



DEPARTMENT OF AUDIT & CONTROL

• • •

COMPTROLLER

Division #04-1041

• • •

AUDIT

Division #04-1042

• • •

ACCOUNTING

Division #04-1043

• • •

INVESTMENT & DEBT MANAGEMENT

Division #04-1049

DEPARTMENT OF AUDIT & CONTROL

Division of Comptroller Division #04-1041

Mission Statement

The Department of Audit & Control will protect, report, and strengthen the City's finances to help ensure an efficient, effective, and transparent government that will better serve the citizens and taxpayers of Buffalo.

Vision Statement

To advance as a world class financial organization by unleashing our full potential.

Activities

1. Develop and document policies and procedures that are accessible, useful and position specific.
2. Identify solutions for the City to maximize revenues and minimize expenses.
3. Gain an understanding of Departmental controls in place to protect City assets at the Departmental level.
4. Increase availability and access of City financial data to increase transparency of City government.
5. Communicate with the public about the fiscal health of the City through websites, public television and the development and distribution of press releases (i.e. Open Book Buffalo; producing and broadcasting the "Comptroller's Corner").



City of Buffalo
 Adopted Budget 2022-2023
 General Fund

	2020-2021 Actual Amount	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Year To Date 6/7/2022	2022-2023 Adopted Budget
1041 COMPTROLLER TOTAL	657,639	935,058	973,201	776,764	1,008,597
10441001 COMPTROLLER PS	412,835	649,662	644,662	469,956	696,207
411001 ANNUAL SALARY	396,228	632,337	627,337	452,786	653,162
412002 HOURLY SALARY	14,630	15,228	15,228	14,620	40,948
414001 LONGEVITY	700	700	700	2,100	700
414007 PERFECT ATTENDANCE INCENTIVE	422	497	497	-	497
415001 AUTOMOBILE ALLOWANCE	855	900	900	450	900
10441004 COMPTROLLER TR	2,485	8,849	15,694	7,894	9,894
458001 TRANSPORTATION	-	1,672	4,072	1,754	1,672
458002 MEALS & LODGING	-	3,242	6,242	1,340	3,242
458003 REGISTRATION & MEMBERSHIP FEES	2,485	3,935	5,380	4,800	4,980
10441005 COMPTROLLER SP	24,347	5,500	11,117	14,808	10,117
461001 OFFICE SUPPLIES	5,078	3,000	5,547	5,319	4,547
461006 FURNITURE & EQUIP (NON CAPITAL)	3,420	1,000	1,000	-	1,000
461007 COMP & SOFTWARE (NON CAPITAL)	14,550	-	2,970	7,908	2,970
464000 PERIODICALS	1,299	1,500	1,600	1,581	1,600
10441006 COMPTROLLER SV	217,972	270,547	301,229	284,105	291,879
432001 AUDITING SERVICES	181,581	232,179	239,279	223,568	232,179
432004 ENGINEER & TECHNICAL SERVICES	33,237	33,500	52,825	52,772	51,825
443301 MACHINERY & EQUIP REPAIRS	-	500	500	-	500
443400 EQUIP MAINTENANCE CONTRACTS	-	500	500	-	500
444101 RENTAL LAND & BUILDINGS	2,868	2,868	2,868	2,868	2,868
455000 PRINTING & BINDING	125	500	500	245	500
455100 INTERNAL PRINT SHOP	161	500	507	402	507
456000 OTHER SERVICES	-	-	4,250	4,250	3,000
10441007 COMPTROLLER CO	-	500	500	-	500
474100 EQUIPMENT	-	500	500	-	500



City of Buffalo
Adopted Budget 2022-2023
General Fund

Comptroller
10441001-411001
Budgeted Salaries

Description	Step	Grade	Quantity	Unit Cost	Total
Account Clerk Typist	17	A005	1	\$ 44,986	\$ 44,986
Community Advocate to the Comptroller	5	I179	1	61,871	61,871
Comptroller	5	H005	1	119,500	119,500
Deputy Comptroller	5	I135	1	112,000	112,000
Executive Assistant to Comptroller	5	I121	1	92,000	92,000
Public Relations Officer to the Comptroller	5		1	61,871	61,871
Secretary to Comptroller	5	I093	1	66,934	66,934
Special Assistant to Comptroller	5	I032	1	94,000	94,000
Total			8		\$ 653,162

DEPARTMENT OF AUDIT & CONTROL

Division of Audit Division #04-1042

Goals

1. To manage the fiscal affairs of the City in accordance with the requirements set forth in the Charter, Code, Ordinances and other legal mandates as they relate to the auditing functions of the City, the Buffalo Sewer Authority, and the Buffalo Municipal Water Finance Authority.
2. To provide independent, objective and reliable analysis of the adequacy of the system of internal controls.
3. To verify compliance with laws and regulations and assess the efficiency and effectiveness of City operations.
4. To advance open and accountable government through accurate, independent, and objective audits that seek to improve the economy, efficiency and effectiveness of the City.

