

Intro No. 57
Date 3/17/2022
Reviewed by MS
Co. Attorney
Date 3/1/22

RESOLUTION
BROOME COUNTY LEGISLATURE
BINGHAMTON, NEW YORK

Permanent No. 2022-132
Date Adopted 03/17/2022
Effective Date 3/3/2022

Sponsored by: County Administration Committee
Seconded by: Hon. Mary A. Kaminsky

RESOLUTION ADOPTING LOCAL LAW INTRO. NO. 2 OF 2022, ENTITLED: "A LOCAL LAW AMENDING ARTICLE IV OF THE BROOME COUNTY ADMINISTRATIVE CODE"

RESOLVED, that Local Law Intro. No. 2 of 2022, entitled: "A Local Law Amending Article IV of the Broome County Administrative Code," be and the same hereby is adopted and approved in accordance with the Broome County Charter and Administrative Code and all the applicable statutes and laws pertaining thereto.

COUNTY OF BROOME) ss.
STATE OF NEW YORK)

I, the undersigned, Deputy Clerk of the Legislature of the County of Broome, DO HEREBY CERTIFY that the above is an original resolution of such Legislature duly adopted on the 17th day of March 2022, by a majority of the members elected to the Legislature of said County at a regular meeting of said Legislature.

I FURTHER CERTIFY that at the time said resolution was adopted said Legislature was comprised of fifteen members.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of said Legislature this 18th day of March 2022.

Date sent to County Executive: March 18, 2022

Approved [Signature]
County Executive

[Signature: Carol Hall]
Deputy Clerk, County Legislature
County of Broome

Date 3/31, 2022

LOCAL LAW INTRO. NO. 2 OF 2022

"A Local Law Amending Article IV of the Broome County Administrative Code

BE IT ENACTED, by the County Legislature of the County of Broome as follows:

Section 1 ARTICLE IV of the Broome County Administrative Code shall read as follows:

Department of Audit and Control

§ A401. Department of Audit and Control; Comptroller.

The Department of Audit and Control shall be headed by a comptroller. The method of choosing a comptroller and term of office shall be as provided in § C401 of Article IV of the Charter. The qualifications of the Comptroller shall be as follows: he shall be graduated from an approved four-year college course with a major in accounting and four years of experience in responsible accounting or auditing work. **[, or graduated from an approved two-year college course with a major in accounting and eight years of experience in responsible accounting or auditing work.]**

§ A402. Powers and duties.

- (A) The Comptroller shall have all the powers and duties and shall be subject to all the obligations and liabilities heretofore or hereafter lawfully granted or imposed by the Charter, this Code, local law, ordinance or any applicable provision of any act of the State Legislature not inconsistent with the Charter or this Code. Such powers and duties, obligations and liabilities shall include, but shall not be limited to, any power, duty, obligation or liability heretofore granted or imposed upon the County Auditor or County Comptroller by any applicable provision of any act of the State Legislature not inconsistent with the Charter or this Code.
- (B) The Comptroller shall approve and certify all payrolls for salaries and compensation of all County employees and officers. **[_]; he shall furnish a certified transcript of said payrolls, as approved, to the Director of Management and Budget. All original payrolls shall be filed with the Comptroller. Before the payrolls are presented to the Comptroller, they shall be certified, in writing, by the head of the appropriate administrative unit or his deputy to the effect that each person named therein was properly appointed to the position set forth therein and that the salary or compensation stated in such payroll is true and correct.]** Such certification shall be in the manner and form prescribed by the Comptroller. **[The Comptroller shall not approve any payroll or item thereof until the Personnel Officer shall have certified that the persons named therein are employed in their respective positions.]**
- (C) The Comptroller shall prescribe, with the approval of the County Attorney, the procedure and form, in accordance with § A403 of this article, for the submission of claims or charges against the County or against funds for which the County is responsible. The forms shall be in accordance with the requirements of any law, rule or regulation applicable to the form, certification or payment of such claim.
- (D) The Comptroller shall develop, establish and maintain a cost accounting system for each administrative unit in the County as may be designated by the County Legislature or as the County Executive may designate, subject to the approval of the Legislature.
- (E) The Comptroller shall make available to the County Legislature, County Executive or the head of any administrative unit of the County any information from the records and accounts of the Department of Audit and Control which may be required to assist in the performance of official duties.

