

**BROOME COUNTY  
DEPARTMENT OF  
AUDIT AND CONTROL**

**PAYROLL AUDIT**

**PURCHASING DIVISION  
VETERAN'S SERVICES DEPARTMENT**

**September 2003**

*Alex J. McLaughlin, Comptroller*

September 29, 2003

Jeffrey P. Kraham, County Executive:

The Department of Audit and Control has audited the payroll for the Purchasing Division and the Veteran's Services Department for the payroll period ended August 17, 2003. The principle objectives were to ensure that payroll was recorded and distributed in a proper manner and that proper authorization existed for all payroll deductions.

The audit was conducted in accordance with generally accepted auditing standards. Such standards require that the Department of Audit and Control plan and perform the audit to adequately assess the accuracy of the financial records and adequacy of the internal controls, and that we examine, on a test basis, sufficient, competent and relevant evidence to afford a reasonable basis for our conclusions.

Based on the results of our examination, it is our opinion that the Purchasing Division and Veteran's Services Department have complied in all material respects with existing rules, regulations, policies and procedures to properly monitor and record departmental payroll transactions.

Sincerely,

Alex J. McLaughlin  
Comptroller

cc: Daniel A Schofield, Chairman of the Legislature  
Members of the Legislature  
Louis P. Augostini, Clerk of the Legislature  
Richard R. Blythe, Purchasing Director  
Brian J. Vojtisek, Director of Veteran's Services

**AUDIT FINDINGS, RECOMMENDATIONS AND RESPONSES**

**-Purchasing Division / Veteran's Services Department-**

- No Findings -