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 and the chief administrative officer of the Department of Audit and Control. The Comptroller sits on the Investment Committee, the Capital Committee, the American Rescue Plan Act (ARPA) Executive Committee as well as appointed to the Sustainable Technology and Green Energy (STAGE) grant program. As the CFO, the Comptroller is also responsible for producing and filing the New York State Annual Financial Report (AFR).

The Department of Audit and Control keeps records of appropriations, funds and expenditures and prescribes approved methods of accounting for County funds. We examine all requisitions for the encumbering of funds for expenditure and certify as to the availability of such funds. We audit and certify for payment all claims or charges against the County budget including Payroll. We audit the financial records and accounts of all officers and employees charged with any duty relating to County funds.

The Department of Audit and Control provides fiscal integrity, fiscal leadership, timely and accurate reporting, and maintains public trust and accountability. The Department fulfills these responsibilities through audits, reviews, reports and investigations.

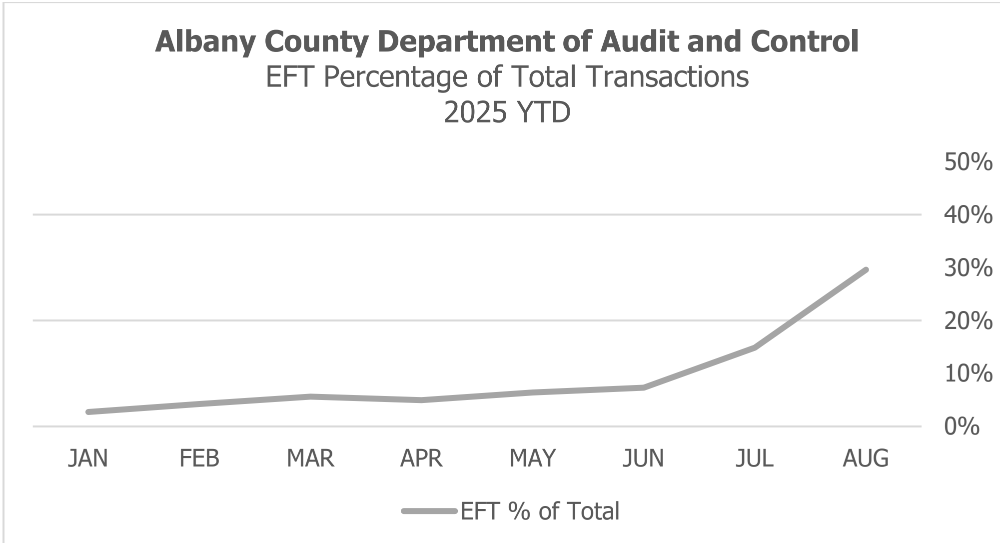
Current Year Highlights

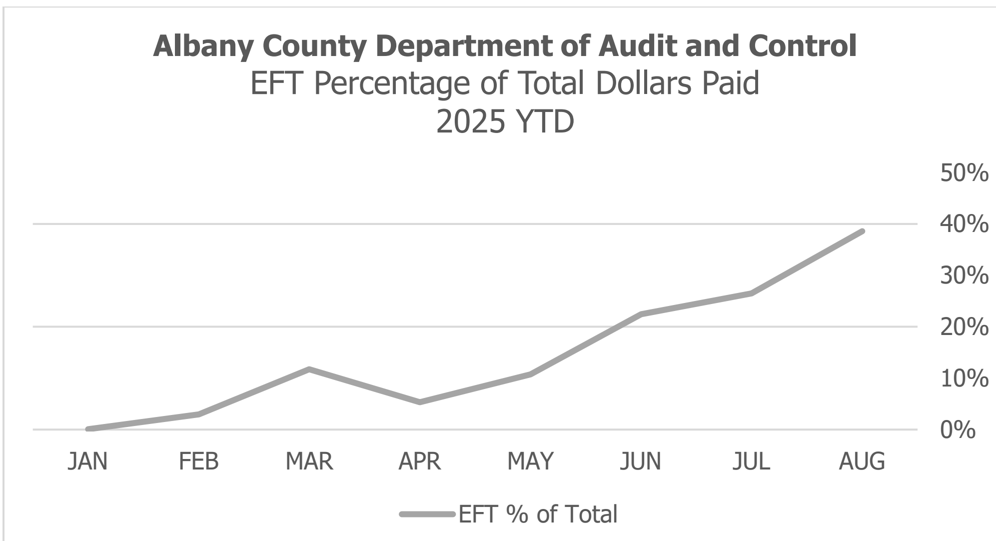
- Audit and process over 53,000 vendor claims. Additional audits include:
  - 35 Hotel Occupancy Tax Audits which identified thousands of dollars in underpayments;
  - Coroners audit identified a need for obtaining County vehicles for examining unattended deaths, a DSS reimbursement rate increase for burial services for indigent persons, and improved timely payments to funeral parlors;
  - Annual Financial Disclosure procedure audit, started;
  - Time and Attendance – follow-up from 2020 Final Report to determine if observations noted are corrected;
  - Audit by the IRS – reduced penalty by $100,000 to only $5,000. Created an IRS Tax Payer Identification Number (TIN) matching program for all vendors, including DSS vendors, to prevent future penalties;
- Comptroller's office reconciles on a monthly basis 120 bank accounts, which include 38 investment accounts;
- Collaborated with Management & Budget to strategically invest all funds and maximize returns. For 2025, total interest income is expected to reach $10 million in the general fund, which will exceed budget. Total interest income for all funds is projected to reach $13,320,000, compared to the budgeted amount of $10,543,000;
- Generated a savings to the county by using general fund income in lieu of bond issuance for current year projects;
- Approve ARPA claims to date total $9.2 million against the $29 million budget;
- In 2025, obtained a better credit outlook rating from AA Stable to AA Positive;
- Implemented ACH payment option to Accounts Payable vendors, (over 1,600 vendors enrolled to date);
- Reviewing vendor listing to inactivate no-longer used vendors. This has resulted in inactivating over 12,000 vendors.

