Welcome to the Introduction to the Office of Operations

Our presentation will begin at the top of the hour

Housekeeping Notes

• Attendees are automatically muted for audio quality.
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Introduction to the Office of Operations

Fall Conference 2022
OFFICE OF OPERATIONS (OOO)
Maintaining Financial Management and Fiscal Accountability of New York State

INDEPENDENT OVERSIGHT

- **BSAO**
  - Oversees the State Accounting System
  - Accounts for all Revenues
  - Establishes daily cash positions for the State

- **BSPO**
  - Administers the Payroll System for State Employees

- **BSROSR**
  - Prepares the State Cash-basis and GAAP-basis Financial Statements and other financial reports
  - Administers the Environmental Protection & Spill Compensation Fund

- **BSROUR**
  - Administers, Audits and Pays Claimants Unclaimed Funds

- **BOC**
  - Reviews and Approves State Contracts

- **BOE**
  - Audits/Processes State Payments and Refunds
  - Manages statewide vendor file
  - Assists agencies, vendors and taxpayers

**Statewide Financial System**

**BSAO**
- Bureau of State Accounting Operations

**BSPO**
- Bureau of State Payroll Services

**BSROSR**
- Bureau of Financial Reporting and Oil Spill Remediation

**BSROUR**
- Bureau of State Expenditures

**BOC**
- Bureau of Contracts

**BOE**
- Bureau of Unclaimed Funds

**BSROUR**
- Bureau of State Expenditures
Fiscal Year Budget Enacted

BSAO
Bureau of State Accounting Operations
The Bureau of State Accounting Operations is responsible for:

- Executing State Laws and annual legislation that supports the State’s financial plans
- Cash availability and banking under the management of the State
Bureau of State Accounting Operations (BSAO)

Goals

• Budget execution through appropriation control
• Daily cash position for investment and General Checking Account banking services
• Accounting for all revenues of the State
• Daily Federal draw for State administered Federal programs
• Authorize daily payments and files for release
Bureau of State Accounting Operations (BSAO)

Focus Areas

Budgets and Spending Accounting

Legislative Budget Process for the State Fiscal Year – April thru March

- June – September/October: Agency Budget Preparation
- September/October – December: Division of Budget Review
- November – January: The Governor’s Decisions
- January – March: Legislative Action
- April – March: Budget Execution
Bureau of State Accounting Operations (BSAO)
Focus Areas (continued)

Budgets and Spending Accounting Goals

- Accurate and timely establishment and maintenance (movement) of appropriation control records
- Expenditures/disbursements properly recorded, classified, summarized & reported
- Lapse dates and appropriation attributes are accurately recorded to facilitate proper lapsing and budget execution
# Bureau of State Accounting Operations (BSAO)  
## Contact Information

<table>
<thead>
<tr>
<th>Mail</th>
<th>Phone/Email</th>
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</table>
| Office of the State Comptroller  
Bureau of State Accounting Operations  
110 State Street, 9th Floor (9-8)  
Albany, NY 12236 |  
General Information | oscaccountingops@osc.ny.gov |
| Appropriation Accounting  
(Commitment Control (KK) Budgets) | Appropriations@osc.ny.gov |
Contract Review and Approval/Audit and Payment Processing

BOC Bureau of Contracts
Bureau of Contracts (BOC)

Overview

The Bureau of Contracts reviews and approves many contracts for State agencies and certain contracts for public authorities. BOC provides an independent pre-review of contracts to achieve open, fair and honest procurements that produce contracts in the best interest of New York State.
Bureau of Contracts (BOC)

Goals

• Carry out the Comptroller’s contract approval responsibilities by providing professional services that are timely and responsive to our customers

• Conduct our business with utmost transparency and independence and communicate the results of our contract reviews to all stakeholders
Bureau of Contracts (BOC)

Contract Review Focus Areas

• Invitation for Bid
• Request for Proposal
• Construction
• Real Property and Negotiated
• Grants
• Vendor Responsibility
Bureau of Contracts (BOC)
Contact Information

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<tr>
<th>Mail</th>
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<tbody>
<tr>
<td>Office of the State Comptroller Bureau of Contracts 110 State Street, 11th Floor Albany, NY 12236</td>
<td>General Information 518-474-6494</td>
</tr>
<tr>
<td></td>
<td>Vendor Responsibility (OSC Helpdesk) 1-866-370-4OSC (4672)</td>
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<td>Electronic Documents Submission System (OSC Helpdesk) 1-866-370-4OSC (4672)</td>
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<tr>
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<td>Requests related to receipt of contract transactions <a href="mailto:HelpDesk@SFS.NY.GOV">HelpDesk@SFS.NY.GOV</a></td>
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</tbody>
</table>
Contract Review and Approval/Audit and Payment Processing (continued)