Activities

1. Employ the highest quality staff and commit to enhancing their knowledge through in-house training programs and by encouraging auditors to further their education.
2. Identify ways for the City to maximize revenues and minimize expenses by targeting audits to meet these objectives, including evaluation of efficiency and internal control and a review of all expenditures of the City to verify funds are expended only for valid expenditures.
3. Ensure that regulatory requirements for Department of Audit & Control are met as set forth in the City Charter, City Code, and external provisions.
4. Provide independent, reliable investigations of all material allegations of fraud, waste or abuse that are reported to the “Watchdog Hotline.”

Work Program Statistics

	Actual 2020-2021	Projection 2021-2022	Estimate 2022-2023
Payroll Checks Processed	92,683	100,000	100,000
Vendor Invoices Reviewed	40,709	40,000	40,000
Purchase Orders Reviewed	13,820	14,000	14,000
Contracts Reviewed	285	300	300
Internal Audit Reports Issued	6	6	6



City of Buffalo
 Adopted Budget 2022-2023
 General Fund

	2020-2021 Actual Amount	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Year To Date 6/7/2022	2022-2023 Adopted Budget
1042 AUDIT DIVISION TOTAL	1,214,311	1,631,828	1,631,828	1,270,023	1,677,397
10442001 AUDIT DIVISION PS	1,193,814	1,604,728	1,604,728	1,259,234	1,650,297
411001 ANNUAL SALARY	1,126,686	1,564,755	1,564,755	1,233,824	1,610,324
413001 OVERTIME	26,678	3,500	3,500	7,434	3,500
414001 LONGEVITY	20,688	18,300	18,300	13,925	18,300
414007 PERFECT ATTENDANCE INCENTIVE	17,024	16,265	16,265	-	16,265
414028 VACATION BUYOUT	2,731	1,548	1,548	4,050	1,548
415001 AUTOMOBILE ALLOWANCE	7	360	360	-	360
10442004 AUDIT DIVISION TR	3,998	7,800	7,800	5,390	7,800
458001 TRANSPORTATION	-	1,500	1,500	697	1,500
458002 MEALS & LODGING	-	1,800	1,800	803	1,800
458003 REGISTRATION & MEMBERSHIP FEES	3,998	4,500	4,500	3,890	4,500
10442005 AUDIT DIVISION SP	4,605	7,300	7,300	4,301	7,300
461001 OFFICE SUPPLIES	2,990	3,000	3,000	2,322	3,000
461007 COMP & SOFTWARE (NON CAPITAL)	1,316	1,800	1,800	1,680	1,800
464000 PERIODICALS	299	2,500	2,500	299	2,500
10442006 AUDIT DIVISION SV	11,895	12,000	12,000	1,099	12,000
432001 AUDITING SERVICES	11,895	12,000	12,000	1,099	12,000



City of Buffalo
 Adopted Budget 2022-2023
 General Fund

Audit
10442001-411001
Budgeted Salaries

Description	Step	Grade	Quantity	Unit Cost	Total
Assistant Accountant	17	A035	1	\$ 56,830	\$ 56,830
Assistant Auditor	15	A035	1	54,385	54,385
Assistant Auditor	14	A035	1	53,185	53,185
Assistant Auditor	5	A035	1	56,830	56,830
Associate Auditor	17	A062	2	67,344	134,688
Associate Auditor	5	A062	1	67,344	67,344
City Auditor	5	I148	1	120,000	120,000
HUD Grants Fiscal Administrator	17	A081	1	83,754	83,754
Internal Audit Administrator	17	A081	2	83,754	167,508
Internal Audit Administrator	13	A081	1	75,579	75,579
Internal Audit Administrator	12	A081	1	73,533	73,533
Junior Data Control Clerk	14	A004	1	41,832	41,832
Principal Accountant	5	A081	1	83,754	83,754
Principal Auditor	5	A081	1	83,754	83,754
Senior Accountant	5	A056	1	64,543	64,543
Senior Auditor	17	A056	1	64,543	64,543
Senior Auditor	5	A056	1	64,543	64,543
Senior Auditor	12	A056	1	58,558	58,558
Senior Auditor	11	A056	1	57,361	57,361
Supervising Auditor	5	A073	1	76,598	76,598
Supervising Accountant	14	A073	1	71,202	71,202
Total			23		\$ 1,610,324

DEPARTMENT OF AUDIT & CONTROL

Division of Accounting Division #04-1043

Goals

1. To maintain accurate accounting records on a fund basis of all financial transactions of the City, the Buffalo Municipal Water Finance Authority, and the Buffalo Water Board.
2. To issue periodic financial statements in accordance with generally accepted accounting principles and standards to legislative, executive and other governmental officials, and non-governmental business units.
3. To furnish reports as required by the Charter and Code of the City.
4. To account for proceeds, expenditures, and retirement of bonded indebtedness in accordance with legal requirements.

