



# DEPARTMENT OF AUDIT & CONTROL

• • •

COMPTROLLER

Division #04-1041

• • •

AUDIT

Division #04-1042

• • •

ACCOUNTING

Division #04-1043

• • •

INVESTMENT & DEBT MANAGEMENT

Division #04-1049

### **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, distribution of press releases and the financial database Open Book Buffalo.



City of Buffalo  
 Recommended Budget 2023-2024  
 General Fund

	2021-2022 Actual Amount	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Year To Date 4/28/2023	2023-2024 Recommended Budget
<b>1041 COMPTROLLER TOTAL</b>	<b>848,227</b>	<b>1,008,597</b>	<b>1,032,001</b>	<b>546,858</b>	<b>1,039,167</b>
<b>10441001 COMPTROLLER PS</b>	<b>562,453</b>	<b>696,207</b>	<b>696,207</b>	<b>273,881</b>	<b>706,681</b>
411001 ANNUAL SALARY	538,561	653,162	653,162	264,729	671,232
412002 HOURLY SALARY	20,847	40,948	40,948	7,678	33,074
414001 LONGEVITY	2,100	700	700	1,025	1,025
414007 PERFECT ATTENDANCE INCENTIVE	0	497	497	0	450
415001 AUTOMOBILE ALLOWANCE	945	900	900	450	900
<b>10441004 COMPTROLLER TR</b>	<b>8,454</b>	<b>9,894</b>	<b>25,894</b>	<b>13,640</b>	<b>23,394</b>
458001 TRANSPORTATION	1,754	1,672	10,172	2,880	10,172
458002 MEALS & LODGING	1,340	3,242	10,242	6,821	8,242
458003 REGISTRATION & MEMBERSHIP FEES	5,360	4,980	5,480	3,938	4,980
<b>10441005 COMPTROLLER SP</b>	<b>13,665</b>	<b>10,117</b>	<b>17,031</b>	<b>11,649</b>	<b>12,082</b>
461001 OFFICE SUPPLIES	4,176	4,547	9,862	7,972	6,362
461006 FURNITURE & EQUIP (NON CAPITAL)	0	1,000	2,448	1,948	1,000
461007 COMP & SOFTWARE (NON CAPITAL)	7,908	2,970	2,970	0	2,970
464000 PERIODICALS	1,581	1,600	1,750	1,729	1,750
<b>10441006 COMPTROLLER SV</b>	<b>263,655</b>	<b>291,879</b>	<b>292,369</b>	<b>247,688</b>	<b>296,510</b>
432001 AUDITING SERVICES	223,568	232,179	218,679	198,576	235,000
432004 ENGINEER & TECHNICAL SERVICES	34,447	51,825	64,280	43,453	53,000
443301 MACHINERY & EQUIP REPAIRS	0	500	500	0	500
443400 EQUIP MAINTENANCE CONTRACTS	0	500	500	0	500
444101 RENTAL LAND & BUILDINGS	2,868	2,868	2,868	2,868	3,010
455000 PRINTING & BINDING	245	500	500	249	500
455100 INTERNAL PRINT SHOP	402	507	917	417	1,000
456000 OTHER SERVICES	2,125	3,000	4,125	2,125	3,000
<b>10441007 COMPTROLLER CO</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>500</b>
474100 EQUIPMENT	0	500	500	0	500



City of Buffalo  
 Recommended Budget 2023-2024  
 General Fund

**Comptroller**  
**10441001-411001**  
**Budgeted Salaries**

DESCRIPTION	QTY	SALARY	TOTAL
ACCOUNT CLERK TYPIST 0401 A005 STEP 17	1	46,336	46,336
COMMUNITY ADVOCATE TO THE COMPTROLLER I179 - STEP 5	1	65,787	65,787
COMPTROLLER 3510 H005 STEP 5	1	119,500	119,500
DEPUTY COMPTROLLER 5930 I135 STEP 5	1	115,360	115,360
EXECUTIVE ASSISTANT TO COMPTROLLER 5931 STEP 5	1	94,760	94,760
PUBLIC RELATIONS OFFICER TO THE COMPTROLLER I179 - STEP 5	1	65,787	65,787
SECRETARY TO COMPTROLLER 5631 I093	1	68,942	68,942
SPEC. ASSIST TO COMPTROLLER 0355	1	94,760	94,760
	<b>8</b>		<b>671,232</b>

### 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 evaluations 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

