

**DEPARTMENT OF
AUDIT AND CONTROL**

CASH VERIFICATION AUDITS

January 2015

Alex J. McLaughlin, Comptroller



Broome County Department of Audit and Control

Alex J. McLaughlin, Comptroller . Jerry F. Marinich, Chairman of the Legislature

January 22, 2015

Debra A. Preston, County Executive:

The Department of Audit and Control has completed Cash Verification Audits for the petty cash funds of several of County departments. 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 for our examination it is our opinion that the departments are following the appropriate policies and procedures to monitor and record petty cash transactions.

Sincerely,

Alex J. McLaughlin
Comptroller

cc: Jerry F. Marinich, Chairman of the Legislature
Members of the Legislature
Aaron M. Martin, Clerk of the Legislature
Thomas Dellapenna, Manager, Risk
Thomas Behan, Director, Personnel
Dennis O'Keefe, Director, Information Technology

BROOME COUNTY PETTY CASH FUNDS

AUDIT DATE	CASH FUND	FUND AUTHORIZED	AUDITED AMOUNT	NOTE	OVER (SHORT)
1/20/2015	Information Technology	\$ 200.00	\$ 200.00		\$ -
1/20/2015	Risk and Insurance	\$ 100.00	\$ 100.00		\$ -
1/20/2015	Personnel	\$ 50.00	\$ 50.00		\$ -