

**BROOME COUNTY  
DEPARTMENT OF  
AUDIT AND CONTROL**

**PERSONNEL DATA RECORD CONTROL RELIANCE  
AUDIT**

**MARCH 2001**

*Alex J. McLaughlin, Comptroller*

March 16, 2001

Jeffrey P. Kraham, County Executive:

The Department of Audit and Control has audited the Personnel Data Records, which are written and maintained by the Personnel Department. The principle objective was to ascertain the extent to which data entered on Personnel Data Records could be relied upon in the execution of Payroll Audits.

The audit was conducted in accordance with generally accepted auditing standards. Such standards require that the Department of Audit and Control plan and perform the audit to assess the adequacy of the internal controls, and that we examine, on a test basis, sufficient, competent, and relevant evidence to afford a reasonable basis for our conclusions.

Based on the results of our examination, it is our opinion that the Personnel Department can be relied upon for accuracy of Personnel Data Records as pertains to salary.

Sincerely,

Alex J. McLaughlin  
Comptroller

cc: Daniel A. Schofield, Chairman of the Legislature  
Members of the Legislature  
Louis P. Augustini, Clerk of the Legislature  
Nancy Olmstead, Personnel Officer

**AUDIT FINDINGS, RECOMMENDATIONS, AND RESPONSES**

**-PERSONNEL DEPARTMENT-**

-No Findings-