

**DEPARTMENT OF  
AUDIT AND CONTROL**

**PETTY CASH AUDITS**

**ARENA  
AVIATION  
COUNTY CLERK  
FINANCE  
HIGHWAY  
LIBRARY  
MOTOR VEHICLES  
PARKS AND RECREATION  
PLANNING  
PUBLIC TRANSPORTATION  
REAL PROPERTY  
SECURITY  
SHERIFF  
SOLID WASTE MANAGEMENT  
WILLOW POINT NURSING HOME**

*Alex J. McLaughlin, Comptroller*

January 14, 2003

Jeffrey P. Kraham, County Executive:

The Department of Audit and Control has completed Petty Cash Audits for several funds. The examination of the petty cash funds was made in accordance with generally accepted auditing standards. The principle objective was to determine if the departments were accounting for their petty cash in accordance with the policy established in the Broome County Administrative Code, A216.

Based on the results of our examination, except for the instances noted herein, it is our opinion that the departments are following the appropriate policies and procedures to monitor and record petty cash transactions.

Alex J. McLaughlin  
County Comptroller

Cc: Daniel A. Schofield, Chairman of the Legislature  
Members of the Legislature  
Louis P. Augustini, Clerk of the Legislature  
Carl G. Olson, Commissioner, Aviation  
Barbara Fiala, County Clerk  
Henry D. Weissman, Executive Deputy, Motor Vehicles  
Jerome Z. Knebel, Commissioner of Finance  
Carl A. Fenescey, Director, Security  
David E. Harder, Sheriff  
William M. Barber, Commissioner of Public Works  
Ronald Bailey, Commissioner of Public Transportation  
John F. Demske, Administrator, Willow Point Nursing Home  
James L. Hackett, Commissioner, Parks and Recreation  
Donna Riegel, Director, Library  
Julie M. Sweet, Commissioner of Planning and Economic Development  
John E. Cahill, Director, Real Property Tax Service

## BROOME COUNTY PETTY CASH FUNDS

### TABLE OF FINDINGS

<b>AUDIT DATE</b>	<b>CASH FUND</b>	<b>FUND AUTHORIZED</b>	<b>AUDITED AMOUNT</b>	<b>NOTE</b>	<b>OVER (SHORT)</b>
10/18/02	Arena-Admin	\$400.00	\$400.00		
10/18/02	Arena-Counter	\$2,000.00	\$2,000.00		
8/1/02	Aviation- Parking	\$450.00	\$450.00		
8/1/02	Aviation-Admin	\$400.00	\$400.07	(C)	\$0.07
1/13/03	County Clerk-Admin	\$200.00	\$200.04	(C)	\$0.04
1/13/03	County Clerk	\$300.00	\$300.00		
11/1/02	DMV - Binghamton	\$475.00	\$475.00		
1/2/03	DMV - Endicott	\$550.00	\$549.50	(D)	(\$0.50)
10/16/02	DPW-Security	\$400.00	\$400.00		
1/8/03	Finance	\$1,300.00	\$1,300.00		
8/1/02	Hwy-Admin	\$350.00	\$349.33	(D)	(\$0.67)
12/16/02	Library- Admin	\$100.00	\$100.00		
12/16/02	Library- Foundry	\$35.00	\$43.45	(A,C)	\$8.45
12/16/02	Library- Main	\$85.00	\$85.15	(C)	\$0.15
12/16/02	Library-Main	\$85.00	\$84.00	(D)	(\$1.00)
12/16/02	Library-Conklin Ave	\$35.00	\$35.00	(A)	
12/16/02	Library-McArthur	\$35.00	\$16.73	(A,D)	(\$18.27)
3/26/02	Parks-Grippen	\$400.00	\$400.00		
12/6/02	Planning-BMTS	\$100.00	\$93.59	(B,D)	(\$6.41)
12/6/02	Planning-EMC	\$200.00	\$200.00		
12/6/02	Planning	\$200.00	\$200.00		
10/30/02	Real Property	\$1,300.00	\$1,301.65	(C)	\$1.65

## BROOME COUNTY PETTY CASH FUNDS

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<b>AUDIT DATE</b>	<b>CASH FUND</b>	<b>FUND AUTHORIZED</b>	<b>AUDITED AMOUNT</b>	<b>NOTE</b>	<b>OVER (SHORT)</b>
12/18/02	Sheriff-Detective	\$500.00	\$500.00	(A)	
8/1/02	Sheriff-Admin	\$1,700.00	\$1,700.00		
11/20/02	SWM-Admin	\$150.00	\$155.00	(C)	\$5.00
8/1/02	SWM LF-Admin	\$200.00	\$200.00		
8/1/02	SWM- HWF	\$100.00	\$100.00		
8/1/02	SWM-LF Scales	\$100.00	\$100.00		
11/8/02	Transit-Admin	\$300.00	\$260.00	(D)	(\$40.00)
11/20/02	Transit-BC Junction	\$200.00	\$200.00	(A)	
11/1/02	WPNH-Admin	\$500.00	\$500.00		
11/1/02	WPNH-Patient Acct	\$2,650.00	\$2,650.00		

# BROOME COUNTY PETTY CASH FUNDS

## TABLE OF NOTES

<b>(A)</b>	<p style="text-align: center;"><b>VALIDATED LETTER WAS NOT IN PLACE</b></p> <p>An authorized letter was not available and/or maintained with the department to document the fund amount and the appointed employee responsible for the petty cash fund. This letter must contain the signature of the department head that witnesses the assignment and the signature of the employee who accepts custody of the funds. This statement should be maintained by the department head or their representative and be available to auditors upon their audit of the fund.</p>
<b>(B)</b>	<p style="text-align: center;"><b>PETTY CASH WAS NOT DOUBLE LOCKED</b></p> <p>Petty Cash should always be held in a locked box or locked bag within a secure area (safe, locked drawer, etc.) to reasonably ensure the safety of the funds when not in use.</p>
<b>(C)</b>	<p style="text-align: center;"><b>REMIT OVERAGE TO THE COMMISSIONER OF FINANCE</b></p>
<b>(D)</b>	<p style="text-align: center;"><b>VARIANCE NOTED IN PETTY CASH FUND</b></p> <p>In the instance of shortages, the Departments of Finance, Audit and Control and the Division of Security should be notified, in writing, of the missing funds and supporting details.</p> <p>Included in the communication should be the department's proposal for corrective action including the method that the department suggests for replenishment of the fund.</p>