

ACCOUNTS PAYABLE AUDIT THIRD QUARTER 2025

JULY 1, 2025 – SEPTEMBER 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 third 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 third quarter of 2025, the Department of Audit and Control reviewed accounts payable claims totaling approximately \$100.6 million. A total of 8,974 claims were processed, of which 953 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 and properly supported and was accurately processed.

Audit Period

Third Quarter 2025

July 1, 2025 – September 30, 2025

Summary

MONTH	METHOD	PAYMENT COUNT	AMOUNT
JULY	ACH	148	\$11,309,673.85
	CHECK	1,511	\$12,279,633.07
	WIRE	4	\$57,731.28
AUGUST	ACH	211	\$26,942,702.40
	CHECK	1,883	\$23,351,979.29
	WIRE	5	\$79,172.64
SEPTEMBER	ACH	140	\$10,335,073.31
	CHECK	1,515	\$16,229,587.72
	WIRE	3	\$48,839.47
THIRD QUARTER 2025 TOTAL		5,420	\$100,634,393.03

ACCOUNTS PAYABLE AUDIT FINDINGS

Broome County Audit & Control

Voucher Count by Department Using Accounting Date

July 1, 2025 - September 30, 2025

	Department	Qtrly Total	Sample Count	Exceptions	Notes
1	Audit & Control	344	44	-	
3	Coroners	376	46	1	
4	County Clerk	74	100%	-	Detail audit as approved
5	Executive	8	6	-	
6	District Attorney	265	33	1	
7	Elections	35	22	1	
9	Fleet Management	239	35	6	
10	Information Technology	212	30	-	
11	County Law	137	23	-	
12	Legislature	8	8	-	
13	Personnel	20	16	-	
14	Public Defenders	47	100%	-	Detail audit as approved
15	Public Works	562	58	4	
17	Real Property	33	22	1	
18	Risk & Insurances	156	26	-	
19	SUNY Broome	104	25	1	
20	Emergency Services	295	42	-	
21	Probation	46	28	2	
22	Security Services	116	25	2	
23	Sheriff	388	44	14	
25	Health	723	75	1	
26	Mental Health	44	21	2	
27	Willow Point	461	48	-	
28	Aviation	238	33	-	
29	Highway	175	100%	-	Detail audit as approved
30	Road Machinery	101	100%	-	Detail audit as approved
31	Transit	292	100%	-	Detail audit as approved
33	Employment & Training	119	28	-	
34	Office for Aging	679	100%	-	Detail audit as approved
35	Social Services	420	56	-	
36	Veterans	25	18	-	
37	Planning	46	100%	-	Detail audit as approved
38	Solid Waste Mgmt	202	29	4	
39	Arena	133	100%	-	Detail audit as approved
40	Library	358	34%	-	
41	Enjoie	203	31	2	
42	Forum	37	100%	-	Detail audit as approved
43	Parks & Recreation	469	100%	-	Detail audit as approved
45	Office of Management & Budget	67	26	-	
50	Assigned Counsel	347	36	-	
90	Special Objects	72		-	
91	Debt Service	2		-	
94	Agency	296	9	-	
		8,974	953	42	

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

FINDING	VOUCHER ID	DEPARTMENT NO.	ISSUE	RESOVLED (as of 11/6/2025)
1	00481953	3	Missing Invoice & travel voucher	Yes
2	00472739	7	Missing packing slip	Yes
3	00473365	9	Paid tax	Yes
4	00474088	9	Missing receipt	Yes
5	00474791	9	Missing receipt	Yes
6	00476421	9	Missing receipt	Yes
7	00476874	9	Paid tax	Yes
8	00478014	9	Missing receipt	Yes
9	00475376	15	Unknown if work was performed	Yes
10	00478816	15	Underpaid invoice	Yes
11	00480270	15	Unknown if work was completed	Yes
12	00480273	15	Unknown if work was completed	Yes
13	00481954	19	Underpaid invoice	Yes
14	00475905	21	Missing travel auth/ purchased alcohol	Yes
15	00479893	21	Missing travel authorization	Yes
16	00475295	22	Missing packing slip	Yes
17	00476196	22	Missing travel authorization	Yes
18	00473499	23	Invoices don't match/missing packing slip	Yes
19	00474465	23	Missing packing slip	Yes
20	00475202	23	Missing packing slip	Yes
21	00475203	23	Missing packing slip	Yes
22	00475192	23	Missing Invoice & travel voucher	Yes
23	00475207	23	Amt differs/Inv lack detail/missing pck slip	Yes
24	00476047	23	Missing packing slip	Yes
25	00477404	23	Tax paid	Yes
26	00478574	23	Missing packing slip	Yes
27	00478556	23	Missing packing slip/Inv. Lack detail	Yes
28	00480793	23	Missing packing slips	Yes
29	00480826	23	Inv lack detail/packing slip	Yes
30	00481574	23	Missing packing slips	Yes
31	00477403	23	Missing packing slips	Yes
32	00479852	25	Paid tax	Yes
33	00473760	38	Rates did not match contract	Yes
34	00477186	38	Inv lack detail/paid tax	Yes
35	00477194	38	Paid tax	Yes
36	00480241	38	Rates did not match contract	Yes
37	00476107	41	Missing packing slip	Yes
38	00481871	41	Rate paid does not match contract rate	No
39	00478336	26	Missing packing slip	Yes
40	00481226	26	Missing packing slip	Yes
41	00475200	6	Incorrect backup	Yes
42	00478838	17	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.