

**DEPARTMENT OF  
AUDIT AND CONTROL**

**CASH VERIFICATION AUDITS**

**January 2005**

*Alex J. McLaughlin, Comptroller*

January 24, 2005

Barbara Fiala, County Executive:

The Department of Audit and Control has completed Petty Cash Audits for several funds. The examination of the petty cash funds was made in accordance with generally accepted auditing standards. The principle objective was to determine if the departments were accounting for their petty cash in accordance with the policy established in the Broome County Administrative Code, A216.

Based on the results of our examination, except for the instances noted herein, it is our opinion that the departments are following the appropriate policies and procedures to monitor and record petty cash transactions.

Alex J. McLaughlin  
County Comptroller

Cc: Daniel A. Schofield, Chairman of the Legislature  
Members of the Legislature  
Louis P. Augustini, Clerk of the Legislature  
All County Department Heads

## BROOME COUNTY PETTY CASH FUNDS

### TABLE OF FINDINGS

AUDIT DATE	CASH FUND	FUND AUTHORIZED	AUDITED AMOUNT	NOTE	OVER (SHORT)
7/12/2004	Arena-Admin & Backup	\$2,200.00	\$2,200.10	(C)	\$0.10
7/12/2004	Arena-Windows	\$200.00	\$199.50	(D)	(\$0.50)
7/6/2004	Aviation	\$850.00	\$853.75	(C)	\$3.75
7/14/2004	CASA	\$300.00	\$299.95	(D)	(\$0.05)
7/20/2004	Central Foods	\$250.00	\$250.00		
7/6/2004	Highway	\$350.00	\$350.00		
7/12/2004	Security	\$400.00	\$400.00		
7/22/2004	DPW-Admin	\$500.00	\$500.00		
7/20/2004	Dog Shelter	\$50.00	\$50.20	(C)	\$0.20
9/20/2004	Drug Awareness	\$50.00	\$50.00		
9/2/2004	DSS	\$750.00	\$734.01	(D)	(\$15.99)
9/2/2004	DSS-Law Staff	\$250.00	\$249.31	(D)	(\$0.69)
7/20/2004	Emergency Services-Admin	\$100.00	\$100.00	(A)	
7/20/2004	Emergency Services-Fire	\$50.00	\$50.03	(C)	\$0.03
7/20/2004	Emergency Services-EMS	\$75.00	\$75.47	(C)	\$0.47
8/6/2004	Employment and Training	\$100.00	\$100.00		
7/29/2004	Environmental Health	\$200.00	\$200.00		
7/29/2004	Executive Office	\$300.00	\$310.39	(C)	\$10.39
7/13/2004	Finance	\$1,300.00	\$1,300.00		
7/12/2004	Forum	\$400.00	\$400.02	(C)	\$0.02
7/6/2004	Hazardous Waste Facility	\$100.00	\$100.00		
7/29/2004	Health	\$800.00	\$800.13	(C)	\$0.13
8/3/2004	Information Technology	\$200.00	\$200.20	(C)	\$0.20
7/29/2004	Law	\$250.00	\$250.00		
7/29/2004	Legislature	\$35.00	\$35.00		
7/7/2004	Library-Admin	\$100.00	\$100.61	(C)	\$0.61
7/7/2004	Library-Circulation	\$170.00	\$170.00		
9/2/2004	Mental Health	\$150.00	\$110.00	(D)	(\$40.00)
8/3/2004	Families First	\$100.00	\$100.01	(C)	\$0.01
7/15/2004	OFA-Admin	\$900.00	\$900.00		
8/11/2004	OFA-North Shore Towers	\$20.00	\$20.00		

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7/22/2004	Parks-Admin	\$150.00	\$150.03	(C)	\$0.03
8/6/2004	Parks-Finch Hollow	\$250.00	\$250.00		
8/6/2004	Parks-Cole Park	\$700.00	\$700.00		
7/29/2004	Parks-Grippen	\$300.00	\$300.00		
7/29/2004	Parks-Otsiningo	\$500.00	\$500.00		
7/20/2004	Parks-Greenwood	\$700.00	\$700.04	(C)	\$0.04
7/20/2004	Parks-Dorchester	\$700.00	\$700.38	(C)	\$0.38
7/1/2004	Personnel	\$50.00	\$49.28	(D)	(\$0.72)
7/14/2004	Planning	\$200.00	\$200.00		
7/14/2004	EMC	\$200.00	\$187.69	(D)	(\$12.31)
7/22/2004	BMTS	\$100.00	\$98.48	(D)	(\$1.52)
8/3/2004	Probation	\$800.00	\$800.00		
7/29/2004	Purchasing	\$50.00	\$50.42	(C)	\$0.42
8/6/2004	Real Property Tax Service	\$1,300.00	\$1,299.55	(D)	(\$0.45)
7/22/2004	Risk and Insurance	\$100.00	\$101.24	(C)	\$1.24
7/16/2004	Sheriff-Admin	\$1,700.00	\$1,700.00		
7/13/2004	Sheriff-Detective	\$500.00	\$501.15	(C)	\$1.15
7/6/2004	Landfill-Admin	\$200.00	\$199.99	(D)	(\$0.01)
7/13/2004	SWM-Admin	\$150.00	\$150.00		
7/6/2004	Landfill-Scales	\$100.00	\$100.00		
7/8/2004	Transit-Admin	\$300.00	\$300.00		
7/8/2004	Transit-BC Junction	\$200.00	\$200.00		
7/29/2004	Veterans Services	\$25.00	\$25.00		
7/14/2004	WIC	\$200.00	\$200.00		
7/8/2004	WPNH-Admin	\$500.00	\$500.00		
7/8/2004	WPNH-Patient Accounts	\$2,650.00	\$2,650.00		
9/2/2004	Youth Bureau	\$50.00	\$50.00		

# BROOME COUNTY PETTY CASH FUNDS

## TABLE OF NOTES

<b>(A)</b>	<b>VALIDATED LETTER WAS NOT IN PLACE</b>  An authorized letter was not available and/or maintained with the department to document the fund amount and the appointed employee responsible for the petty cash fund. This letter must contain the signature of the department head that witnesses the assignment and the signature of the employee who accepts custody of the funds. This statement should be maintained by the department head or their representative and be available to auditors upon their audit of the fund.
<b>(B)</b>	<b>PETTY CASH WAS NOT DOUBLE LOCKED</b>  Petty Cash should always be held in a locked box or locked bag within a secure area (safe, locked drawer, etc.) to reasonably ensure the safety of the funds when not in use.
<b>(C)</b>	<b>REMIT OVERAGE TO THE COMMISSIONER OF FINANCE</b>
<b>(D)</b>	<b>VARIANCE NOTED IN PETTY CASH FUND</b>  In the instance of shortages, the Departments of Finance, Audit and Control and the Division of Security should be notified, in writing, of the missing funds and supporting details.  Included in the communication should be the department's proposal for corrective action including the method that the department suggests for replenishment of the fund.