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## Buffalo City Comptroller

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## Buffalo City Comptroller

### Abstract

Under the Buffalo Charter and Code, the Comptroller is the head of the Department of Audit and Control. The Department of Audit and Control is broken down into three divisions: Division of Audit, Division of Accounting, and Division of Investment and Debt Management. The Division of Audit is headed by the City Auditor; the Division of Accounting is headed by the City Accountant, and the Division of Investment and Debt Management is headed by the Investment and Debt Management Officer. All heads are Deputies of the Comptroller who can be appointed and removed at the pleasure of the Comptroller. The City Auditor exercises all powers and duties with respect to audits and approves all checks signed by the Comptroller or the Comptroller's Deputies. The City Accountant exercises all powers and duties with respect to accounts and accounting and prepares all checks. The Investment and Debt Management Officer exercises all the powers and duties with respect to depositories, security, and investment of general fund moneys.

### Keywords

Buffalo, Government, Local Government Bodies, Fact Sheet, PPG, PDF

**Buffalo City Comptroller  
Robert Sparks  
University at Buffalo Law Student**

**What is the agency's website and contact information?**

[http://www.ci.buffalo.ny.us/Home/Leadership/City\\_Comptroller](http://www.ci.buffalo.ny.us/Home/Leadership/City_Comptroller)<sup>1</sup>

1225 City Hall, Buffalo, New York 14202

Phone: (716) 851-5255, Fax: (716) 851-4031

Email: [asanfilippo@city-buffalo.com](mailto:asanfilippo@city-buffalo.com)

**Who is the Comptroller?**

Andrew A. Sanfilippo 2003-Present.

*Profile:* Graduated SUNY Brockport '73 with a Bachelors of Science. The Comptroller served as an executive assistant to the Comptroller from 1973-1980. The Comptroller then served as the Investment and Debt Management Officer, a position he held since 1980. In that capacity, the Comptroller was responsible for day-to-day management of the Buffalo's cash expenditures and the investment of the idle funds for both the City and the Board of Education. Other duties included the administration of the City's General Fund, Capital Projects and Debt Service Funds, the issuance of short and long-term notes and bonds, and cash flow forecasting. Investment of funds for the Buffalo Water Board and Authority, Buffalo Sewer Authority, and Solid Waste Fund all are administered through the Debt Manager's Office.



The Comptroller first joined the Comptroller's Office in 1973 as an Assistant to Comptroller George D. O'Connell. He is a long-time member of the New York Government Finance Officers Association's Banking and Investment Committee and is active in numerous community groups.<sup>2</sup>

**How is the Comptroller elected?**

Voters elect a Comptroller every fourth year, for a term of four years 2012.<sup>3</sup> In the case of a vacancy, "the council shall appoint a qualified elector of the same political party as the comptroller whose place is

vacant, to fill such vacancy until the first of January following the next general election.”<sup>4</sup>

### **What are the key laws governing the Comptroller’s work?**

Under the Buffalo Charter and Code, the Comptroller is the head of the Department of Audit and Control.<sup>5</sup> The Department of Audit and Control is broken down into three divisions: Division of Audit, Division of Accounting, and Division of Investment and Debt Management.<sup>6</sup>

The Division of Audit is headed by the City Auditor<sup>7</sup>; the Division of Accounting is headed by the City Accountant<sup>8</sup>, and the Division of Investment and Debt Management is headed by the Investment and Debt Management Officer<sup>9</sup>. All heads are Deputies of the Comptroller who can be appointed and removed at the pleasure of the Comptroller. The City Auditor exercises all powers and duties with respect to audits and approves all checks signed by the Comptroller or the Comptroller’s Deputies.<sup>10</sup> The City Accountant exercises all powers and duties with respect to accounts and accounting and prepares all checks.<sup>11</sup> The Investment and Debt Management Officer exercises all the powers and duties with respect to depositories, security, and investment of general fund moneys.<sup>12</sup>

