COUNTY OF WARREN
LOCAL LAW NO. 7 OF 2026

"A LOCAL LAW ESTABLISHING A DEPARTMENT OF FINANCE, CREATING THE POSITION OF THE COMMISSIONER OF FINANCE, PRESERVING THE STATUTORY AUTHORITY OF THE COUNTY TREASURER, AND REPEALING LOCAL LAW NO. 4 OF 1969"

BE IT ENACTED, by the Board of Supervisors of the County of Warren, New York as follows:

SECTION 1. TITLE This Local Law shall be entitled "A Local Law Establishing a Department of Finance, Creating the Position of Commissioner of Finance, Preserving the Statutory Authority of the County Treasurer, and Repealing Local Law No. 4 of 1969."

SECTION 2. PURPOSE AND LEGISLATIVE INTENT. The purpose of this local law is to strengthen the County's financial management framework, enhance accountability, and promote efficient, transparent use of public resources. The Board of Supervisors seek to protect taxpayer money through reliable finance decision-making, multi-department controls, checks and balances, and segregation of duties to reduce risk of error, waste, fraud, and loss. It is the express intent of the Board of Supervisors that nothing in this local law shall transfer, diminish, supersede, or interfere with the statutory powers, duties, and independent functions of the County Treasurer.

SECTION 3. ENACTMENT AUTHORITY. Pursuant to County Law §400, Municipal Home Rule Law §10, and the County's constitutional home rule authority granted pursuant to Article IX, Section 2 of the State Constitution, the Board of Supervisors is authorized to establish the Department of Finance, to create the position of Commissioner of Finance and related positions, to prescribe their powers and duties, and fix their terms of office.

SECTION 4. DEPARTMENT OF FINANCE. There is hereby established a Department of Finance headed by a Commissioner of Finance, who shall serve as the Department Head for the Department of Finance and be responsible for administering the Department's functions as set forth in this local law. The Commissioner of Finance shall report to and be only accountable to the Board of Supervisors.

SECTION 5. APPOINTMENT AND QUALIFICATIONS. The Commissioner of Finance shall be appointed by the Board of Supervisors and shall serve a term consistent with the term of the Board of Supervisors. The Commissioner of Finance shall reside within the County of Warren upon appointment and during the term of appointment. At the time of appointment, the Commissioner of Finance shall possess, at minimum, the following qualifications:

(a) a master's degree from an accredited college or university in accounting, finance, economics, business administration, public administration, or a closely related field;

(b) is licensed as a New York State Certified Public Accountant ("CPA"); and

(c) at least five (5) years of professional experience in governmental finance, municipal accounting, budgeting, auditing, financial management, or a related field, including supervisory or administrative experience.

Preference may be given to candidates possessing a professional certification such as Certified

Government Financial Manager ("CGFM"), or other recognized financial management credential. The Board of Supervisors may waive or modify the education requirements upon a finding that a candidate possesses equivalent experience and qualifications sufficient to perform the duties of the Commissioner of Finance.

SECTION 6. POWERS AND DUTIES. Without curtailing, diminishing, or transferring the statutory powers and duties of the County Treasurer, the Commissioner of Finance shall be responsible for the supervision, coordination, and oversight of all administrative fiscal functions of the County of Warren, that are not expressly prescribed to the County Treasurer by statute. Such powers and duties granted to the Commissioner of Finance by this local law, include but are not limited to:

(a) Providing administration and administrative fiscal management services to all County Departments, offices, and agencies as authorized by the Board of Supervisors.

(b) Overseeing the day-to-day activities of accounting functions, including banking, account reconciliations, accounts payable, accounts receivable, inter-fund billings, and capital asset reporting.

(c) Developing monthly, quarterly, and annual accounting reports for the Board of Supervisors, County Administrator, and County Treasurer.

(d) Administering countywide accounting systems, chart of accounts, and financial processes for recording revenues, expenditures, assets, liabilities, and fund balances; prepare interim and annual financial reports; prepare financial statements; and support external audits.

(e) Providing fiscal support for grant management, including budget integration.

(f) Aiding with the Budget Officer in the creation and implementation of the annual budget, analyzing departmental budget requests, and providing periodic budget status reports to the Board of Supervisors, Budget Officer, and County Administrator.

(g) Administration and supervision of the County's payroll system, including the preparation, processing, certification, and disbursement of payroll of all County officers and employees, in accordance with applicable federal, state, and local laws, collective bargaining agreements, and polices adopted by the Board of Supervisors.

(h) Overseeing the County's financial investment program and provide policy direction and administrative oversight to the County Treasurer with respect to the investment of County funds, the implementation of the County's Investment Policy, cash management practices, and related financial activities, subject to the Treasurer's statutory powers and duties.

(i) Administration of the County's debt program, including the planning, issuance, sale, delivery, recordkeeping, continuing administration, and retirement of bonds, notes, and other evidences of indebtedness, and shall coordinate with the County Treasurer, bond counsel, financial advisors, and the Board of Supervisors to ensure compliance with the County's financial policies.

(j) Proposing, administering, and monitoring of the County's fiscal policies and financial management practices, including policies governing budgeting, accounting, cash management, investment, debt administration, internal controls, and financial reporting.

(k) Providing oversight and administration of the financial status of capital projects, provide fiscal analysis and budgetary oversight of capital projects, and recommend measures necessary to promote efficient and fiscally responsible administration of the County's capital improvement program.

