishes research and analysis on a variety of local government policy issues. The Office is comprised of the Divisions of State Government Accountability as well as Local Government and School Accountability.

The **Office of the State Deputy Comptroller for the City of New York** assists the New York State Financial Control Board in carrying out and exercising the responsibilities assigned, and powers granted, to the Board by the Financial Emergency Act for the City of New York. The Retirement Services program administers the State Retirement Systems, consisting of the Employees' Retirement System, the Police and Fire Retirement System and the Public Employees' Group Life Insurance Plan.

The **Pension Investment and Public Finance** program is comprised of the State Common Retirement Fund (CRF), the New York State and Local Employees' Retirement System (ERS), the New York State and Local Police and Fire Retirement System (PFRS) and the Public Employees Group Life Insurance Plan (GLIP). As fiduciary of the CRF, the Comptroller oversees a diverse investment portfolio designed to maximize returns within the structure of prudent policies.

The **Office of Budget and Policy Analysis** reports on matters including proposed and enacted State budgets, other fiscal issues affecting the State and a range of other major policy issues. The Office also manages the Public Authority Reporting Information System (PARIS) and performs a variety of functions related to debt issuance, debt administration and payment of debt for New York State General Obligation and New York Local Government Assistance Corporation (NYLGAC) bonds. The Office also manages daily operations of NYLGAC.

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The *Division of Investigations* spearheads the Comptroller's ant-fraud/anti-corruption initiative and coordinates all fraud examinations conducted by the Office of the State Comptroller.

The *New York State Environmental Protection and Oil Spill Compensation Fund* is administered by the Comptroller under Chapter 845 of the Laws of 1977. Costs associated with cleaning up oil spills are paid from the fund upon certification of the Commissioner of Environmental Conservation. Moneys in this fund consist of receipts from a fee levied on each barrel of petroleum shipped into the State.

**ALL FUNDS
APPROPRIATIONS
(dollars)**

Category	Available FY 2018	Appropriations Recommended FY 2019	Change From FY 2018	Reappropriations Recommended FY 2019
State Operations	314,214,000	317,633,000	3,419,000	0
Aid To Localities	32,025,000	32,025,000	0	0
Capital Projects	0	4,724,000	4,724,000	3,581,000
Total	346,239,000	354,382,000	8,143,000	3,581,000

**ALL FUND TYPES
PROJECTED LEVELS OF EMPLOYMENT BY PROGRAM
FILLED ANNUAL SALARIED POSITIONS**

Program	FY 2018 Estimated FTEs 03/31/18	FY 2019 Estimated FTEs 03/31/19	FTE Change
Administration			
General Fund	109	109	0
Chief Information Office			
General Fund	186	186	0
Internal Service Funds	49	131	82
New York Environmental Protection and Spill Compensation			
Special Revenue Funds - Other	10	10	0
Investigation			
General Fund	19	19	0
Executive Direction			
General Fund	99	99	0
Internal Service Funds	13	13	0
Legal Services			
General Fund	38	38	0
Retirement Services Program			
Fiduciary Funds	977	978	1
Office of the State Deputy Comptroller for New York City			
Special Revenue Funds - Other	28	23	(5)
State and Local Accountability			
General Fund	583	550	(33)
Special Revenue Funds - Federal	5	0	(5)
Internal Service Funds	16	14	(2)
State Operations			
General Fund	391	353	(38)
Special Revenue Funds - Other	140	140	0
Total	2,663	2,663	0

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STATE OPERATIONS
ALL FUNDS FINANCIAL REQUIREMENTS BY FUND TYPE
APPROPRIATIONS
(dollars)

Fund Type	Available FY 2018	Recommended FY 2019	Change
General Fund	132,331,000	134,713,000	2,382,000
Special Revenue Funds - Other	21,984,000	22,380,000	396,000
Internal Service Funds	35,628,000	36,269,000	641,000
Fiduciary Funds	124,271,000	124,271,000	0
Total	314,214,000	317,633,000	3,419,000

