

**BROOME COUNTY
DEPARTMENT OF
AUDIT AND CONTROL**

**QUARTERLY ACCOUNTS RECEIVABLE ANALYSIS
FIRST QUARTER 2015**

Alex J. McLaughlin, Comptroller

August 14, 2015

Debra A. Preston, County Executive:

The Department of Audit and Control has compiled a summary of the status of accounts receivable balances in various County departments as of March 31, 2015.

Our analysis of data provided has revealed the following issues:

- For Solid Waste Management, the total accounts receivable balance based on their aging reports exceeds the general ledger accounts receivable balance by \$65,328. The Office of Management and Budget is responsible for reconciling Solid Waste Management's accounts. They indicated the Landfill's supporting documentation was incorrect as a result of an incorrect formula.
- The 3rd quarter 60-90 days balance for Solid Waste Management shows a large increase but the amount due was paid in April 2015

Attached are schedules summarizing the status of significant receivables as of March 31, 2015. The criteria that we established for monitoring was to track balances that were in excess of \$100,000 as of March 31, 2015 and generate from fee for service transactions. If you are aware of other receivable categories that are at risk of becoming uncollectable, please advise.

Sincerely,

Alex J. McLaughlin
Comptroller

cc: Jerry F. Marinich, Chairman of the Legislature
Members of the Legislature
Aaron M. Martin, Clerk of the Legislature
John M. Bernardo, Deputy County Executive
Daniel A. Schofield, Commissioner, Public Works
Kevin J. Carey, Administrator, Willow Point Nursing Home
Arthur R. Johnson, Commissioner, Mental Health

1st Quarter 2015

Department	1-30	31-60	61-90	Over 90	Total
Mental Health	n/a	n/a	n/a	\$ 347,704.00	\$ 347,704.00
% Change From Prior Qtr				11%	11%
Solid Waste Division	\$ 1,004,267.40	\$ 119,886.77	\$ 38779.31	\$5459.76	\$ 1,168,393.24
% Change From Prior Qtr	-5%	1104%	143,050%	22%	9%
Willow Point	\$ 1,899,346.12	\$ 591,709.98	\$462,218.54	\$ 4,802,776.33	\$ 7,756,050.97
% Change From Prior Qtr	11%	10%	8%	5%	7%