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Comptroller

COUNTY OF ONONDAGA

Office of the
County Comptroller

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The Honorable Members of the Onondaga County Legislature
The Honorable County Executive
The Chief Fiscal Officer
The County Attorney
Citizens of Onondaga County

Please find enclosed our report on the Board of Ethics. We wish our report could have addressed issues we deemed important to the taxpayers of Onondaga County in protecting the assets and financial integrity of our government. However, the Board of Ethics by and through the County Attorney has refused oversight and audit of its records by the County Comptroller.

In this day of heightened scrutiny of public officials and the distrust some taxpayers have of government structure, we find it incredulous the efforts expended to prevent an audit rather than encourage an audit that is long overdue.

To whom does the Board of Ethics answer? No one seems to know. How are conflicts of interest evaluated in relation to the internal control apparatus of County government and the protection of governmental assets? Not sure. The County Comptroller is authorized by the County Charter to audit "the financial records and accounts of all officials and employees charged with any duty relating to County funds or funds for which the County is responsible."

We interpret this provision to give broad and wide power to the Office of County Comptroller in protecting waste, fraud and abuse within the government structure.

We look forward to discussing our report with all of you as there is potential for resolution of this matter. Certainly our last desire is to pursue litigation, therefore we hope resolution may be made within the confines of the Legislature putting this matter to rest with the passage of an authorizing resolution or an amendment to the Local Law.

Our preliminary report indicates there are weaknesses in the current Board of Ethics structure, coupled with clear direction or audit oversight, we would be happy to discuss changes to the current ethics structure and law.

Sincerely,

Robert E. Antonacci II, CPA

Report on the Onondaga County Board of Ethics

By Onondaga County Comptroller Robert E. Antonacci, CPA, Esq.

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SECTION I

BACKGROUND AND EXECUTIVE SUMMARY

Background

The Onondaga County Board of Ethics (BOE) was created by Local Law Number 13-1990 (Appendix A). Along with the BOE, Local Law Number 13-1990 created a Code of Ethics and disclosure requirements for various Onondaga County officers, employees and appointed officials of the county. The stated purpose of the local law was to "...promulgate rules of ethical conduct for the officers, employees and appointed officials of the County of Onondaga."

On April 22, 2015, Onondaga County Comptroller Robert Antonacci received a request from an Onondaga County Legislator to audit the BOE. The legislator was frustrated with the lack of responsiveness by the BOE to a request the Legislator had made to them over the course of several months. Comptroller Antonacci forwarded a request to the Acting County Attorney Lori Tarolli, who also represents the BOE, with a request for a response to the Legislator's inquiries.

During the same period the Office of the Comptroller was conducting an audit, in conjunction with the City of Syracuse Auditor, of the Greater Syracuse Property Development Corporation (a/k/a: The Greater Syracuse Land Bank or GSLB), a Not-For-Profit Corporation created by intermunicipal agreement between Onondaga County and the City of Syracuse. During the course of this audit our risk assessment required us to review the disclosure statements for the GSLB board members. At the time, we asked the GSLB for copies of the disclosure statements for all board members. We were told the disclosure statements were on file with the Onondaga County and City of Syracuse Ethics Boards and we could get them by requesting them from those boards. We requested the disclosure statements from the BOE on April 29, 2015.

When our official didn't receive a response to either of the above requests, Comptroller Antonacci sent another request to the Acting County Attorney on May 12, 2015. On May 14, 2015, the Acting County Attorney responded the disclosure requests are only available under the Freedom of Information Law (Article 6 of the Public Officers Law, otherwise known as the FOIL law) and they would not be released except under the FOIL law. The FOIL law establishes the rules and requirements for public access to NYS state and local government records. These rules and requirements, among other things, include specific exemptions from access, right of redaction in certain instances, and access response times.

We met with the Acting County Attorney on May 21, 2015, to discuss the Comptroller's access to all county records and documents under his audit authority in the County Charter and Administrative Code. We again requested the release of the disclosure statements for audit

purposes under the County Charter and Code provisions. The Acting County Attorney again refused, citing her determination of the exclusive access for everyone, including the Comptroller was under FOIL. When asked about the access to County documents and records under the authority of the County Charter and Administrative Code, the Acting County Attorney stated specifically Local Law Number 13-1990 superseded the County Charter and Administrative Code with respect to the release of disclosure statements.

We then served the County Attorney with an engagement letter to audit the BOE. She stated at that time the BOE was not part of the County of Onondaga. We reminded her the BOE was created through local law by the County Legislature, the County Executive appoints all the board members, the County Legislature must approve all board members, Deputy County Executive Ann Rooney is the Chair, and the Acting County Attorney is the attorney for the BOE. We then asked who was on the BOE, the Acting County Attorney stated that, other than the Chair which was Deputy County Executive Ann Rooney, she did not know who the other BOE members were.

Subsequent to the meeting of May 21, 2015, we e-mailed a formal audit engagement letter to the BOE (Appendix B), the Deputy County Executive Ann Rooney, the Chair of the BOE with copies to Joanne Mahoney, County Executive, J Ryan McMahon II, Chairman of the Legislature, William Fisher, Deputy County Executive, Steve Morgan, Chief Fiscal Officer and Lori Tarolli, Acting County Attorney. The engagement letter stated the audit would commence on Thursday, May 28, 2015 at 9:00 and the audit would start with a review of procedures and additional risk assessment steps. In the letter we asked for:

- Listings or other documentation (electronic or hard copy) of all the current County department, board, executive division, institution, office, branch, bureau, commission, agency, legislature, or other division or part thereof employees required to complete the disclosure statement for 2014 and 2015.
- Written Board minutes (2013 to current), policies, procedures, and documentation requirements related to the ethics inquiries and investigations.
- Any log or other similar documentation of complaints and inquiries starting any investigations or opinions of the Board.

On June 1, 2015, our office received a formal response memo to our request for disclosure statements filed with the BOE and subsequent engagement letter to audit the BOE from the Acting County Attorney (Appendix C). In the memo, the Acting County Attorney restated her position the disclosure statements would be released only under the provisions of the FOIL law, which makes the documents subject to redaction of certain information and allows for a waiting

period before the documents are available. The Acting County Attorney also stated the BOE was not subject to audit by the County Comptroller under the County Charter and Administrative Code because the Board had “No financial records or accounts related to funds of the County.” The Acting County Attorney stated further the County Comptroller does not have the authority under the County Charter or Administrative Code “...to conduct management and performance audits of county administrative units and county funded programs.”

SECTION II

OBJECTIVES AND SCOPE

Objectives

Our BOE audit objectives were to determine:

- If the BOE is effectively meeting the purpose and objectives of Local Law Number 13-1990.
- If Local Law Number 13-1990 is effectively addressing current ethics issues within Onondaga County government.

Scope

The Scope of our audit was to determine if:

1. The BOE had requested disclosure statements from all required Onondaga County officials, employees, and appointed officials.
2. The BOE had actually received all required disclosure statements.
3. The BOE had responded in a timely manner to all requests for opinions and information.
4. There were barriers to the effective enforcement of the Onondaga County Code of Ethics and how those barriers could be addressed.

