

ACCOUNTS PAYABLE AUDIT FOURTH QUARTER 2025

OCTOBER 1, 2025 – DECEMBER 31, 2025

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 fourth quarter of 2025. 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 fourth quarter of 2025, the Department of Audit and Control reviewed accounts payable claims totaling approximately \$127.3 million. A total of 10,156 claims were processed, of which 857 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

Fourth Quarter 2025

October 1, 2025 – December 31, 2025

Summary

<u>MONTH</u>	<u>METHOD</u>	<u>PAYMENT COUNT</u>	<u>AMOUNT</u>
OCTOBER			
	ACH	197	\$26,589,612.65
	CHECK	1,937	\$34,155,949.76
	WIRE	3	\$60,073.37
NOVEMBER			
	ACH	122	\$10,849,190.78
	CHECK	1,418	\$13,395,906.45
	WIRE	4	\$47,023.89
DECEMBER			
	ACH	139	\$31,953,520.22
	CHECK	1,367	\$10,134,866.92
	WIRE	4	\$70,757.12
FOURTH QUARTER 2025 TOTAL		5,191	\$127,256,901.16

ACCOUNTS PAYABLE AUDIT FINDINGS

Broome County Audit & Control

Voucher Count by Department Using Accounting Date

October 1, 2025 - December 31, 2025

	<u>Department</u>	<u>Qtrly Total</u>	<u>Sample Count</u>	<u>Exceptions</u>	<u>Notes</u>
1	Audit & Control	545	44	-	
3	Coroners	305	29	1	
4	County Clerk	70	21	-	
5	Executive	18	12	2	
6	District Attorney	263	29	1	
7	Elections	238	26	1	
9	Fleet Management	239	24	-	
10	Information Technology	268	100%	-	Detail audit as approved
11	County Law	102	18	-	
12	Legislature	10	100%	-	Detail audit as approved
13	Personnel	15	11	-	
14	Public Defenders	89	100%	-	Detail audit as approved
15	Public Works	615	100%	-	Detail audit as approved
17	Real Property	52	100%	-	Detail audit as approved
18	Risk & Insurance	171	100%	-	Detail audit as approved
19	SUNY Broome	106	100%	-	Detail audit as approved
20	Emergency Services	486	47	-	
21	Probation	58	22	-	
22	Security Services	139	100%	-	Detail audit as approved
23	Sheriff	389	32	3	
25	Health	805	53	-	
26	Mental Health	59	20	-	
27	Willow Point	471	45	-	
28	Aviation	300	32	-	
29	Highway	173	25	1	
30	Road Machinery	173	24	-	
31	Transit	367	42	-	
33	Employment & Training	118	22	1	
34	Office for Aging	862	100%	-	Detail audit as approved
35	Social Services	401	47	2	
36	Veterans	20	12	1	
37	Planning	53	23	3	
38	Solid Waste Mgmt	245	100%	-	Detail audit as approved
39	Arena	133	25	-	
40	Library	335	37	-	
41	Enjoie	169	100%	-	Detail audit as approved
42	Forum	48	22	-	
43	Parks & Recreation	362	36	1	
45	Office of Management & Budget	72	23	-	
50	Assigned Counsel	429	37	-	
90	Special Objects	83	-	-	
91	Debt Service	5	-	-	
94	Agency	295	6	-	
		<u>10,156</u>	<u>857</u>	<u>17</u>	

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

FINDING	VOUCHER ID	DEPARTMENT NO.	ISSUE	RESOVLED
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.