- (F) The Comptroller shall prepare and submit to the Director of Management and Budget, annually on such date and on such forms as the Director shall designate and prescribe, the information required by the Director to assist him in the preparation of the proposed budget and capital program.
- (G) The Comptroller shall:
- (1) At least monthly, procure bank statements for all depositaries of funds under the custody and control of the Director of Management and Budget and reconcile such statements with the Director's books, and periodically procure bank statements from all other depositaries of County funds and funds for which the County is responsible, and reconcile the statement with the books of such administrative unit. The Comptroller shall have access to the books of the Director of Management and Budget and other administrative units at all times.
 - (2) Audit and review the records of the Director of Management and Budget with respect to all moneys and funds of whatever name or nature received and disbursed by the Director of Management and Budget, and for that purpose he shall procure, daily, statements from the Director of Management and Budget showing funds and moneys so received and disbursed in such forms as the Comptroller shall direct.
 - (3) Keep books or records which are necessary to record all accounts, claims and demands against the County presented to him for audit and the action taken by him on each. He shall keep separate appropriation accounts for each administrative unit. He shall also keep books and records which may be necessary to carry out the system of accounting prescribed by law and not inconsistent with the Charter or this Code.
 - (4) Keep a record of all undertakings of the County.
 - (5) Conduct any audits as are required by § C402(E) of Article IV of the Charter and report to the County Executive and the County Legislature and file copies with the Clerk of the County Legislature, whether or not:
 - (a) The financial records and accounts of the County have been accurately kept;
 - (b) All County funds, County properties and funds for which the County is responsible are accounted for; and
 - (c) The business of the County is being transacted pursuant to the Charter, this Code or any applicable provision of any act of the State Legislature not inconsistent with the Charter or this Code.
 - [(6) Procure from the Director of Purchasing at least annually a certified copy of the inventory maintained by such Director pursuant to § A306(2)(A)(9) of this Code and, in accordance with good accounting practices, periodically verify the accuracy of the same. The certified copy of such inventory and the record of action taken by the Comptroller to determine and certify the same as prescribed herein shall be maintained as a permanent record of his or her Department. The Comptroller shall prescribe the procedure and method for the making of inventories by the head of each administrative unit and by the Director of Purchasing, and a copy of such procedure shall be filed with the Legislative Clerk]**
- (H) The Comptroller shall:²¹ Establish, maintain and supervise such facilities and services for the administration or enforcement of the Broome County Consumer Protection Code, the

provisions of Article 16 of the Agriculture and Markets Law of the State of New York and such other state laws or regulations, local laws or resolutions of the County Legislature and orders or directives of the County Executive as are not inconsistent with the Charter or Administrative Code.

- (I) The Comptroller shall:22 Appoint a County Director of Weights and Measures, who shall have the qualifications required for and shall have all the powers and duties of a director of weights and measures now or hereafter granted or imposed by Article 16 of the Agriculture and Markets Law of the State of New York, local law, ordinance or resolution of the County Legislature, order or direction of the County Executive or Comptroller and any applicable provision of any act of the State Legislature not inconsistent with the Charter or Administrative Code.
- (J) The County Executive shall make the services of the Director of Purchasing in relation to purchasing or procurement functions available to the Comptroller in the preparation of any reports prescribed in the Charter and Code

§A403. Procedures for audit of claims.

The Department of Audit and Control of the County of Broome shall have the right to approve for payment bills, claims or vouchers submitted to the County for the purchase of goods, materials and supplies in accordance with Chapter 21, Claims Approval and Payment.

§ A404. Deputies.

The Comptroller shall, when such positions are authorized by the County Legislature and within the appropriations provided therefor, have the power to appoint deputies who shall have authority to act generally for and in place of the Comptroller. The designation or designations shall be in writing and filed in the Department of Records, and copies thereof shall be filed with the County Executive and the Clerk of the County Legislature.

§ A405. Bond of Comptroller.

The Comptroller and such of his deputies, officers and employees as may be required by the County Legislature shall furnish a surety bond to the County in a sum fixed by the County Legislature, conditioned for the faithful performance of his or their duties. Each bond shall be approved as to form by the County Attorney and as to the sufficiency of surety by the County Legislature and filed with the Office of Management and Budget.

Section 2 This Local Law shall take effect upon filing with the Secretary of State.

Bold Underlined added
[Bold Brackets] deleted