



Date: 2/27/15

Scope: The County Auditor examined the Department of Aging & Youth for the period of 1/1/14-12/31/14.

Objectives: The objective of this audit was to review the internal controls over Cash Receipts and Accounts Receivable/Revenue, to ensure compliance with policies and procedures. This audit addressed the following related questions:

- Do proper controls over Cash Receipts exist?
- Do proper controls over Accounts Receivable/Revenue exist?
- Are policies and procedures followed?

Report:

Cash Receipts:

The Department of Aging and Youth collects cash at 3 congregate meal sites (Clyde, Palmyra, and Wolcott). We reviewed the process and controls for each site and found that with the limited number of people available. At each site the Site Manager and a Participant count and verify the money collected, then fill out a slip that states the amount being deposited and both sign off on it. At the Palmyra and Wolcott sites money is deposited daily into a local bank (Community Bank and Lyons National Bank). Money collected at the Clyde site is transported back to the Aging and Youth Office once a week to be deposited. We were told this was done due to the Key Bank charging fees on the bank account they had previously with Key to facilitate daily deposits.

The Department also received donations to help fund programs at its office. The Account Clerk or Senior Clerk Typist opens the mails and logs the donations on a log sheet. The money is then deposited.

Recommendations

- 1) The participant who helps the site manager count the money each day should change when this is practical. Having the same two people count money every time increases the chance of collusion.
- 2) Aging and Youth should consider using the Lyons National Bank Branch in Clyde for making daily deposits, instead of transporting it back to the Office.

Accounts Receivable/Revenue:

The Department of Aging and Youth received funding from various grants administered by New York State and other Non-Profits. We reviewed a sample of invoices and found documentation supporting all amounts requests for reimbursement form the grants. All reimbursement request are reviewed and signed by the Director prior to submission. Aging and Youth also tracks the amount actually received compared to the amount request via a paper log, and follows up with the proper agency as to why they were not reimbursed the full amount of the request. The Departments systems appears to be sufficient to catch an errors that might occur.

Management Response:

Management agreed to work on implementing the recommendations via an email on 3/4/15

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County Auditor
2/27/115