Department of Audit & Control – Quarterly Report

Q2-2018

General:

* External audit fieldwork is complete and draft reports have been prepared and reviewed. A formal exit presentation is scheduled for July.
* Audit and Control’s requested 2019 Budget was prepared and submitted to OMB. A continuing budget has been requested for 2019, with no enhancements, upgrades or requests for new equipment.

Internal Audit Unit

* An analysis of the County’s Off-Ledger bank accounts has been completed and released.
* An audit of the District Attorney’s Traffic Diversion Program has been completed. A Draft Report has been prepared and we are waiting for a meeting with the District Attorney to discuss same.
* An analysis of accounts receivable for the first quarter of 2018 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 20 off-ledger accounts are complete. No non-routine issues.

Accounts Payable Unit:

* 4851 disbursement instruments, totaling nearly $73M were audited and approved during the second quarter of 2018.
* All payables are being processed within 5 days of receipt.

Assigned Counsel Unit:

* Expenses related to indigent defense in Criminal and Family Court are tracking in line with 2017.

Weights and Measures Unit:

* Required inspections of weighing and measuring devices are proceeding according to plan.
* New York State is considering new testing protocols for gasoline, Jet A and AVGas, because of safety issues related to fire hazards and benzene exposure and Airport fuel quality issues.

Meters on trucks delivering gasoline would be tested using a petroleum distillate (diesel, fuel oil, kerosene, etc.) that is less volatile and less chemically harmful than gasoline.

It may be recommended that Airport fuel dispensing systems be tested by specialized independent contractors. Besides the above-mentioned issues that would apply to AVGas (Jet A is actually a distillate, very similar to kerosene), the concern with regard to Airport fuels, is the potential for contamination. Small amounts of previously tested product can be introduced to tested product through contact in the testing equipment. The contamination could cause an engine performance issue, that while acceptable at 65 mph, is unacceptable at 30k feet.