SECTION III

FINDINGS AND RECOMMENDATIONS

Finding and Recommendation #1

At this time we are unable to complete objective one (1) and scope areas one (1) to three (3) above because the Acting County Attorney has rendered an opinion the County Charter and Administrative Code do not give the County Comptroller the authority to audit the BOE. In addition, the Acting County Attorney stated "...the Board has not generated or maintained additional records beyond the annual designation of reporting officers." In other words, the BOE hasn't maintained all of the records we requested, including:

- Written Board minutes (2013 to current), policies, procedures, and documentation requirements related to the ethics inquiries and investigations.
- Any log or other similar documentation of complaints and inquiries starting any investigations or opinions of the Board.

Additionally, the Acting County Attorney's assertion is the Comptroller is not authorized to audit the BOE because the Charter and Administrative Code do not authorize the Comptroller to conduct management and performance audits. The County Charter describes the Comptroller's audit responsibility as follows:

"Annually and at such other times as he may deem appropriate, or as directed by the county executive or the board of supervisors, **audit** the financial records and accounts of **all officers and employees charged with any duty relating to county funds** or funds for which the County shall be responsible."

Neither the Charter nor any other law related to this situation defines the term "audit" any further than the above. It is our opinion the Acting County Attorney or any other member of the Executive's Office does not have the authority to define the term "audit." Unless defined in the law, the Comptroller is in the best position to decide what constitutes an audit. To allow anyone else to define the term "audit" would be to take away the Comptroller's authority and duty to audit.

The Acting County Attorney also stated the BOE was not subject to audit by the County Comptroller under the County Charter and Administrative Code because "...the Board having no financial records or accounts related to funds of the County." We believe disclosure statements do have a direct connection to county finances and accounts in that they constitute a record of potential conflict of interest or ethical code violations, as defined under Article 18 of General

Municipal Law and County Local Law Number 13-1990, respectively. We also believe that there are other financial considerations that connect the BOE to the County financially. These include:

- The County pays the salaries and fringe benefits of all County employees who work on BOE activities. This includes the Deputy County Executive who chairs the BOE, the County Attorney who serves as counsel to the BOE, and any support staff who gather, organize, and file disclosure statements.
- The County agrees to indemnification of all BOE members with direct or indirect insurance.

Lastly, we believe the Acting County Attorney is also incorrect in her interpretation of the powers of the Comptroller related to acquiring records for an audit the Comptroller is conducting. Her assessment is Local Law Number 13-1990 supersedes the County Charter and Administrative Code with respect to the Comptroller's access to County records. First, there is no evidence the County Legislature intended to limit the Comptroller's access to disclosure statements filed with the BOE by granting the general public FOIL access under limited conditions and subject to notification, redaction and a waiting period. Second, even if there was any evidence the County Legislature intended to limit the Comptroller's access to the FOIL process, such action would constitute a limiting of the powers and duties of the Comptroller, an elected County official. Any limitation on the power and duties of an elected official is subject to mandatory referendum (Municipal Home Rule Law, Article 13, Section 23). There was no referendum on this question with the enactment of Local Law Number 13-1990.

Recommendation #1 – The Acting County Attorney should re-examine her decisions regarding Comptroller access to disclosure statements and the Comptroller's right and duty to audit the BOE under existing Charter requirements. Barring a positive determination for both of the above, the County Legislature should act to clarify the Local Law to override the opinions of the Acting County Attorney. Barring one of those actions, the Comptroller will examine his right and responsibility to file a lawsuit to gain access to the disclosure statements and all other BOE records to conduct an audit.

Findings and Recommendations #2 and 3

Even though we were unable to complete an audit at this time, as outlined in Finding and Recommendation #1 above, we were able to gather enough information based on communications with the Acting County Attorney to address some of the issues contained in our first objective and our first three (3) scope areas above.

- As far as we are aware, the BOE is presently comprised of one (1) member, the Deputy County Executive.
- The Board has no written by-laws, policies, procedures, manuals or formal guidelines.
- The Board has no minutes of meetings or even evidence that meetings were held.
- It does not appear the BOE issued any “Advisory Opinions” nor do we have any evidence as to whether any were requested.
- It appears that the BOE does not have a mechanism to follow up when required disclosure forms are not filed on time or the information in filed disclosure forms appears incomplete.

Recommendation #2 – We recommend the County Executive appoint the other 2 members of the BOE, subject to approval of the Legislature.

Recommendation #3 – We recommend, once the BOE is at the full membership, the BOE should:

- Meet regularly and maintain minutes of their meetings.
- Adopt written by-laws, policies, procedures, manuals or formal guidelines relating to their responsibilities under Local Law Number 13-1990.
- Follow-up when disclosure forms are not filed in a timely manner or are incomplete.
- Establish a log of requests and inquiries made of the Board. Such log should include at a minimum: the date made, the person making, the nature of, the assignment of, the resolution of, and the date resolved and answered.

Finding and Recommendation #4

We reviewed Local Law Number 13-1990 in its entirety. The stated intent of the Local Law was to establish “...a code of ethics, a board of ethics, and a financial disclosure system” “...to serve as a guide for official conduct for officers, employees and appointed officials” in addition to Article 18 of General Municipal Law, the statewide conflict of interest statutes for local governments. The requirement in the Local Law for filing disclosure statements by certain officers, employees, and appointed officials and the availability of the BOE to render opinions related to interpretation of the Code of Ethics and related laws are very important. However, it

appears that the BOE does not have the authority to investigate the data disclosed in Ethics Disclosure Forms for potential conflicts of interest or ethic violations.

In addition, given the interpretation of the Acting County Attorney, the Comptroller is only granted access to the disclosure statements through a FOIL request subject to redaction of contents, notification of the filer, and a waiting period; it appears there is no practical mechanism to address concerns an officer, employee, or appointed official may not be acting in conformance with Article 18 of the General Municipal Law for conflicts of interest or the County Code of Ethics.

Recommendation #4 – We don't agree with the Acting County Attorney with respect to her opinions on the Comptroller's access to disclosure statements and ability to audit the BOE. However, if the Acting County Attorney maintains her positions on these issues, then an enforcement mechanism must be established for the County Code of Ethics and Article 18 of the GML in order to effectively help detect or prevent conflicts of interest and/or ethics violations. We recommend the County Legislature address this actual or perceived lack of oversight and enforcement mechanism in Local Law Number 13-1990.

SECTION IV
APPENDICIES

Appendix A

County Local Law Number 13-1990, the County Ethics Law

LOCAL LAW NO. 13 - 1990.

