

**BROOME COUNTY
DEPARTMENT OF
AUDIT AND CONTROL**

**PAYROLL AUDIT
PLANNING DEPARTMENT
AND
YOUTH BUREAU**

SEPTEMBER 2001

Alex J. McLaughlin, Comptroller

September 20, 2001

Jeffrey P. Kraham, County Executive:

The Department of Audit and Control has audited the payroll for the Planning Department and Youth Bureau for the payroll period ended July 22, 2001. 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 Planning Department and Youth Bureau have 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
Jerome Z. Knebel, Commissioner of Finance
Ann M Van Savage, Executive Director – Youth Bureau
Julie M. Sweet, Commissioner – Planning & Economic Development

AUDIT FINDINGS, RECOMMENDATIONS, AND RESPONSES

- PLANNING DEPARTMENT -

FINDING 1: TIMESHEETS DO NOT MEET MINIMUM PERSONNEL POLICY REQUIREMENTS

During the course of our audit, we noted an instance where an employee's timesheet did not have a supervisor's signature.

Broome County Personnel Department Policy #3063.3 requires that timesheets include signature of the employee and signature or initials of their supervisor.

Without the required written documentation, time worked cannot be readily verified for accuracy and authorization.

RECOMMENDATION:

We recommend that the Planning Department revise its procedures relative to timekeeping requirements to ensure proper oversight and compliance with Broome County Personnel Department's Policy #3060.3.

MANAGEMENT RESPONSE:

The timesheet in question was that of a permanent employee who had been moved to a 1600 line in a "trainee" position. I am the direct supervisor of that employee and was unaware that his timesheet required my signature once he was moved to a trainee position. The employee has since been promoted from the trainee position to a planner position, thus no longer requiring a supervisor's signature on the timesheet.

AUDIT FINDINGS, RECOMMENDATIONS, AND RESPONSES

- FINANCE DEPARTMENT -

FINDING 2: AUTHORIZATION FOR PAYROLL DEDUCTION NOT ADEQUATELY DOCUMENTED

During the course of the examination, we found one instance in which the amount being deducted for PEBSICO from an employee's wages did not match authorized documentation for deduction.

Employee payroll files are established and maintained to store information for earnings and deductions and should be complete and up to date at all times.

Without written documentation, deductions can not be readily verified for accuracy and authorization.

RECOMMENDATION:

We recommend that management undertake corrective action to ensure that documentation, signed by the employee, is maintained in the payroll files for every day deduction.

MANAGEMENT RESPONSE:

The payroll deduction has been verified as correct; a copy of the signed employee authorization has been obtained from the vendor and filed in the employee's payroll file.