

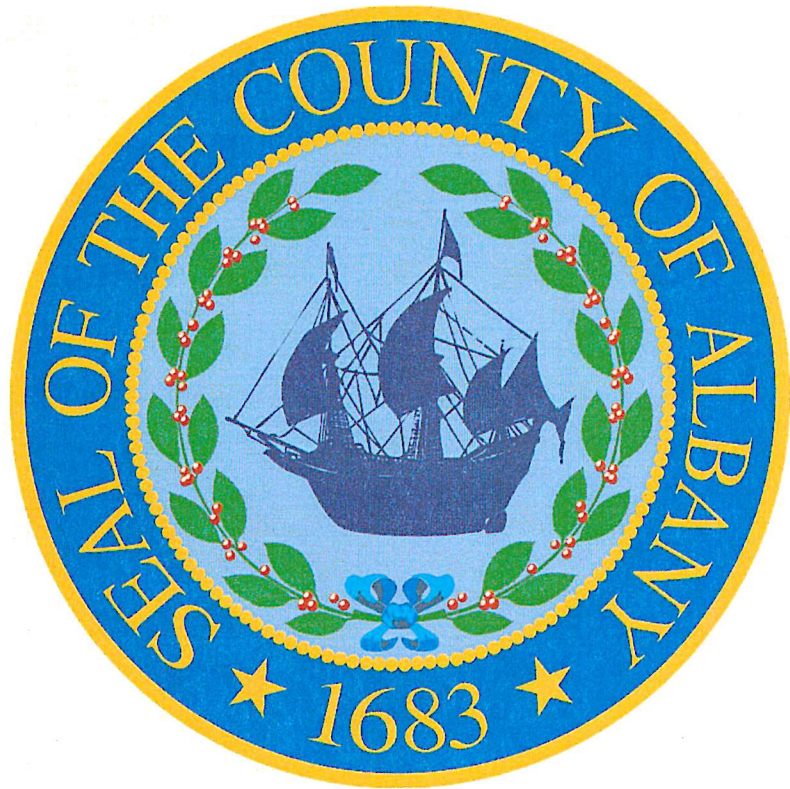
ALBANY COUNTY

Department of Audit and Control

Final Report

Albany County

Health Department Cash Audit



November 2022

Susan Rizzo, Comptroller

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Audit Staff:

- Chip Dott, Executive Deputy Comptroller
- Joseph Lydon, Auditor

Background

The Albany County Health Department (ACHD) provides multiple health related programs and services to the community. Fees are collected for environmental and public health services from several different sources, resulting in the need for strong and specific controls over payment processing.

In accordance with the Comptroller's stated¹ duty to "Be the chief fiscal and auditing officer of County..." the Department of Audit and Control (DAC) periodically performs audits to identify and evaluate the design and effectiveness of controls over financial transactions in all departments. Collection and reporting of funds, oversight of contracts, and adjustments to originally budgeted items can result in errors or possible loss. Controls over these functions should adequately provide reasonable assurance that the events resulting in loss are prevented or detected.

Objectives

- Determine if adequate controls exist over the collection and recording of revenue from all sources;
- Determine if adequate controls exist in the process for maintaining cash and performing bank deposits;
- Provide management with recommendations, where appropriate.

Scope

The scope of this audit included all cash collections within the period between February 1 and October 31, 2022. Audit work was substantially completed in November, 2022.

Approach

To accomplish these objectives the DAC performed the following:

- Conducted an interview with the ACHD management regarding accounting procedures;
- Reviewed documentation for transactions occurring in the scope time frame;
- Reviewed bank statements and internal financial records to ensure agreement.

¹ Albany County Charter Article 4 §403(b)

Conclusion

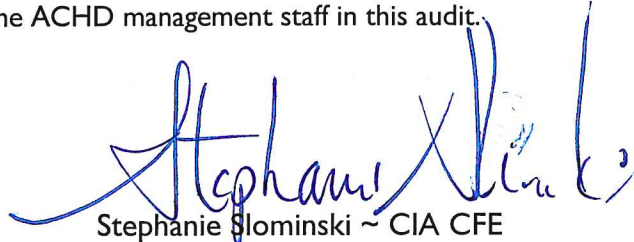
Auditors noted no observations during this audit. Controls over cash collection and recording appear to be effective and working as designed.

We appreciate the cooperation received from the ACHD management staff in this audit.

Sincerely,



Susan Rizzo,
County Comptroller



Stephanie Slominski ~ CIA CFE
Chief Auditor

Cc: Edward Dott, Executive Deputy Comptroller