

COMPTROLLER

2012 ORGANIZATIONAL CHART

AUDIT ADVISORY COMMITTEE

- Administration
- Financial internal controls

TOWN COMPTROLLER
Tamara Wright

The Town Comptroller is responsible for all the fiscal affairs of the Town. The Comptroller establishes sound financial policy and procedures; accounts for all Town monies received and allots monies to correct accounts; maintains bank accounts and financial records of the Town; processes all payments and determines upon which account the payments are made. Handles all municipal bonding for the Town, and manages credit rating agency relationships.

The Town Comptroller manages and maintains financial controls and systems in order to ensure that the municipal finances are maintained in an accurate and timely manner. Establishes, maintains and implements financial policies and procedures; cash controls; the general ledger. Monitor cash reserves and investments.

Manages the Town's annual operating and capital budgeting process and ensures compliance throughout the year with Town Board appropriations.

SENIOR ACCOUNTANT/DISBURSEMENTS MANAGER
Mark Conrad

Responsible for all Town disbursements including; employees, payroll liabilities, vendor payments, other municipalities, PILOT payments and Debt payments. Tasks include:

- Audit & Approve semi monthly payrolls; creates electronic files; prepares funding requirements; remits liabilities; audits variances to budget;
- Supervises accounts payable auditing process and town-wide utility payments;
- Supervises data entry of all payment vouchers and purchase order receipts;
- Processes accounts payable warrants; supervises vendor payments batch processing; posts batches; processes payments; prepares funding requirements;
- Maintains schedule of Bond/BAN payments and ensures timely payment;
- Oversees all steps necessary to remit school and fire district tax moneys collected by the Tax Receiver; calculates allocations; prepares wires or checks; informs recipients.
- Prepares disbursement and payroll journal entries.

OPERATING & CAPITAL BUDGET ASSISTANT
Richard Lalomia *

The Budget Assistant monitors and supports Town departments to ensure compliance with their Operating and Capital Budgets. Amendments to the Operating and Capital Budget are coordinated with the budget assistant, through budget modification requests and Town Board Resolutions.

- Responds to departmental requests for information regarding budget and finance legislation;
- Coordinates Budget Modification requests from Departments and maintains file of Budget Modification Request forms;
- Amend capital budget as required by Town Board Resolution;
- Writes and prepares final copies of budget and finance legislation drafted by Comptroller's Office;
- Assists in preparation of annual Operating Budget and Monthly and Quarterly Reporting;
- Ensures consistency between annual Operating Budget and Capital Budget;
- Supports Comptroller in review and approval of all Town Board submitted resolutions;
- Support Town departments in determining capital project funding availability;
- Process and maintain file of purchase order changes;
- Audit requisitions under \$5,000 approved by departments;
- Provide backup to vendor payment processing; .

GENERAL DATA ENTRY & OFFICE SUPPORT
Lisa Barrett

- Enter budget modifications;
- Enter false alarm billing;
- Conducts post audits of vendor checks;
- Process and validate employee time cards;
- Enters employee payroll batches;
- Maintain Comptroller's office calendar;
- Assist with internal and external correspondence;
- Prepare Audit Advisory Committee meeting agendas and minutes;
- Provide office support for organization and digitization of files, purchasing of supplies and management of incoming and outgoing mail.

DEPUTY COMPTROLLER
Kathryn Scott

The Deputy Comptroller assists the Town Comptroller in overall administration of fiscal affairs of the Town. The Deputy shall have the full authority to perform all duties of the Comptroller in her absence.

The Deputy Comptroller manages the integrity of all Town financial accounting, budgeting and reporting systems and coordinates the independent financial audits. Oversees the accounts payable and accounts receivable systems in order to ensure complete and accurate records of all monies. Additional duties include:

- Maintains all financial accounting records;
- Ensures compliance with approved Funding and Appropriations;
- Assists in the preparation of the Annual Operating Budget;
- Oversees required annual audits;
- Ensures compliance with State Comptroller Recommended Practices and Government Accounting Standards;
- Evaluates effectiveness of internal accounting procedures;
- Maintain integrity of Town's chart of accounts..

