

**BROOME COUNTY
DEPARTMENT OF
AUDIT AND CONTROL**

Quarterly Accounts Receivable Analysis

AUGUST 2006

Alex J. McLaughlin, Comptroller

Broome County Department of Audit and Control

Alex J. McLaughlin, Comptroller . Daniel A. Schofield, Chairman of the Legislature



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August 29, 2006

Barbara J. Fiala, County Executive:

The Department of Audit and Control has compiled a summary of the status of accounts receivable balances in various County departments as of March 31, 2006.

Our analysis of the data provided has revealed the following critical issues:

- Overall, the Aviation Department's Receivable Aging shows improvement for the first quarter of 2006. However, a \$487.50 receivable that is over 120 days old (owed by former Aviation Commissioner Carl Olsen) remains unpaid. This receivable is for utilities paid by Broome County at the former Commissioner's County owned residence. We recommend that the Aviation Department, in consultation with the Law Department, take steps to collect this debt.
- The Health Department reported that previous problems with the KIDS system and Medicaid have been resolved and they expect payments for July and April billings to be paid in a timely manner.

Attached are schedules summarizing the status of significant receivables as of March 31, 2006. The criteria that we established for monitoring was to track balances that were in excess of \$100,000 as of March 31, 2006 and generate from fee for service transactions. If you are aware of other receivable categories that are at risk of becoming uncollectable, please advise.

Sincerely,

A handwritten signature in cursive script that reads "Alex J. McLaughlin".

Alex J. McLaughlin
Comptroller

cc: Daniel A. Schofield, Chairman of the Legislature
Members of the Legislature
Louis P. Augostini, Clerk of the Legislature
Henry D. Weissmann, Commissioner, Public Works
Carl Beardsley, Commissioner of Aviation
Dr. Judy Blanding, Administrator, Willow Point Nursing Home
Claudia A. Edwards, Director, Health Department

Accounts Receivable Aging Summary
1st Quarter 2006

Component Age of Receivables (In Days)

Department	1-30	31-60	61-90	Over 90	Total
Aviation	31,423.91	1,284.68	301.45	84,820.60	117,830.64
% Change From Prior Qtr	232.6%	-88.7%	-90.5%	2.0%	9.9%
Health - Early Intervention	427,888.90	76,041.00	25,614.00	296,981.26	826,525.16
% Change From Prior Qtr	37.0%	688.2%	-56.37%	-36.9%	-2.9%
Solid Waste Division	307,908.96	73,808.84	194.20	1,315.40	383,227.40
% Change From Prior Qtr	-37.2%	-61.0%	-96.14%	-25.5%	-44.2%
Willow Point	1,738,866.27	1,402,217.85	261,914.85	2,340,577.79	5,743,576.76
% Change From Prior Qtr	1.6%	0.1%	-4.8%	-33.5%	-16.9%