

**DEPARTMENT OF  
AUDIT AND CONTROL**

**CASH VERIFICATION AUDITS**

**ARENA/FORUM  
AVIATION  
CASA  
CENTRAL FOODS  
COUNTY CLERK/MOTOR VEHICLES  
DOG SHELTER  
ELECTIONS  
EMERGENCY SERVICES  
FINANCE  
HEALTH  
HIGHWAY  
LIBRARY  
PROBATION  
PUBLIC WORKS  
PUBLIC TRANSPORTATION  
RISK AND INSURANCE  
SECURITY  
SHERIFF  
SOCIAL SERVICES  
SOLID WASTE MANAGEMENT  
WILLOW POINT NURSING HOME**

*Alex J. McLaughlin, Comptroller*

January 14, 2004

Jeffrey P. Kraham, County Executive:

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

Alex J. McLaughlin  
County Comptroller

Cc: Daniel A. Schofield, Chairman of the Legislature  
Members of the Legislature  
Louis P. Augustini, Clerk of the Legislature  
Carl G. Olson, Commissioner, Public Transportation  
Barbara Fiala, County Clerk  
Jerome Z. Knebel, Commissioner of Finance  
David E. Harder, Sheriff  
William M. Barber, Commissioner of Public Works and Parks  
John F. Demske, Administrator, Willow Point Nursing Home  
Donna Riegel, Director, Library  
Michelle Berry, Director of CASA  
Elizabeth Rugala, Director of Central Foods  
Arthur R. Johnson, Commissioner of Social Services  
Michael F. Aswad, Director of Emergency Services  
Claudia A. Edwards, Director of Health Department  
David Nemecek, Director of Probation  
Jeffrey A. Tait and Joseph Sluzar, Commissioners, Board of Elections  
Joseph T. Peckham, Risk Manager

## BROOME COUNTY PETTY CASH FUNDS

### TABLE OF FINDINGS

AUDIT DATE	CASH FUND	FUND AUTHORIZED	AUDITED AMOUNT	NOTE	OVER (SHORT)
7/21/03	Arena-Admin/Backup	\$2,200.00	\$2,200.00		
7/21/03	Arena-Windows	\$200.00	\$200.05	(C)	\$0.05
7/23/03	Aviation-Admin/Parking	\$850.00	\$850.00		
8/1/03	CASA	\$300.00	\$300.00		
6/2/03	Central Foods	\$250.00	\$250.00	(A)	
12/18/03	County Clerk-Admin	\$200.00	\$200.00	(B)	
12/18/03	County Clerk-Backup	\$150.00	\$150.26	(B,C)	\$0.26
12/3/03	County Clerk-Stations	\$150.00	\$149.95	(D)	(\$0.05)
8/5/03	DMV-Binghamton	\$475.00	\$469.99	(D)	(\$5.01)
7/31/03	DMV-Endicott	\$550.00	\$551.77	(A,C)	\$1.77
8/7/03	DPW- Security	\$400.00	\$400.21	(C)	\$0.21
6/6/03	DPW-Admin	\$500.00	\$500.00		
7/30/03	DPW-Dog Shelter	\$50.00	\$50.00		
6/10/03	DSS-Admin	\$750.00	\$747.29	(A,D)	(\$2.71)
8/1/03	Elections	\$50.00	\$62.26	(A,C)	\$12.26
7/30/03	Emergency Services	\$100.00	\$100.00	(A,B)	
6/24/03	Environmental Health	\$200.00	\$199.00	(D)	(\$1.00)
8/7/03	Finance	\$1,300.00	\$1,300.00		
7/21/03	Forum	\$400.00	\$400.01	(C)	\$0.01
6/24/03	Health/Public Health	\$900.00	\$900.00		
7/23/03	Highway-Admin	\$350.00	\$349.34	(D)	(\$0.66)
7/21/03	Library-Admin	\$100.00	\$100.00		
7/21/03	Library-Circulation	\$170.00	\$169.99	(A,D)	(\$0.01)
6/10/03	Probation-Admin/Rest	\$800.00	\$800.00		
7/28/03	Risk and Insurance	\$100.00	\$101.24	(B,C)	\$1.24
6/24/03	Sheriff-Admin	\$1,700.00	\$1,700.00		
7/30/03	Sheriff-Detective	\$500.00	\$499.48	(D)	(\$0.52)
8/7/03	SWM-Admin	\$150.00	\$150.00		
7/30/03	SWM-Landfill	\$400.00	\$400.00		
7/10/03	Transit-Admin	\$300.00	\$300.00		
7/11/03	Transit-BC Junction	\$200.00	\$200.00	(A)	
6/24/03	WIC	\$200.00	\$200.00		
7/24/03	WPNH-Admin/Trust	\$3,150.00	\$3,150.00		

# BROOME COUNTY PETTY CASH FUNDS

## TABLE OF NOTES

<b>(A)</b>	<p style="text-align: center;"><b>DESIGNATION LETTER WAS NOT IN PLACE</b></p> <p>An authorized letter was not available and/or maintained with the department to document the fund amount and the employee responsible for the petty cash fund. This letter must contain the signature of the department head that witnesses the assignment and the signature of the employee who accepts custody of the funds. This statement should be maintained by the department head or their representative and be available to auditors upon their audit of the fund.</p>
<b>(B)</b>	<p style="text-align: center;"><b>PETTY CASH WAS NOT DOUBLE LOCKED</b></p> <p>Petty Cash should always be held in a locked box or locked bag within a secure area (safe, locked drawer, etc.) to reasonably ensure the safety of the funds when not in use.</p>
<b>(C)</b>	<p style="text-align: center;"><b>REMIT OVERAGE TO THE COMMISSIONER OF FINANCE</b></p>
<b>(D)</b>	<p style="text-align: center;"><b>VARIANCE NOTED IN PETTY CASH FUND</b></p> <p>In the instance of shortages, the Departments of Finance, Audit and Control and the Division of Security should be notified, in writing, of the missing funds and supporting details.</p> <p>Included in the communication should be the department's proposal for corrective action including the method that the department suggests for replenishment of the fund.</p>