2025

ACCOUNTS PAYABLE AUDIT FIRST QUARTER 2026

JANUARY 1, 2026 – MARCH 31, 2026

AUDIT & CONTROL

State of New York
County of Broome Government Offices

Department of Audit & Control
Meaghan E. Klenovic, Comptroller · Daniel J. Reynolds, Chairman of the Legislature

June 12, 2026

Jason T. Garner, County Executive:

The Department of Audit and Control has completed an audit of accounts payable claims for the first quarter of 2026. The objective was to provide reasonable assurance that claims processed through accounts payable were for appropriate purposes, were proper in accordance with all applicable laws, regulations, and policies, and that they were supported by adequate documentation.

We conducted this audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective.

We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Sincerely,

Meaghan Klenovic
Comptroller

cc: Daniel J. Reynolds, Chairman of the Legislature
Members of the Legislature
Michael V. Tanzini, Clerk of the Legislature
Colleen Wagner, Deputy County Executive
Hal McCabe, Deputy County Executive
Department Heads
Fiscal Contacts

REPORT HIGHLIGHTS

Summary

During the first quarter of 2026, the Department of Audit and Control reviewed accounts payable claims totaling approximately $96.2 million. A total of 6,309 claims were processed, of which 1,015 were selected for detailed review. Instances of non-compliance identified during this process are summarized in the findings section of this report.

Background

As outlined in Article IV of the Broome County Charter and Code, the Department of Audit and Control is responsible for reviewing all claims or charges against the County and for the safeguarding of public resources from unauthorized use, waste, or loss.

Audit Objective

To ensure that all claims submitted for payment are valid, properly authorized, adequately documented and processed in accordance with applicable laws, regulations, and County policies.

Methodology

A two-step review process is used to evaluate the appropriateness of disbursements and to ensure compliance with County policies. First, all payment requests are electronically reviewed to assess whether each disbursement is appropriate, accurately classified and in compliance with applicable requirements. Disbursements meeting these criteria are approved for payment. Second, at the end of each quarter, a sample of payments is selected for detail testing. For each sample item, invoices, authorizations, and related documentation are examined to confirm that the payment was valid and properly supported and was accurately processed.

Audit Period

First Quarter 2026

January 1, 2026 – March 31, 2026

Summary

MONTH	METHOD	PAYMENT COUNT	AMOUNT
JANUARY			
	ACH	130	$ 23,855,981.86
	CHECK	1,284	$ 19,514,982.14
	WIRE	4	$ 64,519.15
FEBRUARY			
	ACH	139	11,761,704.23
	CHECK	1,418	15,865,066.41
	WIRE	4	65,449.41
MARCH			
	ACH	155	13,531,367.52
	CHECK	1,556	11,480,622.08
	WIRE	4	62,918.65
FIRST QUARTER 2026 TOTAL		**4,694**	**$ 96,202,611.45**

ACCOUNTS PAYABLE AUDIT FINDINGS

Broome County Audit & Control

Voucher Count by Department Using Accounting Date

January 1, 2026 - March 31, 2026

	Department	Qtrly Total	Sample Count	Exceptions	Notes
1	Audit & Control	373	52	-	
3	Coroners	204	30	-	
4	County Clerk	61	21	2	
5	Executive	10	8	-	
6	District Attorney	164	28	3	
7	Elections	31	33	3	
9	Fleet Management	141	100%	-	Detail audit as approved
10	Information Technology	214	33	-	
11	County Law	63	26	-	
12	Legislature	14	100%	-	Detail audit as approved
13	Personnel	12	6	-	
14	Public Defenders	32	100%	-	Detail audit as approved
15	Public Works	275	41	1	
17	Real Property	24	21	1	
18	Risk & Insurances	168	28	1	
19	SUNY Broome	50	25	1	
20	Emergency Services	221	46	-	
21	Probation	39	23	-	
22	Security Services	82	26	-	
23	Sheriff	297	41	1	
25	Health	438	71	1	
26	Mental Health	26	100%	-	Detail audit as approved
27	Willow Point	384	48	-	
28	Aviation	179	100%	-	Detail audit as approved
29	Highway	134	27	-	
30	Road Machinery	101	26	-	
31	Transit	287	37	-	
33	Employment & Training	67	100%	-	Detail audit as approved
34	Office for Aging	483	100%	-	Detail audit as approved
35	Social Services	281	52	-	
36	Veterans	8	12	1	
37	Planning	34	23	-	
38	Solid Waste Mgmt	135	28	-	
39	Arena	78	26	-	
40	Library	171	28	1	
41	Enjoie	89	25	2	
42	Forum	30	100%	-	Detail audit as approved
43	Parks & Recreation	164	32	-	
45	Office of Management & Budget	48	23	-	
50	Assigned Counsel	405	100%	-	Detail audit as approved
90	Special Objects	74	28	-	
91	Debt Service	5		-	
94	Agency	213	32	-	
		6,309	1,015	18	

For additional details on issues identified, see the table below:

FINDING	VOUCHER ID	DEPARTMENT NO.	ISSUE	RESOLVED (as of 5/28/2026)
1	495149	18	Missing backup	Yes
2	493379	25	Tax Paid	Yes
3	496268	40	Missing Receipts	Yes
4	489941	4	Wrong Budget Line	Yes
5	489942	4	Mission Invoice	Yes
6	490232	6	Payment short $24	Yes
7	490201	6	Missing Packing Slip	Yes
8	490973	6	Missing Backup	Yes
9	493750	7	Missing Packing Slip	Yes
10	494798	7	Missing Packing Slip	Yes
11	494795	7	Missing Packing Slip	Yes
12	494989	15	Wrong Attachment	Yes
13	490986	17	Wrong Contract Number	Yes
14	490484	19	Signature Missing	Yes
15	494328	23	Wrong Budget Line	Yes
16	494999	36	Paid by Wrong Dept	Yes
17	494706	41	Wrong Vendor Paid	Yes
18	494708	41	Wrong Vendor Paid	Yes

CONCLUSION

Audit and Control will continue to monitor corrective actions and provide recommendations as needed to ensure that any instances of noncompliance are resolved.