

**BROOME COUNTY
DEPARTMENT OF
AUDIT AND CONTROL**

**PAYROLL AUDIT
PUBLIC DEFENDER**

OCTOBER 2002

Alex J. McLaughlin, Comptroller

October 29, 2002

Jeffrey P. Kraham, County Executive:

The Department of Audit and Control has audited the payroll for the Public Defender for the payroll period ended September 29, 2002. 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 Public Defender 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
Jay Wilber, Public Defender

AUDIT FINDINGS, RECOMMENDATIONS AND RESPONSES

PUBLIC DEFENDER

-No Findings-

To: Jay Wilber, Public Defender
From: Alex J. McLaughlin, Comptroller
Date: October 29, 2002
Subject: Payroll Audit Report

Enclosed in a copy of our report resulting from our recent audit of your Department's payroll procedures.

You will notice that we have no findings or recommendations.

If you have any questions or concerns, please call me. If you do not have any comments, we will release this as a final report November 8, 2002.