### **What are the key powers of the Comptroller?**

The Comptroller superintends the fiscal affairs of the city, with duties including: auditing all accounts related to city interests; conducting financial and performance audits, and establishing a uniform system of accounting. In addition, the Comptroller is responsible for submitting an annual report to the Council assessing the accuracy of the revenue and expenditure estimates of the budget the mayor submits to the Council. The Comptroller also reviews budget monitoring reports prepared by the Director of the Budget and raises any substantial issues that come to the Comptroller’s attention.<sup>13</sup>

### **What is an audit?**

An audit is a report written by the Auditor under the supervision of the Comptroller that reports on the organization, program, activity, or function under examination.<sup>14</sup> The Comptroller is responsible for performing this task under the guidance of the generally accepted standards for such reports and including the Comptroller’s opinions, conclusions, and recommendations.<sup>15</sup>

The City Auditor, Darryl McPherson, heads the Division of Audit, and directly oversees audits.<sup>16</sup> The Division is responsible for auditing expenditures of all city Departments and Boards; the expenditures of the Board of Education Capital Project Funds; city payrolls; and the economy, efficiency, and effectiveness of all city operations.<sup>17</sup> The Division is also

responsible for maintaining a record of compensation awards and payments, public official bonds, and for reviewing existing computerized systems.<sup>18</sup>

An example of an audit report is when the Comptroller was asked to audit the “Gun Buy-Back Program” in September of 2008.<sup>19</sup> Here, the Comptroller was asked to review procedures followed during program, which consisted of the purchase of used firearms using a “no questions asked/no identification required” format, which was administered by the Department of the Police.<sup>20</sup> The City audit team investigated the program providing findings and recommendations and attaching the details of their findings to the audit report.<sup>21</sup> The report ends with a conclusion that found that the program was administered in compliance with its objectives.<sup>22</sup> According to the Comptroller, “the Gun Buy-Back Program was successful in taking more than 800 firearms off the street.”<sup>23</sup>

### **How is the agency staffed?**

The Office of the Comptroller has a staff of 45 employees, including the following.

- Deputy Comptroller: Jeanette Mongold, 851-5258.<sup>24</sup>
- Assistant to the Comptroller: Anthony A. Farina, 851-4987.<sup>25</sup>
- Special Assistant to the Comptroller: Michelle Frazer, 851-5290.<sup>26</sup>
- Investment & Debt Officer: Richard F. Calipari, 851-5269.<sup>27</sup>
- City Auditor: Darryl McPherson.
- City Accountant: Anne Forti-Sciarrino, 851-5265.

### **What jobs does the Comptroller control?**

The Comptroller hires the Heads of the three Divisions of Audit and Control as well as whomever is needed to staff the Department.<sup>28</sup>

### **What is the annual budget?**

The total budget for Audit and Control for 2008-09 is \$2,625, 350 with the Comptroller specifically accounting for \$753, 586.<sup>29</sup> The Comptroller’s annual compensation is \$88,412, and the Deputy Comptroller’s is \$80,209.<sup>30</sup>

### **How is the budget spent?**

Almost half of the Comptroller’s budget goes to salaries – approximately \$368,000.<sup>31</sup> The rest of the money is spent on audit services and equipment (\$315,000); travel expenses (\$66,000), and supplies (\$2,200).<sup>32</sup>

### **What other services does the Office provide?**

The Office of the Comptroller designates depositories; conducts bond sales; oversees the Sewer Authority and Municipal Water Finance Authority; supervises investment of idle City and Board of Education cash on hand; serves on the Pension Board with the Mayor and President of the

Council; serves on the Board of Review with the Mayor and President of the Council in hearings on contract bid disputes, and oversees management of the fraud hotline.<sup>33</sup>