ACCOUNTS PAYABLE DATA ENTRY & RECORDS MANAGEMENT
Lisa Laznovsky

Enters information from a variety of financial source material into financial control systems, including accounts payable, accounts receivable, alarm billing, journal entries, etc. Additional tasks include:

- Maintains control records for the Town's copiers' leases;
- Assists in scanning Comptroller Office documents;
- Processes requests for mobile phone equipment needed by the departments;
- Verifies correctness of entered data; detects and deletes errors and reenters correct data;
- Maintains files of accounts payable source documents and coordinates with the Division of Records Management;
- Enters alarm billing cash receipts;
- Enters to MaxVault, digitized records management system;
- Maintain journal entry records.

PAYROLL SUPERVISOR & ACCOUNTS PAYABLE SUPPORT
Dawn Moyer

- Audit Employee Pay instructions received from Human Resources
- Process Payroll, run Payroll Checks, and transmit ACH file and Positive Pay file to bank
- Prepare journal entries for Payroll Liabilities and Other Employee deductions and make payments
- Prepare Payroll Funding Instructions for Wire Transfers
- Reconcile Payroll Reports to General Ledger Accounts
- Create and submit monthly NYS Retirement Report to State Comptroller's Office
- Review budget availability for all Human Resources Part-time Employee request forms for Town Comptroller approval
- Monitor and ensure budgetary compliance for all Part-time and Overtime Employee payments
- Calculate financial impact for all Personnel Town Board Resolutions
- Audit and reconcile employee time cards
- Assist in post audits of vendor checks
- Audits payroll data entry batches for accuracy
- Approves all payroll batches for posting and prints out final edit sheet;
- Prepares batch totals by checkbook for Warrant and prepares figures for Town Board Resolution.

FINANCIAL SYSTEMS CONTROLS & IMPLEMENTATION
Consultant

- Provide departments with support in utilizing requisition and purchasing financial software;
- Develop financial report specifications and validate reports, such as the NY Annual Financial Update Document;
- Identify, define and implement automated controls, such as financial system security and auditing and rules for user access;
- Identify, define and implement automation opportunities to improve efficiencies;
- Troubleshoot daily systems technical obstacles, such as user lock-outs, unexpected changes to user access, system interruptions to processes;
- Implement and train in new financial systems modules, such as electronic payments for vendors/monitors capital projects to ensure budgetary compliance.

REVENUE & CASH RECEIPTS ACCOUNTING
Dorota Godlewski

The Revenue Accountant position is responsible for ensuring the Town's Revenues are accurately recorded on the Town's General Ledger. In addition, the following tasks are performed:

- Coordinate with departments to obtain all cash receipt records and ensure accurate accounting of revenues;
- Control and process deposits for checks received by Comptroller;
- Create and process all cash journal entries for the funding of payroll, warrant and bond payments;
- Execute and manage all bank wire transfers;
- Prepare cash flow reports;
- Process fuel, gas, and landfill charge backs;
- Approve and set up new vendors;
- Reviews and / or prepares sales invoices and accounts receivables ;
- Manages banking relationships;
- Identify new funding requirements.

PURCHASING COMPLIANCE & CLAIMS AUDITING
Contract Accountant

- Assist the Town departments to ensure compliance with the Town's procurement policy and applicable municipal law;
- Reviews and audits purchase orders and vouchers submitted for payment from other departments and ensure available budget to pay;
- Audit capital fund invoice payments for budget and bond authorization compliance;
- Audit and process utility invoices;
- Assist in documentation and reporting for grant reimbursements;
- Maintain control log of checks and cash receipts directly by Comptroller's office;
- Post audit vendor checks.

GENERAL ACCOUNTING
Accountant - Kathleen Galligan

- Provide accounting support to ensure accurate and timely financial records;
- Maintain bank accounts and prepares bank reconciliations monthly for over fifty bank accounts;
- Prepare manual journal entries as required;
- Monitor and reconcile balance sheet accounts;
- Maintain documentation of accounting procedures and controls;
- Assist in the implementation of internal control recommendations by auditors;
- Prepare audit reconciliation schedules and provide other audit support;
- Ensures compliance with State Comptroller Recommended Practices and Government Accounting Standards.

