



Date: 3/17/15

Scope: The County Auditor examined the Department of Workforce Development 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 the policies and procedures followed?

Report:

Cash Receipts:

During the course of our Audit it was determined that no cash comes into the office and no petty cash funds exist within the department. All cash receipts from grant reimbursements go directly to the Treasurer's Office.

Accounts Receivable/Revenue:

The Department of Workforce Development receives funding from the Finger Lakes Workforce Investment Board; the funding year is 7/1 – 6/30; so we reviewed invoices from 7/1/14-2/28/15. We also traced revenue amounts from MUNIS to the supporting reimbursement invoices, to the supporting documentation. We did find based on notes and emails attached to supporting documents that all of the September 2014 reimbursement request were reduced by the Finger Lakes Workforce Investment Board due to the prior year grant's (7/1/13-6/30/14) being over paid due to an error in calculating the New York State Retirement Reimbursement amount. We found that MUNIS accurately reflected these reductions.

Workforce Development keeps binders with copies of the reimbursement request along with all source documents to support the amounts on the request. They also keep copies of checks received from the Finger Lakes Workforce Investment Board in these binders as well. When the Treasurer's Office receives a check in the mail from the Finger Lakes Workforce Investment Board, a copy is sent to Workforce development for their records. Any differences are immediately addressed.

After the Account Clerk-Typist prepares the reimbursement request, the Director is notified that it is ready to submit. After the Director reviews the request and any changes are made, it is sent to the Treasurer's Office for signature and submission to the Finger Lakes Workforce Investment Board.

Management Response:

**FINGER LAKES WORKS
CAREER CENTER**
1519 Nye Road Suite 600
Lyons, NY 14489

Kathleen Templar, Director



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April 2, 2015

Patrick Schmitt
County Auditor
Internal Audit Department
26 Church St. Lyons NY 14489

Dear Patrick:

Thank you for the opportunity for your review audit my office received in March 2015. It was nice to have your input on our policies and procedures that we use to track our expenses within the programs we operate.

I am in agreement with the statements that you provided me regarding your draft documentation of that review.

Sincerely,
Kathleen Templar, Director

Patrick Schmitt
County Auditor
4/3/15