

ACCOUNTS PAYABLE AUDIT FIRST QUARTER 2025

JANAURY 1, 2025 – MARCH 31, 2025

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

November 14, 2025

Jason Garnar, County Executive:

The Department of Audit and Control has completed an audit of accounts payable claims for the first quarter of 2025. The 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
Hal McCabe, Deputy County Executive
Department Heads
Fiscal Contacts

REPORT HIGHLIGHTS

Summary

During the first quarter of 2025, the Department of Audit and Control reviewed accounts payable claims totaling approximately \$105.3 million. A total of 7,003 claims were processed, of which 1,080 were selected for detailed review. Instances of non-compliance identified during this process are summarized in the findings section of this report.

Background

As outlined in Article IV of the Broome County Charter and Code, the Department of Audit and Control is responsible for reviewing all claims or charges against the County and for the safeguarding of public resources from unauthorized use, waste, or loss.

Audit Objective

To ensure that all claims submitted for payment are valid, properly authorized, adequately documented and processed in accordance with applicable laws, regulations, and County policies.

Methodology

A two-step review process is used to evaluate the appropriateness of disbursements and to ensure compliance with County policies.

First, all payment requests are electronically reviewed to assess whether each disbursement is appropriate, accurately classified and in compliance with applicable requirements. Disbursements meeting these criteria are approved for payment. Second, at the end of each quarter, a sample of payments is selected for detail testing. For each sample item, invoices, authorizations, and related documentation are examined to confirm that the payment was valid, properly supported and was accurately processed.

Audit Period

First Quarter 2025

January 1, 2025 – March 31, 2025

Summary

MONTH	METHOD	PAYMENT COUNT	AMOUNT
JANUARY	ACH	116	\$21,941,652.25
	CHECK	1,878	\$31,607,992.59
	WIRE	5	\$75,749.53
FEBRUARY	ACH	88	\$8,723,359.30
	CHECK	1,858	\$15,599,636.76
	WIRE	4	\$67,567.92
MARCH	ACH	82	\$13,199,214.77
	CHECK	1,960	\$13,999,167.87
	WIRE	5	\$64,502.13
FIRST QUARTER 2025 TOTAL		5,996	\$105,278,843.12

ACCOUNTS PAYABLE AUDIT FINDINGS

Broome County Audit & Control

Voucher Count by Department Using Accounting Date

January 1, 2025 - March 31, 2025

	<u>Department</u>	<u>Qtrly Total</u>	<u>Sample Count</u>	<u>Exceptions</u>	<u>Notes</u>
1	Audit & Control	308	34	-	
3	Coroners	201	23	-	
4	County Clerk	56	18	-	
5	Executive	21	14	-	
6	District Attorney	228	30	-	
7	Elections	50	19	4	
9	Fleet Management	195	23	-	
10	Information Technology	153	26	-	
11	County Law	78	22	-	
12	Legislature	15	12	-	
13	Personnel	13	9	-	
14	Public Defenders	20	14	6	
15	Public Works	439	47	-	
17	Real Property	27	15	-	
18	Risk & Insurances	147	25	-	
19	SUNY Broome	39	16	-	
20	Emergency Services	262	38	-	
21	Probation	42	16	2	
22	Security Services	119	24	5	
23	Sheriff	366	43	7	
25	Health	527	62	-	
26	Mental Health	33	23	-	
27	Willow Point	358	39	-	
28	Aviation	212	34	-	
29	Highway	111	23	3	
30	Road Machinery	93	24	2	
31	Transit	293	35	-	
33	Employment & Training	83	24	-	
34	Office for Aging	601	64	7	
35	Social Services	324	34	-	
36	Veterans	22	18	-	
37	Planning	30	20	-	
38	Solid Waste Mgmt	166	27	4	
39	Arena	101	24	-	
40	Library	163	25	-	
41	Enjoie	120	25	-	
42	Forum	28	18	-	
43	Parks & Recreation	238	32	5	
45	Office of Management & Budget	110	23	-	
50	Assigned Counsel	283	34	-	
90	Special Objects	97	-	-	
91	Debt Service	-	-	-	
94	Agency	231	4	-	
		7,003	1,080	45	

For additional details on issues identified, see the table below:

FINDING	VOUCHER ID	DEPARTMENT NO.	ISSUE	RESOLVED (as of 9/26/2025)
1	00457378	7	Missing invoice	Yes
2	00457385	7	Missing invoice	Yes
3	00458144	7	Missing invoice	Yes
4	00458149	7	Missing invoice	Yes
5	00455828	14	Missing invoice	Yes
6	00455811	14	Missing invoice	Yes
7	00457812	14	Missing invoice	Yes
8	00461046	14	Missing packing slip	Yes
9	00460107	14	Paid Tax	Yes
10	00461707	14	Signature required	Yes
11	00459187	21	Missing packing slip	Yes
12	00462216	21	Missing packing slip	Yes
13	00457761	22	Missing packing slip	Yes
14	00458789	22	Missing packing slip	Yes
15	00458896	22	Paid tax	Yes
16	00458924	22	Missing receipts	No
17	00460841	22	Paid tax	Yes
18	00457295	23	Missing invoice	Yes
19	00458148	23	VOID check due to cancelation	Yes
20	00459033	23	Missing travel authorization	Yes
21	00460879	23	Missing invoice	Yes
22	00461344	23	Missing packing slip	Yes
23	00461766	23	Missing invoice and tax paid	No
24	00461768	23	Missing travel authorization	Yes
25	00458652	29	Cert. of payment not signed	Yes
26	00460758	29	Missing invoice	Yes
27	00462694	29	Missing invoice	Yes
28	00458970	30	Purchase order needed	Yes
29	00464484	30	Incomplete invoice	Yes
30	00457230	34	Missing approval	Yes
31	00458385	34	Missing invoice	Yes
32	00458394	34	Missing invoice and overpayment	Yes
33	00460648	34	Missing packing slip	Yes
34	00460652	34	Missing packing slip	Yes
35	00461855	34	Missing packing slip	Yes
36	00463583	34	Missing packing slip	Yes
37	00458308	38	Missing packing slip	Yes
38	00459945	38	Missing packing slip	Yes
39	00460905	38	Missing packing slip	Yes
40	00463428	38	Needs law approval	Yes
41	00457266	43	Missing packing slip	Yes
42	00458133	43	Missing packing slip	Yes
43	00460198	43	Missing packing slip	Yes
44	00462724	43	Missing packing slip	Yes
45	00464074	43	Missing packing slip	Yes

CONCLUSION

Audit and Control will continue to monitor corrective actions and provide recommendations as needed to ensure that any instances of noncompliance are resolved.