* 50% Allocation to the Capital Fund

Department Summary

Department: Town Comptroller

Budget Year: 2012
Division: Town Comptroller
Tax District: Full Town

Cost Center #: 1315
Manager: Tamara Wright

NOTES:

Departmental Mission & Responsibilities:

The Town Comptroller's Office oversees all financial and audit activities for the Town of Southampton. The mission of the Town Comptroller's Office is to:

1. Establish sound financial policies and procedures.
2. Maintain accurate and complete financial accounting records for all economic events.
3. Manage in the preparation of the Town's Annual Operating and Capital Budgets.
4. Ensure compliance with all Town Board approved Funding and Appropriations.
5. Provide timely and useful financial reporting and management information to the Supervisor, Town Board and public.
6. Approve and record all Town Revenues.
7. Maximize Cash Management opportunities for all investment and borrowing requirements.
8. Coordinate independent, forensic, and internal audits.
9. Manage the integrity of all Town financial accounting, budgeting and reporting systems.
10. Issue all Town disbursements (Audit & Control).
11. Review and approve all Town Board Resolutions.
12. Manage the Town's municipal borrowing.
13. Maintain and establish Internal Controls over all fiscal affairs.

The Department is responsible for disbursing and accounting for approximately \$115 million in operating expenses for wages, supplies and services, and ensures compliance with the Adopted Budget. The Comptroller manages the financing of the Town's Capital Projects (multi-year construction projects or other asset acquisitions) averaging \$20 million per year, historically.

The Comptroller's Office manages the preparation of both the Operating and Capital Budgets and records all budget modifications in the Town's financial control systems.

All Town Board Resolutions are reviewed for fiscal impact and must be approved by the Town Comptroller.

In 2011, the Town collected a total of \$313.9 million in Property Taxes. Upon receipt from the Tax Receiver, the Town Comptroller disbursed \$226 million in taxes to the various School, Library, Ambulance, and Fire Districts, and \$56 million in property taxes was accounted for in the Town's Operating and Special Districts accounts. In addition, CPF and LIPA payments in lieu of taxes are disbursed annually by the Comptroller's Office.

Workload:

The Town Comptroller's Office workload is directly related to the activity of the Town Board, the volume of tax receipts, the activity in the operating departments

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and capital projects, and the need for budget modifications throughout the year.

General Accounting – Identify, prepare and post manually an average of 2,500 journal entry batches each year. Maintain accounting integrity in approximately 7,800 financial accounts across 34 separate funds.

Accounts Payable- Process and audit approximately 25,000 invoices per year and prepare and mail 12,500 checks to vendors. Maintain over 5,500 Vendor files.

Purchasing- Review, audit against budget and approve approximately 5,000 Purchase Orders annually.

Revenue/Accounts Receivable- Manually reconcile and record revenue reports and cash receipts from 18 governmental units each month. Process and record approximately 2,800 cash payments per year, of which 56 are from State Aid.

Payroll- Processes payroll for approximately 500 full time employees, 110 part-time year-round employees and approximately 300 temporary seasonal staff. Remit all payroll liabilities and file all quarterly reports, as required. Process, code and audit over 500 timesheets monthly to ensure accruals credits and charges are correct.

Cash Management - Manage cash of over \$160 million in more than 50 bank accounts to maximize interest earnings. Perform approximately 660 manual bank reconciliations per year.

Capital Project Control – Provides and manages funding for approximately 100 active Town projects per year. A \$14.1 million serial bond was issued in 2011 and a \$22.8 million serial bond in 2010 and six formerly issued bonds were refunded in 2010 at a cost savings of over \$1.0 million. A \$7.0 million BAN was issued in 2010. Approximately, 40 Bond Payments are made each year requiring a minimum 320 journal entries to record on the ledgers.

Restricted Funds – Ensure compliance with over \$6 million of Restricted Funds, accounted for in over 475 accounts.

