

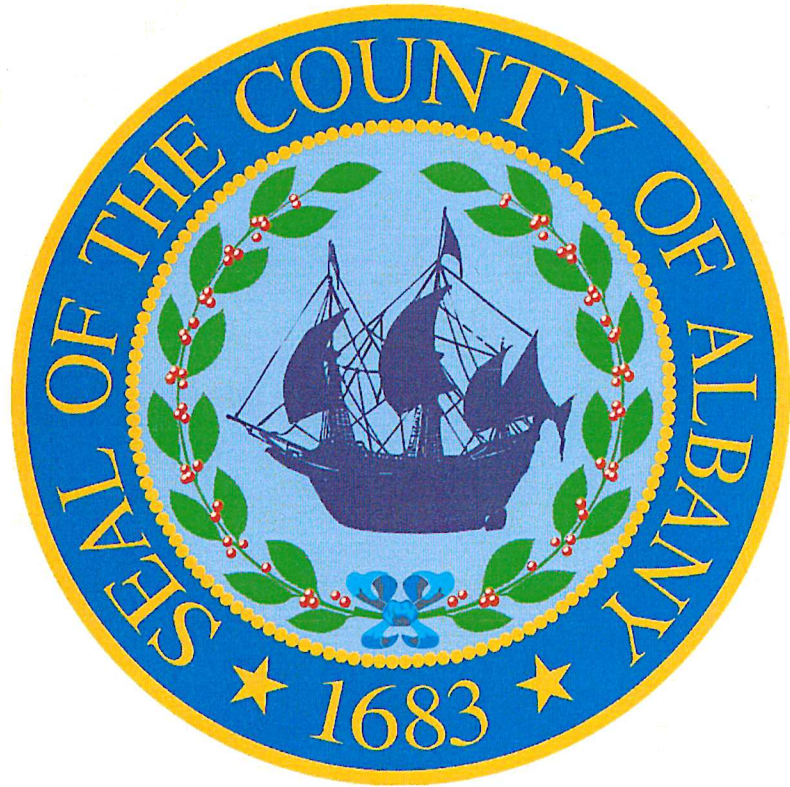
ALBANY COUNTY

# Department of Audit and Control

## Final Report

Albany County

Probation Department Cash Audit



November 2022

Susan Rizzo, Comptroller

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### **Audit Staff:**

Chip Dott, Executive Deputy Comptroller

Stephanie Slominski CIA CFE, Chief Auditor

John Corbitt, Auditor

## **Background**

The Albany County Department of Probation (Department) was established to provide intake, investigations, pre-sentencing evaluation, supervision, and other services to support alternatives to incarceration. In addition to supervising cases of juveniles and adults sentenced by Courts in Albany County, the Department oversees those probationers transferred to Albany County from other states and counties or from Albany County to other states and counties where the courts of Albany County have retained jurisdiction. The Department is made up of four main areas, Administration, Adult, Juvenile, and Clerical. In the performed audit, the primary sources of funding are restitution (crime victims), DWI fees, and court fines.

In accordance with the Comptroller's stated<sup>1</sup> duty to "Be the chief fiscal and auditing officer of County..." the Albany County 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 payments;
- Determine if adequate controls exist in the process for maintaining cash and performing bank deposits;
- Determine if accounts written off (waivers) have been approved;
- Provide management with recommendations, where appropriate.

## **Scope**

The scope of this audit included all cash collections within calendar years 2020 through October 31, 2022. Audit work was substantially completed in November, 2022.

## **Approach**

To accomplish these objectives the DAC performed the following:

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

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<sup>1</sup> 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 Probation Department management staff in this audit.

Sincerely,



Susan Rizzo,  
County Comptroller



Stephanie Slominski ~ CIA CFE  
Chief Auditor

Cc: Edward Dott, Executive Deputy Comptroller