

**DEPARTMENT OF  
AUDIT AND CONTROL**

**CASH VERIFICATION AUDITS**

**March 2007**

*Alex J. McLaughlin, Comptroller*

# Broome County Department of Audit and Control

Alex J. McLaughlin, Comptroller . Mark R. Whalen, Chairman of the Legislature



Broome County Office Building . 44 Hawley Street . P.O. Box 1766 . Binghamton, New York 13902  
(607) 778-2178 . Fax (607) 778-2236 . Website: [www.gobroomecounty.com](http://www.gobroomecounty.com)

March 28, 2007

Barbara J. Fiala, County Executive:

The Department of Audit and Control has completed Cash Verification Audits for several petty cash funds. The examination of the petty cash funds was 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.

Sincerely,

Alex J. McLaughlin  
Comptroller

cc: Mark R. Whalen, Chairman of the Legislature  
Members of the Legislature  
Eric Denk, Clerk of the Legislature  
Audited Departments

AUDIT DATE	CASH FUND	FUND AUTHORIZED	AUDITED AMOUNT	NOTE	OVER (SHORT)
12/19/2007	Arena / Administration	400.00	400.00		-
12/19/2007	Arena Box Office - Box office	2800.00	2800.00		-
12/19/2007	Arena Box Office - Cash Drawer 1	50.00	50.00		-
12/19/2007	Arena Box Office - Cash Drawer 2	50.00	50.00		-
12/19/2007	Arena Box Office - Cash Drawer 3	50.00	50.00		-
12/19/2007	Arena Box Office Cash Drawer 4	50.00	50.00		-
11/26/2007	Aviation / Administration	350.00	350.00		-
11/26/2007	Aviation / Parking	550.00	550.00		-
1/3/2008	BMTS	100.00	100.00		-
11/5/2007	CASA	300.00	300.03	<b>D</b>	0.03
12.20/2007	Central foods	250.00	250.00		-
12/18/2007	County Clerk	25.00	25.00		-
12/18/2007	County Clerk	25.00	25.00		-
12/18/2007	County Clerk	25.00	25.00		-
12/18/2007	County Clerk	25.00	25.00		-
12/18/2007	County Clerk	25.00	25.00		-
12/18/2007	County Clerk	150.00	150.00		-
12/18/2007	District Attorney	100.00	100.00		-
12/24/2007	DMV - BCOB	75.00	75.25	<b>D</b>	0,25
1/9/2008	DMV - Clinton Street	275.00	275.00		-
1/9/2008	DMV - Clinton Street	75.00	75.00		-
1/9/2008	DMV - Clinton Street	75.00	75.00		-
1/9/2008	DMV - Clinton Street	75.00	75.00		-
1/9/2008	DMV - Clinton Street	75.00	75.00		-
1/9/2008	DMV - Clinton Street	75.00	75.00		-
1/9/2008	DMV - Clinton Street	75.00	75.00		-
1/10/2008	DMV - Endicott	275.00	275.00		-
1/10/2008	DMV - Endicott	75.00	75.00		-
1/10/2008	DMV - Endicott	75.00	75.00		-
1/10/2008	DMV - Endicott	75.00	75.00		-
1/10/2008	DMV - Endicott	75.00	75.00		-
1/10/2008	DMV - Endicott	75.00	75.00		-
1/10/2008	DMV - Endicott	75.00	75.00		-
1/10/2008	DMV - Endicott	75.00	75.00		-
12/18/2007	Dog Shelter	50.00	50.00		-
10/30/2007	DPW / Admin	500.00	500.00		-
10/30/2007	Dpw / Security	300.00	300.00		-
10/30/2007	DPW / Security / Parking	100.00	100.00		-
12/18/2007	DPW / SWM Admin	150.00	150.00		-

AUDIT DATE	CASH FUND	FUND AUTHORIZED	AUDITED AMOUNT	NOTE	OVER (SHORT)
12/5/2007	Mental Health	50.00	50.00		-
12/05/07	DSS	750.00	750.00		-
12/5/2007	DSS - Law	250.00	250.00		-
10/10/2007	Emergency Services	50.00	50.28	D	0.28
10/10/2007	Emergency Services	75.00	78.00	D,C	3.00
11/28/2007	Executive's Office	300.00	300.00		-
2/1/2007	Finance	200.00	200.00		-
2/1/2007	Finance - backup	500.00	500.00		-
12/19/2007	Forum	400.00	400.00		-
9/10/2007	Health	700.00	700.00		-
9/10/2007	Health (Environmental)	200.00	200.00		-
12/21/2007	Highway	235.00	234.32	D	(0.68)
12/21/2007	Highway	115.00	115.00		-
12/17/2007	Information Technology	200.00	200.00		-
11/26/2007	Landfill / Scales	100.00	100.00		-
11/26/2007	Landfill Admin	200.00	200.00		-
11/26/2007	Landfill HWF	100.00	100.00		-
9/12/2007	Legislature	35.00	35.00		-
12/14/2007	Library	100.00	100.00		-
12/14/2007	Library / Circulation	85.00	85.00		-
12/14/2007	Library / Circulation	85.00	85.25	D	0.25
12/14/2008	Library / Historian	25.00	25.00		-
12/5/2007	Mental Health / Admin	110.00	110.00		-
1/8/2008	Mental Health / Families First	100.00	100.01	D	0.01
1/2/2008	OET	100.00	100.00		-
11/5/2007	OFA	900.00	900.00		-
12/14/2007	Parks	150.00	150.00		-
12/27/2007	Personnel	50.00	50.00		-
10/30/2007	Planning	200.00	200.00		-
10/30/2007	Planning / EMC	200.00	200.00		-
12/12/2007	Probation	200.00	200.00		-
12/12/2007	Probation	600.00	600.00		-
12/27/2007	Public Defender	300.00	300.00		-
12/27/2007	Purchasing	50.00	50.00		-
1/2/2008	Records Management	50.00	52.06	C	2.06
9/12/2007	Risk and Insurance	100.00	100.00		-
12/20/2007	Sheriff	1700.00	1700.00		-
12/20/2007	Sheriff - Detective	500.00	528.14	C	28.14
1/3/2008	STOP- DWI	300.00	300.00		-
10/29/2007	Transit	300.00	300.00		-
9/14/2007	Veterans	75.00	75.00		-
10/29/2007	Willow Point	500.00	500.00		-
12/5/2007	Youth Bureau	50.00	49.80	D	(0.20)

# BROOME COUNTY PETTY CASH FUNDS

## TABLE OF NOTES

<b>(A)</b>	<p style="text-align: center;"><b>VALID 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 appointed 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>