(l) Providing analysis and recommendations to support the County's cash management and fund balance strategies.

(m) Administration of the County's Occupancy Tax program as the County's Occupancy Tax Enforcement Officer as further defined in the County's adopted Occupancy Tax Law.

(n) Supervising, providing direction, and administration of the operations of the Department of Finance, having authority over the employees assigned thereto, including the responsibility to assign duties, supervise performance, establish work procedures, and manage the day-to-day operations of the Department.

(o) Performing of such additional administrative and fiscal management functions as may be assigned by the Board of Supervisors by resolution.

(p) Require any County officer or Department Head to furnish an inventory of supplies and equipment on hand and necessary purchases contracted for or contemplated.

SECTION 7. PRESERVATION OF AUTHORITY. The powers and duties conferred upon the Commissioner of Finance by this local law are intended to compliment, not to supersede, diminish, impair, or otherwise affect the statutory powers and duties of the County Treasurer. Nothing herein shall be construed to authorize the Commissioner of Finance to exercise any authority expressly vested in the County Treasurer by the laws of the State of New York.

SECTION 8. DEPUTY COMMISSIONER OF FINANCE. The Commissioner of Finance shall have the authority to appoint a Deputy Commissioner of Finance, who shall serve at the pleasure of the Commissioner of Finance. During any period when the Commissioner of Finance is absent, unable to perform the duties of the office, or when the office of the Commissioner is vacant, the Deputy Commissioner shall serve as Acting Commissioner of Finance and shall exercise the powers and duties of the Commissioner until such time as the Commissioner resumes the duties of the office or a successor is appointed by the Board of Supervisors. The Deputy Commissioner of Finance shall hold similar qualifications as the Commissioner of Finance.

SECTION 9. ACTING COMMISSIONER OF FINANCE. The Chair of the Board of Supervisors shall be the Acting Commissioner of Finance in the event of the Commissioner's or Deputy's absence from the County or inability to perform and exercise the powers and duties of the office for an extended period of time. If the Chair of the Board of Supervisors is unable to serve as Acting Commissioner of Finance, then the Chair of the Finance & Budget Committee shall serve as the Acting Commissioner of Finance. If the Chair of the Finance & Budget Committee is unable to serve as Acting Commissioner of Finance, then the Board of Supervisors shall appoint an Acting Commissioner of Finance. In no event may a person serve as Acting Commissioner of Finance for a period greater than sixty (60) calendar days in any calendar year unless authorized by the Board of Supervisors. The Acting Commissioner of Finance shall have all the power and duties of the Commissioner of Finance during the period of designation or until a new Commissioner of Finance shall be appointed pursuant to law and qualify to assume that office upon executing and filing an oath of office.

SECTION 10. STAFF. The staff of the Department of Finance shall include such personnel as may be authorized from time to time by the Board of Supervisors, including but not limited to, the position of Confidential Secretary to the Commissioner of Finance, subject to the applicable provisions of Civil Service Law, rules and/or regulations, who shall serve at the pleasure of the Commissioner of Finance.

SECTION 11. SALARY. The salary to be paid to the Commissioner of Finance shall be fixed by local law.

SECTION 12. INTER-DEPARTMENTAL COOPERATION. All County departments, officers, boards, and employees shall cooperate with and assist the Commissioner of Finance and the Department of Finance in the performance of their duties and responsibilities under this local law. Cooperation shall include the affirmative duty to promptly provide access to and copies of records, data, reports, contracts, financial information, and any other information reasonably requested for the purposes of carrying out their functions. The Commissioner of Finance and their designee shall be afforded access to County financial systems, databases, and related applications.

In the event of an unresolved refusal or failure to cooperate or provide access as required by this Section, the Commissioner of Finance may report the matter to the Chair of the Board of Supervisors for administrative resolution. If the matter remains unresolved, the matter shall be elevated to the full Board of Supervisors to act as it deems necessary.

SECTION 13. CONSTRUCTION WITH STATE LAWS. This local law is intended to be consistent with New York State law and shall not supersede any inconsistent State statute unless expressly authorized. To the extent any portion of this local law may be construed to be inconsistent with State law governing the powers, duties, or independence of the County Treasurer, State law shall control and such portion shall be deemed modified and applied in a manner consistent with State law, without affecting the validity of the remainder of this local law.

SECTION 14. SUPERSESSION AND CONSTRUCTION WITH LOCAL ENACTMENTS. This local law shall supersede and replace all prior local laws, resolutions, rules, regulations, and enactments of the Board of Supervisors to the extent that they are inconsistent with or addressed by this local law, including but not limited to Local Law No. 4 of 1969. Upon the effective date of this local law, any provisions contained in prior local enactments that conflict with or are otherwise governed by this local law shall be deemed repealed, amended, or superseded.

SECTION 15. SEVERABILITY. If any clause, sentence, paragraph, subdivision, section, or part of this local law shall be adjudged by a court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section, or part thereof directly involved in the controversy in which such judgment shall have been rendered.

SECTION 16. EFFECTIVE DATE. This local law shall take effect November 1, 2026 with the understanding that if a Commissioner of Finance is not appointed yet, the working group established by Resolution No. 273 of 2026 will oversee the functions and duties of the Department of Finance and Commissioner of Finance to ensure continuity of services.