

Audit and Control, Department of

Mission

The Department of Audit and Control (OSC) 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

OSC's operations are organized into 11 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 FY 2023 Executive Budget recommends \$518.5 million in all funds appropriation for OSC, an increase of \$72.9 million from the previous fiscal year attributed to general salary increases, operational growth and new capital requests to further upgrade IT infrastructure and modernize the Justice Court Fund System. The agency's workforce totals 2,770 FTEs, an increase of 51 FTEs from the previous fiscal year for additional Employee Retirement System staff.

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.

The **Division of Investigations** spearheads the Comptroller's anti-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

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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 2022	Appropriations Recommended FY 2023	Change From FY 2022	Reappropriations Recommended FY 2023
State Operations	413,658,000	456,397,000	42,739,000	0
Aid To Localities	32,025,000	32,025,000	0	0
Capital Projects	0	30,112,000	30,112,000	10,100,000
Total	445,683,000	518,534,000	72,851,000	10,100,000

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

Program	FY 2022 Estimated FTEs 03/31/22	FY 2023 Estimated FTEs 03/31/23	FTE Change
Administration			
General Fund	1,401	1,401	0
Chief Information Office			
Internal Service Funds	151	151	0
Executive Direction			
Internal Service Funds	25	25	0
New York Environmental Protection and Spill Compensation			
Special Revenue Funds - Other	10	10	0
Office of the State Deputy Comptroller for New York City			
Special Revenue Funds - Other	23	23	0
Retirement Services Program			
Fiduciary	957	1,008	51
State and Local Accountability			
Internal Service Funds	14	14	0
State Operations			
Special Revenue Funds - Other	138	138	0
Total	2,719	2,770	51

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

Fund Type	Available FY 2022	Recommended FY 2023	Change
Fiduciary	182,102,000	205,180,000	23,078,000
General Fund	150,510,000	153,081,000	2,571,000
Internal Service Funds	57,280,000	71,212,000	13,932,000
Special Revenue Funds - Other	23,766,000	26,924,000	3,158,000
Total	413,658,000	456,397,000	42,739,000
Adjustments:			
Transfer(s) From			
Special Pay Bill			
General Fund	(18,875,000)		
Appropriated FY 2022	394,783,000		

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

Program	Available FY 2022	Recommended FY 2023	Change
Audit and Control			
General Fund	150,510,000	153,081,000	2,571,000
Special Revenue Funds - Other	119,000	119,000	0
Chief Information Office			
Internal Service Funds	48,645,000	61,039,000	12,394,000
College Choice Tuition Savings			
Fiduciary	1,500,000	1,500,000	0
Executive Direction			
Internal Service Funds	2,948,000	2,948,000	0
New York Environmental Protection and Spill Compensation			
Special Revenue Funds - Other	1,230,000	1,175,000	(55,000)
Office of the State Deputy Comptroller for New York City			
Special Revenue Funds - Other	5,334,000	4,848,000	(486,000)
Personnel Services and Development			
Internal Service Funds	31,000	0	(31,000)
Retirement Services Program			
Fiduciary	180,602,000	203,680,000	23,078,000
State Operations			
Internal Service Funds	3,390,000	3,390,000	0
Special Revenue Funds - Other	17,083,000	20,782,000	3,699,000
State and Local Accountability			
Internal Service Funds	2,266,000	3,835,000	1,569,000
Total	413,658,000	456,397,000	42,739,000

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STATE OPERATIONS - GENERAL FUND
SUMMARY OF PERSONAL SERVICE APPROPRIATIONS AND CHANGES
FY 2023 RECOMMENDED
(dollars)

Program	Total		Personal Service Regular (Annual Salaried)	
	Amount	Change	Amount	Change
Audit and Control	123,112,000	1,983,000	122,035,000	1,983,000
Total	123,112,000	1,983,000	122,035,000	1,983,000

Program	Temporary Service (Nonannual Salaried)		Holiday/Overtime Pay	
	Amount	Change	Amount	Change
Audit and Control	922,000	0	155,000	0
Total	922,000	0	155,000	0

STATE OPERATIONS - GENERAL FUND
SUMMARY OF NONPERSONAL SERVICE AND MAINTENANCE UNDISTRIBUTED
APPROPRIATIONS AND CHANGES
FY 2023 RECOMMENDED
(dollars)

Program	Total		Supplies and Materials	
	Amount	Change	Amount	Change
Audit and Control	29,969,000	588,000	2,091,000	0
Total	29,969,000	588,000	2,091,000	0

Program	Travel		Contractual Services	
	Amount	Change	Amount	Change
Audit and Control	2,845,000	0	23,510,000	588,000
Total	2,845,000	0	23,510,000	588,000

Program	Equipment	
	Amount	Change
Audit and Control	1,523,000	0
Total	1,523,000	0

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STATE OPERATIONS - OTHER THAN GENERAL FUND
SUMMARY OF APPROPRIATIONS AND CHANGES
FY 2023 RECOMMENDED
(dollars)**

Program	Total		Personal Service	
	Amount	Change	Amount	Change
Audit and Control	119,000	0	0	0
Chief Information Office	61,039,000	12,394,000	13,261,000	427,000
College Choice Tuition Savings	1,500,000	0	662,000	0
Executive Direction	2,948,000	0	1,656,000	0
New York Environmental Protection and Spill Compensation	1,175,000	(55,000)	667,000	(33,000)
Office of the State Deputy Comptroller for New York City	4,848,000	(486,000)	2,877,000	0
Personnel Services and Development	0	(31,000)	0	(18,000)
Retirement Services Program	203,680,000	23,078,000	95,232,000	6,568,000
State Operations	24,172,000	3,699,000	13,611,000	624,000
State and Local Accountability	3,835,000	1,569,000	2,242,000	890,000
Total	303,316,000	40,168,000	130,208,000	8,458,000

Program	Nonpersonal Service	
	Amount	Change
Audit and Control	119,000	0
Chief Information Office	47,778,000	11,967,000
College Choice Tuition Savings	838,000	0
Executive Direction	1,292,000	0
New York Environmental Protection and Spill Compensation	508,000	(22,000)
Office of the State Deputy Comptroller for New York City	1,971,000	(486,000)
Personnel Services and Development	0	(13,000)
Retirement Services Program	108,448,000	16,510,000
State Operations	10,561,000	3,075,000
State and Local Accountability	1,593,000	679,000
Total	173,108,000	31,710,000

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

Fund Type	Available FY 2022	Recommended FY 2023	Change
General Fund	32,025,000	32,025,000	0

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Total	32,025,000	32,025,000	0
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**AID TO LOCALITIES
ALL FUNDS FINANCIAL REQUIREMENTS BY PROGRAM
APPROPRIATIONS
(dollars)**

Program	Available FY 2022	Recommended FY 2023	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 2022	Recommended FY 2023	Change	Reappropriations FY 2023
IT Initiative Program				
Capital Projects Fund - Authority Bonds	0	30,112,000	30,112,000	10,100,000
Total	0	30,112,000	30,112,000	10,100,000

Note: Most recent estimates as of 05/11/2020