



Sullivan County
Management & Budget, Capital
Planning and Budgeting Committee

100 North Street
Monticello, NY 12701

Meeting Agenda - Final

Chairman George Conklin
Vice Chairman Michael Brooks
Committee Member Alan J. Sorensen
Committee Member Joseph Perrello
Committee Member Ira Steingart

Thursday, May 11, 2023

9:00 AM

Government Center

Call To Order and Pledge of Allegiance

Roll Call

Comments:

Reports:

1. **Budget Office**
2. **County Treasurer**
3. **Office of Audit and Control**

[**ID-5528**](#)

Attachments: [Audit 1Qtr 2023 Report](#)

4. **ITS**

Discussion: None

Public Comment

Resolutions:

To Modify the 2023 Budget

[**ID-5529**](#)

Attachments: [April 30 2023 Resolution Needed.pdf](#)

Adjourn



Sullivan County

Legislative Memorandum

100 North Street
Monticello, NY 12701

File #: ID-5528

Agenda Date: 5/11/2023

Agenda #: 3.



ANGELA CHEVALIER
COUNTY AUDITOR

TEL. 845-807-0547

**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,





Sullivan County
Legislative Memorandum

100 North Street
Monticello, NY 12701

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Agenda Date: 5/11/2023

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Narrative of Resolution:

To Modify the 2023 Budget

If Resolution requires expenditure of County Funds, provide the following information:

Amount to be authorized by Resolution: Please see attached Budget Mods.

Are funds already budgeted? Choose an item.

Specify Compliance with Procurement Procedures:

WHEREAS, the County of Sullivan Budget requires modification,

NOW, THEREFORE, BE IT RESOLVED, that the attached budgetary transfers for 2023 be authorized.

April 30, 2023 Resolution
Sullivan County Budget Modifications 2023

| G/L Account | Revenue Increase | Revenue Decrease | Appropriation Increase | Appropriation Decrease |
|---|-----------------------------|-----------------------------|-----------------------------------|-----------------------------------|
| A-1165-40-4001 - CONTRACT AGENCIES | | | 50,000 | |
| A-1165-R4089-R167 - FED AID OTHR DEPARTMENTAL AID | 50,000 | | | |
| A-1410-10-42-4202 - OFFICE MICROFILMING/ ELECTRONIC DATA ST | | | 33,754 | |
| A-1410-10-R3060-R239 - ST AID RECORD MANAGMNT MAIN | 33,754 | | | |
| A-1450-43-4302 - COMPUTER HARDWARE PURCHASES/LEASES (*) | | | 77,430 | |
| A-1450-47-4711 - DEPT ASSIGNED COUNSEL | | | 10,000 | |
| A-1490-41-4104 - AUTO/TRAVEL MILEAGE/TOLLS | | | 12 | |
| A-1620-21-47-4732 - DEPT BLDG/PROP ELECTRONIC MONITORING | | | | 12 |
| A-1680-40-4013 - CONTRACT CONTRACT OTHER (*) | | | 175,000 | |
| A-1680-43-4303 - COMPUTER SOFTWARE PURCHASE/LEASE | | | 9,794 | |
| A-1989-99-47-4736 - DEPT CONTINGENT | | | | 9,794 |
| A-1989-99-47-4736 - DEPT CONTINGENT | | | | 10,000 |
| A-1989-99-47-4736 - DEPT CONTINGENT | | | | 10,400 |
| A-1989-99-47-4736 - DEPT CONTINGENT | | | | 1,183 |
| A-1989-99-47-4736 - DEPT CONTINGENT | | | | 5,000 |
| A-3010-43-4301 - COMPUTER SUPPLIES | | | 1,473 | |
| A-3010-45-4543 - SPEC DEPT SUPPLY FOOD | | | 1,183 | |
| A-3010-R4389-R338 - FED AID PUBLIC SAFETY OTHER | 1,473 | | | |
| A-3110-29-43-4302 - COMPUTER HARDWARE PURCHASES/LEASES (**) | | | 8,000 | |
| A-3110-29-47-4724 - DEPT DRUG FORFEITURE PROCEEDS NYS (***) | | | 5,000 | |
| A-4320-41-42-4201 - OFFICE ADVERTISING | | | 51,500 | |
| A-4320-41-45-4507 - SPEC DEPT SUPPLY MEDICAL/CLINICAL | | | 54,195 | |
| A-4320-41-R4489-R167 - FED AID OTHR HEALTH DEPARTMENTAL AID | 54,195 | | | |
| A-4320-41-R4489-R167 - FED AID OTHR HEALTH DEPARTMENTAL AID | 51,500 | | | |
| A-6293-40-4001 - CONTRACT AGENCIES | | | 10,400 | |
| A-6293-40-4001 - CONTRACT AGENCIES | | | 5,000 | |
| A-8020-90-40-4001 - CONTRACT AGENCIES | | | 15,600 | |
| A-8020-90-40-4006 - CONTRACT ENGINEER/ARCHITECT/DESIGN SERV (*) | | | 235,000 | |
| A-8020-90-40-4013 - CONTRACT CONTRACT OTHER | | | 29,700 | |

| | | | | | |
|---|----------------|----------|----------------|--------|---------------|
| A-8020-90-47-4796 - DEPT PLANS AND PROGRESS (****) | | | | 3,263 | |
| A-8020-90-47-4796 - DEPT PLANS AND PROGRESS (****) | | | | 23,000 | |
| A-8020-90-R3989-R167 - ST AID HOME/COMM ASSIST DEPARTMENTAL AID | 15,600 | | | | |
| A-8020-90-R4089-R167 - FED AID OTHR DEPARTMENTAL AID | 29,700 | | | | |
| A Fund Total | 236,222 | - | 799,304 | | 36,389 |

(*) To be funded from the FEMA PA Reimbursement

(**) To be funded from the Opioid Assigned Fund Balance

(***) To be funded from the Sheriff State Drug Forfeiture Assigned Fund Balance

(****) To be funded from the Planning Programs Assigned Fund Balance