STATE OPERATIONS
ALL FUNDS FINANCIAL REQUIREMENTS BY PROGRAM
APPROPRIATIONS
(dollars)

Program	Available FY 2018	Recommended FY 2019	Change
Achieving a Better Life Experience			
General Fund	0	394,000	394,000
Administration			
General Fund	13,778,000	15,869,000	2,091,000
Chief Information Office			
General Fund	23,643,000	24,416,000	773,000
Internal Service Funds	28,534,000	29,110,000	576,000
New York Environmental Protection and Spill Compensation			
Special Revenue Funds - Other	1,030,000	1,030,000	0
Investigation			
General Fund	1,997,000	2,115,000	118,000
Executive Direction			
General Fund	9,254,000	10,162,000	908,000
Internal Service Funds	2,075,000	2,292,000	217,000
Legal Services			
General Fund	3,942,000	3,543,000	(399,000)
Retirement Services Program			
Fiduciary Funds	124,271,000	124,271,000	0
Office of the State Deputy Comptroller for New York City			
Special Revenue Funds - Other	4,858,000	4,848,000	(10,000)
State and Local Accountability			
General Fund	45,701,000	48,262,000	2,561,000
Special Revenue Funds - Other	491,000	491,000	0
Internal Service Funds	2,129,000	1,977,000	(152,000)
State Operations			
General Fund	34,016,000	29,952,000	(4,064,000)
Special Revenue Funds - Other	15,605,000	16,011,000	406,000
Internal Service Funds	2,890,000	2,890,000	0
Total	314,214,000	317,633,000	3,419,000

NYS DOB | FY2019 Executive Budget | Agency Appropriations
STATE OPERATIONS - GENERAL FUND
SUMMARY OF PERSONAL SERVICE APPROPRIATIONS AND CHANGES
FY 2019 RECOMMENDED
(dollars)

Program	Total		Personal Service Regular (Annual Salaried)	
	Amount	Change	Amount	Change
Achieving a Better Life Experience	180,000	180,000	180,000	180,000
Administration	9,964,000	3,121,000	9,623,000	2,883,000
Chief Information Office	15,082,000	1,031,000	14,957,000	1,121,000
Investigation	1,878,000	114,000	1,785,000	26,000
Executive Direction	9,182,000	919,000	9,118,000	971,000
Legal Services	3,411,000	(165,000)	3,392,000	(172,000)
State and Local Accountability	43,727,000	2,474,000	43,675,000	2,440,000
State Operations	26,046,000	(2,272,000)	25,817,000	(2,270,000)
Total	109,470,000	5,402,000	108,547,000	5,179,000

Program	Temporary Service (Nonannual Salaried)		Holiday/Overtime Pay	
	Amount	Change	Amount	Change
Administration	316,000	216,000	25,000	22,000
Chief Information Office	88,000	(95,000)	37,000	5,000
Investigation	88,000	88,000	5,000	0
Executive Direction	48,000	(46,000)	16,000	(6,000)
Legal Services	11,000	0	8,000	7,000
State and Local Accountability	25,000	15,000	27,000	19,000
State Operations	203,000	3,000	26,000	(5,000)
Total	779,000	181,000	144,000	42,000

NYS DOB | FY2019 Executive Budget | Agency Appropriations
STATE OPERATIONS - GENERAL FUND
SUMMARY OF NONPERSONAL SERVICE AND MAINTENANCE UNDISTRIBUTED
APPROPRIATIONS AND CHANGES
FY 2019 RECOMMENDED
(dollars)

Program	Total		Supplies and Materials	
	Amount	Change	Amount	Change
Achieving a Better Life Experience	214,000	214,000	0	0
Administration	5,905,000	(1,030,000)	1,682,000	1,182,000
Chief Information Office	9,334,000	(258,000)	553,000	(578,000)
Investigation	237,000	4,000	12,000	3,000
Executive Direction	980,000	(11,000)	104,000	(155,000)
Legal Services	132,000	(234,000)	36,000	(25,000)
State and Local Accountability	4,535,000	87,000	116,000	4,000
State Operations	3,906,000	(1,792,000)	89,000	17,000
Total	25,243,000	(3,020,000)	2,592,000	448,000