A LOCAL LAW OF THE COUNTY OF ONONDAGA ESTABLISHING A
CODE OF ETHICS, CREATING A BOARD OF ETHICS, REQUIRING
FINANCIAL DISCLOSURE BY CERTAIN OFFICERS,
EMPLOYEES AND APPOINTED OFFICIALS AND
REPEALING LOCAL LAW NO. 6 OF 1970

BE IT ENACTED BY THE ONONDAGA COUNTY LEGISLATURE OF THE COUNTY OF ONONDAGA,
NEW YORK, AS FOLLOWS:

ARTICLE I. PURPOSE AND CONSTRUCTION

The citizens of Onondaga County are entitled to expect the highest degree of conduct on the part of County officers, employees and appointed officials. The Legislators of the County of Onondaga recognize that there must be rules of ethical conduct for its officers, employees and appointed officials to observe if a high degree of moral conduct is to be obtained and if public confidence is to be maintained in our County government. It is the purpose of this law to promulgate these rules of ethical conduct for the officers, employees and appointed officials of the County of Onondaga. These rules shall serve as a guide for official conduct of such officers, employees and appointed officials. The rule of ethical conduct of this chapter is meant further to comply with Article Eighteen of the General Municipal Law.

ARTICLE II. DEFINITIONS

Section 2.1. Unless otherwise specifically indicated, for purposes of this Local Law, the following terms shall have the following meanings:

(a) "Agency" means any of the divisions of County government, referred to in subdivision (d) of this section except the legislature.

(b) "Appropriate body" pursuant to Article 18 of General Municipal Law means the Board of Ethics of the County of Onondaga.

(c) "Child" means any son, daughter, step-son or step-daughter of a County officer, employee or appointed official if such child is under 18 or is a dependent of the officer, employee or appointed official as defined in the Internal Revenue Code Section 152(a)(1) and (2) and any amendments thereto.

(d) "County" means the County of Onondaga or any department, board, executive division, institution, office, branch, bureau, commission, agency, legislature or other division or part thereof.

(e) "Interest" means a direct or indirect pecuniary or material benefit accruing to a County officer, employee or appointed official, his or her spouse, or child whether as the result of a contract with the County or otherwise. For the purpose of this chapter, a County officer, employee or appointed official shall be deemed to have an interest in the contract of (i) his/her spouse and children, except a contract of employment with the County (ii) a firm, partnership or association of which such officer, employee or appointed official or his/her spouse or child is a member or employee; (iii) a corporation of which such officer, employee or appointed official, or his/her spouse or child is an officer or director; and (iv) a corporation of which more than 5% of the outstanding capital stock is owned by an officer, employee or appointed official, or his/her spouse or child.

(f) "Legislation" means a matter which appears upon the calendar or agenda of the County Legislature of Onondaga County or upon a committee thereof upon which any official action has been taken and shall include adopted acts, local laws, ordinances or resolutions.

(g) "Officer" or "employee" means any officer or employee of the County of Onondaga and any elected officials, appointed officials and heads of any agency, institution, department, office, branch,

division, council, commission, board or bureau of the County of Onondaga whether paid or unpaid.

(h) "County elected official" means the County Executive, a County Legislator, the County Clerk, the District Attorney, the Comptroller or Sheriff.

(i) "Appointed official" means any individual who is appointed by the County Executive or the County Legislature to any agency, institution, department, office, branch, division, council, commission, board or bureau, whether unpaid or paid.

(j) "Relative" means a spouse or child of a County officer, employee or appointed official.

(k) "Reporting officer, employee or appointed official" means a Level I or Level II officer, employee or appointed official who is required to complete and file an annual statement of financial disclosure pursuant to this Local Law:

(1) "Level I reporting officer, employee or appointed official" includes elected officials, and heads of any agency, institution, department, office, branch, division, council, commission, board or bureau of the County of Onondaga whether paid or unpaid. It also means those appointed officials, deputies, assistants, officers and employees who hold policy making positions, as determined annually by the County Executive. The County Executive's determination of policy making positions shall be filed with the Board of Ethics before March 1 each year. No person shall be deemed to be a Level I reporting officer, employee or appointed official solely by reason of being a volunteer fireman or civil defense volunteer except a fire chief or coordinator or assistant. Any unpaid reporting officer, employee or appointed official, except the members of the Board of Ethics, may make application to the Board of Ethics for exemption from the financial reporting requirements of Article IX and Article X herein and shall be granted such exemption by the Board of Ethics upon a showing of good cause.

(2) "Level II reporting officer, employee or appointed official" includes unpaid or paid members of any commission, board or bureau who are not determined by the County Executive to be policy makers;

(l) "Spouse" means the husband or wife of an officer, employee or appointed official subject to the provisions of this Local Law unless legally separated from such officer, employee or appointed official.

(m) "Jurisdiction" shall mean having authority, capacity, power or right to act with regard to the management and administration of policy and supervision of personnel of the county agency (as defined above at 2.1(a)) in which (s)he is an officer, employee or appointed official (as defined above at 2.1(h)).

ARTICLE III. CODE OF ETHICS

There is hereby established and adopted a code of ethics containing the following standards of conduct for officers, employees and appointed officials of Onondaga County.

Section 3.1. (a) Receipt of Benefit. They shall not directly or indirectly solicit, accept or agree to accept any benefit from another person upon an agreement that her/his vote, opinion, judgment, action, decision or exercise of discretion as a County officer, employee or appointed official will thereby be influenced. A donation to a person seeking public or party office or to a committee supporting the efforts of such person shall not be considered such a benefit hereunder.

(b) Confidential information. They shall not disclose information which is lawfully confidential and acquired by them in the course of their official duties or use such information to further their personal interests.

(c) Representation before one's own agency. They shall not receive or enter into any agreement, express or implied, for compensation or benefit to themselves or a relative, directly or indirectly, for services to be rendered in relation to any matter before any County agency of which they are an officer, employee or appointed official or of any County agency over which they have jurisdiction or to which they have the power to appoint any officer, employee or appointed official.

(d) Representation before any agency for a contingent fee. They shall not receive nor enter into any agreement, express or implied, for compensation or benefit to themselves or a relative, directly or indirectly, for services to be rendered in relation to any matter before any agency of the County, whereby their compensation is to be dependent or contingent upon any action by such agency over which he/she has substantial involvement and policy-making authority with respect to such matter, provided that this paragraph shall not prohibit the fixing at any time of fees based upon the reasonable value of the services rendered.

(e) Disclosure of interest in any legislation or County contract. To the extent that they know thereof, any officer, employee or appointed official of the County of Onondaga, whether paid or unpaid, who has any interest in any legislation before the County Legislature or a committee thereof and who gives any opinion to such body upon such legislation or who has an interest in any contract or agreement of the County or an agency in which he or she may make policy decisions or perform discretionary acts thereof, shall disclose to an immediate supervisor in writing the nature and extent of such interest. Such disclosure shall be made prior to rendering such opinion or engaging in said policy decisions and discretionary acts. A County Legislator who has any interest in any such legislation, contract or agreement shall make prior disclosure in writing to the Chairperson of the Legislature and to the County Attorney in lieu of a supervisor and shall withdraw from participation in any legislative process with respect thereto.