	<b>Actual 2021-2022</b>	<b>Projection 2022-2023</b>	<b>Estimate 2023-2024</b>
Payroll Checks Processed	91,720	92,000	92,000
Vendor Invoices Reviewed	44,768	44,000	44,000
Purchase Orders Reviewed	15,084	15,000	15,000
Contracts Reviewed	277	300	300
Internal Audit Reports Issued	4	5	6



City of Buffalo  
 Recommended Budget 2023-2024  
 General Fund

	2021-2022 Actual Amount	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Year To Date 4/28/2023	2023-2024 Recommended Budget
<b>1042 AUDIT DIVISION TOTAL</b>	<b>921,300</b>	<b>1,677,397</b>	<b>1,681,549</b>	<b>1,291,675</b>	<b>1,566,739</b>
<b>10442001 AUDIT DIVISION PS</b>	<b>910,302</b>	<b>1,650,297</b>	<b>1,650,297</b>	<b>1,278,764</b>	<b>1,533,739</b>
411001 ANNUAL SALARY	875,626	1,610,324	1,610,324	1,218,422	1,488,674
413001 OVERTIME	10,276	3,500	3,500	33,877	3,500
413003 ACTING TIME	0	0	0	4,268	2,500
414001 LONGEVITY	20,350	18,300	18,300	18,955	19,500
414007 PERFECT ATTENDANCE INCENTIVE	0	16,265	16,265	401	16,265
414028 VACATION BUYOUT	4,050	1,548	1,548	2,841	3,000
415001 AUTOMOBILE ALLOWANCE	0	360	360	0	300
<b>10442004 AUDIT DIVISION TR</b>	<b>7,361</b>	<b>7,800</b>	<b>7,800</b>	<b>2,180</b>	<b>8,300</b>
458001 TRANSPORTATION	1,625	1,500	1,500	876	1,500
458002 MEALS & LODGING	1,847	1,800	1,800	0	1,800
458003 REGISTRATION & MEMBERSHIP FEES	3,890	4,500	4,500	1,304	5,000
<b>10442005 AUDIT DIVISION SP</b>	<b>2,538</b>	<b>7,300</b>	<b>9,063</b>	<b>3,341</b>	<b>9,700</b>
461001 OFFICE SUPPLIES	2,239	3,000	3,083	1,661	3,200
461007 COMP & SOFTWARE (NON CAPITAL)	0	1,800	3,480	1,680	4,000
464000 PERIODICALS	299	2,500	2,500	0	2,500
<b>10442006 AUDIT DIVISION SV</b>	<b>1,099</b>	<b>12,000</b>	<b>14,389</b>	<b>7,389</b>	<b>15,000</b>
432001 AUDITING SERVICES	1,099	12,000	14,389	7,389	15,000



City of Buffalo  
 Recommended Budget 2023-2024  
 General Fund

**Audit**  
**10442001-411001**  
**Budgeted Salaries**

DESCRIPTION	QTY	SALARY	TOTAL
ADMINISTRATIVE ASSISTANT 1380 A041 STEP 5	1	60,168	60,168
ASSISTANT AUDITOR 0460 A035 STEP 15	1	56,017	56,017
ASSISTANT AUDITOR 0460 A035 STEP14	1	52,352	52,352
ASSISTANT AUDITOR 0460 A035 STEP 5 TEMP	1	58,535	58,535
ASSOCIATE AUDITOR	1	69,365	69,365
ASSOCIATE AUDITOR 0480 A062 STEP 17	1	69,365	69,365
ASSOCIATE AUDITOR 0480 A062 STEP 3	1	64,520	64,520
ASSOCIATE AUDITOR 0480 A062 STEP 17	1	69,365	69,365
CITY AUDITOR 5640 I148 STEP 5	1	123,600	123,600
HUD GRANTS FISCAL ADMINISTRATOR 0554 A081 STEP 17	1	86,266	86,266
INTERNAL AUDIT ADMINISTRATOR 0555 A081 STEP 17	1	86,266	86,266
JUNIOR DATA CONTROL CLERK 0969 A004 STEP 14	1	43,087	43,087
PRINCIPAL ACCOUNTANT 0550 A081 STEP 5	1	86,266	86,266
PRINCIPAL AUDITOR 0490 A081 STEP 5	1	86,266	86,266
SENIOR ACCOUNTANT	1	66,480	66,480
SENIOR ACCOUNTANT 0530 A056 STEP 5	1	66,480	66,480
SENIOR AUDITOR 0470 A056 STEP 17	1	66,480	66,480
SENIOR AUDITOR 0470 A056 STEP 5	1	66,480	66,480
SENIOR AUDITOR 0470 STEP 11	1	59,082	59,082
SUPERVISING ACCOUNTANT 0470 A073 STEP 14	1	73,338	73,338
SUPERVISING AUDITOR 0542 A073 STEP 5	1	78,896	78,896
	<b>21</b>		<b>1,488,674</b>

### **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 of 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. 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.

