

Introduction to the Office of Operations' 2026 Virtual Fall Conference

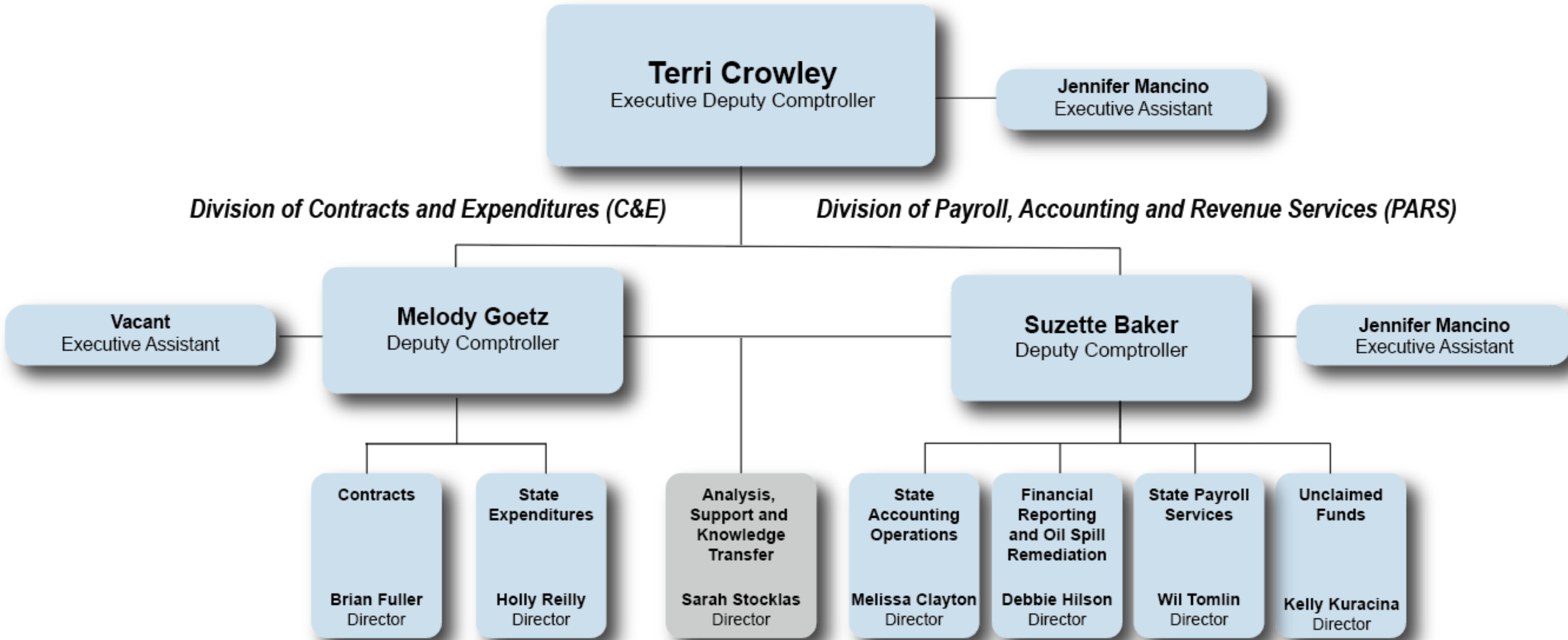


New York State Comptroller
THOMAS P. DiNAPOLI

Office of Operations



The Office of Operations

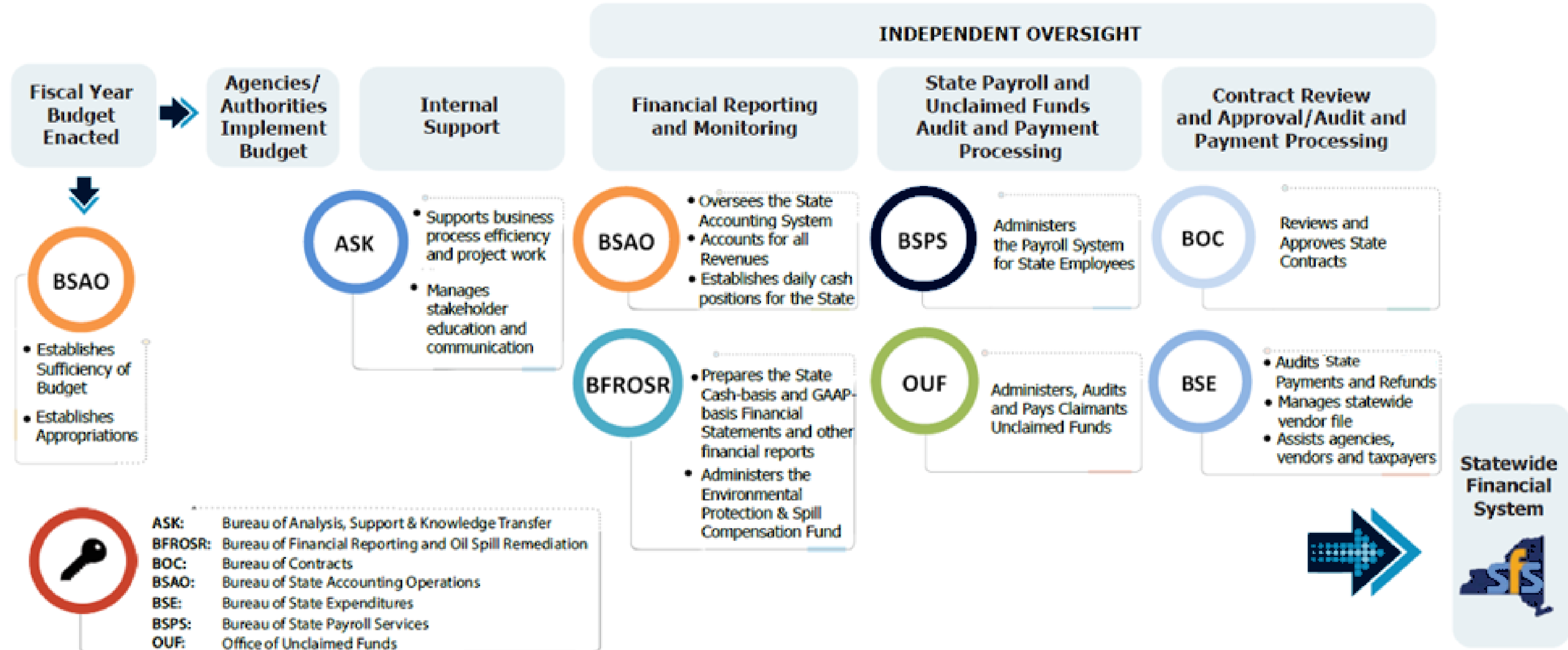




Thomas P. DiNapoli

OFFICE OF OPERATIONS (OOO)

Maintaining Financial Management and Fiscal Accountability of New York State



Fiscal Year Budget Enacted



New York State Comptroller
THOMAS P. DiNAPOLI

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 (cont'd)

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 (cont'd)

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	Department	Contact
Office of the State Comptroller Bureau of State Accounting Operations 110 State Street, 9th Floor (9-8) Albany, NY 12236	General Information	oscaccountingops@osc.ny.gov
	Appropriation Accounting (Commitment Control (KK) Budgets)	Appropriations@osc.ny.gov

Contract Review and Approval/Audit and Payment Processing



New York State Comptroller
THOMAS P. DINAPOLI

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

- Goods and Services
- Construction
- Real Property and Negotiated
- Grants
- Vendor Responsibility

Bureau of Contracts (BOC)

Contact Information

Mail	Department	Contact
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	<u>HelpDesk@SFS.NY.GOV</u>

Contract Review and Approval/Audit of State Payments (cont'd)



New York State Comptroller
THOMAS P. DiNAPOLI

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 (cont'd)

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 (cont'd)

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 audited 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 (cont'd)

- 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 (cont'd)

- 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