(f) Partnership, unincorporated association or corporation. No partnership or unincorporated association of which a County officer, employee or appointed official is a member or employee or in which he or she has a proprietary interest, nor any corporation of which a County officer, employee or appointed official is an officer or director or legally or beneficially owns or controls more than five percent of the outstanding stock, shall appear before the agency served by or which employs such County officer, employee or appointed official on behalf of any person other than the county without full disclosure to the Board of Ethics.

(g) Investments in conflict with official duties. An officer, employee or appointed official shall not invest or hold any investment directly or indirectly in any financial, business, commercial or other private endeavor or entity, which creates a conflict with his or her official County duties.

(h) Private employment or services. An officer, employee or appointed official shall not engage in, solicit, negotiate for or promise to accept private employment or render services for private interests when such employment or service creates a conflict of interest with or impairs the proper discharge of official County duties. In the event such a conflict arises with respect to a legislator, (s)he shall notify the Chairperson of the Legislature of same and withdraw from participation in any legislative process with respect thereto.

(i) Future employment. For a period of one year after the termination of service or employment with the County, no former officer, employee or appointed official, on his or her own

behalf, or as an employee, agent or representative of another may apply to or appear before or conduct business with respect to any County agency or legislative body in any matter concerning which he or she personally rendered substantial services and made policy decisions during the period of his or her term of office, service or employment by such agency or body. Said one year prohibition may be waived by the Board of Ethics for good cause upon written application of such officer, employee or appointed official. At the expiration of the one year period and thereafter, the former officer, employee or appointed official shall make prior disclosure in writing to the Board of Ethics of the nature and extent of his/her county involvement with matters (s)he now seeks to address with such county agency or legislature.

(j) Offer of Employment. An officer, employee or appointed official shall disclose in writing to the Board of Ethics any offer of employment received from any person, firm or corporation which, to the knowledge of such officer, employee or appointed official, is furnishing or seeking to furnish goods or services to the County, if such officer, employee or appointed official has substantial involvement or responsibility for policy making in securing such goods or services and if such officer, employee or appointed official enters into negotiations for such employment. Such disclosure must be made whether or not such offer and negotiations are verbal or written and whether or not the offer is accepted.

Section 3.2.

All persons, firms, or corporations rendering services to the County as contractors, consultants, or in any other professional capacity, whether paid or unpaid, shall file an instrument with the Onondaga County Attorney. Such instrument shall be in the form of a written affidavit and shall state that "the party agrees that it has no interest and will not acquire any interest, direct or indirect that would conflict in any manner or degree with the performance of the services to be rendered to the County." Such instrument shall further state that "the party further agrees that, in the rendering of services to the County, no person having any such interest shall knowingly be employed by it." Filing of all or part of such instrument may be waived by the Board of Ethics for good cause upon written application.

ARTICLE IV. BOARD OF ETHICS

- Section 4.1. There is hereby created and established a Board of Ethics consisting of at least three (3) members, all of whom shall reside in the County and who shall serve without compensation.
- Section 4.2. All members of such Board shall be appointed by the County Executive subject to confirmation by the County Legislature. Members shall be appointed for a term of three (3) years with no member serving more than two full three (3) year terms.
- Section 4.3. Each member shall serve until his or her successor has been appointed.
- Section 4.4. At least one member of such Board shall be an elected officer or employee of the County of Onondaga, but a majority of such members may not be officers or employees of the County.
- Section 4.5. The Board of Ethics shall render advisory opinions in writing to officers, employees and appointed officials of the County with respect to this Local Law and Article Eighteen of the General Municipal Law. Such opinions shall be rendered only upon written request by the officer, employee or appointed official concerned with the subject of the inquiry.
- Section 4.6. Such opinions shall not be made public or disclosed unless required by the Freedom of Information Law (Public Officers Law Article 6) or required for use in a disciplinary proceeding or proceeding under Article XI of this Local Law involving the officer, employee or appointed official who requested the advisory opinion. Whenever a request for access to an advisory opinion herein is received, the officer, employee or appointed official who requested the opinion shall be notified of the request within forty-eight (48) hours of the receipt of the request.
- Section 4.7. The Board of Ethics shall possess all powers and duties authorized by Section 808 of General Municipal Law.
- Section 4.8. The Board of Ethics shall be the repository for completed annual statements of financial disclosure, pursuant to §808(5) of General Municipal Law and Article VIII herein and such written instruments, affidavits, and disclosures as set forth in Article III above.
- Section 4.9. The Board of Ethics shall possess, exercise and enjoy all the rights, powers and privileges necessary and proper to the enforcement of the Code of Ethics and completion and filing by reporting officers, employees and appointed officials of the County of annual statements of financial disclosure required by this act.
- Section 4.10. The Board of Ethics shall promulgate rules and regulations in furtherance of its powers and duties enumerated herein. Said rules and regulations shall include rules governing the conduct of adjudicatory proceedings and appeals relating to the assessment of the civil penalties herein authorized. Such rules shall provide for due process procedural mechanisms substantially similar to those set forth in Article III of the State Administrative Procedure Act, but such mechanisms need not be identical in terms or scope. Such procedural mechanisms shall include but not be limited to the power of the Board of Ethics to request from the County Legislature a subpoena for any individual, whether or not a County officer, employee or appointed official, and any document or thing which the Board of Ethics deems necessary to the resolution of any pending adjudicatory proceeding or matter.
- Section 4.11. The County Attorney or his designated deputy shall serve as counsel to the Board of Ethics.

Section 4.12. Members of the Board of Ethics shall be indemnified and defended by Onondaga County in like manner and according to the provisions of Resolution #168 of 1990, "Defense and Indemnification of Public Officers and Employees of Onondaga County," and any amendments thereto.

ARTICLE V. SUITS AGAINST THE COUNTY

Nothing herein shall be deemed to bar or prevent the timely filing by a present or former Onondaga County officer, employee or appointed official of any claim, account, demand or suit against the County or any agency thereof on his or her own behalf or the behalf of a relative arising out of any personal injury or property damage or for any lawful benefit authorized or permitted by law.

ARTICLE VI. DISTRIBUTION OF THIS LOCAL LAW

Within thirty days of the effective date of this Local Law, and any amendments thereof, the County Executive shall cause a copy of this Local Law and any amendments of same to be distributed to every officer, employee and appointed official of the County, and shall further cause a copy of this Local Law to be conspicuously posted in all public buildings owned or controlled by the County. Each officer, employee and appointed official elected or appointed thereafter shall be furnished a copy before entering upon the duties of County employment.

ARTICLE VII. DISCLOSURE FORM; DISTRIBUTION

The County Executive shall, on or before the fifteenth day of March of each year, cause to be distributed, for completion and filing, to those officers, employees and appointed officials set forth in Article II Section 2.1 (k) of this Law, forms substantially similar to those set forth in Article VIII of this Law.

ARTICLE VIII. FORMS

The annual statement of financial disclosure shall be in substantially the following form: ANNUAL STATEMENT OF FINANCIAL DISCLOSURE FOR ONONDAGA COUNTY. For calendar year _____

(A) Level I Officers, Employees and Appointed Officials:

1. Name _____
2. (a) Title of Position _____
(b) Department, Agency or other Government Entity _____
(c) Address of Present Office _____
(d) Office Telephone Number _____
3. (a) Marital Status _____. If married, please give spouse's full name including maiden name where applicable.

