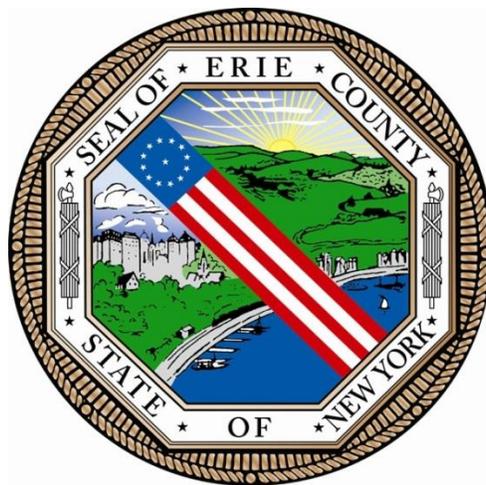


**JANUARY 2019**

**ERIE COUNTY DEPARTMENT OF CENTRAL POLICE SERVICES  
AUDIT OF ENCUMBERED CONTRACTS PAYMENT PROCESS  
JANUARY 1, 2018 THROUGH AUGUST 31, 2018**



**STEFAN I. MYCHAJLIW  
ERIE COUNTY COMPTROLLER**

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**HON. STEFAN I. MYCHAJLIW  
ERIE COUNTY COMPTROLLER'S OFFICE  
DIVISION OF AUDIT & CONTROL  
95 FRANKLIN STREET  
BUFFALO, NEW YORK 14202**



January 23, 2019

Erie County Legislature  
92 Franklin Street, 4<sup>th</sup> Floor  
Buffalo, New York 14202

Dear Honorable Members:

The Erie County Comptroller's Office (Comptroller's Office) has completed a contract compliance audit of the operating procedures and processes performed by the Erie County (County) Department of Central Police Services (CPS) with respect to the encumbered contracts of services and goods invoiced and payments made during the period January 1, 2018 through August 31, 2018.

Our objectives were to:

- Evaluate and assess the internal controls over the contract invoicing process.
- Evaluate and verify the services and goods invoiced under the terms of the contract.
- Determine compliance with established contract policies and procedures.
- Confirm the number of contracts and payments made.

We conducted our audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

To accomplish these objectives, we selected and tested a sample of vendor invoices paid to obtain reasonable assurance that they were in compliance with the Erie County Accounting Policies. Additionally we obtained confirmation from CPS management of all contracts open during our scope period.

Management of CPS is responsible for establishing and maintaining a system of internal control. The objectives of such a system are to provide management with reasonable, but not absolute, assurance that transactions are executed in accordance with management's authorization and are recorded properly. Because of inherent limitations in the system of internal control, errors or irregularities may nevertheless occur and not be detected.

In our opinion, for the audit scope period examined, CPS procedures, processes and internal controls with respect to payments of invoices for contracted goods and services are adequately designed and effective. Transactions were accurate, timely, and in compliance with regulations set

forth by the Erie County Accounting Policies. No specific matters adversely affecting compliance with applicable laws, rules, and procedures came to our attention, except as disclosed in this report. Our audit was made for the purpose previously described, and would not necessarily disclose all instances of non-compliance with respect to areas of operations not audited.

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## BACKGROUND

The Department of Erie County Central Police Services (CPS) was created in 1973 to provide administrative support services on a countywide and regional basis to law enforcement agencies, and other public safety first responders. These services include: Enhanced 911, Forensic Laboratory, Information Systems, Statewide Automated Biometric Identification System (SABIS), Stop DWI, and Law Enforcement Training.

These services are provided for the purposes of improved crime prevention, effective investigation, prompt arrest of offenders, protection of police officers, and increased citizen involvement in law enforcement. CPS will insure first responders have access to the very best technical tools, and that there is standardization of processes and interoperability among agencies.

The STOP-DWI Office was established in 1982 and operates under New York Vehicle and Traffic Law. The project funds itself with fines collected from drunken drivers convicted in Erie County Courts. There are no tax dollars used in STOP-DWI projects.

## AUDIT FINDING

### I. Invoices not properly approved for payment

Four of eighteen invoices sampled for testing did not have proper approval by the department head designee (Accountant) that has budgetary responsibility for the funds being dispersed. The four payments were recurring monthly charges to the same vendor for the same amount.

**WE RECOMMEND** that management take the steps necessary to ensure that each invoice has documented approval before submitting to the Comptroller's Office for payment.

## RESULTS OF EXIT CONFERENCE

An exit conference was held on February 11, 2019 with the Commissioner Central Police Services, two members of his staff, and a representative from Budget and Management. The draft of the audit report was reviewed and included a discussion of the Audit Finding. There was no written response to the report and the auditee was in general agreement with the information it contained.

The Erie County Comptroller's Office would like to thank the Commissioner and staff of Central Police Services for the courtesy and timely cooperation extended to us during the audit.

### ERIE COUNTY COMPTROLLER'S OFFICE

Cc: Hon. Mark C. Poloncarz, County Executive  
James Jancewicz, Commissioner Central Police Services  
Robert W. Keating, Director of Budget and Management  
Erie County Fiscal Stability Authority