

Albany, New York

Population is 98,000

City Budget is \$177 million

Mayor has executive authority

Elected Auditor has 4 performance audit staff and a \$421,000 budget

In a partisan election, Albany elects a City Auditor to a four-year term. With local elections dominated by the Democratic Party, the party primary election generally determines the winner of the general election. In the 8 years the office has existed, there have been 3 primary elections, two of which have been contested (both Democratic).

DUTIES OF AUDITOR The auditor supervises a staff of 3 additional personnel – a deputy required to be appointed by City Charter, and two analysts. The auditor must approve all payments by the city, which certainly adds an incentive for cooperation with this office.

NDEPENDENCE The auditor has sole discretion for determining audit topics, usually with discretionary input from the Council and other stakeholders. The auditor performs the audits in compliance with Government Auditing Standards, including provisions regarding a response from the audited entity. The office conducts follow up activities on audit recommendations and posts these reports. The office has a budget for outside consulting, including counsel, but generally relies on the Corporation Counsel (City Attorney) for legal services.

ACCESS TO INFORMATION The auditor does not have formal access language in the City Charter, other than general language authorizing audit activities. The office reports no problems getting access to records.

ACCOUNTABILITY There are no formal qualifications for office, other than residency in the city. The first auditor, who just left office, came from a planning background and only received a certification while in office. There are no provisions for recall or an audit committee.

FUNDING The budget is determined by the elected Auditor submitting a proposed budget to the Common Council, which approves it. In the words of the analyst currently filling in as auditor, “He doesn’t have to defend it in the same way as other departments, since he is elected.” There is no formal language requiring this deference, however.

OTHER UNIQUE PROVISIONS The audit staff report that the system works well. They do not report significant resistance from city staff to the auditing function, and city responses to audits indicate compliance. The staff reported that short-staffing is a problem, as the auditor decided to leave before the end of his term, along with the deputy auditor appointed by him. If there’s a vacancy after July 1, there is no special election and apparently no authority to appoint an interim candidate. Thus, a vacancy can last 6 months.