(b) List the names of all children.

4. Answer each of the following questions completely.
 - (a) List the location of any real property within the County or within five miles of the County in which he or she, or his or her spouse or children, has an ownership or other financial interest;
 - (b) List the name of any partnership, unincorporated association, or other unincorporated business, of which he or she, or his or her spouse, is a member, officer or employee, or in which he or she, or his or her spouse, has a proprietary interest, and his or her position, and his or her spouse's position, if any, with the partnership, association, or business;
 - (c) List the name of any corporation of which he or she, or his or her spouse, is an officer, director, or employee, or of which he or she, or his or her spouse, legally or beneficially owns or controls more than five percent of the outstanding stock, and his or her position, and his or her spouse's position, if any, with the corporation; and
 - (d) List the name and description of any self-employment from which he or she, or his or her spouse, has derived, during the previous calendar year, gross income in excess of two thousand dollars.
 - (e) List each source of gifts, excluding campaign contributions, in excess of \$1,000, received during the reporting period for which this statement is filed by the reporting individual or such individual's spouse or child from the same donor, excluding gifts from a relative. Include the name and address of the donor. The term "gifts" does not include reimbursements, which term is defined in item (f) herein. Indicate the value and nature of each such gift.
 - (f) Identify and briefly describe the source of any reimbursements for expenditures, excluding campaign expenditures and expenditures in

connection with official duties reimbursed by the political subdivision for which this statement has been filed, in excess of \$1,000 from each such source. For purposes of this item, the term "reimbursements" shall mean any travel-related expenses provided by non-governmental sources and for activities related to the reporting individual's official duties such as, speaking engagements, conferences, or fact-finding events. The term "reimbursements" does not include gifts reported under item (e) herein.

5. If a reporting officer, employee or appointed official is not able, after reasonable efforts, to obtain some or all of the information required by paragraph four of this section which relates to his or her spouse or household member, he or she shall so state, as part of the annual disclosure statement.

6. If a reporting officer, employee or appointed official practices law, is licensed by the department of state as a real estate broker or agent or practices a profession licensed by the department of education, his or her annual disclosure statement shall include a general description of the principal subject areas of matter undertaken by such officer, employee or appointed official in his or her licensed practice. If such officer, employee or appointed official practices with a partnership, unincorporated association or corporation and is a partner or shareholder of the firm or corporation his or her annual disclosure statement shall include a general description of the principal subject areas of matters undertaken by such firm or corporation. The disclosure required by this section shall not include the names of individual clients, customers or patients.

(B) Level II Officers, Employees and Appointed Officials:

1. Name _____
 - (a) Title of Position _____
 - (b) Department, Agency or other Government Entity _____
 - (c) Address of Present Office _____
 - (d) Office Telephone Number _____

2. Please verify the following statement:

I have received and read a copy of the Local Law No. ___ of 1990 of the County of Onondaga establishing a Code of Ethics, creating a Board of Ethics, and requiring financial disclosure. As defined under that law, I know of no conflict which exists concerning my position with the County except for _____

As my circumstances change, I will duly notify the Board of Ethics for the County of Onondaga forthwith.

Name

Sworn to before me

this ___ day of _____.

Notary Public

ARTICLE IX. FILING

Annual statement of financial disclosure; filing; exceptions and extensions.

1. Any person required to file an annual statement of financial disclosure pursuant to this chapter shall submit such completed form on or before the fifteenth day of May of each year to the Board of Ethics.

2. Any person required to file such statement who becomes so required after May fifteenth of any year shall file such statement within thirty days of becoming so required.

3. Any person who is subject to the reporting requirements of this chapter and who timely filed with the Internal Revenue Service an application for automatic extension of time in which to file his or her individual income tax return for the immediately preceding calendar or fiscal year shall be required to submit such financial disclosure statement on or before May fifteenth but may, without being subjected to any civil penalty on account of a deficient statement, indicate with respect to any item of the disclosure statement that information with respect thereto is lacking but will be supplied in a supplementary statement of financial disclosure, which shall be filed on or before the seventh day after the expiration of the period of such automatic extension of time within which to file such individual income tax return, provided that failure to file or to timely file such supplementary statement of financial disclosure or the filing of an incomplete or deficient supplementary statement of financial disclosure shall be subject to the notice and penalty provisions of this law respecting annual statements of financial disclosure as if such supplementary statement were an annual statement.

4. Any person who is required to file an annual financial disclosure statement may be granted by the County Board of Ethics an additional period of time within which to file such statement based upon justifiable cause or undue hardship, in accordance with required rules and regulations on the subject adopted by the Board of Ethics pursuant to this law and shall file such statement within the additional period of time granted.

5. No annual statements of financial disclosure, or the information contained therein, shall be made public or disclosed unless such is required by the Freedom of Information Law (Public Officers Law Article 6) or made necessary or permitted by the provisions of this Local Law; and whenever a request for access to the annual financial statement of a person required to file such statement as provided herein is received, such covered person shall be notified of the request within forty-eight (48) hours of the receipt of the request.

ARTICLE X. PENALTIES

In addition to any penalty contained in any other provision of law, any reporting officer, employee or appointed official who is required to complete and submit an annual statement and who knowingly and willfully fails to do so or who knowingly and willfully with intent to deceive makes a false statement or gives information on such statement which such individual knows to be false may be assessed a civil penalty in an amount not to exceed one thousand dollars and/or may be subjected to disciplinary action as otherwise provided by law. Assessment of a civil penalty hereunder shall be made by the Board of Ethics, subject to approval by the Onondaga County Legislature. Assessment of a civil penalty shall be subject to review at the instance of the affected individual in a proceeding commenced pursuant to article seventy-eight of the Civil Practice Law and Rules.

ARTICLE XI. REPEAL OF LOCAL LAW 6-1970

Local Law 6 of 1970 is hereby repealed and the Board of Ethics established therein is dissolved.

ARTICLE XII. SEVERABILITY

If any section, subdivision, clause, item or other part of this local law, or the application thereof should be held by a court of competent jurisdiction to be invalid, void or violative of a constitution or controlling law, such holding or determination shall be restricted to such section, subdivision, clause, item or other part or the application thereof and shall not apply to the remaining parts of such local law. Such remaining parts shall continue in full force and effect.

ARTICLE XIII. ENABLING LEGISLATION

The provisions of this local law are enacted pursuant to the authority granted by Article Eighteen of the General Municipal Law.

ARTICLE XIV. EFFECTIVE DATE

This Local Law shall take effect immediately subject to the provisions of the Municipal Home Rule Law, except that the Financial Disclosure provisions shall not take effect until December 30, 1990. The first annual statements of financial disclosure shall relate to calendar year 1990 and submission of such statements shall not be required until May 15, 1991.

