

# ACCOUNTS PAYABLE AUDIT FIRST QUARTER 2026

JANUARY 1, 2026 – MARCH 31, 2026

AUDIT & CONTROL



# State of New York County of Broome Government Offices

---

Department of Audit & Control

Meaghan E. Klenovic, Comptroller · Daniel J. Reynolds, Chairman of the Legislature

June 12, 2026

Jason T. Garner, County Executive:

The Department of Audit and Control has completed an audit of accounts payable claims for the first quarter of 2026. The objective was to provide reasonable assurance that claims processed through accounts payable were for appropriate purposes, were proper in accordance with all applicable laws, regulations, and policies, and that they were supported by adequate documentation.

We conducted this audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective.

We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Sincerely,

Meaghan Klenovic  
Comptroller

cc: Daniel J. Reynolds, Chairman of the Legislature  
Members of the Legislature  
Michael V. Tanzini, Clerk of the Legislature  
Colleen Wagner, Deputy County Executive  
Hal McCabe, Deputy County Executive  
Department Heads  
Fiscal Contacts

# REPORT HIGHLIGHTS

## Summary

During the first quarter of 2026, the Department of Audit and Control reviewed accounts payable claims totaling approximately \$96.2 million. A total of 6,309 claims were processed, of which 1,015 were selected for detailed review. Instances of non-compliance identified during this process are summarized in the findings section of this report.

## Background

As outlined in Article IV of the Broome County Charter and Code, the Department of Audit and Control is responsible for reviewing all claims or charges against the County and for the safeguarding of public resources from unauthorized use, waste, or loss.

## Audit Objective

To ensure that all claims submitted for payment are valid, properly authorized, adequately documented and processed in accordance with applicable laws, regulations, and County policies.

## Methodology

A two-step review process is used to evaluate the appropriateness of disbursements and to ensure compliance with County policies.

First, all payment requests are electronically reviewed to assess whether each disbursement is appropriate, accurately classified and in compliance with applicable requirements. Disbursements meeting these criteria are approved for payment. Second, at the end of each quarter, a sample of payments is selected for detail testing. For each sample item, invoices, authorizations, and related documentation are examined to confirm that the payment was valid and properly supported and was accurately processed.

## Audit Period

First Quarter 2026

January 1, 2026 – March 31, 2026

## Summary

| MONTH                    | METHOD | PAYMENT COUNT | AMOUNT                  |
|--------------------------|--------|---------------|-------------------------|
| JANUARY                  | ACH    | 130           | \$ 23,855,981.86        |
|                          | CHECK  | 1,284         | \$ 19,514,982.14        |
|                          | WIRE   | 4             | \$ 64,519.15            |
| FEBRUARY                 | ACH    | 139           | 11,761,704.23           |
|                          | CHECK  | 1,418         | 15,865,066.41           |
|                          | WIRE   | 4             | 65,449.41               |
| MARCH                    | ACH    | 155           | 13,531,367.52           |
|                          | CHECK  | 1,556         | 11,480,622.08           |
|                          | WIRE   | 4             | 62,918.65               |
| FIRST QUARTER 2026 TOTAL |        | <b>4,694</b>  | <b>\$ 96,202,611.45</b> |