Budget preparation and management- Prepare annual operating budget of approximately \$115 million for over 125 Cost Centers, across 14 Tax Districts, while effectively controlling taxpayer monies. Identified and recorded approximately 200 Operating Budget modification requests annually, resulting in entries to over 1,100 ledger accounts. Prepare annual capital budget of approximately \$20 million annually across 100 projects. An additional 375 Capital Budget entries are made annually on average.

Audit Committee Support – The Comptroller schedules quarterly meetings of the Audit Committee and at such other times that the Chair of the Audit Advisory Committee determines is necessary. Administrative support for the Committee is provided by the Office of the Comptroller, which also shall prepare records management, prepare minutes and agendas, and receive and distribute correspondence on behalf of the Committee. Notice of the meetings shall be electronically

Department Summary

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Budget Year: 2012

Division: Town Comptroller

Tax District: Full Town

Cost Center #: 1315

Manager: Tamara Wright

NOTES:

mailed to each member of the Committee by the Comptroller. The Comptroller provides all necessary information and documents to the Audit Committee in connection with the Town's financial statements; progress of active and ongoing audits and those firms or staff responsible for conducting the same; completed audit reports and data compilations; and provide letters of engagement and billing statements provided by firms conducting audits.

Financial Systems Support – Provide user definition and testing support assistance to Information Systems in the redeployment and implementation of accounting, budgeting and reporting systems. In 2011, a new Check Request Purchasing Module and a Financial Systems Security Auditor were implemented. Still to be implemented:

- Electronic Funds Transfer
- General Ledger Account Control
- Timekeeping and Accruals
- Paperless Payroll
- Upgrade to Microsoft Dynamics 2010

Town Board Resolutions- Review and approve for fiscal and budgetary impact, approximately 1,200 resolutions annually. Over 100 Town Board Resolutions are initiated by the Town Comptroller's Office.

Tax Warrant Preparation- Prepare the annual Suffolk County Tax Warrant in conjunction with the Tax Receiver.

Tax Remittances- Prepare and remit 18 tax remittances received from the Tax Receiver for School, Fire & Ambulance Districts for a total of 384 payments. In addition, the Comptroller's Office accounted for the 18 remittances in over 100 of the Town's cost centers, for a total of 1,800 journal entries.

PILOT Remittances- Prepare and remit Community Preservation Fund & LIPA payments in lieu of taxes to School, Library, Ambulance, and Fire Districts, for a total of 20 separate payments.

Audits Management – Coordinate and support data requests for:

- Independent Town Financial Audit (Nawrocki Smith)
- Independent CPF Financial & Compliance Audit (BST)

Respond to the findings and recommendation of the:

- Town wide State Comptroller Audit (NYS Comptroller's Office)
- Internal Controls Readiness Review Recommendations (Nawrocki Smith)

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- CPF State Comptroller Audit (NYS Comptroller's Office)

Goals & Objectives:

1. Review, revise as required, and document financial policies and procedures.
2. Consolidate cash receipts to enhance control of cash.
3. Complete implementation of Financial Systems.
4. Convert as many vendors as possible to electronic payments.
5. Develop automated interfaces between the Town's various Revenue systems and the Great Plains General Ledger.
6. Re-engineer accounting and control of inter-fund loans.
7. Provide Governmental Accounting Training and Financial Systems Training for all Staff in the Comptroller's Office.
8. Automate Town General Ledger Account Code mapping to New York State Account Codes to comply with annual reporting requirements of the NYS Annual Financial Reporting Update Document (AFRUD).

Legal Authority:

The Town Comptroller's Office is authorized under Section 20 (3)(b) and Section 34 of New York State Town Law.

