Department Name	Audit & Control
Account(s)	1315

Department Function
The Albany County Department of Audit and Control serves as the administrative agency for the Albany County Comptroller. The independently elected Albany County Comptroller is the Chief Fiscal Officer (CFO) of the County. The Comptroller sits on the Investment Committee, the Capital Committee and the American Rescue Plan Act (ARPA) Executive Committee. As the CFO, the Comptroller is also responsible for year-end financials which are audited by an independent outside audit firm. The Department of Audit and Control audits appropriations, funds and expenditures.

Current Year Highlights

- Audited and processed over 52,000 vendor claims;
- Conducted 30 - 40 hotel audits to ensure compliance with hotel occupancy tax which identified thousands of dollars in underpayments. Also continued to conduct annual audits of departments;
- Generated a savings to the county via the utilization of the County's prior year surplus and current year investment income in lieu of bond issuance for current year capital projects while maintaining a high-grade municipal bond rating (AA with stable outlook);
- As a member of the American Rescue Plan Act (ARPA) Executive Committee, the Comptroller and her office worked collaboratively with the other committee members, sub-committees and staff to ensure compliance processes, policies, and procedures were effective and easily implemented;
- Secured increased interest rates on checking (30 bps) and money market savings (25 bps) accounts at M&T Bank;
- Collaborated with Management & Budget to strategically invest all funds and maximize returns. Total 2024 investment income is estimated to exceed budget by approximately $7.3 million. The current year-end projection is estimated to be $15.7 million;
- Audited overpayments made by the District Attorney related to grant funding and longevity pay;
- Engaged audit of the Albany County Coroner's Office financial practices and procedures;
- Reviewed Commissary Accounts at the Albany County Correctional Facility;
- Finalized claim approval and accounting procedures for patient accounts at Shaker Place Rehabilitation and Nursing Center.

Next Year Projects

- Continue the auditing and processing of vendor claims annually;
- Continue to conduct annual hotel audits to ensure compliance with hotel occupancy tax;
- Continue to conduct routine departmental financial and operational audits;
- Continue the implementation of the account receivable module for departments to improve revenue recording;
- Continue to work with Management & Budget to strategically invest County funds to maximize returns on investments and assist in the projection of cash flow and financial needs;
- Continue to work with Management & Budget to oversee capital cash flows while managing debt;
- As a member of the American Rescue Plan Act (ARPA) Executive Committee, the Comptroller and her staff continue to work collaboratively with the other Committee members, sub-committees and staff to ensure compliance processes, policies, and procedures are both effective and adhered to;
- Commence modernization initiatives inclusive of transitioning to paperless submission of claims and transitioning of vendor payments to ACH. These initiatives will create efficiencies across all county departments and agencies, while further reducing the risk of fraud. Additionally, the transitioning of vendor payments to ACH provides for enhanced control over the timing of vendor payments. Implementation of these initiatives will follow a detailed review of the current accounts payable process, and will include formal education for staff in accounting, financial, and fiscal titles throughout the county workforce.

Link to Website	https://www.albanycounty.gov/government/departments/county-comptroller-audit-and-control-department-of