BSE Bureau of State Expenditures
Bureau of State Expenditures (BSE)

Overview

The Bureau of State Expenditures carries out the State Comptroller’s constitutional and statutory authority to audit State vouchers prior to payment.
Bureau of State Expenditures (BSE)

Overview (continued)

BSE’s mission is to improve State government’s fiscal operations and identify fraudulent, wasteful and improper disbursements from State funds.
Bureau of State Expenditures (BSE)

Overview (continued)

The payment audit function is one critical aspect of the Office of the State Comptroller’s responsibility to ensure accountability in the use of public resources.
Bureau of State Expenditures (BSE)

Goals

• Ensure all transactions are processed efficiently and in a timely manner

• Ensure payments and refunds are appropriate by identifying fraudulent, wasteful and improper transactions
Bureau of State Expenditures (BSE)

Goals (continued)

• Improve agency operations by providing:
  – valuable, comprehensive, and timely customer service to government entities, vendors, and constituents
  – timely and continuous fiscal training to our stakeholders
Bureau of State Expenditures (BSE)

Goals (continued)

• Improve State operations and save taxpayer dollars through technology advancements and business process improvements

• Partner with New York State vendors and constituents to transition to electronic financial transactions
Bureau of State Expenditures (BSE)

Focus Areas

- Payment Audit
- Payment Processing
- Vendor Management
- Liens and Offsets
- Policy and Guidance
- Customer Service
# Bureau of State Expenditures (BSE)

## Contact Information

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<tr>
<td><strong>Office of the State Comptroller</strong>&lt;br&gt;Bureau of State Expenditures&lt;br&gt;110 State Street, 10th Floor&lt;br&gt;Albany, NY 12236</td>
<td><strong>General Information</strong>&lt;br&gt;518-474-4868&lt;br&gt;<a href="mailto:Stexpend@osc.ny.gov">Stexpend@osc.ny.gov</a></td>
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<td><strong>Vendor Updates</strong>&lt;br&gt;<a href="mailto:VendUpdate@osc.ny.gov">VendUpdate@osc.ny.gov</a></td>
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<td><strong>1099 Reporting</strong>&lt;br&gt;<a href="mailto:fedrep@osc.ny.gov">fedrep@osc.ny.gov</a></td>
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<td><strong>Electronic Payments</strong>&lt;br&gt;<a href="mailto:eCommerce@osc.ny.gov">eCommerce@osc.ny.gov</a></td>
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<td><strong>Liens and Offsets</strong>&lt;br&gt;<a href="mailto:Offset_unit@osc.ny.gov">Offset_unit@osc.ny.gov</a></td>
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<td><strong>Statewide Vendor File</strong>&lt;br&gt;<a href="mailto:VMU@osc.ny.gov">VMU@osc.ny.gov</a></td>
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Bureau of State Accounting Operations (BSAO)

Focus Areas

• Revenue Accounting
• Financial Plan Implementation
• Federal Billing
• Federal Grant Projects
• Payment Release
• Refunds
• Cash Management
Bureau of State Accounting Operations (BSAO)

Goals

• Ensure accurate and timely recording, classification and reporting of tax receipts, miscellaneous receipts and Federal grants
• Maintain proper chart of accounts to support the State’s financial plan
• Execute Article VII language as directed by Law
• Establish effective procedures and controls over Federal grant awards to ensure compliance with Federal and State laws and regulations
• Execute the daily reimbursement of spending for State-administered Federal programs
• Authorize all State payments and payment files released to the banks
Bureau of State Accounting Operations (BSAO)

Goals (continued)

• Manage payments issued from the Comptroller’s Refund Account
• Efficiently manage the daily concentration and disbursement of State funds to arrive at a daily cash position for investment, while meeting our liquidity needs for operations
• Obtain high quality and efficient banking services at a reasonable cost
## Bureau of State Accounting Operations (BSAO)

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<td><strong>General Information</strong>&lt;br&gt;<a href="mailto:oscaccountingops@osc.ny.gov">oscaccountingops@osc.ny.gov</a></td>
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<td><strong>Revenue, Financial Plan Implementation, Payment Release</strong>&lt;br&gt;<a href="mailto:revenueaccounting@osc.ny.gov">revenueaccounting@osc.ny.gov</a></td>
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<td></td>
<td><strong>Federal Billing</strong>&lt;br&gt;<a href="mailto:federalbilling@osc.ny.gov">federalbilling@osc.ny.gov</a></td>
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<td><strong>Federal Grant Projects</strong>&lt;br&gt;<a href="mailto:federalgrants@osc.ny.gov">federalgrants@osc.ny.gov</a></td>
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<td><strong>Refunds</strong>&lt;br&gt;<a href="mailto:refunds@osc.ny.gov">refunds@osc.ny.gov</a></td>
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<td><strong>Cash Management</strong>&lt;br&gt;<a href="mailto:cashmanagement@osc.ny.gov">cashmanagement@osc.ny.gov</a></td>
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Audit/Processing State Spending