### **Activities**

1. Maintain the general ledger accounts on a fund basis and prepare the annual financial statements 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 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 W2, 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. Issues checks and wire transfers for non-salary disbursements.
8. Prepare the Annual Comprehensive Financial Report (ACFR) 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.



**Work Program Statistics**

	<b>Actual 2021-2022</b>	<b>Projection 2022-2023</b>	<b>Estimate 2023-2024</b>
Checks, Wire Transfers and EFT Processed	16,849	17,500	18,000
Bank Accounts Reconciled	796	792	780
Invoices Processed	38,514	39,875	41,000
Accounts Receivable Invoices Issued	5,815	5,950	6,100
Forms 1099 Processed	388	618	600
Forms W-2 Processed	3,594	3,680	3,725
Forms 1099R Processed	185	197	205
Forms 1095C (ACA) Processed	6,023	5,516	5,650



City of Buffalo  
 Recommended Budget 2023-2024  
 General Fund

	2021-2022 Actual Amount	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Year To Date 4/28/2023	2023-2024 Recommended Budget
<b>1043 ACCOUNTING DIVISION TOTAL</b>	<b>731,654</b>	<b>1,082,515</b>	<b>1,088,065</b>	<b>612,291</b>	<b>1,144,027</b>
<b>10443001 ACCOUNTING DIVISION PS</b>	<b>724,770</b>	<b>1,066,117</b>	<b>1,066,117</b>	<b>602,205</b>	<b>1,122,079</b>
411001 ANNUAL SALARY	711,300	1,042,042	1,042,042	590,343	1,092,004
413001 OVERTIME	121	3,500	3,500	116	3,500
414001 LONGEVITY	11,910	12,575	12,575	9,365	12,575
414007 PERFECT ATTENDANCE INCENTIVE	0	4,000	4,000	0	10,000
414028 VACATION BUYOUT	1,439	4,000	4,000	2,381	4,000
<b>10443004 ACCOUNTING DIVISION TR</b>	<b>4,341</b>	<b>7,224</b>	<b>7,314</b>	<b>1,296</b>	<b>7,314</b>
458001 TRANSPORTATION	1,106	1,480	1,480	328	1,480
458002 MEALS & LODGING	1,680	2,842	2,842	394	2,842
458003 REGISTRATION & MEMBERSHIP FEES	1,555	2,902	2,992	575	2,992
<b>10443005 ACCOUNTING DIVISION SP</b>	<b>2,506</b>	<b>8,554</b>	<b>14,014</b>	<b>8,772</b>	<b>14,014</b>
461001 OFFICE SUPPLIES	2,377	7,925	13,385	8,772	13,385
461006 FURNITURE & EQUIP (NON CAPITAL)	0	300	300	0	300
464000 PERIODICALS	129	329	329	0	329
<b>10443006 ACCOUNTING DIVISION SV</b>	<b>38</b>	<b>620</b>	<b>620</b>	<b>18</b>	<b>620</b>
432004 ENGINEER & TECHNICAL SERVICES	0	195	195	0	195
455000 PRINTING & BINDING	0	200	200	0	200
455100 INTERNAL PRINT SHOP	38	225	225	18	225



