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**COUNTY OF SULLIVAN
OFFICE OF AUDIT AND CONTROL
SULLIVAN COUNTY GOVERNMENT CENTER
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1st 2022 Quarterly 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

During the first quarter of 2022, the Office of Audit & Control (“Audit Department”) worked diligently to process over 11,600 invoices for payment. We are still processing under the hybrid approach to the accounts payable process which has facilitated a more efficient and accurate process and will continue throughout 2022.

My Department was also able to save the County \$114,892.46 this quarter, through voucher corrections and the removal of duplicate submissions from processing. Vouchers totaling \$5,250.23 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 over 400 of Form Misc-1099 and NEC-1099 to all applicable County vendors for fiscal year 2021. 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

In the first quarter of 2022, we inventoried all grant related assets that are recorded in our office in an effort to ensure compliance with individual grant requirements.

Audit compiled source documents for the recording of and/or tracking of Fixed Assets (including

tagging and photographing) and completed the asset reporting for GASB reporting requirements in this quarter, as well as providing a lease report to our external auditors.

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 and once deemed complete, each contract was entered into the County's contract database, scanned & attached and made available for viewing.

CONSULTING for MOVE SULLIVAN

Move Sullivan Consulting Engagement- This report was finalized and disseminated to the County Manager, the Commissioner as well as the Legislature on March 10, 2022. Assistance with the reconciliation process continued through the first quarter of 2022. The recommendation to find an automated solution for fare collection and reconciliation cannot be expressed enough, especially in light of the plan to expand the program.

REVENUE QUESTIONNAIRE

In 2021 we conducted an online survey for Revenue. This questionnaire was developed to provide management with information regarding revenue collections by department. The 25 question survey asked users to detail any federal/state/local revenues, as well as grants from any entity. We are currently developing a matrix based on an analysis of the responses which will be provided to management.

RISK ASSESSMENT QUESTIONNAIRE

The Office of Audit & Control conducted a risk assessment survey related to internal controls within Sullivan County government. The purpose of the questionnaire was to help various offices/departments within Sullivan County government self-assess their internal control environment and any associated risk factors. Internal controls are an integral component in assuring that the use of public funds and County resources are consistent with laws, regulations, and policies; that public funds and County resources are safeguarded against waste, loss, and misuse; and that reliable data is obtained, maintained, and fairly disclosed within reports. We created a matrix based on those responses, submitted it to the County Manager and discussed it in a meeting on March 8, 2022. We are currently developing a plan to move forward with what was discussed during that meeting.

OTHER ACTIVITY (NOT ALL INCLUSIVE)

- Participated in OSC Webinar on February 16, 2022 on claims process which I will discuss in meeting.
- Worked closely with County Attorney's Office as it relates to County contracts.
- Review and approve loan packets and amortization schedules for Planning.
- Staff completed all County required trainings for first quarter 2022.
- Various meetings/phone calls/communications with key departments and personnel regarding daily operations, contract balances and general ledger questions.

Respectfully submitted,