BSPS Bureau of State Payroll Services
The Bureau of State Payroll Services is responsible for ensuring that New York State government employees are paid timely and accurately in accordance with applicable State and Federal laws, rules, regulations and collective bargaining agreements.
Bureau of State Payroll Services (BSPS)

Bureau Responsibilities

- Two weekly pay cycles
- Processing biweekly payments for more than 240,000 employees
- 6.4 million checks for an annual $17.9 billion payroll
- $4.3 billion in annual tax withholding
- $2.1 billion in annual vendor payments
- $49 million annually in garnishments

- 312,000 W-2s and 6,200 W-2Cs distributed annually
- 300 State agencies - 559 payrolls
- More than 2,600 users of the Payroll System (PayServ)
- 46 unions - 126 negotiating units
- 7 retirement systems
- 8 salary grade schedules
The Bureau is made up of approximately 100 employees divided into four sections:

- Payroll Earnings and Payroll Administration
- Payroll Deductions and Tax Administration
- Deductions and Tax Administration Systems Support
- Earnings Systems Support
Payroll Earnings

- Payroll Earnings pays approximately 250,000 employees in:
  - Executive Agencies
  - Unified Court System
  - NYS Legislature
  - SUNY
  - CUNY
Payroll Deductions and Tax Administration (DTA)

- DTA audits and processes deductions such as:
  - Taxes for over 30 taxing authorities
  - Child Support Garnishments
  - Union Dues
  - Pension Contributions
  - Health Insurance
Bureau of State Payroll Services (BSPS)

Bureau Organization (continued)

The Systems Support Groups

- SSG maintains the State payroll system (PayServ)
  - Performs a variety of analysis and testing to implement system changes, maintenance patches, new functionality, troubleshooting, and assistance with PayServ data requests

- SSG maintains the New York State Payroll Online (NYSPO) application
  - With NYSPO, employees can access check stubs and W-2s and opt out of receiving paper copies
Bureau of State Payroll Services (BSPS)
Bureau Organization (continued)

Payroll Administration

• The Admin Team provides support for the Bureau and agencies through:
  – Payroll bulletins
  – Manuals
  – Web page upkeep
  – Newsletters
  – Processing employment verifications
## Bureau of State Payroll Services (BSPS) 

### Contact Information

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| **Office of the State Comptroller**  
Bureau of State Payroll Services  
110 State Street, Floors 8 & 9  
Albany, NY 12236 | **General Information**  
518-474-3400  
Payroll@osc.ny.gov |
| **NYSPO** | **Psonline@osc.ny.gov** |
Audit/Processing State Spending (continued)

OUF
Office of Unclaimed Funds
Office of Unclaimed Funds (OUF)

Overview

The Office of Unclaimed Funds ensures compliance with the NYS Abandoned Property Law. This Office acts as custodian of abandoned property, seeks the rightful owners to refund the property and transfers any surplus funds to the State’s General Fund.
Office of Unclaimed Funds (OUF)

Goals

• Process claims and reports timely and accurately
• Ensure compliance with the NYS Abandoned Property Law
• Provide the public with access to abandoned property information
## Office of Unclaimed Funds (OUF)

### Focus Areas

<table>
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<tr>
<th>Focus Area</th>
<th>Description</th>
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<tbody>
<tr>
<td>Audit Services</td>
<td>Conducts audits of entities to identify abandoned money or securities that should be reported to the NYS Comptroller’s Office of Unclaimed Funds</td>
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<tr>
<td>Compliance Services</td>
<td>Supports holders of unclaimed funds in reporting and transferring any due funds to the Office of Unclaimed Funds</td>
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<tr>
<td>Claimant Services</td>
<td>Communicates with customers to assist in finding and recovery of abandoned property; processes customer claims for payment</td>
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<tr>
<td>Systems Modernization and Support</td>
<td>Supports reporting entities and customers through technology development and enhanced communication tools</td>
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</table>
Office of Unclaimed Funds (OUF)

Focus Areas (continued)

• New York State has $17.5 billion in unclaimed money
• More than 46 million account records remain unclaimed
• Every day we return over $1.5 million to individuals, companies, non-profit organizations, and municipalities
Office of Unclaimed Funds (OUF)

Fiscal Year 2021-22

• $980 million received from holders
• $404 million returned to claimants – over 440,000 claims processed
• $560 million transferred to the State’s General Fund
Search for Lost Money

https://www.osc.state.ny.us/unclaimed-funds/
Office of Unclaimed Funds (OUF)

