

# Accounts Payable Review First Quarter 2023

BROOME COUNTY GOVERNMENT  
DEPARTMENT OF AUDIT AND CONTROL



# State of New York County of Broome Government Offices

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## Department of Audit & Control

Meaghan Klenovic, Comptroller · Daniel J. Reynolds, Chairman of the Legislature

December 8, 2023

Jason T. Garner, County Executive:

The Department of Audit and Control has completed an audit of accounts payable claims for the first quarter of 2023. The principal 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  
Aaron M. Martin, Clerk of the Legislature  
Colleen Wagner, Deputy County Executive  
Michael Ponticiello, Deputy County Executive  
Department Heads  
Fiscal Contacts

## **Background and Methodology:**

For the First Quarter of 2023 Broome County processed 5,059 vouchers and disbursed \$69,184,554 through the accounts payable system.

The Department of Audit and Control is responsible for protecting Broome County funds. This responsibility includes establishing and maintaining a control structure to provide reasonable assurance that resources are safeguarded against loss from unauthorized use and that transactions are proper, in accordance with all applicable laws, regulations, and policies.

In accordance with the Broome County Charter and Code, Article IV, it is the duty of Audit and Control to review all claims or charges against the County. We reviewed all disbursements for the period of January 1, 2023 - March 31, 2023.

In reviewing disbursements to ensure that they are appropriate use of County funds, a two-step process is used. First, an electronic version of every payment request is examined to ensure that it is appropriate, properly classified, and made in accordance with applicable laws, regulations, and policies. If these criteria are satisfied, the disbursement is approved. Subsequently, a sample is selected from these disbursements for detail testing. For the sample selected, supporting documentation is evaluated to verify that it is adequate, correct, and complete.

Any instances of non-compliance identified are as follows in this report.

## **REPORTABLE CONDITIONS**

-NONE-