
Introduction to the Office of Operations

Fall Conference 2022

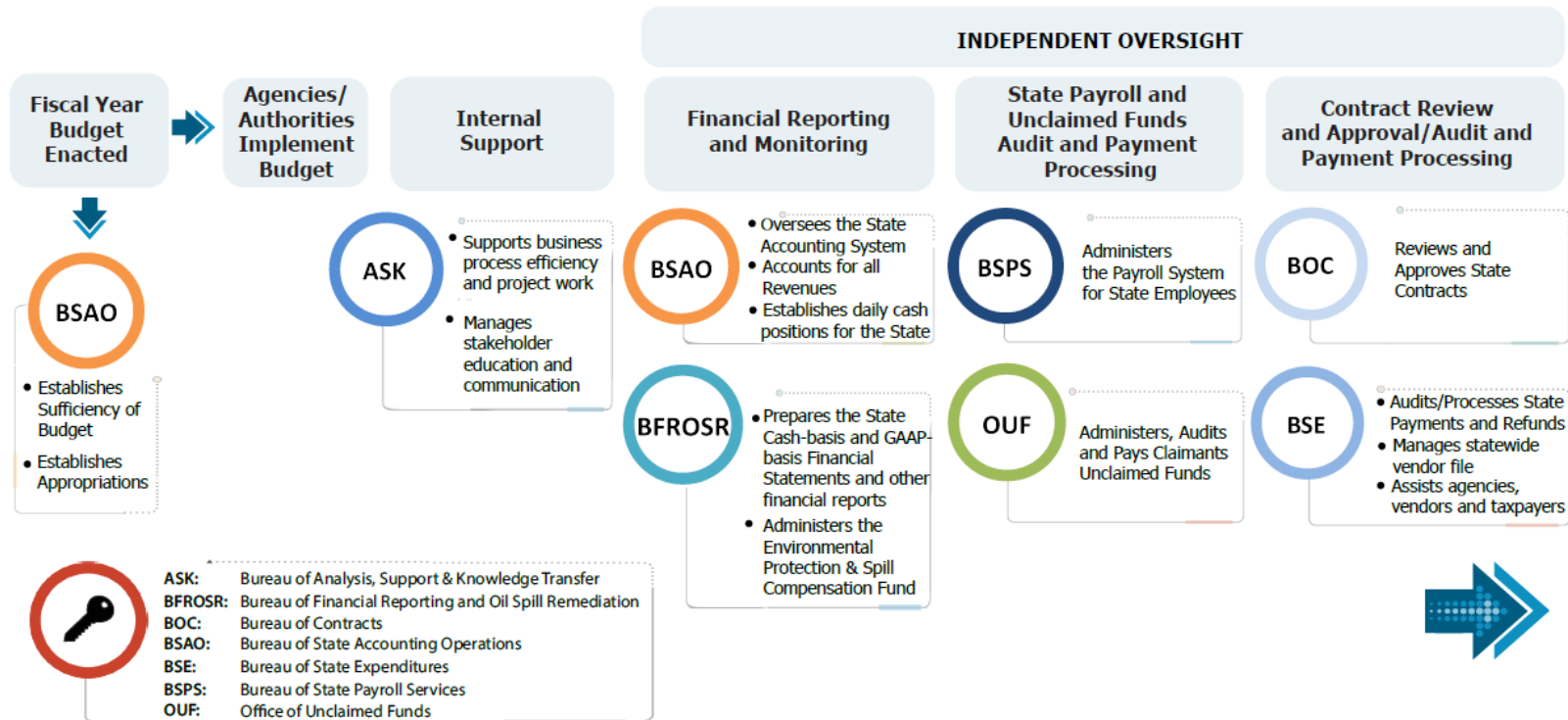


NYS COMPTROLLER
THOMAS P. DiNAPOLI



OFFICE OF OPERATIONS (OOO)

Maintaining Financial Management and Fiscal Accountability of New York State



Fiscal Year Budget Enacted



BSAO

Bureau of State Accounting Operations



Bureau of State Accounting Operations (BSAO)

Overview

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

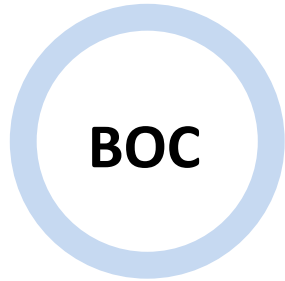
Bureau of State Accounting Operations (BSAO)

Contact Information

Mail	Phone/Email	
Office of the State Comptroller Bureau of State Accounting Operations 110 State Street, 9 th 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



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

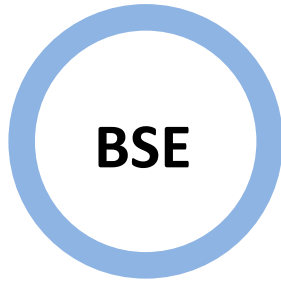
Bureau of Contracts (BOC)

Contact Information

Mail	Phone/Email	
Office of the State Comptroller Bureau of Contracts 110 State Street, 11th Floor Albany, NY 12236	General Information	518-474-6494
	Vendor Responsibility (OSC Helpdesk)	1-866-370-4OSC (4672)
	Electronic Documents Submission System (OSC Helpdesk)	1-866-370-4OSC (4672)
	Requests related to receipt of contract transactions	HelpDesk@SFS.NY.GOV



