

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 2025 Executive Budget recommends \$563.5 million in all funds appropriation for OSC, an overall increase of \$5.9 million from the previous fiscal year attributed to general salary increases and operational growth. The agency's workforce totals 2,890 FTEs, an increase of three FTEs from the previous fiscal year to support the Bureau of State Payroll Services.

Program Highlights

Executive Direction, Legal Services, Administration, and the Chief Information Office

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.

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.

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.

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.

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.

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.

Division of Investigations

Spearheads the Comptroller's ant-fraud/anti-corruption initiative and coordinates all fraud examinations conducted by the Office of the State Comptroller.

New York State Environmental Protection and Oil Spill Compensation Fund

Administered by the 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)**

<u>Category</u>	<u>Available FY 2024</u>	<u>Appropriations Recommended FY 2025</u>	<u>Change From FY 2024</u>	<u>Reappropriations Recommended FY 2025</u>
State Operations	554,728,000	563,483,000	8,755,000	0
Capital Projects	2,836,000	0	(2,836,000)	35,683,000
Total	557,564,000	563,483,000	5,919,000	35,683,000

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

<u>Program</u>	<u>FY 2024 Estimated FTEs 03/31/24</u>	<u>FY 2025 Estimated FTEs 03/31/25</u>	<u>FTE Change</u>
Administration			
General Fund	1,460	1,463	3
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	1,066	1,066	0
State and Local Accountability			
Internal Service Funds	14	14	0
State Operations			
Special Revenue Funds - Other	138	138	0
Total	2,887	2,890	3

NYS DOB | FY 2025 Executive Budget | Agency Appropriations
STATE OPERATIONS
ALL FUNDS FINANCIAL REQUIREMENTS BY FUND TYPE
APPROPRIATIONS
(dollars)

Fund Type	Available FY 2024	Recommended FY 2025	Change
Fiduciary	265,803,000	268,630,000	2,827,000
General Fund	160,797,000	165,307,000	4,510,000
Internal Service Funds	100,442,000	101,078,000	636,000
Special Revenue Funds - Other	27,686,000	28,468,000	782,000
Total	554,728,000	563,483,000	8,755,000

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

Program	Available FY 2024	Recommended FY 2025	Change
Audit and Control			
General Fund	160,797,000	165,307,000	4,510,000
Special Revenue Funds - Other	119,000	119,000	0
Chief Information Office			
Internal Service Funds	90,270,000	90,581,000	311,000
College Choice Tuition Savings			
Fiduciary	1,500,000	1,558,000	58,000
Executive Direction			
Internal Service Funds	2,947,000	3,080,000	133,000
New York Environmental Protection and Spill Compensation			
Special Revenue Funds - Other	1,175,000	1,225,000	50,000
Office of the State Deputy Comptroller for New York City			
Special Revenue Funds - Other	4,848,000	4,848,000	0
Retirement Services Program			
Fiduciary	264,303,000	267,072,000	2,769,000
State Operations			
Internal Service Funds	3,390,000	3,398,000	8,000
Special Revenue Funds - Other	21,544,000	22,276,000	732,000
State and Local Accountability			
Internal Service Funds	3,835,000	4,019,000	184,000
Total	554,728,000	563,483,000	8,755,000

STATE OPERATIONS - GENERAL FUND
SUMMARY OF PERSONAL SERVICE APPROPRIATIONS AND CHANGES
FY 2025 RECOMMENDED
(dollars)

Program	Total		Personal Service Regular (Annual Salaried)	
	Amount	Change	Amount	Change
Audit and Control	136,281,000	4,205,000	134,414,000	4,205,000
Total	136,281,000	4,205,000	134,414,000	4,205,000

Program	Temporary Service (Nonannual Salaried)		Holiday/Overtime Pay	
	Amount	Change	Amount	Change
Audit and Control	1,608,000	0	259,000	0
Total	1,608,000	0	259,000	0

**STATE OPERATIONS - GENERAL FUND
SUMMARY OF NONPERSONAL SERVICE AND MAINTENANCE UNDISTRIBUTED
APPROPRIATIONS AND CHANGES
FY 2025 RECOMMENDED
(dollars)**

Program	Total		Supplies and Materials	
	Amount	Change	Amount	Change
Audit and Control	29,026,000	305,000	3,891,000	0
Total	29,026,000	305,000	3,891,000	0

Program	Travel		Contractual Services	
	Amount	Change	Amount	Change
Audit and Control	1,474,000	0	21,793,000	305,000
Total	1,474,000	0	21,793,000	305,000

Program	Equipment	
	Amount	Change
Audit and Control	1,868,000	0
Total	1,868,000	0

**STATE OPERATIONS - OTHER THAN GENERAL FUND
SUMMARY OF APPROPRIATIONS AND CHANGES
FY 2025 RECOMMENDED
(dollars)**

Program	Total		Personal Service	
	Amount	Change	Amount	Change
Audit and Control	119,000	0	0	0
Chief Information Office	90,581,000	311,000	17,541,000	511,000
College Choice Tuition Savings	1,558,000	58,000	682,000	20,000
Executive Direction	3,080,000	133,000	1,747,000	51,000
New York Environmental Protection and Spill Compensation	1,225,000	50,000	689,000	20,000
Office of the State Deputy Comptroller for New York City	4,848,000	0	2,827,000	0
Retirement Services Program	267,072,000	2,769,000	96,353,000	2,808,000
State Operations	25,674,000	740,000	15,103,000	984,000
State and Local Accountability	4,019,000	184,000	2,309,000	67,000

NYS DOB | FY 2025 Executive Budget | Agency Appropriations

Total	398,176,000	4,245,000	137,251,000	4,461,000
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Program	Amount	Nonpersonal Service	Change
Audit and Control	119,000		0
Chief Information Office	73,040,000		(200,000)
College Choice Tuition Savings	876,000		38,000
Executive Direction	1,333,000		82,000
New York Environmental Protection and Spill Compensation	536,000		30,000
Office of the State Deputy Comptroller for New York City	2,021,000		0
Retirement Services Program	170,719,000		(39,000)
State Operations	10,571,000		(244,000)
State and Local Accountability	1,710,000		117,000
Total	260,925,000		(216,000)

**CAPITAL PROJECTS
ALL FUNDS FINANCIAL REQUIREMENTS BY PROGRAM
APPROPRIATIONS
(dollars)**

Comprehensive Construction Program	Available FY 2024	Recommended FY 2025	Change	Reappropriations FY 2025
IT Initiative Program				
Capital Projects Fund - Authority Bonds	2,836,000	0	(2,836,000)	35,683,000
Total	2,836,000	0	(2,836,000)	35,683,000

Note: Most recent estimates as of 01/16/2024