

Accounts Payable Review Third Quarter 2023

BROOME COUNTY GOVERNMENT
DEPARTMENT OF AUDIT AND CONTROL



State of New York County of Broome Government Offices

Department of Audit & Control

Meaghan Klenovic, Comptroller · Daniel J. Reynolds, Chairman of the Legislature

February 16, 2024

Jason T. Garner, County Executive:

The Department of Audit and Control has completed an audit of accounts payable claims for the third quarter of 2023. The principal objective was to provide reasonable assurance that claims processed through accounts payable were for appropriate purposes; were proper in accordance with all applicable laws, regulations, and policies; and that they were supported by adequate documentation.

We conducted this audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective.

We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Sincerely,

Meaghan Klenovic
Comptroller

cc: Daniel J. Reynolds, Chairman of the Legislature
Members of the Legislature
Aaron M. Martin, Clerk of the Legislature
Colleen Wagner, Deputy County Executive
Michael Ponticiello, Deputy County Executive
Department Heads
Fiscal Contacts

Background and Methodology:

For the third quarter of 2023 Broome County processed 5,514 vouchers and disbursed \$330,596,377 through the accounts payable system.

The Department of Audit and Control is responsible for protecting Broome County funds. This responsibility includes establishing and maintaining a control structure to provide reasonable assurance that resources are safeguarded against loss from unauthorized use and that transactions are proper, in accordance with all applicable laws, regulations, and policies.

In accordance with the Broome County Charter and Code, Article IV, it is the duty of Audit and Control to review all claims or charges against the County. We reviewed all disbursements for the period of July 1, 2023 – September 30, 2023.

In reviewing disbursements to ensure that they are appropriate use of County funds, a two-step process is used. First, an electronic version of every payment request is examined to ensure that it is appropriate, properly classified, and made in accordance with applicable laws, regulations, and policies. If these criteria are satisfied, the disbursement is approved. Subsequently, a sample is selected from these disbursements for detail testing. For the sample selected, supporting documentation is evaluated to verify that it is adequate, correct, and complete.

Any instances of non-compliance identified are as follows in this report.

NO REPORTABLE CONDITIONS