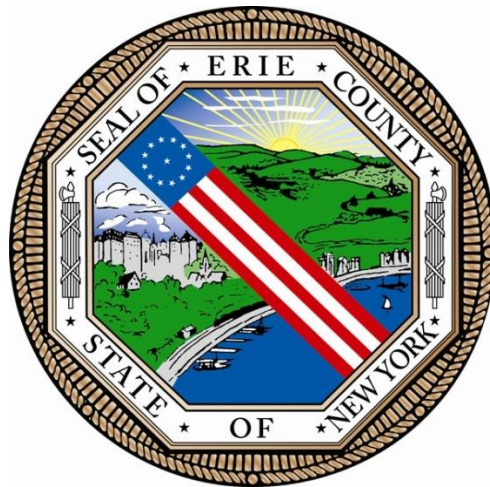


**December 2020**

**Audit of the Division of Information  
And Support Systems  
Operating Budget Expenditures  
January 1, 2020 through May 31, 2020**



**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**



December 18, 2020

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

Dear Honorable Members:

The Erie County Comptroller's Office has completed an audit of the Erie County's Division of Information and Support Systems expenditures for the period of January 1, 2020 through May 31, 2020.

Management of the Division of Information and Support Systems 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.

Our responsibility is to express an opinion based on our audit. 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. Our objectives were to test and evaluate expenditure transactions in the operating budget and evaluate the internal controls over expenditure transactions. We believe that the evidence obtained provides a reasonable basis for our findings and recommendations based on our audit objectives.

**Opinion**

In our opinion, the internal controls over the expenditures in the operating budget are adequately designed and operating effectively.

No other specific matters adversely affecting compliance and procedures came to our attention. Our audit was made for the purpose previously discussed, and would not necessarily disclose all instances of noncompliance with respect to areas of operations not audited.

## REPORTING REQUIREMENTS

A draft copy of this report was provided to the Division of Information and Support Services (“DISS”) for their review. Their comments were considered in the preparation of this report. A copy of their response to this report is included in Appendix A.

## BACKGROUND

The Division of Information and Support Services provides Information Technology, Telecommunications, Print, Graphics, and Records Storage services to all Erie County Departments. This audit focused on expenditure transactions for the Division of Information and Support Services in the General Ledger (“GL”) Accounts 505000 Office Supplies, 545000 Rental Charges and 561410 Lab and Technical Equipment. These accounts were budgeted in fund 110, business area 105 and transactions were recorded in fund 110 and business area 105.

## AUDIT RESULTS AND RECOMMENDATIONS

### 1. Office Supplies – GL Account 505000

During the audit period there were 49 expenditure transactions. A random sample of 30 of the 49 transactions in SAP were selected to be tested.

- a. 16 Transactions were tested by tracing the source documents to the SAP transaction and payment. No exceptions were noted.

### 2. Rental Charges – GL Account 545000

During the audit period there were 37 expenditure transactions. A random sample of 25 of the 37 transactions in SAP were selected to be tested.

- a. 16 transactions were tested by tracing source documents to the SAP transactions and payment. No exceptions were noted.

### 3. Lab and Technical Equipment – GL Account 561410

During the audit period there were 28 expenditure transactions. All 28 transactions in SAP were selected to be tested for this audit.

- a. 15 Transactions were tested by tracing the source documents to the SAP transaction and payment. No exceptions were noted.

## RESULTS OF EXIT CONFERENCE

An exit conference was held on December 28, 2020 with the Chief Information Officer and the Billing Collections Specialist of the Division of Information and Support Services. The draft of the audit report was reviewed and included a discussion of the audit results and comments. The Auditee, including the Chief Information Officer, has reviewed the draft report and is pleased with our findings and had no further questions or comments.

The Erie County Comptroller's Office would like to thank the Chief Information Officer and staff of the Division of Information and Support Services for the courtesy extended to us during the audit.

**ERIE COUNTY COMPTROLLER'S OFFICE**

Cc: Hon. Mark C. Poloncarz, County Executive  
Michael Breeden, Chief Information Officer  
Robert W. Keating, Director of Budget and Management  
Erie County Fiscal Stability Authority

## APPENDIX

**Appendix A:** The Chief Information Officer's written response to the draft report.

