



ANGELA CHEVALIER  
COUNTY AUDITOR

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**COUNTY OF SULLIVAN  
OFFICE OF AUDIT AND CONTROL  
SULLIVAN COUNTY GOVERNMENT CENTER  
100 NORTH STREET  
MONTICELLO, NEW YORK 12701**

**2nd Quarter 2023 Report  
July 13, 2023**

The Office of Audit and Control audits and processes all lawful claims or charges against the County or against funds for which the County is responsible. Our goal is to promote accountability throughout the County government, and serve the public interest by providing the Legislature, County Manager and other County management with reliable information, unbiased analysis and objective recommendations. We continue to provide services in a timely manner, as we strive to be as efficient as possible.

**ACCOUNTS PAYABLE**

During the first two quarters of 2023, the Office of Audit & Control ("Audit Department") worked diligently to process over 23,000 invoices for payment.

My Department was also able to save the County \$ 1,485,300 over the last six months, through voucher corrections and the removal of duplicate submissions from processing. Vouchers totaling \$ 274,219 were also removed from processing after having been submitted for payment without having a proper contract to authorize the expense.

**CONTRACT REPOSITORY**

The Audit Department is the repository for all County contracts. As such, all contracts were analyzed to ensure they were fully and properly executed. ie. signatures, insurance, legislative authority and attachments/exhibits etc. During review, any missing documentation was requested. Once deemed complete, each contract was entered into the County's contract database, scanned & attached and made available for viewing when appropriate.

**NEC & MISC 1099 REPORTING REQUIREMENT and VENDOR MONITORING**

We continued to process new vendor creation and maintenance in the financial software, which included requesting I.R.S. Form W-9 from vendors for proper business entity information.

In June, my office began Vendor Exclusion Monitoring for the County. This entailed uploading all of our accounts payable vendor information into Kchecks for review. Moving forward, on a monthly basis, my office will verify the new vendor information in Kchecks for each of the vendor profiles we create in our financial software.

**ASSETS and LEASE REPORTING and FIXED ASSET INVENTORY**

The Office of Audit & Control compiled source documents for the recording of and/or tracking of Fixed Assets (including tagging and photographing) through June 2023. We are hopefully in the final stages of selecting a computer program to upgrade our asset management and inventory system.

**OTHER ACTIVITY (NOT ALL INCLUSIVE)**

- All required training up to date
- Attended scheduled Corporate Compliance Meetings
- Attended additional Kchecks training for vendor exclusion screenings for Corporate Compliance
- Attended OPIOID settlement meetings, upon request
- Participated in New World Security Group
- Worked closely with County Attorney's Office as it relates to County contracts
- Reviewed and approved loan packets and amortization schedules for Planning
- Various meetings/phone calls/communications with key departments and personnel regarding daily operations, contract balances and general ledger questions

Respectfully submitted,

