

**BROOME COUNTY  
DEPARTMENT OF  
AUDIT AND CONTROL**

**QUARTERLY ACCOUNTS RECEIVABLE ANALYSIS  
FOURTH QUARTER 2013**

*Alex J. McLaughlin, Comptroller*



# Broome County Department of Audit and Control

Alex J. McLaughlin, Comptroller . Jerry F. Marinich, Chairman of the Legislature

July 15, 2014

Debra A. Preston, County Executive:

The Department of Audit and Control has compiled a summary of the status of accounts receivable balances in various County departments as of December 31, 2013.

Our analysis of the data provided has revealed the following issues:

- We compared the detailed records maintained by selected departments (Solid Waste Division, Willow Point Nursing Home, and Mental Health) to the receivable balances in the County's general ledger (PeopleSoft). The detail matched or can be reconciled to the general ledger balance.
- As of 12/31/13, the Solid Waste Division shows an 1197% increase in the 61-90 day category. The dollar amount increased from \$355.57 to \$4,612.54. The details indicate this is the result of one vendor that has been contacted.

Attached are schedules summarizing the status of significant receivables as of December 31, 2013. The criteria that we established for monitoring was to track balances that were in excess of \$100,000 as of December 31, 2013 and generate from fee for service transactions. If you are aware of other receivable categories that are at risk of becoming uncollectable, please advise.

Sincerely,

Alex J. McLaughlin  
Comptroller

cc: Jerry F. Marinich, Chairman of the Legislature  
Members of the Legislature  
Aaron M Martin, Clerk of the Legislature  
John M. Bernardo, Deputy County Executive  
Daniel A. Schofield, Commissioner, Public Works  
Eileen Cooney, Acting Administrator, Willow Point Nursing Home  
. Arthur R. Johnson, Commissioner, Mental Health

**4th Quarter 2013**

<b>Department</b>	<b>1-30</b>	<b>31-60</b>	<b>61-90</b>	<b>Over 90</b>	<b>Total</b>
Mental Health	\$400,952	0	0	\$365,572	\$766,524
% Change From Prior Qtr	-2059.21	n/a	n/a	-13.91	109.77%
Solid Waste Division	\$841,378	\$1,302	\$4,613	\$547	\$847,840
% Change From Prior Qtr	-5.93%	-64.32%	1,197.22%	-15.77%	-5.70%
Willow Point	\$1,627,162	\$678,899	\$496,923	\$3,413,333	\$6,216,317
% Change From Prior Qtr	8.97%	9.44%	64.77%	-63.90%	-47.63%