Department of Audit & Control – Quarterly Report

Q1 – 2019

General:

* Representatives from our auditing firm, Drescher & Malecki, attended March’s Finance Committee meeting to discuss their approach to the audit of the County’s 2018 financial records.
* All required 1099 reports have been printed, distributed to vendors and filed electronically with the IRS.

Internal Audit Unit:

* We have completed our review of annual departmental and agency risk assessments.
* We have developed our 2019 Audit Plan, based on our review of completed risk assessments, project suggestions and statutory requirements.
* An audit of the Information Technology Department’s systems recovery preparedness is underway.
* An audit of the LUMA Fest’s use of County Hotel/Motel Tax revenues is underway.

Accounting Unit:

* The County opened two additional on-ledger bank accounts during the fourth quarter of 2018. We have previously advised, in accordance with best practices promulgated by the New York State Comptrollers’ Office, that it is not advisable to have so many open accounts. Having too many accounts increases the potential for errors and irregularities to an unacceptably high level.
* All reconciliations for the County’s 51 on-ledger accounts are complete. No non-routine issues.
* All reconciliations for the County’s 20 off-ledger accounts are complete. No non-routine issues.

Accounts Payable Unit:

* More than 4600 disbursement instruments, totaling nearly $96M, were audited and approved during the first quarter of 2019.
* All payables are being processed within 5 days of receipt.

Assigned Counsel Unit:

* Required New York State Indigent Legal Services Annual Report has been prepared and submitted.
* Financial guidelines for representation of indigent clients in Family Court were left unchanged from 2018. Although the State has promulgated revised income guidelines for representation in Criminal Court, those guidelines do not apply to Family Court.

Weights and Measures Unit:

* Annual Report of the Director of Weights and Measures has been prepared and submitted to the New York State Bureau of Weights and Measures as required.
* Required inspections of weighing and measuring devices are proceeding according to plan.
* New York State has promulgated new testing protocols for aviation fuels. Because of safety issues related to fire hazards and benzene exposure and because of fuel quality issues, aviation fuel equipment will be tested by specialized private contractors.

We will still be required to be on-site to observe the test, but since we are not performing the test, we will not be allowed to charge a fee. Annual revenues associated with these tests were $400.