



DEPARTMENT OF AUDIT & CONTROL

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COMPTROLLER

Division #04-1041

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AUDIT

Division #04-1042

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ACCOUNTING

Division #04-1043

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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 2021-2022
 General Fund

	2019-2020 Actual Amount	2020-2021 Adopted Budget	2020-2021 Revised Budget	2020-2021 Year To Date 6/1/2021	2021-2022 Adopted Budget
1041 COMPTROLLER TOTAL	628,037	912,774	929,241	629,238	935,058
10441001 COMPTROLLER PS	365,096	627,378	629,378	357,537	649,662
411001 ANNUAL SALARY	358,038	613,281	603,281	343,480	632,337
412002 HOURLY SALARY	4,543	12,000	24,000	12,726	15,228
413001 OVERTIME	1,234	-	-	-	-
414001 LONGEVITY	400	700	700	700	700
414007 PERFECT ATTENDANCE INCENTIVE	207	497	497	-	497
415001 AUTOMOBILE ALLOWANCE	675	900	900	630	900
10441004 COMPTROLLER TR	5,558	8,849	8,849	2,745	8,849
458001 TRANSPORTATION	668	1,672	1,672	-	1,672
458002 MEALS & LODGING	450	3,242	3,242	-	3,242
458003 REGISTRATION & MEMBERSHIP FEES	4,440	3,935	3,935	2,745	3,935
10441005 COMPTROLLER SP	7,714	5,500	34,919	32,659	5,500
461001 OFFICE SUPPLIES	5,292	3,000	5,885	5,630	3,000
461006 FURNITURE & EQUIP (NON CAPITAL)	505	1,000	4,534	3,420	1,000
461007 COMP & SOFTWARE (NON CAPITAL)	885	-	23,000	22,310	-
464000 PERIODICALS	1,032	1,500	1,500	1,299	1,500
10441006 COMPTROLLER SV	249,227	270,547	255,595	236,297	270,547
432001 AUDITING SERVICES	212,519	232,179	198,879	181,581	232,179
432004 ENGINEER & TECHNICAL SERVICES	34,016	33,500	51,825	51,562	33,500
443301 MACHINERY & EQUIP REPAIRS	-	500	500	-	500
443400 EQUIP MAINTENANCE CONTRACTS	390	500	500	-	500
444101 RENTAL LAND & BUILDINGS	2,187	2,868	2,868	2,868	2,868
455000 PRINTING & BINDING	95	500	523	125	500
455100 INTERNAL PRINT SHOP	20	500	500	161	500
10441007 COMPTROLLER CO	442	500	500	-	500
474100 EQUIPMENT	442	500	500	-	500



City of Buffalo
Adopted Budget 2021-2022
General Fund

Comptroller
10441001-411001
Budgeted Salaries

Description	Step	Grade	Quantity	Unit Cost	Total
Account Clerk Typist	17	A005	1	\$ 44,104	\$ 44,104
Community Advocate to the Comptroller	5	I179	1	53,060	53,060
Comptroller	5	H005	1	119,500	119,500
Deputy Comptroller	5	I135	1	111,694	111,694
Executive Assistant to Comptroller	5	I121	1	90,717	90,717
Public Relations Officer to the Comptroller	5		1	53,060	53,060
Secretary to Comptroller	5	I093	1	63,445	63,445
Special Assistant to Comptroller	5	I032	1	96,757	96,757
Total			8		\$ 632,337

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 2018-2019	Projection 2019-2020	Estimate 2020-2021
Payroll Checks Processed	95,599	100,000	100,000
Vendor Invoices Reviewed	36,772	40,000	40,000
Purchase Orders Reviewed	14,513	14,500	14,500
Contracts Reviewed	231	300	300
Internal Audit Reports Issued	5	7	8