Activities

1. Maintain the general ledger accounts on a fund basis and prepare the annual financial statement for funds of the City, the Buffalo Municipal Water Finance Authority, and the Buffalo Water Board.
2. Receive and process the collection of utility taxes.
3. Maintain the accounts receivable system to facilitate the collection of monies owed to the City, the Buffalo Municipal Water Finance Authority, and the Buffalo Water Board.
4. Maintain an inventory of the fixed assets and equipment of the City, the Buffalo Municipal Water Finance Authority, and the Buffalo Water Board.
5. Deposit payroll withholdings as required by law and prepare social security and other federal and state reports, including IRS forms W-2, 1099 and 1095.
6. Receive and process for payment all vendor billings to the City, the Buffalo Municipal Water Finance Authority, and the Buffalo Water Board.
7. Issue checks and wire transfers for non-salary disbursements.
8. Prepare the Comprehensive Annual Financial Reports and the Annual Financial Statements of the City, the Buffalo Municipal Water Finance Authority, and the Buffalo Water Board, and arrange for independent audit of the same.
9. Prepare and file the Annual Update Document with the Office of the New York State Comptroller.
10. Prepare and file the necessary reports for the Buffalo Municipal Water Finance Authority and the Buffalo Water Board in accordance with the New York State Public Authorities Law.
11. Reconcile all bank statements for the City, the Buffalo Municipal Water Finance Authority and the Buffalo Water Board.

DEPARTMENT OF AUDIT & CONTROL

Division of Accounting Division #04-1043

Work Program Statistics

	Actual 2020-2021	Projection 2021-2022	Estimate 2022-2023
Checks, Wire Transfers and EFT Processed	17,812	18,000	18,500
Bank Accounts Reconciled	795	801	815
Invoices Processed	36,174	36,500	37,000
Accounts Receivable Invoices Issued	5,803	6,170	6,250
Forms 1099 Processed	265	388	400
Forms W-2 Processed	3,506	3,594	3,750
Forms 1099R Processed	159	185	190
Forms 1095C (ACA) Processed	6,095	6,200	6,250



City of Buffalo
 Adopted Budget 2022-2023
 General Fund

	2020-2021 Actual Amount	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Year To Date 6/7/2022	2022-2023 Adopted Budget
1043 ACCOUNTING DIVISION TOTAL	812,337	1,052,745	1,052,959	613,866	1,082,515
10443001 ACCOUNTING DIVISION PS	781,065	1,036,561	1,036,561	602,808	1,066,117
411001 ANNUAL SALARY	759,541	1,007,100	1,007,100	590,773	1,042,042
413001 OVERTIME	121	3,500	3,500	121	3,500
414001 LONGEVITY	11,345	12,575	12,575	10,475	12,575
414007 PERFECT ATTENDANCE INCENTIVE	8,647	9,386	9,386	-	4,000
414028 VACATION BUYOUT	1,410	4,000	4,000	1,439	4,000
10443004 ACCOUNTING DIVISION TR	317	7,139	7,224	3,055	7,224
458001 TRANSPORTATION	-	1,480	1,480	987	1,480
458002 MEALS & LODGING	-	2,842	2,842	423	2,842
458003 REGISTRATION & MEMBERSHIP FEES	317	2,817	2,902	1,645	2,902
10443005 ACCOUNTING DIVISION SP	30,955	8,425	8,554	7,966	8,554
461001 OFFICE SUPPLIES	15,820	7,925	7,925	7,837	7,925
461006 FURNITURE & EQUIP (NON CAPITAL)	15,135	300	300	-	300
464000 PERIODICALS	-	200	329	129	329
10443006 ACCOUNTING DIVISION SV	-	620	620	38	620
432004 ENGINEER & TECHNICAL SERVICES	-	195	195	-	195
455000 PRINTING & BINDING	-	200	200	-	200
455100 INTERNAL PRINT SHOP	-	225	225	38	225



