



Date: 5/23/2019

Scope: The County Auditor's office examined the accounts for the STOP-DWI program for the period of 1/1/18-12/31/18.

Objectives: The objective of this audit was to review internal controls, and to ensure compliance with policies and procedures of the New York State Special Traffic Options Program for Driving While Intoxicated (STOP DWI), 15 NYCRR Part 172. This audit addressed the following related questions:

- Were transactions allowable and supported with proper documentation?
- Do proper controls over revenue and expenses exist?
- Are policies and procedures of the STOP DWI program followed?

Report:

This internal audit was completed at the request of the Sheriff.

Revenue and Expenditure Review:

A sample of expenditures was reviewed to determine if the purchases were in accordance with the NYS STOP-DWI program policies. We reviewed purchases as well as overtime reimbursement requests from both the local town and village police departments and the Wayne County Sheriff's Office. Our review found one payment that was made to the incorrect vendor. On November 27th, 2018 the Sheriff's Office received a reimbursement request on behalf of the Village of Newark Police Department in the amount of \$1,034.57. On December 12th, 2018 a payment in the amount of \$1,034.57 was disbursed to vendor 2391, Code-2 LLC. The vendor number for the Village of Newark is 2381, and a payment in the same amount of \$1,034.57 was made to the Village of Newark on December 27th, 2018. The Sheriff's Office was notified about the inappropriate payment to Code-2, LLC. in December of 2018. The full amount of \$1,034.57 was refunded from Code-2, LLC. back to the STOP DWI program on December 31st, 2018.

Interdepartmental chargeback vouchers are used to transfer funds from the STOP-DWI program to the Wayne County Sheriff's Office for reimbursement of road patrol's overtime hours that meet the STOP-DWI program guidelines. We requested a copy of each of the interdepartmental chargeback vouchers for reimbursement of Wayne County Sheriff's road patrol's overtime hours. We reviewed each of the interdepartmental chargeback vouchers that were received from the account clerk and found that all interdepartmental vouchers were processed appropriately.

The largest expenditure of the STOP-DWI budget is a contract for the educational component of the program. During 2017, the Wayne County STOP-DWI Program entered into a three-year services contract with the Council on Alcoholism and Addictions of the Finger Lakes (the Council) for \$36,000. The contract provides a general outline of what educational responsibilities the Council agreed to perform for the STOP-DWI program. We reviewed the Council's annual report of Educational Accomplishments for 2018 compared to the executed contract. Generally, we found all items to be completed to a satisfactory level.

There were not any Board of Supervisor resolutions adopted in 2018 to review. There was one STOP DWI program related resolution adopted in 2017 that was effective January 1st, 2018. Resolution 619-17 Authorization to End STOP DWI Stipend Paid to Coordinator Effective January 1, 2018 was adopted December 19th, 2017. This resolution designated the Sheriff as the Coordinator of the STOP DWI program and discontinues the stipend for the Coordinator of the program going forward. The Sheriff's salary was calculated at a rate that includes the previously authorized stipend for 2018.

In previous audits of STOP-DWI it was noted that interdepartmental transfers did not occur as budgeted between STOP-DWI, District Attorney's Office, and Wayne County Probation. We reviewed the STOP-DWI's general ledger to ensure all interdepartmental transfers did occur during the fiscal year. All interdepartmental transfers from STOP DWI funds to the District Attorney and Probation Offices were processed appropriately.

We found that two budgeted items that did not have any expenditures. They were:

- Coordinator STOP DWI
- Alcohol Evaluation and Rehab

The Coordinator STOP DWI budgeted item is a stipend for the Coordinator of the STOP DWI Program that was paid out quarterly in prior years. In 2018, there were no disbursements of any type for this account line because as previously discussed a resolution was adopted in December of 2017 eliminated the stipend for 2018 and going forward. At the time the resolution was presented, the budget was already adopted and was not altered to reflect the elimination of the STOP DWI Coordinator stipend.

Prior to 2018, Finger Lakes Area Counseling and Recovery Agency conducted the alcohol evaluations and rehabilitative treatment and was compensated through the use of a journal entry. On January 1st, 2018 the Behavioral Health Department began providing the alcohol evaluations and rehabilitation services out of the Wayne County Jail facility. Because the services provided by the Behavioral Health Department included services to non-alcohol related offenders, the STOP DWI funds were not utilized to pay for these services, and therefore no disbursements were made from this account.

Policies and Procedures:

During the course of our Audit we did not note at anytime that the funding policies of the STOP-DWI program were not followed. The funding policies of the STOP DWI Program

provide for appropriate resolution of problems as discovered by monitoring and reviewing.

Recommendations:

1. Periodic reviews of all actual expenses in the STOP-DWI's account detail must be completed to ensure all transactions were recorded and are accurate. This process confirms the completeness and accuracy of all journal entries, disbursements, and transactions.

Management Response:

The following response was received through an email from Sheriff Virts on May 23rd, 2019;

Per previous audits, the Sheriff will continue to meet twice-yearly with the Council on Alcoholism to review and ensure contracted programming is being done.

Kristen Scott
County Auditor
5/23/2019

Heidi Kronbeck
Internal Audit Clerk
5/23/2019