- Vendor Management
- Liens and Offsets
- Policy and Guidance
- Customer Service

Bureau of State Expenditures (BSE)

Contact Information

Mail	Department	Contact
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
	Liens and Offsets	Offset_unit@osc.ny.gov
	Statewide Vendor File	VMU@osc.ny.gov

Revenues and Cash Management



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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 (cont'd)

- 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	Department	Contact
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
	Banking Services	bankingservices@osc.ny.gov

Audit/Processing State Spending (cont'd)



New York State Comptroller
THOMAS P. DiNAPOLI

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

- \$23.7 billion payroll, 7.1 million checks,
- 300,000 employees, 2 weekly pay cycles for
- 300 State payroll departments, 529 payrolls
- Payroll System (PayServ) - 2,600+ users
- 36 unions - 107 negotiating units
- 17,000+ titles
- State Agencies, DOB, OER, DCS, Exec Chamber, LEG, unions, etc.
- \$6.9 billion in annual tax related payments
- \$49 million annually in garnishments
- \$3.4 billion in retirement and general deductions
- 334,000 W-2s and 6,500 W-2Cs
- 7 retirement systems
- New York State Payroll Online (NYSPO)
- Maintain PayServ, batch schedule, program development, scheduling and security

Bureau of State Payroll Services (BSPS)

Bureau Organization

- The Bureau is made up of approximately 100 employees in Payroll Specialist, Payroll Analyst and Business Systems Analyst titles divided into four sections:
 - Earnings Operations
 - Deductions and Tax Administration
 - Earnings and PayCalc Systems
 - Deductions and Tax Administration Systems Support

Bureau of State Payroll Services (BSPS)

