



SUSAN A. RIZZO
COUNTY COMPTROLLER

AMANDA AUSTIN
CERTIFIED PUBLIC ACCOUNTANT

COUNTY OF ALBANY
OFFICE OF THE COMPTROLLER
112 STATE STREET, ROOM 1100
ALBANY, NEW YORK 12207-2021
(518) 447-7130
susan.rizzo@albanycountyny.gov

EDWARD L. DOTT
EXECUTIVE DEPUTY COMPTROLLER

FRANK COMMISSO, JR.
EXECUTIVE DEPUTY COMPTROLLER

To: Hon. Wanda F. Willingham
Chair, Audit & Finance Committee

From: Hon. Susan A. Rizzo 
Comptroller

Date: October 16, 2025

Subject: Comptroller's Response for Proposed 2026 Budget

The following information is in response to your October 1, 2025 memo regarding the Comptroller's 2026 budget:

- 1. Identify the department representative appearing before the Audit & Finance Committee for your agency budget presentation.***

Susan A. Rizzo, Comptroller

- 2. Identify by line item all vacant positions in your department.***

Current Vacant Positions:

Account Number	Position
A1315 11381 001 190005	Associate Operations Supervisor
A1315 16103 002 190025	Account Clerk I PT
A1315 16106 001 190020	Account Clerk III
A1315 16211 001 190057	Clerical Aide

3. *Identify by line item any new position(s), how the position(s) will be funded and the reimbursement rate(s) if applicable.*

N/A

4. *Identify by line item any proposed salary increase(s) beyond union contract commitments. Include justification for the raise(s).*

Proposed salary increases:

Position	2026 Requested	2026 Proposed	Notes
Executive Deputy Comptroller (190002)	\$141,210	\$135,146	The requested increase achieves parity with comparable positions throughout the Capital Region.
Executive Deputy Comptroller (190003)	\$141,210	\$135,146	The requested increase achieves parity with comparable positions throughout the Capital Region.

5. *Identify by line item any position proposed to be eliminated or salary decreased.*

N/A

6. *Identify by line item all positions that are funded by grant money, the percentage of funding provided by the grant, and indicate whether there is a commitment that the grant has been renewed for 2026.*

N/A

7. Identify by line item all job titles proposed to be changed or moved to another line item

Deleted Title	Added Title
Associate Operations Supervisor (190005)	Certified Public Accountant (190005)
Chief Accountant (190059)	Director of Fiscal Operations (190059)

8. Provide an itemized breakdown of specific expenditures regarding fees for service lines and miscellaneous contractual expense lines, and indicate 2025 budget expenditures compared to 2026 proposed expenditures.

Description	2025	2026
Financial Advisor	\$ 26,000	\$ 30,000
Bond Council	\$ 18,000	\$ 20,000
Standard & Poor's	\$ 23,350	\$ 21,300
Debt Book	\$ 13,000	\$ 15,600
Arbitrage Consultant	\$ 17,000	\$ 6,500
Newspapers	\$ 650	\$ 700
Water	\$ 500	\$ 900
Charter Communications	\$ 0	\$ 3,500
Total	\$ 96,500	\$ 98,500

Please note DAC also requested legal fees in the amount of \$140,000 to address circumstances whereby legal clarification is needed regarding the duties and responsibilities of the CFO. The Proposed Budget did not include this funding. Other separately-elected officials have dedicated legal counsel.

9. Identify any new initiatives and/or eliminated programs, and reimbursements associated with those programs.

Over the past five years, the Department of Audit & Control (DAC) developed a Comprehensive Workforce Development Plan. We continue to update this plan on an annual basis. This is vital to the Comptroller's commitment to create a more modern, professional, flexible and collaborative DAC. The intent of the Comptroller and this plan is to develop a workforce that is able to create a strong succession plan for key positions, establish an office structure and culture that creates opportunities for advancement and promotion, promote continuous training, education and professional skills, development opportunities for employees and offer, competitive pay to minimize turnover. This budget proposal is consistent with these objectives.

In 2025, the DAC implemented Electronic Funds Transfer (EFT) payments for accounts payable vendors via the Automated Clearing House (ACH) network. This initiative has reduced the risk of fraud, enhanced the county's cash flow management capability, improved the county's bank reconciliation and accounting processes, reduced ancillary office and supply expenses inclusive of postage costs, and will facilitate more efficient deployment of our workforce. This project is scheduled for completion by the end of 2026.

The second modernization initiative will establish paperless submissions of claims, for both our own departments and our vendors. Additionally, vendor self-service will be established so that vendors will have the ability to electronically request updates to their profile with Albany County. Preparation and planning work for this initiative is underway.

10. Identify all County vehicles used by your department. Include the title of any employee(s) assigned to each vehicle and the reason for the assignment of a County vehicle to that employee.

The Comptroller does not use a county vehicle. When necessary to perform audit fieldwork of county departments and/or hotels, staff may use county vehicles from the DGS motor pool and return the vehicle before the end of the workday. Overnight use of County vehicles is not permitted by DAC, so if returning late, the vehicle would be parked in an assigned parking spot and the employee would drive their own vehicle home.

11. Provide a specific breakdown of the use for the proposed funding for all Conferences/Training/Tuition line items in your department budget.

Funding for conferences, trainings and tuition support staff development within the MUNIS accounting system and across other essential financial functions throughout the County. This includes education on the MUNIS module used to generate the mandatory NYS Annual Financial Report (AFR), formerly named the Annual Update Document (AUD).

The Comptroller's Office also provides Continuing Professional Education (CPE) opportunities for accounting and audit staff. CPE credit is required for certain personnel to maintain professional licenses and certifications, ensuring compliance with state and professional standards. Education opportunities also include covering exam fees and study materials for employees pursuing additional certifications that strengthen the capability of our office to deliver value to Albany County residents.

CPE credits are earned through conferences, live webinars and other accredited programs. Annual professional conferences also help staff remain current on the latest Governmental Accounting Standards Board (GASB) updates and other regulatory changes.

12. Provide a specific breakdown of overtime line items in your department budget, including the actual overtime expenditures for the previous two years.

N/A

13. Identify by line item any positions that were established/changed during the 2025 fiscal year.

N/A

14. Please describe the biggest risk your department faces and the actions you have taken (or will take in 2026) to better understand that risk and mitigate it.

All ARPA funds administered by Albany County were committed by the end of 2024, however these same funds must also be spent by the end of 2026. To that end, all ARPA awardees must provide claims for any/all services provided within a timeframe allowing for audit of the claims. Accordingly, we are requesting all awardees to submit their claims and relevant backup (inclusive of payroll documentation, when applicable) to DAC not later than September 30, 2026. Any ARPA funds not spent by December 31, 2026 must be returned to the federal government.

Additionally, we have conducted a limited review of the financial disclosure process and are hopeful to work with relevant stakeholders to achieve improvements to the process in 2026.

15. Please list the performance indicators and metrics used by your department and current statistics for those metrics.

Employees Converted from Reimbursement by Check to via ACH: 1,233

Accounts Payable Vendors Converted for payments via ACH: 829 to date

Monthly Dollar Amount Paid via ACH: 38.6% (August of 2025)

Credit Rating (S&P): increased from AA with a stable outlook to AA with a positive outlook

Credit Rating (Moody's): increased from Aa3 to Aa2

16. Note specifically all potential new unfunded mandates, regulations, risks to grant revenues, risks to reimbursement revenues, from any source.

N/A