Department of Audit & Control – Quarterly Report

Q 1 – 2017

General:

* An intern from Binghamton University’s School of Management joined our staff in January. She will be with us for the spring semester. 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 intern is paired with an experienced professional, provided with instruction and guidance and provided with hands-on experience in executing entry level tasks.
* Representatives from our auditing firm, Bonadio & Co., attended February’s Finance Committee meeting to discuss their approach to the audit of the County’s 2016 financial records.
* External audit fieldwork has commenced and is now substantially complete. Process is working smoothly.
* All required 1099 reports have been printed, distributed to vendors and filed electronically with the IRS. 1099’s required to be filed by the Department of Social Services were not processed on time in accordance with the IRS’s revised deadline of January 31. Neither DSS nor IT were aware of the changed deadline.

Internal Audit Unit:

* We have completed our review of annual departmental and agency risk assessments.
* We have developed our 2017 Audit Plan, based on our review of completed risk assessments, project suggestions and statutory requirements.
* An audit of the Dog Shelter has been completed and a Draft Report has been discussed with management. A final report will be released once we have received management’s response.

Accounting Unit:

* All reconciliations for the County’s 47 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.
* The County opened an additional on-ledger account during the first quarter of 2017. We have previously advised, in accordance with best practices promulgated by the New York State Comptroller’s 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.

Accounts Payable Unit:

* Nearly 5000 disbursement instruments, totaling more than $100M were audited and approved during the first quarter of 2017.
* 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 2016. 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.
* We received a complaint on March 21, that dyed, off-road diesel fuel was being dispensed from on-road diesel fuel tanks at a Runway station in Endicott. The wrong fuel had been inadvertently dumped into the Station’s tanks by the hauler. The pumps were ordered closed while the incorrect product was removed and replaced.