Department of Audit & Control – Quarterly Report

Q 1 – 2018

General:

* An intern from Binghamton University’s School of Management joined our staff in January. She will be with us for the spring semester. Our interns are provided with instruction and mentoring with regard to the County in general, then rotated through our Internal Audit, Accounting and Accounts Payable units. In each unit, the intern is paired with an experienced professional, provided with instruction and guidance and provided with hands-on experience in executing entry level tasks.
* Representatives from our auditing firm, Drescher & Malecki, attended February’s Finance Committee meeting to discuss their approach to the audit of the County’s 2017 financial records.
* External audit fieldwork has commenced and is now substantially complete. Process is working smoothly.
* All required 1099 reports have been printed, distributed to vendors and filed electronically with the IRS.

Internal Audit Unit:

* We have completed our review of annual departmental and agency risk assessments.
* We have developed our 2018 Audit Plan, based on our review of completed risk assessments, project suggestions and statutory requirements.
* An audit of Hotel/Motel Tax Administration and compliance has been completed and released.
* An analysis of the County’s off-ledger bank accounts is underway.
* An audit of the District Attorney’s Traffic Diversion Program is underway.

Accounting Unit:

* All reconciliations for the County’s 49 on-ledger accounts are complete. No non-routine issues.
* All reconciliations for the County’s 21 off-ledger accounts are complete. No non-routine issues.

Accounts Payable Unit:

* Nearly 5000 disbursement instruments, totaling more than $94M were audited and approved during the first quarter of 2018.
* All payables are being processed within 5 days of receipt.

Assigned Counsel Unit:

* Required New York State Indigent Legal Services Annual Report has been prepared and submitted.
* Financial guidelines for representation of indigent clients in Family Court were left unchanged from 2017. Although the State has promulgated revised income guidelines for representation in Criminal Court, those guidelines do not apply to Family Court.

Weights and Measures Unit:

* Annual Report of the Director of Weights and Measures has been prepared and submitted to the New York State Bureau of Weights and Measures as required.
* Required inspections of weighing and measuring devices are proceeding according to plan.
* Non-ethanol gas, which is available at many stations throughout Broome County, is now labeled as 90 octane not 91 octane. Consistent fuel quality sampling failures for this product at the higher octane level precipitated the labeling change. The change should not impact the product’s appeal or usefulness to consumers, as it is the lack of ethanol that drives this, not octane level.