

**BROOME COUNTY  
DEPARTMENT OF  
AUDIT AND CONTROL**

**PAYROLL AUDIT  
AVIATION DEPARTMENT**

**FEBRUARY 2001**

*Alex J. McLaughlin, Comptroller*



Broome County

# Department of Audit and Control

Edwin L. Crawford County Office Building / P.O. Box 1766 / Binghamton, New York 13902 / (607) 778-2227

DANIEL A. SCHOFIELD  
Chairman of the Legislature

ALEX J. McLAUGHLIN  
Comptroller

February 14, 2001

Jeffrey P. Kraham, County Executive:

The Department of Audit and Control has audited the payroll for the Aviation Department for the payroll period ended December 10, 2000. The principle objectives were to ensure that payroll was recorded and distributed in a proper manner and that proper authorization existed for all payroll deductions.

The audit was conducted in accordance with generally accepted auditing standards. Such standards require that the Department of Audit and Control plan and perform the audit to adequately assess the accuracy of the financial records and adequacy of the internal controls, and that we examine, on a test basis, sufficient, competent and relevant evidence to afford a reasonable basis for our conclusions.

Based on the results of our examination, and except for the instances noted herein, it is our opinion that the Department of Aviation has complied in all material respects with existing rules, regulations, policies and procedures to properly monitor and record departmental payroll transactions.

Sincerely,

Alex J. McLaughlin  
Comptroller

cc: Daniel A Schofield, Chairman of the Legislature  
Members of the Legislature  
Louis P. Augostini, Clerk of the Legislature  
Carl G. Olson, Commissioner of Aviation  
Jerome Z. Knebel, Commissioner of Finance  
Nancy Olmstead, Personnel Officer

## **AUDIT FINDINGS, RECOMMENDATIONS, AND RESPONSES**

### **-AVIATION DEPARTMENT-**

#### **FINDING 1: COMMISSIONER INAPPROPRIATELY AMENDING PAYROLL CERTIFICATION**

During the course of our audit, we noted that the payroll certification statement signed on December 15<sup>th</sup> by the Commissioner of Aviation had been amended.

Broome County Charter and Code §A402 (B) states that payroll shall be certified, in writing, by the head of the appropriate administrative unit. Such certification shall be in the manner and form prescribed by the Comptroller.

#### **RECOMMENDATION:**

We recommend that in the future the Commissioner of Aviation certify the payroll according to §A402 (B) of the Broome County Charter and Code.

#### **MANAGEMENT RESPONSE:**

As recommended, after reviewing the payroll, the payroll certification statement will be signed by the Commissioner of Aviation without amendment to the form.

## **AUDIT FINDINGS, RECOMMENDATIONS, AND RESPONSES**

### **-AVIATION DEPARTMENT-**

#### **FINDING 2: CHANGES TO TIMESHEET NOT PROPERLY INITIALED**

During the course of our examination, we discovered an instance where time recorded on an employee's timesheet was crossed out and changed. Neither the employee nor the supervisor had initialed the entries.

Broome County Personnel Department Policy #3060.3 states that Employees shall record only their own time, and shall not record or alter the time for a co-worker. Employees shall not alter a previously recorded time unless approved, in writing, by a supervisor. Such approval may be indicated by the supervisor's initials. Changes are to be initialed by the employee.

Failure to properly initial timesheet alterations could result in either the employee, the supervisor, or a third party making changes without the knowledge or approval of other(s).

#### **RECOMMENDATION:**

We recommend that the Aviation Department revise its procedures relative to timesheet alterations to ensure proper oversight and compliance with Broome County Personnel Department Policy #3060.3.

#### **MANAGEMENT RESPONSE:**

The Department of Aviation will abide by personnel policy #3060.3. All employees that alter previously recorded time data on their own time sheet must first obtain supervisor's approval and initials, in addition to writing their own initials down next to the provision. A memo will be sent re-explaining this policy to Department of Aviation Personnel.