### **Comptroller SanFillipo's Fraud Waste and Abuse Hotline: 851-8779**

To report waste, fraud and abuse of city tax dollars; to report allegations of city worker injury or disability fraud, and to report inefficiency, waste or duplication of service, corruption, and mismanagement.<sup>34</sup>

### **What are some examples of the Office's projects?**

The Office of the Comptroller is actively involved in the financing structure for the Joint Schools Construction Board, and completing phase one and two of the \$1 billion ECIDA bond program to rebuild the Buffalo Public Schools.<sup>35</sup> The Office has successfully represented the City and the Buffalo Fiscal Stability Authority to help facilitate a rating upgrade, demonstrating the City's strong fiscal conservatism.<sup>36</sup>

### **What are some issues facing the Comptroller?**

- The Comptroller suggested that the Control board has an obligation to begin plotting an "exit strategy," considering that the cumulative fund balance has been increasing for 5 years. Because Buffalo has been able to balance budgets for three years without the Control Board borrowing on the City's behalf, he said the panel should move into an advisory-only role.<sup>37</sup>
- With the financial crisis mixed in with the overall success of reserving funds, a new issue is developing around how cautious the Comptroller should be. Also, Comptroller SanFilippo is worried about the impact that the auto industry crisis will have on regions like Buffalo, where thousands of people work in automobile plants.<sup>38</sup>
- A local issue that appears to be ripe for review by audit and control might be the current pension system. The system "not only pays firefighters for the extra time they are called upon to work—an issue tied to staffing levels and comparable to other cities— but keeps paying them that overtime throughout their years of retirement thanks to pension calculations that consider their last years of earning, overtime included."<sup>39</sup>

### **How does the Comptroller's office measure its success?**

Success is measured based on the general health of the city's finances and the level of the undesignated and unreserved fund balances.<sup>40</sup> Also, the Comptroller measures his success based on financial reporting awards, "signifying accomplishment by a government and its management,"

receiving a Certificate of Excellence from the Government Finance Officers Association for the second straight year.<sup>41</sup>

### **How does the Comptroller report to the public?**

The Comptroller gives an annual statement and report in detail to the Council annually within one hundred and twenty five days of the preceding fiscal year.<sup>42</sup> Audit reports to the Council are available online.<sup>43</sup>

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<sup>1</sup> [http://www.ci.buffalo.ny.us/Home/Leadership/City\\_Comptroller](http://www.ci.buffalo.ny.us/Home/Leadership/City_Comptroller).

<sup>2</sup> [http://www.ci.buffalo.ny.us/Home/Leadership/City\\_Comptroller](http://www.ci.buffalo.ny.us/Home/Leadership/City_Comptroller).

<sup>3</sup> The Charter of the City of Buffalo, New York, *Section 7-2*, December 2007 available at: [http://www.e-codes.generalcode.com/codebook\\_frameset.asp?t=tcfull](http://www.e-codes.generalcode.com/codebook_frameset.asp?t=tcfull).

<sup>4</sup> The Charter of the City of Buffalo, New York, *Section 7-3*, December 2007.

<sup>5</sup> The Charter of the City of Buffalo, New York, *Section 7-1*, December 2007.

<sup>6</sup> The Charter of the City of Buffalo, New York, *Section 7-15*, December 2007.

<sup>7</sup> The Charter of the City of Buffalo, New York, *Section 7-16*, December 2007.

<sup>8</sup> The Charter of the City of Buffalo, New York, *Section 7-18*, December 2007.

<sup>9</sup> The Charter of the City of Buffalo, New York, *Section 7-20*, December 2007.

<sup>10</sup> The Charter of the City of Buffalo, New York, *Section 7-17*, December 2007.

<sup>11</sup> The Charter of the City of Buffalo, New York, *Section 7-19*, December 2007.

<sup>12</sup> The Charter of the City of Buffalo, New York, *Section 7-21*, December 2007.

<sup>13</sup> The Charter of the City of Buffalo, New York, *Section 7-24*, December 2007.