NOTES:

Employee Compensation & Benefits Schedule

Position	Class/Grade/Step	Base Salary	Longevity	Other Comp	Total Comp	Medical Benefits	Employer FICA	Retirement	Other Benefits	Total Benefits	Total Comp. & Benefits	Yrs Srv 1/1/12
Town Comptroller												
Town Comptroller - 1315												
Town Comptroller	ADMINISTRATIVE	117,300	0	0	117,300	19,006	8,322	14,663	343	42,733	160,033	2.6
Budget Assistant*	ADMINSUPPORT	24,990	0	0	24,990	4,703	1,912	3,124	81	9,905	34,895	3.7
Deputy Comptroller	ADMINSUPPORT	90,000	0	0	90,000	19,006	6,885	11,250	270	37,717	127,717	2.4
Senior Accountant	ADMINSUPPORT	72,828	0	0	72,828	19,006	5,571	9,104	224	34,152	106,980	3.3
Accountant - Vacant	CSEA40HOUR - 7-1-2010 / F / E	48,795	0	0	48,795	19,006	3,733	5,855	160	28,920	77,714	
Accountant	CSEA40HOUR-NEW / F / 1	49,906	0	0	49,906	19,006	3,818	6,238	163	29,394	79,300	3.6
Data Entry Operator	CSEA40HOUR-NEW / B / 2	37,980	0	2,500	40,480	1,226	3,097	5,060	131	9,651	50,130	4.0
Data Entry Operator	CSEA40HOUR-NEW / B / 5	39,908	0	0	39,908	10,366	3,053	4,989	136	18,679	58,587	4.6
Payroll Supervisor	CSEA40HOUR-NEW / F / 1	49,906	0	0	49,906	19,006	3,818	6,238	163	29,394	79,300	5.3
Total Town Comptroller - 1315		531,612	0	2,500	534,112	130,330	40,209	66,520	1,670	240,544	774,656	

* Funded 50% from Capital Fund and 50% Town Comptroller

NOTES:

