2025

ACCOUNTS PAYABLE AUDIT SECOND QUARTER 2025

APRIL 1, 2025 – JUNE 30, 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 T. Garner, County Executive:

The Department of Audit and Control has completed an audit of accounts payable claims for the second 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 second quarter of 2025, the Department of Audit and Control reviewed accounts payable claims totaling approximately $120.3 million. A total of 8,989 claims were processed, of which 1,015 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

Second Quarter 2025

April 1, 2025 – June 30, 2025

Summary

MONTH	METHOD	PAYMENT COUNT	AMOUNT
APRIL			
	ACH	93	$15,858,460.98
	CHECK	1,678	$25,502,667.55
	WIRE	5	$64,658.12
MAY			
	ACH	151	$28,570,478.71
	CHECK	1,806	$23,366,795.07
	WIRE	5	$83,009.79
JUNE			
	ACH	102	$12,683,982.06
	CHECK	1,617	$14,089,249.58
	WIRE	4	$67,737.41
SECOND QUARTER 2025 TOTAL		**5,461**	**$120,287,039.27**

ACCOUNTS PAYABLE AUDIT FINDINGS

Broome County Audit & Control

Voucher Count by Department Using Accounting Date

April 1, 2025 - June 30, 2025

	Department	Qtrly Total	Sample Count	Exceptions	Notes
1	Audit & Control	393	41	-	
3	Coroners	191	29	-	
4	County Clerk	76	24	1	
5	Executive	14	100%	-	Detail audit as approved
6	District Attorney	221	30	1	
7	Elections	49	19	-	
9	Fleet Management	300	35	2	
10	Information Technology	198	29	-	
11	County Law	65	20	-	
12	Legislature	10	8	-	
13	Personnel	18	12	-	
14	Public Defenders	55	100%	-	Detail audit as approved
15	Public Works	552	59	4	
17	Real Property	33	23	-	
18	Risk & Insurances	158	30	1	
19	SUNY Broome	80	21	-	
20	Emergency Services	335	46	1	
21	Probation	42	100%	-	Detail audit as approved
22	Security Services	106	24	6	
23	Sheriff	430	44	12	
25	Health	629	62	-	
26	Mental Health	46	26	-	
27	Willow Point	499	100%	-	Detail audit as approved
28	Aviation	264	34	2	
29	Highway	205	26	-	
30	Road Machinery	126	26	-	
31	Transit	288	36	-	
33	Employment & Training	98	100%	-	Detail audit as approved
34	Office for Aging	738	100%	1	
35	Social Services	392	42	-	
36	Veterans	33	100%	-	Detail audit as approved
37	Planning	43	20	3	
38	Solid Waste Mgmt	173	26	-	
39	Arena	97	27	-	
40	Library	300	36	-	
41	Enjoie	331	34	1	
42	Forum	32	23	-	
43	Parks & Recreation	537	53	4	
45	Office of Management & Budget	90	100%	-	Detail audit as approved
50	Assigned Counsel	344	42	-	
90	Special Objects	76	-	-	
91	Debt Service	12	-	-	
94	Agency	310	-	-	
		8,989	1,015	39	

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

FINDING	VOUCHER ID	DEPARTMENT NO.	ISSUE	RESOVLED (as of 9/26/2025)
1	00466354	9	Expensed incorrectly	Yes
2	00468812	9	Missing Packing Slip	Yes
3	00466353	15	Expensed incorrectly	Yes
4	00470014	15	Cert. of payment not signed	Yes
5	00470015	15	Cert. of payment not signed	Yes
6	00471641	15	Missing packing slip	Yes
7	00469117	22	No travel authorization	Yes
8	00469129	22	No travel authorization	Yes
9	00469136	22	No travel authorization	Yes
10	00470066	22	Missing invoice	Yes
11	00470510	22	Missing packing slip	Yes
12	00472757	22	Tax paid	Yes
13	00473140	34	Missing receipt/tax paid	Yes
14	00467666	37	Missing invoice	Yes
15	00471438	37	Paid tax	Yes
16	00472419	37	Missing detailed CC statement	No
17	00472594	41	Missing packing slip	Yes
18	00451392	43	No CC statement	Yes
19	00468970	43	Unable to read invoice	Yes
20	00472655	43	Missing packing slip	Yes
21	00472678	43	Missing invoice	Yes
22	00465264	23	Missing packing slip	Yes
23	00466486	23	Tax paid/missing invoices	Yes
24	00466487	23	Should be purchased via AP not credit card	Advised
25	00466875	23	Cancelation and paid tax	No
26	00466871	23	Missing receipt	No
27	00467826	23	Missing receipt	No
28	00469300	23	Missing inv./Inv. Lack detail	Yes
29	00469294	23	Missing invoices	Yes
30	00468946	23	Inv. Lacks detail	Yes
31	00469281	23	Should be purchased via AP not credit card	Advised
32	00471576	23	Missing invoices	Yes
33	00472591	23	Missing packing slip	Yes
34	00470133	4	Wrong backup uploaded	Yes
35	00469741	6	Wrong backup uploaded	Yes
36	00466729	18	Wrong backup uploaded	Yes
37	00465396	20	Wrong backup uploaded	Yes
38	00467256	28	Tax paid	Yes
39	00469374	28	Tax paid	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.