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ADOPTED

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CLERK'S OFFICE

Appendix B

Comptroller's Engagement Letter for the Board of Ethics Audit



Robert E. Antonacci II, CPA
Comptroller

COUNTY OF ONONDAGA

Office of the
County Comptroller

John H. Mulroy Civic Center, 14th Floor
421 Montgomery Street
Syracuse, New York 13202-2998
(315) 435-2130 • Fax (315) 435-2250
www.ongov.net

James V. Maturo
Deputy Comptroller/Accounting

Philip M. Britt
Deputy Comptroller/Audit

May 22, 2015

Anne Rooney, Chair
Onondaga County Board of Ethics
John H. Mulroy Civic Center
421 Montgomery Street, 14th Floor
Syracuse, New York 13202

Dear Ms. Rooney:

Pursuant to the County Charter the County Comptroller is authorized to periodically access and audit the procedures and records of County departments. As such, we have chosen to review procedures and records of the County Ethics Board related their role in collecting disclosure statements, responding to inquiries and requests for opinions, and other functions.

We will commence our audit on Thursday, May 28, 2015 at 9 am.

Please advise where the ethics records will be available to us within the Civic Center confines. We would like to meet with the Chairman of the Ethics Board and/or appropriate staff at that time. The review will be conducted by Heather DiBlasi and other appropriate staff of the Comptroller's Office.

The exact scope will be decided based on a review of procedures and additional risk assessment steps. That risk assessment will include analysis of records and data, interviews with officers and employees, supporting documentation for requests and disclosure statements. The scope of the review may be increased or decreased based on our risk assessment.

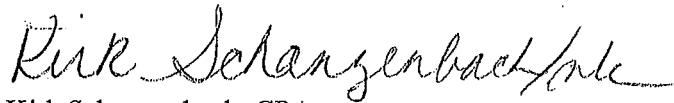
We look forward to working cooperatively with you and your staff during this process. Our fieldwork completion date is subject to our final scope decisions and the effective and timely participation and response by the Ethics Board and staff to our requests for interviews, documents, and information.

With this letter we are requesting listings or other documentation (electronic or hard copy) of all the current County department, board, executive division, institution, office, branch, bureau, commission, agency, legislature, or other division or part thereof employees that you required to complete the disclosure statement for 2014 and 2015. We are also asking for your written Board minutes (2013 to current), policies, procedures, and documentation requirements related to the ethics inquiries and investigations and any log or other similar documentation of complaints and inquiries starting any investigations or opinion of the Board. After we receive the above and have had time to review them, we will schedule a meeting with you and any staff you would like to attend to discuss next steps. We will also answer any questions you may have at that time.

Ann Rooney, Chair
March 22, 2015
Page 2

Thank you and we look forward to working with you.

Sincerely,




Kirk Schanzenbach, CPA
Deputy Onondaga County Comptroller for Audit

Cc Joanne M. Mahoney, Onondaga County Executive
J. Ryan McMahon, II, Chairman of the Legislature
William P. Fisher, Deputy County Executive
Steve Morgan, Chief Fiscal Officer
Lori Tarolli, Acting County Attorney

Appendix C

Memo from Acting County Attorney Related to BOE Access and Audit

ONONDAGA COUNTY DEPARTMENT OF LAW INTEROFFICE MEMORANDUM

To: Robert E. Antonacci, II
Onondaga County Comptroller
Cc: Kirk Schanzenbach
Deputy Comptroller 
From: Lori H. Tarolli
Acting County Attorney
Re: Request for Documents from the Board of Ethics
Date: June 1, 2015

Your office has requested a number of documents and records from the Onondaga County Board of Ethics.

Specifically, your office requested the Board of Ethics provide the annual financial disclosure statements for board members and the Executive Director of the Greater Syracuse Property Development Corporation (known as the Land Bank). The Board of Ethics will provide such documents, consistent with the provisions of Local Law No. 13 - 1990, containing the Onondaga County Code of Ethics. Under the Freedom of Information Law, the individuals who filed disclosures have the right to request certain information be redacted. I will contact the members of the Land Bank and the Executive Director to review whether such individuals seek to redact either the names of any minor children or the reporting categories for listed assets. You will be provided with copies of those 2015 financial disclosure statements as soon as we hear from each such individual.

Your office has also requested other documents from the Board of Ethics, alongside a statement of intent to perform an audit of the Board of Ethics, despite the Board having no financial records or accounts relating to funds of the County.

Reliance upon powers and duties stated within other charters, including the Erie County Charter, is misplaced. The New York State Constitution authorizes each county to adopt local laws related to the administration of such county's affairs, and the powers and duties are likely to be different between counties throughout the state. The Erie County Charter lists among its comptroller's duties the explicit authority to conduct management and performance audits of county administrative units and county funded programs. The Onondaga County Charter and Code does not give the Comptroller such additional audit powers.

As the Onondaga County Comptroller, you are empowered to be the County's "chief accounting and auditing officer of the county". Among your powers are provisions authorizing you to "audit and certify for payment all lawful claims or charges against the county or against funds for which the county is responsible", "audit annually, and at such other times as may be deemed appropriate, or as directed by the County Executive or the County Legislature, the financial records and accounts of all units of County government charged with any duty relating to funds of the County or for which the County shall be responsible", and "maintain records of all accounts, claims and demands against the County presented for audit and the action taken thereupon." (Onondaga County Charter, Section 502, and Code, Section 5.02).

Local Law No. 13 - 1990 establishes a Board of Ethics, including the powers and obligations thereof. The


Board is the repository of completed annual statements of financial disclosure (See Section 4.8). The Board renders advisory opinions, only upon written request of officers, employees and officials who are the subject matter of the inquiry (See Section 4.5). The Board has performed such obligations in this manner since inception, consistent with such local law, and the Board has not generated or maintained additional documents beyond the annual designation of reporting officers. The Board will forward such designations for 2014 and 2015.

Please advise if you would like to have further discussion on this matter.

Appendix D
County Attorney Response to Audit Report

MEMORANDUM ONONDAGA COUNTY DEPARTMENT OF LAW

TO: Robert Antonacci
Onondaga County Comptroller

FROM: Lori H. Tarolli 
First Deputy County Attorney

RE: Report on the County Board of Ethics - Response

DATE: July 31, 2015

The County Attorney, Acting or not, represents the interests of the County. As the sole legal advisor to the County, the County Attorney serves as counsel to all elected county officials. One of the most fundamental responsibilities of the Office of County Attorney is the duty to interpret the Onondaga County Charter, the Onondaga County Administrative Code, state law, and local laws. The legal interpretations of this Office are based upon extensive legal research, an underlying knowledge of the law, comparisons with other county charters, and experience in municipal management and administration practices.

The Onondaga County Comptroller lacks the legal authority necessary to audit the Onondaga County Board of Ethics.

County officials act within enumerated powers, and they cannot arrogate onto themselves powers not established by law. The County Charter and Administrative Code provide for a system of checks and balances and set out the specific powers among the various county officials and how they relate to each other. No one elected official has all-consuming power. Within such system, the Comptroller's authority is to audit financial records and accounts and to certify claims for payment.

