

## **Erie County Comptroller Robert Coly**

### **What is the Erie County Comptroller's contact information?**

The Erie County Comptroller maintains its website at [www.erie.gov/comptroller/](http://www.erie.gov/comptroller/). The Comptroller's office is found at Room #1100 in the Rath Building on 95 Franklin Street in Buffalo, New York. This office can be contacted by phone at (716) 858-8400, or fax at (716) 858-8507.<sup>1</sup>



### **Who is the current Erie County Comptroller?**

The current Erie County Comptroller is Mark C. Poloncarz. Mr. Poloncarz was elected after running on the Democratic ticket in 2005 and was sworn in on January 1, 2006. He is a longtime resident of the Buffalo area, having grown up in Lackawanna and attended the University of Buffalo. Mr. Poloncarz left the area to attend law school at the University of Toledo, but returned shortly after his graduation to practice corporate and finance law in Buffalo.<sup>2</sup>

### **What laws create the office of the Comptroller?**

The Erie County Comptroller derives his or her authority from New York State County Law, Article 14. New York State has established a method for choosing a comptroller and a set of rules governing the comptroller's duties. Erie County has chosen to elect a comptroller and defines the office's authority in Article 19 of the Erie County Charter. Erie County's comptroller will serve terms of four years, and should be elected from the county at large.<sup>3</sup>

### **According to state Law, what duties must a comptroller perform?**

New York state law places many responsibilities upon a county comptroller. Among them are<sup>4</sup>:

- Superintend the fiscal affairs of the county.
- Audit all claims, accounts and demands that are lawful county charges.
- Maintain books and records at the expense of the county showing all appropriations, funds and expenditures together with the name of the claimant and the amounts and nature thereof.
- Keep and preserve all claims, accounts and demands.
- Keep a separate account with each county officer or department and special funds.

- Keep and preserve all contracts for the furnishing of heat, light, telephone, supplies or other services.
- Keep a record of all bonded indebtedness and other loans and conduct the sale of all bonds pursuant to the provisions of the local finance law.
- Procure bank statements from depositaries of county funds at least once a month and reconcile them with comptroller books and also the books of the county treasurer.
- Certify the correctness of county payrolls for salaries.
- At least once a year review all books and records, vouchers and other papers pertaining to money, funds and property of the county and render a report to the board of supervisors as to whether good records have been kept and all moneys and property can be accounted for.

### **How does the Erie County Comptroller fulfill his duties?**

The Erie County Comptroller acts as the county's chief accounting and reporting officer, chief fiscal officer and chief auditing officer. To fulfill these roles, the Comptroller's office produces many important county documents and manages county finances. These duties include:

- *Financial Statements:* The Comptroller's office is responsible for the issuance of county financial statements. This includes quarterly financial reports and Comprehensive Annual Financial Reports. These reports include a financial section detailing revenues, expenditures, assets, cash flows and fund balances. The reports also have a statistical section analyzing major financial measurables over the past six to ten years.<sup>5</sup>
- *County Audits and Reviews:* The Comptroller's office issues audits of Erie County's departments, facilities, and agreements with local entities. Two audits have already been issued in 2009 regarding the Department of Probation and the Division of Purchase.<sup>6</sup> The purpose of these audits is to ensure that Erie County's departments are handling county money appropriately and efficiently.
- *Certificates of Residence:* The Comptroller's office issues Certificates of Residence to permanent Erie County residents if they are attending community colleges in other New York State counties.<sup>7</sup>
- *Erie County Hotel Occupancy Tax:* Beginning in 2007, the Comptroller's office was given managerial and administrative control over Erie County's Hotel Occupancy Tax. Any person who operates a hotel, apartment hotel, motel, boarding house, or building used for the lodging of guests must collect and remit a three and a five percent tax to the County. The Comptroller's office issues Certificates of Authority empowering the operator to collect the tax.<sup>8</sup>



- *Sales and Use Tax Distribution:* The Comptrollers office is in charge of overseeing the distribution of sales and use taxes within Erie County. The general sales and compensating use tax in Erie County is 8.75 percent. Of this, 4 percent is retained as State revenue, and the remaining 4.75 percent is returned to the County. The County retains 1.75 percent for their purposes and shares the remaining 3 percent among themselves, local municipalities and school districts pursuant to a sales tax sharing agreement.<sup>9</sup>