# ACCOUNTS PAYABLE AUDIT FINDINGS

## Broome County Audit & Control

### Voucher Count by Department Using Accounting Date

January 1, 2026 - March 31, 2026

|    | Department                    | Qtrly Total  | Sample Count | Exceptions | Notes                    |
|----|-------------------------------|--------------|--------------|------------|--------------------------|
| 1  | Audit & Control               | 373          | 52           | -          |                          |
| 3  | Coroners                      | 204          | 30           | -          |                          |
| 4  | County Clerk                  | 61           | 21           | 2          |                          |
| 5  | Executive                     | 10           | 8            | -          |                          |
| 6  | District Attorney             | 164          | 28           | 3          |                          |
| 7  | Elections                     | 31           | 33           | 3          |                          |
| 9  | Fleet Management              | 141          | 100%         | -          | Detail audit as approved |
| 10 | Information Technology        | 214          | 33           | -          |                          |
| 11 | County Law                    | 63           | 26           | -          |                          |
| 12 | Legislature                   | 14           | 100%         | -          | Detail audit as approved |
| 13 | Personnel                     | 12           | 6            | -          |                          |
| 14 | Public Defenders              | 32           | 100%         | -          | Detail audit as approved |
| 15 | Public Works                  | 275          | 41           | 1          |                          |
| 17 | Real Property                 | 24           | 21           | 1          |                          |
| 18 | Risk & Insurances             | 168          | 28           | 1          |                          |
| 19 | SUNY Broome                   | 50           | 25           | 1          |                          |
| 20 | Emergency Services            | 221          | 46           | -          |                          |
| 21 | Probation                     | 39           | 23           | -          |                          |
| 22 | Security Services             | 82           | 26           | -          |                          |
| 23 | Sheriff                       | 297          | 41           | 1          |                          |
| 25 | Health                        | 438          | 71           | 1          |                          |
| 26 | Mental Health                 | 26           | 100%         | -          | Detail audit as approved |
| 27 | Willow Point                  | 384          | 48           | -          |                          |
| 28 | Aviation                      | 179          | 100%         | -          | Detail audit as approved |
| 29 | Highway                       | 134          | 27           | -          |                          |
| 30 | Road Machinery                | 101          | 26           | -          |                          |
| 31 | Transit                       | 287          | 37           | -          |                          |
| 33 | Employment & Training         | 67           | 100%         | -          | Detail audit as approved |
| 34 | Office for Aging              | 483          | 100%         | -          | Detail audit as approved |
| 35 | Social Services               | 281          | 52           | -          |                          |
| 36 | Veterans                      | 8            | 12           | 1          |                          |
| 37 | Planning                      | 34           | 23           | -          |                          |
| 38 | Solid Waste Mgmt              | 135          | 28           | -          |                          |
| 39 | Arena                         | 78           | 26           | -          |                          |
| 40 | Library                       | 171          | 28           | 1          |                          |
| 41 | Enjoie                        | 89           | 25           | 2          |                          |
| 42 | Forum                         | 30           | 100%         | -          | Detail audit as approved |
| 43 | Parks & Recreation            | 164          | 32           | -          |                          |
| 45 | Office of Management & Budget | 48           | 23           | -          |                          |
| 50 | Assigned Counsel              | 405          | 100%         | -          | Detail audit as approved |
| 90 | Special Objects               | 74           | 28           | -          |                          |
| 91 | Debt Service                  | 5            | -            | -          |                          |
| 94 | Agency                        | 213          | 32           | -          |                          |
|    |                               | <u>6,309</u> | <u>1,015</u> | <u>18</u>  |                          |

For additional details on issues identified, see the table below:

| <b>FINDING</b> | <b>VOUCHER ID</b> | <b>DEPARTMENT NO.</b> | <b>ISSUE</b>                          | <b>RESOVLED</b> |
|----------------|-------------------|-----------------------|---------------------------------------|-----------------|
| 1              | 485226            |                       | 36 Missing Packing Slip               | Yes             |
| 2              | 483100            |                       | 5 Missing Delivery Notification       | Yes             |
| 3              | 486210            |                       | 5 Missing Invoice                     | Yes             |
| 4              | 489329            |                       | 6 Incorrect Backup                    | Yes             |
| 5              | 484854            |                       | 35 Missing Receipts                   | Yes             |
| 6              | 490124            |                       | 35 Missing Backup                     | Yes             |
| 7              | 483082            |                       | 3 No contract. Approved by purchasing | Yes             |
| 8              | 487948            |                       | 7 Invoice Overpayment                 | Advised         |
| 9              | 483187            |                       | 23 Missing Packing Slip               | Yes             |
| 10             | 485878            |                       | 23 Missing Packing Slip               | Yes             |
| 11             | 487141            |                       | 23 Missing Packing Slip               | Yes             |
| 12             | 488762            |                       | 29 Missing Department Signature       | Yes             |
| 13             | 485454            |                       | 33 Missing Packing Slip               | Yes             |
| 14             | 486427            |                       | 37 Missing Invoice                    | Yes             |
| 15             | 489403            |                       | 37 Missing Packing Slip               | Yes             |
| 16             | 489406            |                       | 37 Missing Packing Slip               | Yes             |
| 17             | 487927            |                       | 43 Proforma - Missing Packing Slip    | Yes             |

## CONCLUSION

Audit and Control will continue to monitor corrective actions and provide recommendations as needed to ensure that any instances of noncompliance are resolved.