The County Comptroller has only limited audit authority. The law empowers the Comptroller to "audit *financial records and accounts* of all units of County government charged with any duty relating to funds of the County or for which the County shall be responsible." (Onondaga County Administrative Code Section 5.02; See also Onondaga County Charter, Section 502). The County Comptroller chooses to skip over the words "financial records and accounts", seeking to unilaterally expand the Comptroller's auditing role to include audits of non-financial matters.

The Board of Ethics is comprised of volunteers who serve without remuneration. The Board has no funds or budget, does not make any purchases, and does not take in any revenues. As such, there are no financial records or accounts for the Comptroller to audit. The Board's reliance upon the County for administrative and legal support services does not open the Board's activities to audit by the Comptroller.

At best, the County Comptroller is seeking to conduct a performance or management audit of the Board of Ethics, which is outside the scope of his statutory power. The authority to perform management or performance audits is vested explicitly in a different County official – the Onondaga County Chief Fiscal Officer. (Onondaga County Administrative Code Section 4.04D(3)). And such audit by the Chief Fiscal Officer would be proper only to the extent of auditing the use of county resources, including employee time, to measure efficiency and productivity, not to question the Board's efficacy, ability and use of discretion.

The County Comptroller's interpretation of the Onondaga County Ethics Law does not follow and is inapt. That Local Law properly states that the disclosure of financial reporting forms is subject to the New

York State Freedom of Information Law (FOIL). Indeed, the New York State Department of State, Committee on Open Government, has issued written opinions stating that FOIL applies to the release of financial disclosure forms and that it is appropriate to redact personal information from those statements.

The County Comptroller was offered to have his request for documents treated as a FOIL request, giving him access to all of the information except for the names of minor children and reporting categories, consistent with Article 18 of the New York State General Municipal Law.

The Comptroller's proposed audit ignores that the County Ethics Board is intended to be an autonomous body. The Ethics Law establishes a Board consisting of at least three members, and the Board is fully seated. The Board of Ethics is responsible for rendering advisory opinions to all county officers, including the Onondaga County Comptroller. To make the Ethics Board subject to audit by an elected official would impair the independence and sovereignty of the Board.

Therefore, it then follows, that the Comptroller's request for documents and audit is not within the scope of his enumerated powers, and as such is ultra vires. Please advise if you would like further discussion on this issue.

Appendix E
County Comptroller Reply to County Attorney Response



Robert E. Antonacci II, CPA
Comptroller

COUNTY OF ONONDAGA

Office of the
County Comptroller

John H. Mulroy Civic Center, 14th Floor
421 Montgomery Street
Syracuse, New York 13202-2998
(315) 435-2130 • Fax (315) 435-2250
www.ongov.net

James V. Maturo
Deputy Comptroller/Accounting

Philip M. Britt
Deputy Comptroller/Audit

August 3, 2015

Lori Tarolli, County Attorney's Office
421 Montgomery Street, 10th Floor
Syracuse, New York 13202

Dear Ms. Tarolli:

We appreciate your prompt response to our audit report. My reply to your response will focus on one point as our report contains our arguments for audit.

The County Attorney continuously relies on the Administrative Code Section 5.03(e) which interestingly and curiously differs from the County Charter with some very key words.

The County Charter, in my opinion the governing document in this matter, contains very strong authority for my proposed actions. The following underlined wording is not contained in the Administrative Code and therefore it is important to note not only the difference between the Code and Charter but how powerful the Charter is in keeping the Board and our employees accountable to the taxpayers. As stated in Section 502(e) the Comptroller may "...audit the financial records and accounts of all officers and employees charged with any duty relating to county funds or funds for which the county is responsible."

Clearly as the Board of Ethics is an administrative unit of County Government and as its primary goal is to file financial disclosures of all required officers and employees, the power of the Comptroller to audit these records and accounts of the Board of Ethics is as clear as day.

Again, we appreciate your continued professionalism and responses in this matter.

Sincerely,

Robert E. Antonacci II, CPA

Appendix F
Onondaga County Charter as it Pertains to County Comptroller

ARTICLE V

DEPARTMENT OF AUDIT AND CONTROL

Section

501. Department of audit and control; comptroller; election; auditor's act repealed;

502. Powers and duties.

Section 501. DEPARTMENT OF AUDIT AND CONTROL; COMPTROLLER; ELECTION; ADDITOR'S ACT REPEALED.

There shall be a department of audit and control headed by a comptroller who shall be elected from the county at large. His term of office shall begin with the first day of January next following his election, and shall be for four years, except that the person serving as county auditor at the time immediately prior to this charter taking effect shall serve as comptroller until December 31, 1962, and a comptroller shall be elected from the county at large at the general election in November, 1962, for a five-year term commencing on January 1, 1963. At the time of his election and throughout his term of office he shall be a qualified elector of the county. He shall devote his whole time to the duties of his office and shall hold no other public office. The Onondaga county auditor's act, being chapter 5 of the laws of 1917, as amended, is hereby repealed as of January 1, 1962.

Section 502. POWERS AND DUTIES.

The comptroller shall:

- (a) Be the chief accounting and auditing officer of the county.
- (b) Keep records of appropriations, encumbrances and expenditures, and prescribe approved methods of accounting for county officers and administrative units.
- (c) Examine all requisitions for the encumbering of funds for the expenditures for which the county is responsible, and certify as to the availability of funds therefore.
- (d) Audit and certify for payment all lawful claims or charges against the county or against funds for which the county is responsible.
- (e) Annually and at such times as he may deem appropriate, and at such other times as directed by the county executive or board of

supervisors, audit the financial records and accounts of all officers and employees charged with any duty relating to county funds or funds for which the county is responsible.

(f) Procure statements from all depositories of county funds and funds for which the county is responsible and reconcile such statements with the county accounts.

(g) Submit to the board of supervisors and county executive reports in such form and detail and at such time as may be prescribed by the board of supervisors or county executive.

(h) Perform such other and related duties as shall be required or delegated to him by the county executive or board of supervisors.

Appendix G
Onondaga County Administrative Code as it Pertains to County Comptroller

ARTICLE V

DEPARTMENT OF AUDIT AND CONTROL

Section

- 5.01. Department of Audit and Control; Comptroller; Election; Term; Qualifications.
- 5.02. Comptroller; Powers and Duties.
- 5.03. Procedure for Payment and Audit of Claims.
- 5.04. Employment of Expert Assistance.
- 5.05. Departmental Divisions and Units; Deputy Comptrollers and Staff; Appointment; Revocation.
- 5.06. Acting Comptroller; Vacancy in Office of Comptroller.
- 5.07. Comptroller's Bond.
- 5.08. Comptroller's Seal.

Section 5.01. DEPARTMENT OF AUDIT AND CONTROL; COMPTROLLER; ELECTION; TERM; QUALIFICATIONS.

There shall be a Department of Audit and Control under the direction of a Comptroller, who, unless otherwise required by law, shall be elected from the County at large for a term of four years beginning with the first day of January next following election. At the time of nomination and election, and throughout the term of office, the Comptroller shall be and remain a qualified elector of the County and shall devote the entire time to the duties of the office and shall hold no other public office.

