



**Date:** 5/21/2018

**Scope:** The County Auditor's office examined the accounts for the STOP-DWI program for the period of 1/1/17-12/31/17.

**Objectives:** The objective of this audit was to review internal controls, and to ensure compliance with policies and procedures. This audit addressed the following related questions:

- Were transactions allowable and supported with proper documentation?
- Do proper controls over revenue and expenses exist?
- Are the policies and procedures followed?

**Report:**

This Internal Audit was completed at the request of the Sheriff.

**Revenue and Expenditure Review:**

A sample of expenditures were reviewed to determine if the purchases were in accordance with the NYS STOP-DWI program policies. We reviewed purchases as well as overtime reimbursement requests from both the local town and village Police Departments and the Wayne County Sheriff's Office. Our review did not find any significant issues with the sampled expenditures or town and village overtime reimbursement requests, but a minor calculation error was noted and it was discussed with management.

Interdepartmental chargeback vouchers are used to transfer funds from the STOP-DWI program to the Wayne County Sheriff's Office for reimbursement of road patrol's overtime hours that meet the STOP-DWI program guidelines. We reviewed each of the interdepartmental chargeback vouchers that we requested from the account clerk and found that one voucher for reimbursement prepared on 12/18/2017 in the amount of \$2,088.12 did not occur. An interdepartmental chargeback voucher was prepared and signed appropriately but the voucher was not received by the Treasurer's office and therefore the funds from the STOP-DWI program were not transferred to reimburse the sheriff's office for overtime. The Sheriff's Office account clerk, Karen Ohlrich, forwarded our office an email sent on Monday, December 18<sup>th</sup>, 2017 to the Treasurer's Office, as it was indicated with a stamp on the interdepartmental voucher. Our office inquired with the Treasurer's Office regarding this voucher and they stated it was never received by their office. Therefore the funds were not transferred from the STOP-DWI overtime reimbursement account to the Sheriff's Department for reimbursement of overtime that met the requirements of STOP-DWI program.

The largest expenditure of the STOP-DWI Program is a contract for the educational component of the STOP-DWI program. During 2017, the Wayne County STOP-DWI Program entered into a three year services contract with the Council on Alcoholism and Addictions of the Finger Lakes (the Council) for \$36,000. The contract outlines what educational responsibilities the Council agreed to perform for the STOP-DWI program. We reviewed the Council's annual report of Educational Accomplishments for 2017 compared to the executed contract. Generally, we found all items to be completed to a satisfactory level.

We reviewed all 2017 Board of Supervisor's Resolutions for any STOP-DWI resolutions that made changes to the budget or approved purchases.

-Resolution 356-17 approved eliminating the Stipend for the secretary of the Program from June of 2017 forward. This is due to the merger of the Special Traffic Options Program for Driving While Intoxicated (STOP-DWI) into the Office of the Sheriff. The additional STOP-DWI secretarial duties were added to the duties of the secretary position established at the Office of the Sheriff.

-Resolution 022-17 authorized the STOP-DWI program to contract with the Council on Alcoholism for the educational component of STOP-DWI.

In previous audits of STOP-DWI it was noted that interdepartmental transfers did not occur as budgeted between STOP-DWI, District Attorney's Office, and Wayne County Probation. We reviewed the STOP-DWI's general ledger to ensure all interdepartmental transfers did occur during the fiscal year. We found that all interdepartmental transfers were processed appropriately.

**Policies and Procedures:**

During the course of our Audit we did not note at anytime that the Funding Policies of the STOP-DWI program were not followed.

**Recommendations:**

1. Periodic reviews of all actual expenses in the STOP-DWI's account detail should be completed to ensure all transactions were recorded and are accurate. This process confirms the completeness and accuracy of all journal entries and transactions

**Management Response:**

In an email dated 5/21/18 the Sheriff concurred with the report.

Kristen Scott  
5/21/2018

Patrick Schmitt, CFE  
5/21/2018