Department of Audit & Control – Quarterly Report

Q4 – 2017

General:

* We received 5 proposals in response to our RFP for auditing services. We assembled a Committee, consisting of the OMB Director, Legislative Assistant and Comptroller to review the proposals. We scored each proposal and interviewed the top 2 firms. We unanimously selected Drescher & Malecki to be our new auditors. Drescher & Malecki audits 15 New York State counties, including all our peer counties. They have extensive experience in all of our specialized program areas (Nursing Home, Transit, Airport, Landfill, etc.).

In addition to their outstanding qualifications, engaging Drescher & Malecki will save more than $99k versus staying with Bonadio over the term of the new contract.

* A fraudster, posing as the County Executive, attempted to trick the County into making a $175k wire transfer into a bank account controlled by the criminal. Broome County has a robust system of controls around our banking processes, so the fraudster was unsuccessful. The matter was turned over to Broome Security and Information Technology for follow up.
* An intern from SUNY-Geneseo joined our staff in December. He will be with us for the winter session. Our interns are provided with instruction and mentoring with regard to the County in general, then rotated through our Internal Audit, Accounting and Accounts Payable units. In each Unit, the interns are paired with an experienced professional, provided with instruction and guidance and provided with hands-on experience.

Internal Audit Unit:

* A discussion has been scheduled with management for our recently completed audit of Hotel/Motel Tax Administration and Compliance.
* An audit of the Sheriff’s Commissary Account has been completed and released.

Accounting Unit:

* All reconciliations for the County’s 50 on-ledger accounts are complete. No non-routine issues.
* All reconciliations for the County’s 21 off-ledger accounts are complete. No non-routine issues.

Accounts Payable Unit:

* 5413 disbursement instruments totaling nearly $69M were audited and approved for payment during the fourth quarter of 2017.
* All payables are being processed within 5 days of receipt in our Department.

Assigned Counsel Unit:

* Expenses related to indigent representation in Criminal and Family Court are tracking in line with 2016.

Weights and Measures Unit:

* All required inspections of weighing and measuring devices have been completed for 2017.
* All fuel quality monitoring tests have been completed for 2017.