

BROOME COUNTY PETTY CASH AUDIT DECEMBER 2025

REVIEW OF ADMINISTRATIVE PETTY CASH FUNDS
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

December 31, 2025

Jason T. Garnar, County Executive:

The Department of Audit and Control has completed an audit of the Broome County Petty Cash Fund. The objective of the audit was to determine whether petty cash funds are properly safeguarded, accurately accounted for, and used in accordance with County policies and applicable New York State guidance.

Our review included cash counts, reconciliation of recorded petty cash balances to the County's general ledger, review of custodial letters, verification that funds were maintained in double-locked storage, and an assessment of supporting documentation and internal controls over petty cash.

We conducted this examination in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient and 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 the audit objective.

We appreciate the cooperation and assistance provided by all County departments during the audit.

Sincerely,

Meaghan E. Klenovic
Comptroller

cc: Daniel J. Reynolds, Chairman of the Legislature
Aaron M. Martin, Clerk of the Legislature
Members of the Legislature

REPORT HIGHLIGHTS

Audit Summary

The Department of Audit & Control completed an audit of administrative petty cash funds maintained by Broome County departments. The audit evaluated whether these funds were properly safeguarded, accurately accounted for, and used in accordance with County policies.

As of December 31, 2025, the total authorized balance of the Broome County petty cash fund was \$33,720, as recorded in the County's general ledger. Overall, we found that petty cash funds were generally well controlled and properly accounted for.

Audit Objective

The objective of this audit was to determine whether the administrative petty cash fund for each department is properly safeguarded, accurately accounted for, and used in accordance with County policies.

Scope

The audit covered administrative petty cash activity for Broome County departments for 2025 and reflects conditions as they existed at the time of our audit. Audit procedures included reviewing custodial letters on file to confirm the designation of petty cash custodians, performing cash counts, verifying that petty cash funds were maintained in double-locked storage in accordance with County policy, assessing supporting documentation, and reconciling recorded petty cash balances to the County's general ledger.

Background

Petty cash funds are established to allow departments to make small, incidental purchases when normal procurement methods are impractical and to provide change when needed for official County business.

In Broome County, the Comptroller's Office is responsible for reviewing and approving requests to establish, amend, or abolish petty cash fund amounts. Petty cash funds are maintained at a fixed authorized balance. Once established, departments are responsible for designating a custodian or custodians to maintain the funds. Custodians are responsible for regularly replenishing the fund and maintaining adequate documentation to support all disbursements. Petty cash funds are reviewed annually by the Comptroller's Office to ensure accountability and compliance with established policies and procedures.

County Law requires that all claims against the county be supported by itemized documentation and be subject to audit. Guidance issued by the Office of the State Comptroller recognizes the use of petty cash funds for limited, incidental expenditures when proper controls in place. These controls include authorization of fund amounts, adequate documentation of disbursements, regular replenishment, and periodic review by the fiscal officer.

SUMMARY OF PETTY CASH AUDITS

Broome County Petty Cash Funds

Table of Findings

AUDIT DATE	CASH FUND	FUND AUTHORIZED	AUDITED AMOUNT	OVER/UNDER	NOTED VARIANCE	CUSTODIAL LETTER	DOUBLE LOCKED
3/3/2025	Audit & Control	300.00	300.00	0	0	Y	Y
4/11/2025	Weights & Measures	200.00	200.00	0	0	Y	Y
3/13/2025	County Clerk - Admin	200.00	200.00	0	0	Y	Y
3/13/2025	County Clerk - Records Management	50.00	50.00	0	0	Y	Y
3/6/2025	County Clerk - Binghamton and Endicott DMV Admin	550.00	550.00	0	0	Y	Y
3/27/2025	Executive Office	300.00	300.00	0	0	Y	Y
3/17/2025	Information Technology	200.00	200.00	0	0	Y	Y
1/7/2025	County Law	250.00	250.00	0	0	N	Y
3/26/2025	County Law - DSS	250.00	250.00	0	0	Y	Y
3/5/2025	Legislature	35.00	35.00	0	0	Y	Y
1/7/2025	Personnel	50.00	50.00	0	0	N	Y
1/21/2025	Public Defender	300.00	300.00	0	0	N	Y
1/8/2025	Public Works	500.00	500.00	0	0	N	Y
3/10/2025	Risk & Insurance	100.00	100.00	0	0	Y	Y
2/28/2025	Emergency Services - Admin	100.00	116.82	Over	16.82	Y	Y
2/28/2025	Emergency Services - Fire	50.00	50.00	0	0	Y	Y
1/9/2025	Probation	600.00	600.00	0	0	N	Y
1/8/2025	Security	100.00	100.00	0	0	N	Y
1/14/2025	Sheriff - ADMINISTRATION	900.00	900.00	0	0	N	Y
2/28/2025	Sheriff - STOP DWI	300.00	300.00	0	0	Y	Y
1/22/2025	Health Department Admin.	600.00	600.00	0	0	Y	Y
1/22/2025	Health - Environmental Health	300.00	300.00	0	0	Y	Y
1/22/2025	Health - WIC Program	200.00	200.00	0	0	Y	Y
4/7/2025	Willow Point Nursing Home - Admin	500.00	500.00	0	0	Y	Y
3/17/2025	Aviation - Admin	150.00	150.00	0	0	Y	Y
3/13/2025	Transit - Admin	300.00	300.00	0	0	Y	Y
1/13/2025	Employment & Training	100.00	100.00	0	0	Y	Y
1/8/2025	Office of Aging	200.00	200.00	0	0	Y	Y
3/26/2025	Social Services - Admin and Window	1,150.00	1150.00	0	0	Y	Y
3/26/2025	Social Services - Child Abuse Prevention	50.00	50.00	0	0	Y	Y
3/10/2025	Veterans Services	75.00	75.00	0	0	Y	Y
1/7/2025	Planning	400.00	400.00	0	0	Y	Y
1/7/2025	Planning - BMTS	200.00	200.00	0	0	N	Y
1/10/2025	Solid Waste Management	200.00	200.00	0	0	N	Y
3/13/2025	Arena - Admin	400.00	400.00	0	0	Y	Y
3/27/2025	Public Library - Admin	100.00	110.22	Over	10.22	Y	Y
1/9/2025	Enjoie Golf Course	800.00	800.00	0	0	N	Y
3/13/2025	Forum	400.00	400.00	0	0	Y	Y
1/7/2025	Parks & Recreation	150.00	150.00	0	0	N	Y