



Date: 6/16/2020

Scope: The County Auditor's office examined the accounts for the STOP-DWI program for the period of 1/1/19-12/31/19.

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. During the review of the sampled overtime reimbursement requests, several issues were found. This prompted the Audit Office to expand the sample to review each of the of the reimbursement requests from town and village courts. It was determined there were issues with five overtime reimbursement requests submitted by two local town and village police departments. Four of the five submitted overtime reimbursement requests were found to have been calculated with the incorrect amount of hours. The errors found on these four reimbursement requests lead to the disbursement of \$489.87 in STOP DWI funds that the local town and village police departments were not entitled to. The remaining one invoice was totaled incorrectly leading to \$0.10 disbursement that the village police department was not entitled to. These discrepancies were brought to the attention of the Sheriff's Office on 5/29/2020. One village police department altered their invoices to show the actual amount of time expended for the STOP DWI program, and therefore no reimbursement is necessary. The Sheriff's Office is working with a local town police department to have the \$460.84 in STOP DWI funds reimbursed back to the STOP-DWI program. The town was sent an invoice on 6/12/2020 requesting a payment of \$460.84. Upon receipt, this amount will be distributed to the appropriate STOP DWI account line.

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. It was found that 'Interdepartmental Chargeback Vouchers' paper forms were no longer required, as the Treasurer's Office no longer enters the general billing. We reviewed each of the interdepartmental chargeback invoices in Munis as well as the STOP DWI itemized listing of personal services forms as back up documentation. It was determined 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) at a cost of \$36,000 annually. 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 2019 compared to the Council's responsibilities listed in the executed contract. We found all items to be completed to a satisfactory level.

There was one resolution adopted by the Board of Supervisors in 2019. Resolution 022-19 titled Authorization to Enter into an Agreement with NMS Labs for the Coroner's, Sheriff's, and District Attorney's Offices was adopted on January 15th, 2019. This resolution allowed the STOP DWI program to contract with NMS Labs to process toxicology samples for analysis of suspected DWI and DWAI alcohol or drug investigations.

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 four budgeted items that did not have any expenditures. They were:

- Personal Services
- Other equipment
- Alcohol Evaluation and Rehab
- Travel

A total of \$7,800 was included in the 2019 budget for personal services. This amount was budgeted to allow for the transfer of funds from the STOP DWI budget to the Sheriff's Office budget for hours that the Confidential Secretary of the Sheriff's Office worked on the STOP DWI program. This account line did not have any funds transferred out of it in 2019. In an email dated 5/1/2020 the Sheriff stated this total amount budgeted in this account line should have been transferred to A31100 to fund overtime hours that the Confidential Secretary spends on STOP DWI activities.

In the 2019 budget, a total of \$14,600 was budgeted in the 'Other Equipment' account line. Due to a policy change within the STOP DWI regulations, no funds were expensed from this account for the planned expense of radar units.

Another budgeted item that did not have any expenditures in 2019 was the Alcohol Evaluation and Rehab account line. 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.

There was \$750 budgeted in 2019 for travel related to the STOP DWI Program. There was no travel expenses associated with the STOP DWI Program in 2019, and therefore no funds were expensed 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.
2. The general ledger of the STOP DWI program should be reviewed periodically to ensure all budgeted funds are expensed appropriately.
3. The overtime reimbursement requests submitted by local towns and village police departments must be reviewed for accuracy prior to entry for payment. Any missing documentation that supports the overtime reimbursement request should be obtained prior to invoice entry.

Management Response:

In an email dated 6/9/2020 Sheriff Virts concurred with the report.

Kristen Scott
County Auditor
6/16/2020

Heidi Kronbeck
Internal Audit Clerk
6/16/2020