Contract Review and Approval/Audit and Payment Processing (continued)



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

Mail	Phone/Email	
Office of the State Comptroller Bureau of State Expenditures 110 State Street, 10th Floor Albany, NY 12236	General Information	518-474-4868 Stexpend@osc.ny.gov
	Vendor Updates	VendUpdate@osc.ny.gov
	1099 Reporting	fedrep@osc.ny.gov
	Electronic Payments	eCommerce@osc.ny.gov
	Liens and Offsets	Offset_unit@osc.ny.gov
	Statewide Vendor File	VMU@osc.ny.gov



Revenues and Cash Management

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BSAO

Bureau of State Accounting Operations

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)

Contact Information

Mail	Phone/Email	
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
	Revenue, Financial Plan Implementation, Payment Release	revenueaccounting@osc.ny.gov
	Federal Billing	federalbilling@osc.ny.gov
	Federal Grant Projects	federalgrants@osc.ny.gov
	Refunds	refunds@osc.ny.gov
	Cash Management	cashmanagement@osc.ny.gov



Audit/Processing State Spending



Bureau of State Payroll Services



Bureau of State Payroll Services (BSPS)

Overview

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

Bureau of State Payroll Services (BSPS)

Bureau Organization

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

Bureau of State Payroll Services (BSPS)

Bureau Organization (continued)

Payroll Earnings

- Payroll Earnings pays approximately 250,000 employees in:
 - Executive Agencies
 - Unified Court System
 - NYS Legislature
 - SUNY
 - CUNY



Bureau of State Payroll Services (BSPS)

Bureau Organization (continued)

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 NYSPPO, 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

Mail	Phone/Email	
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

Audit Services	Conducts audits of entities to identify abandoned money or securities that should be reported to the NYS Comptroller's Office of Unclaimed Funds
Compliance Services	Supports holders of unclaimed funds in reporting and transferring any due funds to the Office of Unclaimed Funds
Claimant Services	Communicates with customers to assist in finding and recovery of abandoned property; processes customer claims for payment
Systems Modernization and Support	Supports reporting entities and customers through technology development and enhanced communication tools

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%

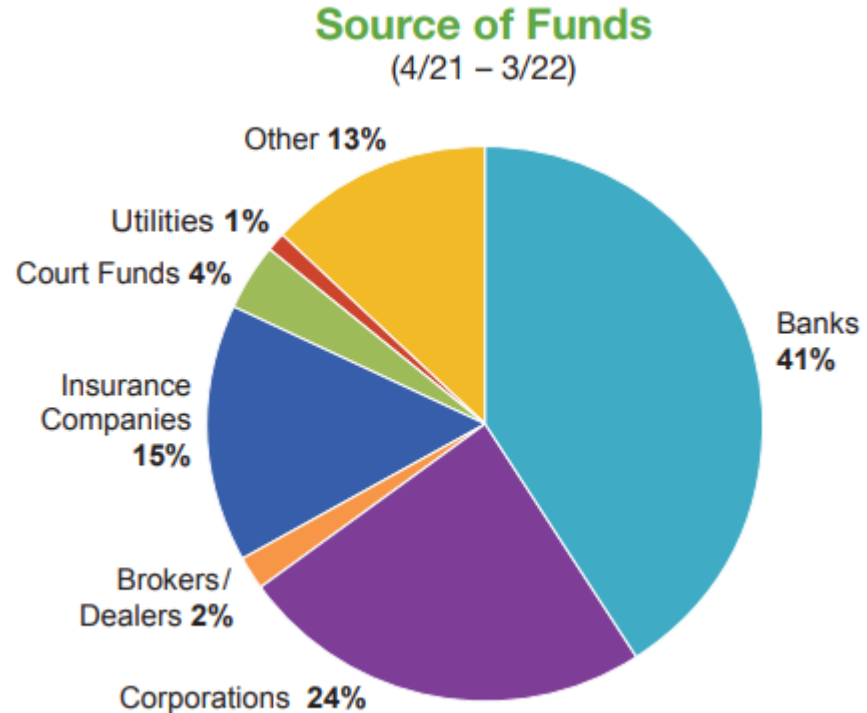


Office of Unclaimed Funds (OUF)

- 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

Mail	Phone/Web	
Office of the State Comptroller Office of Unclaimed Funds 110 State Street, 8th Floor Albany, NY 12236	General Information	1-800-221-9311 https://www.osc.state.ny.us/unclaimed-funds
	Search for Lost Money or File a Claim	https://www.osc.state.ny.us/unclaimed-funds/claimants/contact-us

Financial Reporting and Monitoring



**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.



Bureau of Financial Reporting and Oil Spill Remediation

Contact Information

Mail	Phone/Web	
Office of the State Comptroller Bureau of Financial Reporting and Oil Spill Remediation 110 State Street, 9th Floor Albany, NY 12236	General Information for Financial Reporting	518-474-3277 finrep@osc.ny.gov
Office of the State Comptroller Bureau of Financial Reporting and Oil Spill Remediation 110 State Street, 8th Floor Albany, NY 12236	General Information for the Oil Spill Fund	518-474-6657 oilspill@osc.ny.gov



outreach@osc.ny.gov



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