

**BROOME COUNTY
DEPARTMENT OF
AUDIT AND CONTROL**

**PAYROLL AUDIT
HIGHWAY**

JUNE 2004

Alex J. McLaughlin, Comptroller

June 9, 2004

Jeffrey P. Kraham, County Executive:

The Department of Audit and Control has audited the payroll for the Highway Department for the payroll period ended 02/29/04. 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, it is our opinion that the Highway Department 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
William Barber, Commissioner of Public Works

AUDIT FINDINGS, RECOMMENDATIONS AND RESPONSES

-NO DEFICIENCIES NOTED-