Section 5.02. COMPTROLLER; POWERS AND DUTIES.

The Comptroller shall be the chief accounting and auditing officer of the County. Except as may otherwise be provided in the Charter or this Code, the Comptroller shall:

(a) maintain records of revenue, appropriations, encumbrances and expenditures and prescribe approved methods of accounting for all units of County government, unless otherwise required by State Comptroller;

(b) certify the availability of funds for all requisitions.

contracts, purchase orders and other documents by which the County shall incur financial obligations or for the expenditure of funds for which the County shall be responsible;

(c) prescribe the form of receipts, vouchers, bills and claims, unless otherwise required by the State Comptroller;

(d) audit and certify for payment all lawful claims or charges against the County, whether for payroll or otherwise, or against funds for which the County shall be responsible in whole or in part;

(e) audit annually, and at such other times as may be deemed appropriate, or as directed by the County Executive or the County Legislature, the financial records and accounts of all units of County government charged with any duty relating to funds of the County or for which the County shall be responsible;

(f) develop, within appropriations therefor, a cost accounting system for such units of County government as may be deemed appropriate from time to time or as the County Executive may designate;

(g) make available to the County Executive, the County Legislature and the head of any unit of County government any information from the records and accounts of the office as they may require to assist in the performance of their duties;

(h) prepare and submit to the County Executive annually, and on such dates and forms as the County Executive shall prescribe, information required by the County Executive in the preparation of a tentative County budget;

(i) maintain records of all accounts, claims and demands against the County presented for audit and the action taken thereupon;

(j) procure annually a certified copy of the latest available inventory of County property and determine the accountability thereof;

(k) procure monthly statements from all depositories of County funds and funds for which the County shall be responsible and reconcile such statements with County accounts;

(l) submit reports to the County Executive or County Legislature in such form and detail and at such times as either may require; and

(m) have all the powers and perform all the duties now or hereafter conferred or imposed by law, together with such other and related duties as may be required by the County Executive or the County Legislature.

Section 5.03.* PROCEDURE FOR PAYMENT AND AUDIT OF CLAIMS.

(a) Any claim or charge against the County, or against funds for which the County shall be responsible in whole or in part, except for fixed salaries or the regular or stated compensation of County

officers and employees or for witness and jury fees such claim or charge, shall be paid in the following manner:

(1) such claim or charge shall be documented by or on behalf of the claimant by an invoice or billing document as prescribed by the Comptroller pursuant to Section 5.02(c) of the Onondaga County Administrative Code;

(2) such claim or charge shall be certified by the unit head or officer of the County whose action shall have given rise or origin to the claim that the goods or services for which such claim shall have been made were of the quantity and quality stated therein and were actually delivered or performed. Furthermore, such claim or charge will require; that the amount charged shall have been in accordance with the contract or agreement existing, if any, or in the absence thereof, that it shall have been reasonable and not in excess of the prevailing fair market price or rate, that no part of said charge shall have been paid and that there shall be no offsets or counter claims existing with respect thereto;

(3) such claim or charge shall be presented to and audited by the Comptroller;

(4) in connection with such audit, it shall be numbered, and the number, date of claim, name of claimant and a brief statement of the character of such claim shall be entered in a book maintained for such purposes, which entry and book shall be available for public inspection and examination at all times during regular office hours;

(5) upon completion of audit, it shall have endorsed thereon or attached thereto the Comptroller's certificate of audit, including a statement of items recommended for disallowance, rejection or reduction, with reasons therefor, and, together with such certification, shall be filed in the Comptroller's office as a public record, open to public inspection;

(6) the Comptroller shall notify the claimant of such recommendation within three days thereof, either personally or by mail directed to such claimant's last known address; and

(7) upon recommendation for payment in whole or in part, the Comptroller shall certify the amount recommended and the fund properly charged therewith, and shall specify the appropriation account to which it shall be charged and disburse payment in accordance with procedures authorized by the County Legislature.

(b) Requirements herein as to audit of claims by the Comptroller shall not apply to the use of petty cash funds established pursuant to this Code or in accordance with procedures authorized and

established by the County Legislature.

(c) The powers and duties of the Commissioner of Social Services with respect to the approval of claims for relief granted may be exercised by one or more Deputy Commissioners of Social Services pursuant to the written designation of the Commissioner filed with the Comptroller, but nothing herein contained shall operate to relieve the Commissioner of Social Services of any responsibility or accountability therefor.

Section 5.04. EMPLOYMENT OF EXPERT ASSISTANCE.

The Comptroller may within appropriations therefore, employ such expert accounting assistance as may be necessary to install and maintain a financial system for the County, and the auditing thereof, pursuant to the provisions of the Charter or this Code.

Section 5.05. DEPARTMENTAL DIVISIONS AND UNITS; DEPUTY COMPTROLLERS AND STAFF; APPOINTMENT; REVOCATION.

The Comptroller may, within appropriations therefor, create such divisions or units within the Department as may be deemed appropriate from time to time in the performance of the powers and duties of the office. In addition, the Comptroller may appoint such Deputy Comptrollers, assistants and employees of the Department as shall be authorized by the County Legislature. Each such appointment shall be in writing and reported to the Commissioner of Personnel. All Deputy Comptrollers, assistants and employees shall be directly responsible to, and, unless otherwise required by law, serve at the pleasure of, the Comptroller. Appointments, and revocations thereof, shall be in writing and reported to the Commissioner of Personnel.

Section 5.06. ACTING COMPTROLLER; VACANCY IN OFFICE OF COMPTROLLER.

The Comptroller shall designate in writing a line of succession to the office of Acting Comptroller in the event of a vacancy in the office of Comptroller or absence from the County or inability to perform and exercise the powers and duties of the office. Such designation shall be filed with the County Clerk and the Clerk of the County Legislature and may be revoked at any time by the Comptroller filing a new written designation. The Acting Comptroller shall have all the powers and perform all the duties of the Comptroller during the period of succession or until a new

Comptroller shall be elected or appointed pursuant to law and shall qualify to assume that office.

Section 5.07. COMPTROLLER'S BOND.

The Comptroller, and each of the Deputies, assistants and employees as the County Legislature may require, shall execute and give a surety bond or official undertaking to the County in a sum fixed by the County Legislature conditioned upon the faithful performance of the duties of the office. Such bond shall be approved as to sufficiency by the County Executive and as to form by the County Attorney and shall be filed with the County Clerk as a charge upon the County.

Section 5.08. COMPTROLLER'S SEAL.

The Comptroller's seal shall consist of two circles, one within the other, with the words, "COMPTROLLER" and "ONONDAGA COUNTY, NEW YORK," around the outer circumference of the inner circle and in the center the word, "SEAL." It shall be used for all authorized and required purposes.

ARTICLE V - KEY

Section

Local Law

*5.03

As amended by Local Law No. 5, 1987 and Local Law No. 8,
1994.