Program	Travel		Contractual Services	
	Amount	Change	Amount	Change
Achieving a Better Life Experience	0	0	214,000	214,000
Administration	148,000	58,000	3,820,000	(2,373,000)
Chief Information Office	77,000	(76,000)	7,700,000	844,000
Investigation	19,000	12,000	205,000	(10,000)
Executive Direction	178,000	11,000	665,000	155,000
Legal Services	20,000	12,000	75,000	(214,000)
State and Local Accountability	2,242,000	814,000	2,145,000	(625,000)
State Operations	54,000	(6,000)	3,746,000	(1,161,000)
Total	2,738,000	825,000	18,570,000	(3,170,000)

Program	Equipment		Maintenance Undistributed	
	Amount	Change	Amount	Change
Administration	255,000	103,000	0	0
Chief Information Office	1,004,000	(448,000)	0	0
Investigation	1,000	(1,000)	0	0
Executive Direction	33,000	(22,000)	0	0
Legal Services	1,000	(7,000)	0	0
State and Local Accountability	32,000	(106,000)	0	0
State Operations	17,000	(292,000)	0	(350,000)
Total	1,343,000	(773,000)	0	(350,000)

NYS DOB | FY2019 Executive Budget | Agency Appropriations
STATE OPERATIONS - OTHER THAN GENERAL FUND
SUMMARY OF APPROPRIATIONS AND CHANGES
FY 2019 RECOMMENDED
(dollars)

Program	Total		Personal Service	
	Amount	Change	Amount	Change
Chief Information Office	29,110,000	576,000	11,091,000	(310,000)
New York Environmental Protection and Spill Compensation	1,030,000	0	592,000	69,000
Executive Direction	2,292,000	217,000	1,373,000	83,000
Retirement Services Program	124,271,000	0	63,616,000	0
Office of the State Deputy Comptroller for New York City	4,848,000	(10,000)	2,877,000	118,000
State and Local Accountability	2,468,000	(152,000)	1,455,000	185,000
State Operations	18,901,000	406,000	10,146,000	2,078,000
Total	182,920,000	1,037,000	91,150,000	2,223,000

Program	Nonpersonal Service	
	Amount	Change
Chief Information Office	18,019,000	886,000
New York Environmental Protection and Spill Compensation	438,000	(69,000)
Executive Direction	919,000	134,000
Retirement Services Program	60,655,000	0
Office of the State Deputy Comptroller for New York City	1,971,000	(128,000)
State and Local Accountability	1,013,000	(337,000)
State Operations	8,755,000	(1,672,000)
Total	91,770,000	(1,186,000)

AID TO LOCALITIES
ALL FUNDS FINANCIAL REQUIREMENTS BY FUND TYPE
APPROPRIATIONS
(dollars)

Fund Type	Available FY 2018	Recommended FY 2019	Change
General Fund	32,025,000	32,025,000	0
Total	32,025,000	32,025,000	0

NYS DOB | FY2019 Executive Budget | Agency Appropriations
AID TO LOCALITIES
ALL FUNDS FINANCIAL REQUIREMENTS BY PROGRAM
APPROPRIATIONS
(dollars)

Program	Available FY 2018	Recommended FY 2019	Change
State Operations			
General Fund	32,025,000	32,025,000	0
Total	32,025,000	32,025,000	0

CAPITAL PROJECTS
ALL FUNDS FINANCIAL REQUIREMENTS BY PROGRAM
APPROPRIATIONS
(dollars)

Comprehensive Construction Program	Available FY 2018	Recommended FY 2019	Change	Reappropriations FY 2019
IT Initiative Program				
Capital Projects Fund	0	0	0	3,581,000
Capital Projects Fund - Authority Bonds	0	4,724,000	4,724,000	0
Total	0	4,724,000	4,724,000	3,581,000

Note: Most recent estimates as of 01/16/2018