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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
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2nd 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 two quarters of 2022, the Office of Audit & Control (“Audit Department”) worked diligently to process over 22,800 invoices for payment. During this time period, there was a reduction in payments in the amount of \$133,768.94 through voucher corrections and/or the removal of duplicate submissions from processing. Vouchers totaling \$115,448.51 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

During this quarter, we have worked closely with Purchasing to begin 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

All grant funded assets that are recorded in the County’s Grant Department have been inventoried by our office in an effort to ensure compliance with individual grant requirements. A final report was submitted to Grants, OMB and the County Manager on June 27th. Our office will continue to coordinate with Grants and OMB to obtain necessary information and complete this inventory as required by the funding source.

We are also in the process of performing a County-wide inventory for all Machinery & Equipment recorded in our Fixed Asset records. This is approximately 80% is complete.

FIXED ASSET REPORTING

We continue to compile source documents for the recording of and/or tracking of Fixed Assets (including tagging and photographing).

CONSULTING for COUNTY CLERK'S OFFICE

During this quarter, we worked closely with this office as it relates to Mortgage Tax apportionments. We developed a spreadsheet that should efficiently and accurately calculate the apportionment between towns and villages.

CONSULTING for MOVE SULLIVAN

My office continued to provide assistance with the reconciliation process through the second quarter of 2022. The County is trying to find an automated solution for fare collection and reconciliation that is cost effective. Until decisions are made on this, my office will continue to provide our services.

RISK ASSESSMENT QUESTIONNAIRE-Cash Management Policies & Procedures

From the matrix that was created based on the responses to this questionnaire, we met with the County Manager. It was decided that my office would review each Departments cash handling policy and procedure. We are currently working with each of those Departments to assist them in either enhancing or developing a cash management policy. Each policy will have uniform sections based on our discussion with the County Manager.

As a result of this questionnaire, Resolution #252-22 was passed on June 16, 2022 to create an all-inclusive list to authorize and establish petty cash drawers for the purpose of making change and maintain cash drawers for County Departments.

REVENUE QUESTIONNAIRE-Grants vs. Other Funding

My office extracted information from this survey and provided it to Deputy Commissioner Brown to assist her in her position. We met to discuss and provided feedback regarding this information.

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.

OTHER ACTIVITY (NOT ALL INCLUSIVE)

- Worked closely with County Attorney's Office as it relates to County contracts.
- Reviewed and approved loan packets and amortization schedules for Planning.
- Completed information request for indirect cost allocation to vendor.
- Staff completed all County required trainings for second quarter 2022.
- Various meetings/phone calls/communications with key departments and personnel regarding daily operations, contract balances and general ledger questions.

Respectfully submitted,