### **What goals has Mark Poloncarz set as the Erie County Comptroller?**

Poloncarz sees the Comptrollers Audit Division as an “Inspector General-style organization that stops and prevents waste, fraud and abuse of county taxpayers’ dollars.” He states that he will act independently, calling himself a “watchdog” over tax dollars and promising to vigorously communicate his concerns to the public and to not hesitate to report any wrongdoings, questionable practices or waste he witnesses. Despite defining his role as an “independent watchdog”, Poloncarz has also promised to work collaboratively and cooperatively with the county executive, legislature, and the Erie County Fiscal Stability Authority.<sup>10</sup>

### **What is the County’s credit rating?**

Earlier this year, the county’s Fitch Rating was improved from BBB-minus to BBB-plus, which was the third rating agency to improve the county’s credit rating recently. Erie County’s credit ratings dropped out of the A-range following the budget crisis of 2004-05, but Poloncarz sees hope in the improvement. Following the new credit rating, Poloncarz took the opportunity to point out that Erie County had attained the same credit rating as the City of Buffalo. He noted that after the achievement of the BBB-plus rating, Buffalo’s control board allowed the city to borrow money under its own authority, and he is calling for Erie County’s control board to do the same. This could give Erie County the ability to raise money to put towards repairs to bridges, roads, and county buildings.<sup>11</sup>



### **How can a citizen report fraud relating to County business?**

The county has set up an email address ([whistleblower@erie.gov](mailto:whistleblower@erie.gov)) and a phone number (716-858-7722) to allow county citizens to report instances of fraud within the community. Mr. Poloncarz has promised that the Comptroller’s Office will review every tip that they receive from the reporting mechanisms, and he expects that they will cut down on waste of taxpayer money.<sup>12</sup>

### **What are some of the challenges faced by Comptroller Poloncarz?**

Mr. Poloncarz and the Comptroller’s Office have run into some problems in 2008 and 2009. The nations’ economic crisis is being felt in Erie County, and sales tax revenue has fallen 5% to begin 2009.<sup>13</sup> Losses in sales tax revenue could result in a year-end budget deficit if economic struggles persist. Erie County did avoid a budget deficit at the end of 2008, despite the prediction by Poloncarz that the county would finish the year down \$5

million. County Executive Chris Collins took credit for the small budgetary gain and called the surplus a matter of skill. Poloncarz, however, called the gain a result of good luck.<sup>14</sup>

The relationship between Poloncarz and Collins has been marred by disagreement and even name-calling. Collins has made it no secret that he wants Poloncarz out of the Comptroller's Office, asking Legislator Kathy Konst to run against the incumbent comptroller in 2009. When asked if he was just trying to take out his competition for county executive in 2011, Collins responded that he was trying to replace a comptroller that constantly complains.<sup>15</sup>

The divide between the Comptroller and Executive is severe and is deeply political. Both sides have been critical of each other. Collins has said that Poloncarz does not understand the politics involved in budgetary matters, and that the Comptroller's complaining has interfered with political negotiations. Poloncarz, on the other hand, has said that the County Executive has wrongfully kept him out of the loop.<sup>16</sup>



*EC Executive Chris Collins*

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<sup>1</sup> <http://www.erie.gov/comptroller/contact.asp>

<sup>2</sup> <http://poloncarz.com/biography.htm>

<sup>3</sup> Erie County Charter, Article 19, Section 1901.

<sup>4</sup> NY CLS County § 577

<sup>5</sup> <http://www.erie.gov/comptroller/pdfs/cafr2007.pdf>

<sup>6</sup> [http://www.erie.gov/comptroller/county\\_audits.asp](http://www.erie.gov/comptroller/county_audits.asp)

<sup>7</sup> [http://www.erie.gov/comptroller/certificate\\_residence.asp](http://www.erie.gov/comptroller/certificate_residence.asp)

<sup>8</sup> [http://www.erie.gov/comptroller/hotel\\_occupancy\\_tax.asp](http://www.erie.gov/comptroller/hotel_occupancy_tax.asp)

<sup>9</sup> [http://www.erie.gov/comptroller/tax\\_distribution.asp](http://www.erie.gov/comptroller/tax_distribution.asp)

<sup>10</sup> <http://www.erie.gov/comptroller/index.asp>

<sup>11</sup> <http://www.buffalonews.com/cityregion/buffaloerie/story/575981.html>

<sup>12</sup> <http://www.buffalonews.com/cityregion/buffaloerie/story/392812.html>

<sup>13</sup> <http://www.buffalonews.com/home/story/610078.html>

<sup>14</sup> <http://www.buffalonews.com/149/story/590651.html>

<sup>15</sup> <http://www.buffalonews.com/home/story/536692.html>

<sup>16</sup> <http://www.buffalonews.com/cityregion/story/478465.html>