City of Buffalo
 Adopted Budget 2021-2022
 General Fund

	2019-2020 Actual Amount	2020-2021 Adopted Budget	2020-2021 Revised Budget	2020-2021 Year To Date 6/1/2021	2021-2022 Adopted Budget
1042 AUDIT DIVISION TOTAL	1,060,313	1,595,073	1,595,073	1,212,862	1,631,828
10442001 AUDIT DIVISION PS	1,052,514	1,567,973	1,567,973	1,192,364	1,604,728
411001 ANNUAL SALARY	1,018,250	1,528,000	1,528,000	1,149,970	1,564,755
413001 OVERTIME	3,931	3,500	3,500	22,693	3,500
414001 LONGEVITY	18,300	18,300	18,300	16,963	18,300
414007 PERFECT ATTENDANCE INCENTIVE	10,839	16,265	16,265	-	16,265
414028 VACATION BUYOUT	1,138	1,548	1,548	2,731	1,548
415001 AUTOMOBILE ALLOWANCE	56	360	360	7	360
10442004 AUDIT DIVISION TR	4,062	7,800	7,800	3,998	7,800
458001 TRANSPORTATION	1,223	1,500	1,500	-	1,500
458002 MEALS & LODGING	536	1,800	1,800	-	1,800
458003 REGISTRATION & MEMBERSHIP FEES	2,303	4,500	4,500	3,998	4,500
10442005 AUDIT DIVISION SP	1,677	7,300	7,300	4,605	7,300
461001 OFFICE SUPPLIES	1,378	3,000	3,000	2,990	3,000
461007 COMP & SOFTWARE (NON CAPITAL)	-	1,800	1,800	1,316	1,800
464000 PERIODICALS	299	2,500	2,500	299	2,500
10442006 AUDIT DIVISION SV	2,059	12,000	12,000	11,895	12,000
432001 AUDITING SERVICES	2,059	12,000	12,000	11,895	12,000



City of Buffalo
 Adopted Budget 2021-2022
 General Fund

Audit
10442001-411001
Budgeted Salaries

Description	Step	Grade	Quantity	Unit Cost	Total
Assistant Accountant	17	A035	1	\$ 55,716	\$ 55,716
Assistant Auditor	14	A035	1	52,142	52,142
Assistant Auditor	13	A035	1	51,007	51,007
Assistant Auditor	5	A035	1	55,716	55,716
Associate Auditor	17	A062	2	66,024	132,048
Associate Auditor	5	A062	1	66,024	66,024
City Auditor	5	I148	1	111,017	111,017
HUD Grants Fiscal Administrator	17	A081	1	82,111	82,111
Internal Audit Administrator	17	A081	1	82,111	82,111
Internal Audit Administrator	13	A081	1	74,097	74,097
Internal Audit Administrator	12	A081	1	72,092	72,092
Junior Data Control Clerk	13	A004	1	40,356	40,356
Principal Accountant	5	A081	1	82,111	82,111
Principal Accountant	17	A081	1	82,111	82,111
Principal Auditor	5	A081	1	82,111	82,111
Senior Accountant	5	A056	1	63,278	63,278
Senior Auditor	5	A056	1	63,278	63,278
Senior Auditor	17	A056	1	63,278	63,278
Senior Auditor	11	A056	1	56,237	56,237
Senior Auditor	12	A056	1	57,409	57,409
Supervising Auditor	14	A073	1	72,451	72,451
Supervising Accountant	13	A073	1	68,054	68,054
Total			23		\$ 1,564,755

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 2019-2020	Projection 2020-2021	Estimate 2021-2022
Checks, Wire Transfers and EFT Processed	18,486	18,000	19,000
Bank Accounts Reconciled	806	832	820
Invoices Processed	37,684	36,500	38,000
Accounts Receivable Invoices Issued	6,202	6,200	6,500
Forms 1099 Processed	275	265	285
Forms W-2 Processed	3,827	3,900	4,000
Forms 1099R Processed	150	160	170
Forms 1095C (ACA) Processed	5,937	6,125	6,250



City of Buffalo
 Adopted Budget 2021-2022
 General Fund

	2019-2020 Actual Amount	2020-2021 Adopted Budget	2020-2021 Revised Budget	2020-2021 Year To Date 6/1/2021	2021-2022 Adopted Budget
1043 ACCOUNTING DIVISION TOTAL	776,994	973,474	997,034	710,836	1,052,745
10443001 ACCOUNTING DIVISION PS	771,032	957,290	957,290	679,350	1,036,561
411001 ANNUAL SALARY	750,431	931,329	931,329	667,499	1,007,100
413001 OVERTIME	1,472	-	-	121	3,500
414001 LONGEVITY	9,422	12,575	12,575	10,320	12,575
414007 PERFECT ATTENDANCE INCENTIVE	8,356	9,386	9,386	-	9,386
414028 VACATION BUYOUT	1,350	4,000	4,000	1,410	4,000
10443004 ACCOUNTING DIVISION TR	1,800	7,139	7,139	402	7,139
458001 TRANSPORTATION	705	1,480	1,480	-	1,480
458002 MEALS & LODGING	-	2,842	2,842	-	2,842
458003 REGISTRATION & MEMBERSHIP FEES	1,095	2,817	2,817	402	2,817
10443005 ACCOUNTING DIVISION SP	4,103	8,425	31,985	31,084	8,425
461001 OFFICE SUPPLIES	4,103	7,925	16,221	15,820	7,925
461006 FURNITURE & EQUIP (NON CAPITAL)	-	300	15,435	15,135	300
464000 PERIODICALS	-	200	329	129	200
10443006 ACCOUNTING DIVISION SV	59	620	620	-	620
432004 ENGINEER & TECHNICAL SERVICES	-	195	195	-	195
455000 PRINTING & BINDING	-	200	200	-	200
455100 INTERNAL PRINT SHOP	59	225	225	-	225