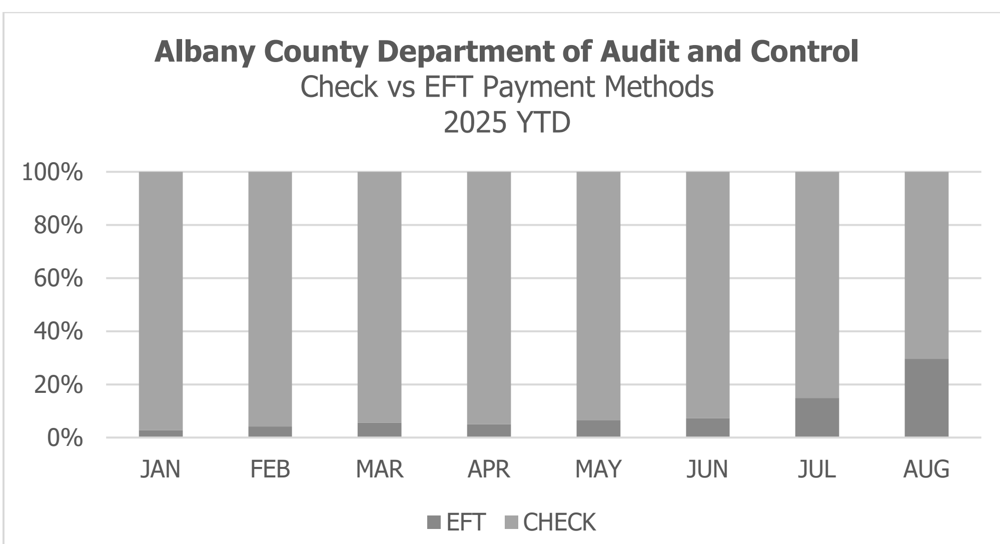
Next Year Projects

- Conduct desk top audits for mandated Short-Term Rentals (STR) to ensure compliance with hotel occupancy tax;
- Continue the implementation of the account receivable module for all departments to better track revenue;
- Work with Management & Budget to strategically invest County funds to maximize returns on investments and help to project cash flow and financial needs;
- Continue to work with Management & Budget to oversee capital cash flows while issuing debt;
- Follow up on previous audits;
- Work towards the facilitation of projects and initiatives that benefit County taxpayers;
- Work with ARPA Committee to ensure grant awardees claims and supporting documentation is sufficient to facilitate funds being disbursed by year end 2026;
- Complete both on-boarding of vendors to ACH payments and continue to inactivate no-longer used vendors;
- Lead and implement a county-wide initiative to go, "paperless," within the accounts payable process;
- Lead and implement a Vendor Self Service option within MUNIS to empower the county's vendors to individually manage the vendors business information, (banking information, address, contact information), to further modernize the Accounts Payable function within the office.

Link to Website	www.albanycounty.com/Comptroller


Albany County Department of Audit and Control
EFT Percentage of Total Transactions
2025 YTD
50%
40%
30%
20%
10%
0%
JAN
FEB
MAR
APR
MAY
JUN
JUL
AUG
EFT % of Total


Albany County Department of Audit and Control
EFT Percentage of Total Dollars Paid
2025 YTD
50%
40%
30%
20%
10%
0%
JAN
FEB
MAR
APR
MAY
JUN
JUL
AUG
EFT % of Total


Albany County Department of Audit and Control
Check vs EFT Payment Methods
2025 YTD
100%
80%
60%
40%
20%
0%
JAN
FEB
MAR
APR
MAY
JUN
JUL
AUG
EFT
CHECK