Department Name	Audit & Control
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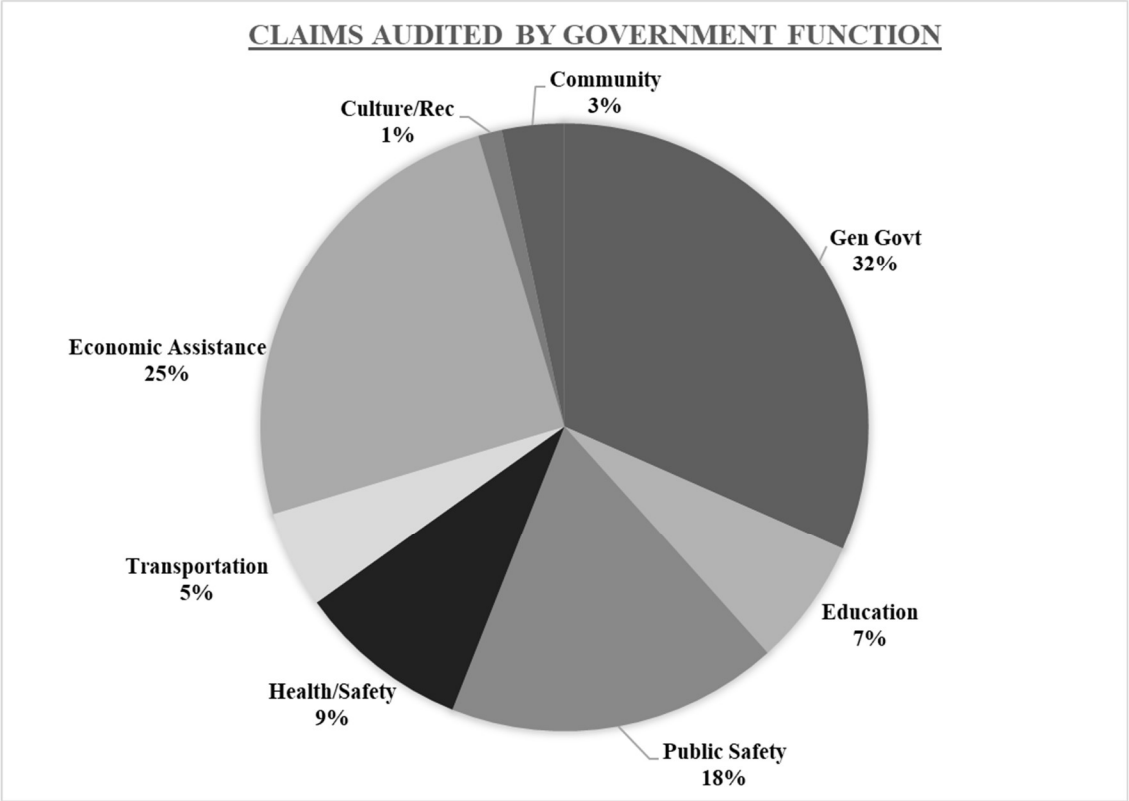
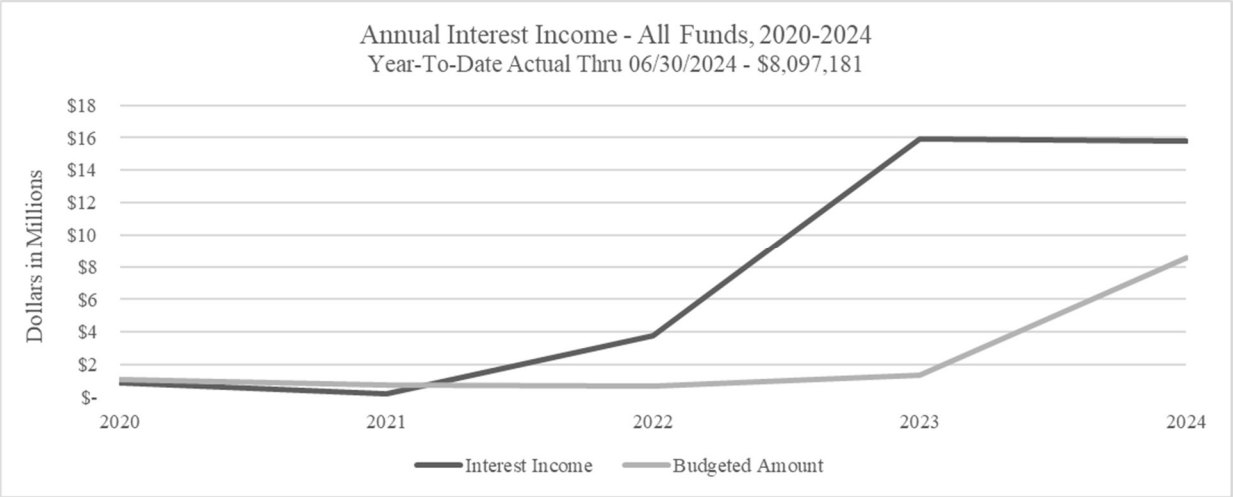
Programmatic Highlights





One of the primary functions of the department is the audit of over 52,000 claims submitted annually by Albany County Departments. Those claims include 32% classified as for general government services, 25% for economic assistance programs, 18% for public safety, and 25% for other services provided by the county.
The 2025 Budget has a forecasted county share of $2.58 million for the Department of Audit and Control.

The Department of Audit and Control works collaboratively with the Department of Management and Budget and the Albany County Investment Advisory Board to strategically invest all available funds and maximize returns. For 2024, total investment income is expected to reach $15.7 million, which will exceed budget by $7.3 million.

Link to Website	https://www.albanycounty.com/government/departments/county-comptroller-audit-and-control-department-of