



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**

**1st 2023 Quarterly Report  
May 11, 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 quarter of 2023, the Office of Audit & Control ("Audit Department") worked diligently to process over 11,200 invoices for payment.

My Department was also able to save the County \$166,910.57 this quarter, through voucher corrections and the removal of duplicate submissions from processing. Vouchers totaling \$242,243.84 were also removed from processing after having been submitted for payment without having a proper contract to authorize the expense.

**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.

The Audit Department complied with IRS regulations and issued approximately 400 of Form Misc-1099 and NEC-1099 to all applicable County vendors for fiscal year 2022. Each year this process has included manual entry of ACC data and importation of State BICS system data to properly issue 1099s County Wide.

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

Office of Audit & Control compiled source documents for the recording of and/or tracking of Fixed Assets (including tagging and photographing) for this quarter as well as completed the fixed asset reporting in accordance with GASB reporting requirements for year ended 12/31/22. The office also provided a lease report to our external auditors for our financial statements in accordance with GASB.

Currently exploring computer program options to upgrade our asset management and inventory system.

**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. Upon review, any missing documentation is requested. Once deemed complete, each contract was entered into the County's contract database, scanned & attached and made available for viewing, when appropriate.

**OTHER ACTIVITY (NOT ALL INCLUSIVE)**

- Completed Mortgage Tax calculation and recoupment in conjunction with the County Clerk's Office
- Attended regularly scheduled Corporate Compliance Meetings
- Attended/participated in Preschool training with Public Health and service providers
- 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,

A handwritten signature in blue ink, appearing to read "A. Christian", is written below the text "Respectfully submitted,".