City of Buffalo
Adopted Budget 2021-2022
General Fund

Accounting
10443001-411001
Budgeted Salaries

Description	Step	Grade	Quantity	Unit Cost	Total
Administrative Assistant	5	A041	1	\$ 57,270	\$ 57,270
Assistant Auditor	13	A035	1	51,007	51,007
Associate Accountant	16	A062	1	64,437	64,437
Associate Auditor	13	A062	1	64,437	64,437
City Accountant	5	I148	1	111,017	111,017
Data Control Clerk	5	A013	1	46,769	46,769
ERP Financial Systems Officer	17	A081	1	82,111	82,111
Junior Accountant	13	A017	1	45,056	45,056
Junior Auditor	12	A017	1	44,229	44,229
Junior Data Account Clerk	14	A004	1	41,012	41,012
Principal Auditor	5	A081	1	82,111	82,111
Senior Accountant	13	A056	1	58,582	58,582
Senior Accountant	5	A056	1	63,278	63,278
Senior Auditor	12	A056	1	57,409	57,409
Senior Auditor	5	A056	1	63,278	63,278
Supervising Auditor	5	A073	1	75,097	75,097
Total			16		\$ 1,007,100

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 2019-2020	Projection 2020-2021	Estimate 2021-2022
Average Interest Rate	0.90%	.10%	0.20%
Total Interest Income	\$1,475,994	\$150,000	\$300,000
Bond & Note Resolutions Processed	29	38	33
Bond and Notes Issued	\$39.3m	\$32.9m	\$22.0m



City of Buffalo
 Adopted Budget 2021-2022
 General Fund

	2019-2020 Actual Amount	2020-2021 Adopted Budget	2020-2021 Revised Budget	2020-2021 Year To Date 6/1/2021	2021-2022 Adopted Budget
1049 ACCOUNTING-CASH & DEBT MANGT TOTAL	359,596	390,667	402,512	295,576	391,930
10449001 CASH & DEBT MANAGEMENT PS	357,981	382,383	382,383	283,030	383,946
411001 ANNUAL SALARY	350,971	371,147	371,147	278,615	372,710
413001 OVERTIME	-	750	750	-	750
414001 LONGEVITY	3,500	6,100	6,100	3,075	6,100
414007 PERFECT ATTENDANCE INCENTIVE	2,227	3,040	3,040	-	3,040
414028 VACATION BUYOUT	1,284	1,346	1,346	1,341	1,346
10449004 CASH & DEBT MANAGEMENT TR	1,371	5,284	5,284	242	4,984
458001 TRANSPORTATION	122	1,260	1,260	-	1,260
458002 MEALS & LODGING	-	1,634	1,634	-	1,634
458003 REGISTRATION & MEMBERSHIP FEES	1,249	2,390	2,390	242	2,090
10449005 CASH & DEBT MANAGEMENT SP	243	2,500	14,345	12,304	2,500
461001 OFFICE SUPPLIES	243	500	500	459	500
461006 FURNITURE & EQUIP (NON CAPITAL)	-	1,500	13,345	11,845	1,500
461007 COMP & SOFTWARE (NON CAPITAL)	-	500	500	-	500
10449006 CASH & DEBT MANAGEMENT SV	-	500	500	-	500
432004 ENGINEER & TECHNICAL SERVICES	-	500	500	-	500



City of Buffalo
Adopted Budget 2021-2022
General Fund

Investment & Debt Management
10449001-411001
Budgeted Salaries

Description	Step	Grade	Quantity	Unit Cost	Total
Associate Accountant	11	A062	1	\$ 56,950	\$ 56,950
Investment & Debt Management Officer	5	I087	1	111,017	111,017
Principal Auditor	11	A081	1	70,089	70,089
Resources Development Technician	5	A067	1	71,376	71,376
Senior Auditor	15	A056	1	63,278	63,278
Total			5		\$ 372,710