Bureau Organization (cont'd)

Earnings Operations

- Payroll Earnings pays approximately 250,000 employees in:
 - Executive Agencies, NYS Legislature, Unified Court System, SUNY and CUNY
- Comprised of:
 - Executive Salary Determination Unit
 - Executive Special Salary Treatments and Traineeships Unit
 - Executive Agency Audit Unit
 - Non-Executive Audit and Salary Determinations Unit

Bureau of State Payroll Services (BSPS)

Bureau Organization (cont'd)

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 and Health Insurance
- Comprised of:
 - Garnishments & Customer Service, Retirements, General Deductions, AC230s and Direct Deposit Units
 - Tax & Research Analysis, Worker's Compensation, Tax Payments, and Tax Audit & Compliance Units

Bureau of State Payroll Services (BSPS)

Bureau Organization (cont'd)

Systems Support Groups

- SSG maintains the State payroll system (PayServ)
 - Performs a variety of analysis and testing to implement system changes, maintenance patches, new functionality, troubleshooting, and assistance with PayServ data requests
- SSG maintains the New York State Payroll Online (NYSPO) application
 - With NYSPO, employees can access check stubs and W-2s and opt out of receiving paper copies, and change tax, address and direct deposit information
- SSG supports the Bureau and agencies
 - Through Payroll bulletin and newsletter communications, Help Desk operations, Web page upkeep, processing employment verifications and providing Query assistance

Bureau of State Payroll Services (BSPS)

Bureau Organization (cont'd)

Earnings and Pay Calc Systems Support

- Comprised of:
 - Post Audit PayCalc, & Positions and Earnings Analytics Units
 - Earnings & Payment Processing, and PUM Updates, Enhancements, and Project Enterprise Units

Deductions and Tax Systems Support

- Comprised of:
 - Taxation, NYS Payroll Online, Customer Service, Security, Query and Payroll Administration Units
 - Savings Plans and Retirements, Deductions, Accounting and Garnishment Units

Bureau of State Payroll Services (BSPS)

Contact Information

Mail	Department	Contact
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 (cont'd)



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Office of Unclaimed Funds



Office of Unclaimed Funds (OUF)

Overview (page 1 of 2)

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 return the property and transfers any surplus funds to the State's General Fund pursuant to the State Finance Law.

Office of Unclaimed Funds (OUF)

Overview (page 2 of 2)

Unclaimed funds is money that's been forgotten or left behind such as old bank accounts, lost stock or insurance policies, uncashed checks, and unused gift cards. After a period of inactivity, this money is turned over to the Office of Unclaimed Funds, where there's no time limit or fee for the owner to claim it.

Office of Unclaimed Funds (OUF) (cont'd)

All entities that do business in New York, or with New Yorkers, are required to submit abandoned property reports annually.



Sources of Lost Money

April 2025 – March 2026

30%

Bank
Accounts

24%

Uncashed
Checks

18%

Insurance Policies
and Refunds

8%

Stocks and
Dividends

7%

Account
Balances &
Refunds

4%

Court
Funds

2%

Gift Cards

1%

Utility
Refunds

Office of Unclaimed Funds (OUF)

Fiscal Year 2025-26

- Collected \$1.6 billion in unclaimed funds.
- Returned \$651 million to rightful owners – over \$2 million returned every business day.
- Transferred \$952 million to the State's General Fund.

Office of Unclaimed Funds (OUF)

Focus Areas (page 1 of 2)

Claims:

- Receive more than 12,000 new claims weekly.
- Validate claimant and owner information in real-time to “fast-track” payments - nearly 50% are paid within 2 weeks.
- Send checks directly to certain verified owners through the [Expedited Payment Program](#).

VERIFY A CHECK ➤

Did you receive a check from us in the mail?
Check its authenticity.



Office of Unclaimed Funds (OUF)

Focus Areas (page 2 of 2)

Compliance and Audits:

- Process 20,000 holder reports annually.
- Add 2 million new owner records to the database annually.
- Audit 300 financial institutions and businesses annually.
- Offer voluntary compliance/amnesty programs for reporting of past-due items.

Find your lost money! Every day, the State Comptroller returns over \$2 million to entitled owners.

It's fast, free and easy.

SEARCH FUNDS NOW 

Verify a Check



Visit our website at osc.ny.gov/unclaimed-funds

Search for yourself, family, and friends

Upload claim documentation

Check claim status

Report property

Office of Unclaimed Funds (OUF)

Contact Information

Mail	Department	Contact
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.ny.gov/unclaimed-funds/claimants/contact-us
	Search for Lost Money or File a Claim	https://www.osc.ny.gov/unclaimed-funds

Financial Reporting and Monitoring



New York State Comptroller
THOMAS P. DiNAPOLI

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 (BFROSR) Contact Information

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

outreach@osc.ny.gov