<sup>14</sup> Audit Report – Gun Buy Back Program, The Department of Audit and Control, Sep. 9, 2008 available at

[http://www.ci.buffalo.ny.us/Home/Leadership/City\\_Comptroller/AuditReports](http://www.ci.buffalo.ny.us/Home/Leadership/City_Comptroller/AuditReports).

<sup>15</sup> Charter and Code of the City of Buffalo, §7-8

<sup>16</sup> [http://www.city-buffalo.com/Home/City\\_Departments/Audit/Darryl\\_McPherson\\_Bio](http://www.city-buffalo.com/Home/City_Departments/Audit/Darryl_McPherson_Bio).

<sup>17</sup> *Id.*

<sup>18</sup> *Id.*

<sup>19</sup> Audit Report – Gun Buy Back Program, The Department of Audit and Control, Sep. 9, 2008 available at

[http://www.ci.buffalo.ny.us/Home/Leadership/City\\_Comptroller/AuditReports](http://www.ci.buffalo.ny.us/Home/Leadership/City_Comptroller/AuditReports).

<sup>20</sup> *Id.*

<sup>21</sup> *Id.*

<sup>22</sup> *Id.*

<sup>23</sup> *Id.*

<sup>24</sup> [http://www.ci.buffalo.ny.us/Home/Leadership/City\\_Comptroller/OfficeOverview](http://www.ci.buffalo.ny.us/Home/Leadership/City_Comptroller/OfficeOverview).

<sup>25</sup> *Id.*

<sup>26</sup> *Id.*

<sup>27</sup> *Id.*

<sup>28</sup> The Charter of the City of Buffalo, New York, *Section 7-16, 7-18, 7-20*, December 2007.

<sup>29</sup> 2008-09 Mayor’s Budget, Audit and Control, available at:

[http://www.citybuffalo.com/Home/Mayor/Leadership/Mayor\\_s\\_Plans\\_and\\_Proposals/20082009MayorsBudget](http://www.citybuffalo.com/Home/Mayor/Leadership/Mayor_s_Plans_and_Proposals/20082009MayorsBudget).

<sup>30</sup> *Id.*

<sup>31</sup> *Id.*

<sup>32</sup> *Id.*

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- <sup>33</sup> *Id.*
- <sup>34</sup> <http://www.ci.buffalo.ny.us/applications/Fraud-Waste/default.aspx>.
- <sup>35</sup> [http://www.ci.buffalo.ny.us/Home/Leadership/City\\_Comptroller](http://www.ci.buffalo.ny.us/Home/Leadership/City_Comptroller).
- <sup>36</sup> *Id.*
- <sup>37</sup> Meyer, Brian, *The City's Surplus is Up to Nearly \$16 Million*, December 17, 2008 available at: <http://www.buffalonews.com/cityregion/buffaloerie/story/525562.html>.
- <sup>38</sup> [http://www.ci.buffalo.ny.us/Home/Leadership/City\\_Comptroller](http://www.ci.buffalo.ny.us/Home/Leadership/City_Comptroller).
- <sup>39</sup> *Change Pension Calculations*, Buffalo News, March 24, 2009, available at: <http://www.buffalonews.com/149/story/617217.html>.
- <sup>40</sup> *Id.*
- <sup>41</sup> [http://www.ci.buffalo.ny.us/Home/Leadership/City\\_Comptroller/Press\\_Releases/SanfilippoAnnouncesFinancialReportingAward](http://www.ci.buffalo.ny.us/Home/Leadership/City_Comptroller/Press_Releases/SanfilippoAnnouncesFinancialReportingAward).
- <sup>42</sup> The Charter of the City of Buffalo, New York, *Section 7-14*, December 2007.
- <sup>43</sup> [http://www.ci.buffalo.ny.us/Home/Leadership/City\\_Comptroller/AuditReports](http://www.ci.buffalo.ny.us/Home/Leadership/City_Comptroller/AuditReports).