- Most claims can be submitted online
- More than 10 million searches conducted annually
- No fee to reclaim funds
- Interest is paid for five years on interest bearing accounts – currently it’s 3%
Office of Unclaimed Funds (OUF)

• A New York State resident received $5.2 million from a stock claim
• Largest amount still unclaimed is approximately $8 million for an estate
• 70% of claims are less than $100
Office of Unclaimed Funds

All entities that do business in New York, or with New Yorkers, are required to submit abandoned property reports.
# Office of Unclaimed Funds (OUF)

## Contact Information

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<tr>
<td><strong>Office of the State Comptroller</strong>&lt;br&gt;Office of Unclaimed Funds&lt;br&gt;110 State Street, 8th Floor&lt;br&gt;Albany, NY 12236</td>
<td><strong>General Information</strong>&lt;br&gt;1-800-221-9311&lt;br&gt;<a href="https://www.osc.state.ny.us/unclaimed-funds">https://www.osc.state.ny.us/unclaimed-funds</a></td>
</tr>
<tr>
<td></td>
<td><strong>Search for Lost Money or File a Claim</strong>&lt;br&gt;<a href="https://www.osc.state.ny.us/unclaimed-funds/claimants/contact-us">https://www.osc.state.ny.us/unclaimed-funds/claimants/contact-us</a></td>
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Financial Reporting and Monitoring

BFROSR Bureau of Financial Reporting and Oil Spill Remediation
Bureau of Financial Reporting and Oil Spill Remediation (BFROSR)

Overview

• Provide financial reports for the State of New York under the Cash and GAAP (generally accepted accounting principles) bases of accounting

• Administer New York State’s Oil Spill program by managing its Fund balance and ensuring fiscal accountability
Bureau of Financial Reporting and Oil Spill Remediation (BFROSR)

Goals

• Provide the State’s citizens, elected officials and all other financial statement users with financial reports and statements that are accurate, timely and comply with appropriate governmental accounting and reporting standards and OSC policies

• Issue accounting policies and procedures that ensure objective, consistent and accurate financial reporting

• Assist State agencies in implementing new accounting and financial reporting standards
Bureau of Financial Reporting and Oil Spill Remediation (BFROSR)

Cash Financial Reporting

- Prepares the *Comptroller’s Monthly and Annual Report on State Funds Cash Basis of Accounting to the Legislature* and publishes the *Fund Classification Manual*.
- Reconciles Statewide Financial System data and performs various bank reconciliations.
- Prepares the Schedule of Expenditures of Federal Awards used as the basis for the State’s Single Audit.
Bureau of Financial Reporting and Oil Spill Remediation (BFROSR)

GAAP Financial Reporting

• Prepares the State’s annual and interim financial reports on a GAAP basis as well as compiles the Financial Condition Report.
• Reviews and comments on proposed standards and implements accounting and reporting standards for the State.
• Reconciles the payroll escrow funds and Statewide Financial System data.
Bureau of Financial Reporting and Oil Spill Remediation (BFROSR)

New York Environmental Protection and Spill Compensation Fund

• Maintains responsibility for the administration of the New York Environmental Protection and Spill Compensation Fund.

• Administers New York State’s Oil Spill program by effectively managing the Fund’s cash balance to assure its continued availability.

• Ensures fiscal accountability for all monies received and expended relative to petroleum spill remediation for all stakeholders while promoting a cleaner environment.
Bureau of Financial Reporting and Oil Spill Remediation (BFROSR)

Goals of the New York Environmental Protection and Spill Compensation Fund

• To process, review and certify all cleanup vouchers and damage claims submitted to the Fund and seek reimbursement of fund expenditures, interest and penalties from spillers of petroleum.
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<td><strong>Office of the State Comptroller</strong></td>
<td><strong>General Information for Financial Reporting</strong></td>
</tr>
<tr>
<td>Bureau of Financial Reporting and Oil Spill Remediation</td>
<td>518-474-3277</td>
</tr>
<tr>
<td>110 State Street, 9th Floor</td>
<td><a href="mailto:finrep@osc.ny.gov">finrep@osc.ny.gov</a></td>
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<tr>
<td>Albany, NY 12236</td>
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<tr>
<td><strong>Office of the State Comptroller</strong></td>
<td><strong>General Information for the Oil Spill Fund</strong></td>
</tr>
<tr>
<td>Bureau of Financial Reporting and Oil Spill Remediation</td>
<td>518-474-6657</td>
</tr>
<tr>
<td>110 State Street, 8th Floor</td>
<td><a href="mailto:oilspill@osc.ny.gov">oilspill@osc.ny.gov</a></td>
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