Town of Southampton

2012 Adopted Budget

Town Comptroller - 1315

Account Code	Description	2010 Adopted Budget	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Oct YTD Actual	2012 Requested Budget	2012 Tentative Budget	2012 Preliminary Budget	2012 Adopted Budget	2012 Adopted / 2011 Difference	2012 Adopted / 2011 % of Change	2013 Requested Budget	2013 Tentative Budget	2013 Preliminary Budget	2013 Adopted Budget
Real Property Taxes:																
1001	Property Taxes	1,094,758	1,036,834	891,852	927,852	927,852	942,428	932,698	932,698	933,538	5,686	0.61%	1,019,979	1,014,020	1,014,020	1,014,335
	Total Real Property Taxes	1,094,758	1,036,834	891,852	927,852	927,852	942,428	932,698	932,698	933,538	5,686	0.61%	1,019,979	1,014,020	1,014,020	1,014,335
Other Revenue:																
1201	Interest And Earnings	0	392	0	0	0	0	0	0	0	0	0.00%	0	0	0	0
	Total Other Revenue	0	392	0	0	0	0	0	0	0	0	0.00%	0	0	0	0
	Total Revenue	1,094,758	1,037,227	891,852	927,852	927,852	942,428	932,698	932,698	933,538	5,686	0.61%	1,019,979	1,014,020	1,014,020	1,014,335
Salaries:																
6100	Salaries	535,941	438,031	489,077	508,363	412,063	517,213	531,612	531,612	531,612	(23,248)	(4.57%)	530,344	545,805	545,805	545,805
6101	Overtime	0	6,552	7,600	5,520	4,452	6,500	6,500	6,500	6,500	(980)	(17.75%)	6,500	6,500	6,500	6,500
6103	Accumulated Sick/Personal Days	0	9,248	0	0	0	0	0	0	0	0	0.00%	0	0	0	0
6110	Longevity	0	0	0	0	0	0	0	0	0	0	0.00%	3,593	3,593	3,593	3,593
6127	Cash in Lieu of Health Benefits	5,000	417	0	209	208	0	2,500	2,500	2,500	(2,291)	(1096.17%)	0	2,500	2,500	2,500
	Total Salaries	540,941	454,248	496,677	514,092	416,723	523,713	540,612	540,612	540,612	(26,519)	(5.16%)	540,436	558,398	558,398	558,398
Employee Benefits - Current:																
6810	Employee Retirement - Active	37,325	42,804	61,164	63,525	47,729	65,216	67,332	67,332	67,332	(3,807)	(5.99%)	78,106	75,196	75,196	75,196
6830	FICA Tax Expenditure	40,874	34,241	37,518	39,090	31,522	39,414	40,707	40,707	40,707	(1,617)	(4.14%)	40,547	41,921	41,921	41,921
6835	MTA Tax	0	0	0	0	0	1,781	1,838	1,838	1,838	(1,838)	(100.00%)	1,837	1,899	1,899	1,899
6840	Worker's Compensation	11,494	1,767	2,300	2,709	2,258	2,798	1,425	1,425	1,425	1,285	47.42%	2,888	1,463	1,463	1,463
6860	Medical Insurance - Active Employees	96,359	88,377	119,572	122,069	94,394	135,919	119,070	119,070	119,910	2,158	1.77%	146,792	122,805	122,805	123,120
6865	Dental & Optical	8,856	6,117	8,640	8,820	6,699	9,806	10,419	10,419	10,419	(1,599)	(18.13%)	10,592	11,045	11,045	11,045
6875	Disability	259	127	230	244	96	230	245	245	245	0	(0.16%)	230	245	245	245
	Total Employee Benefits - Current	195,167	173,433	229,424	236,457	182,697	255,165	241,036	241,036	241,876	(5,419)	(2.29%)	280,993	254,573	254,573	254,888
	Total Employee Costs	736,108	627,681	726,102	750,550	599,420	778,878	781,648	781,648	782,488	(31,938)	(4.26%)	821,429	812,970	812,970	813,285
Contractual:																
6400	Contracts - Other	75,000	63,500	25,000	1,866	0	40,000	35,000	35,000	35,000	(33,134)	(1775.67%)	40,000	35,000	35,000	35,000
6401	Contracts	75,000	88,717	75,000	55,737	45,980	35,000	27,500	27,500	27,500	28,237	50.66%	70,000	77,500	77,500	77,500
6411	Printing and Stationery	1,200	1,220	1,500	1,785	960	1,500	1,500	1,500	1,500	285	15.97%	1,500	1,500	1,500	1,500
6412	Publications	500	718	500	870	334	500	500	500	500	370	42.53%	500	500	500	500
6416	Travel, Dues and Related	750	797	750	880	597	750	750	750	750	130	14.77%	750	750	750	750
6420	Other	500	479	500	500	175	500	500	500	500	0	0.00%	500	500	500	500
6425	Office Supplies	2,000	2,100	2,200	2,200	961	2,000	2,000	2,000	2,000	200	9.09%	2,000	2,000	2,000	2,000
6426	Supplies - Other	700	369	800	800	272	400	400	400	400	400	50.00%	400	400	400	400
6450	Schools & Training	3,000	0	3,000	2,215	461	3,000	3,000	3,000	3,000	(785)	(35.44%)	3,000	3,000	3,000	3,000
6477	Copier Leases	0	6,681	6,500	6,500	4,060	4,900	4,900	4,900	4,900	1,600	24.62%	4,900	4,900	4,900	4,900
6490	Consultants	200,000	192,043	50,000	111,000	73,983	75,000	75,000	75,000	75,000	36,000	32.43%	75,000	75,000	75,000	75,000
	Total Contractual	358,650	356,624	165,750	184,353	127,782	163,550	151,050	151,050	151,050	33,303	18.06%	198,550	201,050	201,050	201,050

Town of Southampton
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 Town Comptroller - 1315

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	Total Expenditures	1,094,758	984,306	891,852	934,903	727,202	942,428	932,698	932,698	933,538	1,365	0.15%	1,019,979	1,014,020	1,014,020	1,014,335
	Net Surplus (Deficit)	0	52,921	0	(7,051)	200,649	0	0	0	0			0	0	0	0
	Appropriated Fund Balance:															
9090	Appropriated Fund Balance	0	0	0	7,051	0	0	0	0	0			0	0	0	0
	Net Surplus (Deficit)	0	52,921	0	0	200,649	0	0	0	0			0	0	0	0