City of Buffalo  
 Recommended Budget 2023-2024  
 General Fund

**Accounting**  
**10443001-411001**  
**Budgeted Salaries**

DESCRIPTION	QTY	SALARY	TOTAL
ACCOUNT CLERK TYPIST	1	41,887	41,887
ADMINISTRATIVE ASSISTANT JOB CLASS 1380 PAY GRADE A041 - STEP 5	1	60,168	60,168
ASSOCIATE AUDITOR JOB CLASS 0480 PAY GRADE A062 - STEP 17	1	69,365	69,365
CITY ACCOUNTANT JOB CLASS 5650 PAY GRADE I - EXEM - APPOINTED	1	123,600	123,600
DATA CONTROL CLERK JOB CLASS 0970 PAY GRADE A013 - STEP 5	1	49,135	49,135
ERP FIN SYSTEMS OFFICER GRADE A081 STEP 17	1	86,266	86,266
JUNIOR ACCOUNTANT JOB CLASS 0500 GRADE A017 STEP 14	1	49,180	49,180
PRINCIPAL ACCOUNTANT A081 STEP 04	1	83,045	83,045
PRINCIPAL AUDITOR JOB CLASS 0490 PAY GRADE A081 - STEP 5	1	86,266	86,266
SENIOR ACCOUNTANT PAY GRADE A056 STEP 14	1	62,757	62,757
SENIOR ACCOUNTANT JOB CLASS 0530 PAY GRADE A056 - STEP 17	1	66,480	66,480
SENIOR AUDITOR JOB CLASS 0470 GRADE A056 STEP 12	1	60,314	60,314
SENIOR ERP FIN. SYSTEMS OFFICER A085 STEP 15	1	95,749	95,749
SUPERVISING ACCOUNTANT A073	1	78,896	78,896
SUPERVISING AUDITOR JOB CLASS 0542 PAY GRADE A073 - STEP 5	1	78,896	78,896
	<b>15</b>		<b>1,092,004</b>

### 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

	<b>Actual 2021-2022</b>	<b>Projection 2022-2023</b>	<b>Estimate 2023-2024</b>
Average Interest Rate	.05%	2.50%	2.50%
Total Interest Income	\$260,000	\$9,000,000	7,000,000
Bond & Note Resolutions Processed	29	40	35
Bond and Notes Issued	\$25.0m	\$26.0m	\$27.0m



City of Buffalo  
 Recommended Budget 2023-2024  
 General Fund

	2021-2022 Actual Amount	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Year To Date 4/28/2023	2023-2024 Recommended Budget
<b>1049 ACCOUNTING-CASH &amp; DEBT MANGT TOTAL</b>	<b>255,093</b>	<b>406,467</b>	<b>406,467</b>	<b>212,301</b>	<b>416,086</b>
<b>10449001 CASH &amp; DEBT MANAGEMENT PS</b>	<b>253,841</b>	<b>398,163</b>	<b>398,163</b>	<b>211,999</b>	<b>407,786</b>
411001 ANNUAL SALARY	249,280	386,927	386,927	207,904	398,536
413001 OVERTIME	0	750	750	0	750
414001 LONGEVITY	3,193	6,100	6,100	2,700	4,050
414007 PERFECT ATTENDANCE INCENTIVE	0	3,040	3,040	0	3,100
414028 VACATION BUYOUT	1,367	1,346	1,346	1,395	1,350
<b>10449004 CASH &amp; DEBT MANAGEMENT TR</b>	<b>1,047</b>	<b>5,304</b>	<b>5,304</b>	<b>302</b>	<b>5,400</b>
458001 TRANSPORTATION	360	1,260	1,260	59	1,300
458002 MEALS & LODGING	269	1,662	1,662	0	1,700
458003 REGISTRATION & MEMBERSHIP FEES	418	2,382	2,382	243	2,400
<b>10449005 CASH &amp; DEBT MANAGEMENT SP</b>	<b>206</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>	<b>2,400</b>
461001 OFFICE SUPPLIES	186	500	500	0	600
461006 FURNITURE & EQUIP (NON CAPITAL)	0	1,500	1,500	0	1,400
461007 COMP & SOFTWARE (NON CAPITAL)	20	500	500	0	0
464000 PERIODICALS	0	0	0	0	400
<b>10449006 CASH &amp; DEBT MANAGEMENT SV</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>500</b>
432004 ENGINEER & TECHNICAL SERVICES	0	500	500	0	500



City of Buffalo  
Recommended Budget 2023-2024  
General Fund

**Investment & Debt Management**  
**10449001-411001**  
**Budgeted Salaries**

DESCRIPTION	QTY	SALARY	TOTAL
Associate Accountant Grade A062 Step 11 Job Class 0540	1	59,832	59,832
Investment & Debt Management Officer Grade I087 Step 5 Job Class 0551	1	123,600	123,600
Principal Auditor Grade A081 Step 11 Job Class 0490	1	73,636	73,636
Resources Development Technician Grade A067 Step 5 Job Class 9703	1	74,988	74,988
SENIOR AUDITOR Step 17 Grade A056	1	66,480	66,480
	<b>5</b>		<b>398,536</b>