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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**

3rd Quarter 2022 Report

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 – Invoice Processing

For the first three quarters of 2022, the Office of Audit & Control (“Audit Department”) worked diligently to process over 33,800 invoices for payment. During this time period, there was a reduction in payments in the amount of \$413,420.39 through voucher corrections and/or the removal of duplicate submissions from processing. Vouchers totaling \$223,874.48 were also removed from processing after having been submitted for payment without having a proper contract on file to authorize the expense.

ACCOUNTS PAYABLE – P Card Processing

My office continues to work closely with Purchasing to increase the card usage. We have been analyzing vendors to assist in selecting vendors who will participate in the program. We are working with the New World Security Group to create security settings to streamline this process, protect information and become paperless as it relates to the approval process.

FIXED ASSET INVENTORY & REPORTING

We completed a County-wide inventory for all Machinery & Equipment recorded in our Fixed Asset records. My office continues to compile source documents for the recording of and/or tracking of Fixed Assets (including tagging and photographing).

CONTRACT REPOSITORY

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

VENDOR CREATION- NEC & MISC 1099 REPORTING REQUIREMENT-

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. This enables the County to have the required information for NEC & MISC 1099 I.R.S. reporting requirements.

AUCTIONS

The County's Surplus Auction is underway. We worked closely with DPW staff and the auction company to catalog each of the items/lots. The auction will run from now until the beginning of November.

REPRESENTATIVE PAYEE RECONCILIATION

This was a long term project which originated to assist the Department of Family Services in implementing new software and, for various reasons, grew into a reconciliation engagement. This required completing many years of bank reconciliations and assisting in determining corrections needed to clients' sub-ledgers. Reconciliations have been completed through August 2022. Training the department's fiscal staff on maintaining this process has begun.

OTHER ACTIVITY (NOT ALL INCLUSIVE)

- Staff completed all County required trainings for third quarter 2022.
- Various meetings/phone calls/communications with key departments and personnel regarding daily operations, contract balances and general ledger questions.

Respectfully submitted,