City of Buffalo
 Adopted Budget 2022-2023
 General Fund

Accounting
10443001-411001
Budgeted Salaries

Description	Step	Grade	Quantity	Unit Cost	Total
Administrative Assistant	5	A041	1	\$ 58,415	\$ 58,415
Assistant Auditor	14	A035	1	53,185	53,185
Associate Accountant	17	A062	1	67,344	67,344
Associate Auditor	17	A062	1	67,344	67,344
City Accountant	5	I148	1	120,000	120,000
Data Control Clerk	5	A013	1	47,704	47,704
ERP Financial Systems Officer	17	A081	1	83,754	83,754
Junior Accountant	14	A017	1	46,903	46,903
Junior Auditor	13	A017	1	45,957	45,957
Junior Data Account Clerk	15	A004	1	42,511	42,511
Principal Auditor	5	A081	1	83,754	83,754
Senior Accountant	14	A056	1	60,929	60,929
Senior Accountant	17	A056	1	64,543	64,543
Senior Auditor	12	A056	1	58,558	58,558
Senior Auditor	17	A056	1	64,543	64,543
Supervising Auditor	5	A073	1	76,598	76,598
Total			16		\$ 1,042,042

DEPARTMENT OF AUDIT & CONTROL

Division of Investment and Debt Management Division #04-1049

Goals

1. Improve cash flow analysis.
2. Ensure issuance of debt is prudent.
3. Maximize the return on investment of idle funds.
4. Maintain banking relationships for the City and related entities.
5. Ensure compliance with City Charter, Code, and external governance.

Activities

1. Prepare and maintain a combined cash flow forecast for the City and Board of Education.
2. Utilizing the City's Capital Debt Management Policy; calculate the 5 year Debt Capacity.
3. Process the receipt and disbursement of all funds associated with capital debt service obligations.
4. Direct the Capital Debt Service Trustees for repayment of City, Board of Education, and Buffalo Municipal Water Finance Authority bonds and notes.
5. Administer and review the custodial aspects of collateral pledged against deposits in excess of FDIC insurance.
6. Invest operating and capital improvement funds for the City, Board of Education, and Buffalo Municipal Water Finance Authority/Buffalo Water Board.
7. Coordinate all aspects of bond issuance for the City, Board of Education, and Buffalo Municipal Water Finance Authority/Buffalo Water Board.
8. Review the City's capital project accounts and closeout accounts upon completion of the project.
9. Maintain post-issuance compliance procedures for tax exempt bonds.

Work Program Statistics

	Actual 2020-2021	Projection 2021-2022	Estimate 2022-2023
Average Interest Rate	.10%	0.05%	0.15%
Total Interest Income	\$150,000	\$100,000	\$300,000
Bond & Note Resolutions Processed	38	22	25
Bond and Notes Issued	\$32.9m	\$25.0m	\$26.0m



City of Buffalo
 Adopted Budget 2022-2023
 General Fund

	2020-2021 Actual Amount	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Year To Date 6/7/2022	2022-2023 Adopted Budget
1049 ACCOUNTING-CASH & DEBT MANGT TOTAL	342,368	391,930	391,930	212,437	406,467
10449001 CASH & DEBT MANAGEMENT PS	329,822	383,946	383,946	211,184	398,163
411001 ANNUAL SALARY	321,780	372,710	372,710	207,324	386,927
413001 OVERTIME	-	750	750	-	750
414001 LONGEVITY	4,100	6,100	6,100	2,493	6,100
414007 PERFECT ATTENDANCE INCENTIVE	2,602	3,040	3,040	-	3,040
414028 VACATION BUYOUT	1,341	1,346	1,346	1,367	1,346
10449004 CASH & DEBT MANAGEMENT TR	242	4,984	4,984	1,047	5,304
458001 TRANSPORTATION	-	1,260	1,260	360	1,260
458002 MEALS & LODGING	-	1,634	1,634	269	1,662
458003 REGISTRATION & MEMBERSHIP FEES	242	2,090	2,090	418	2,382
10449005 CASH & DEBT MANAGEMENT SP	12,304	2,500	2,500	206	2,500
461001 OFFICE SUPPLIES	459	500	500	186	500
461006 FURNITURE & EQUIP (NON CAPITAL)	11,845	1,500	1,500	-	1,500
461007 COMP & SOFTWARE (NON CAPITAL)	-	500	500	20	500
10449006 CASH & DEBT MANAGEMENT SV	-	500	500	-	500
432004 ENGINEER & TECHNICAL SERVICES	-	500	500	-	500



City of Buffalo
Adopted Budget 2022-2023
General Fund

Investment & Debt Management
10449001-411001
Budgeted Salaries

Description	Step	Grade	Quantity	Unit Cost	Total
Associate Accountant	11	A062	1	\$ 58,089	\$ 58,089
Investment & Debt Management Officer	5	I087	1	120,000	120,000
Principal Auditor	11	A081	1	71,491	71,491
Resources Development Technician	5	A067	1	72,804	72,804
Senior Auditor	17	A056	1	64,543	64,543
Total			5		\$ 386,927