



NASSAU COUNTY COMPTROLLER

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**P R E S S   R E L E A S E**

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## **Comptroller Elaine Phillips Reviews Nassau County Departments' Cash/Revenue Receipt Processes, Makes Recommendations for Improvements**

**MINEOLA, NY** – The Office of Nassau County Comptroller Elaine Phillips has completed a comprehensive review of how Nassau County departments' handle cash/revenue receipts.

Revenue at the County includes cash currency, checks and credit card charges received in payment for a variety of departmental fees, such as park entrance, concessions, licenses, various County clerk application/service fees, fines and other revenue receipts. These come from various sources, including state and federal aid, intergovernmental transfer payments, sales taxes, property taxes, mortgage taxes, event taxes, Medicaid and other reimbursements.

The timely processing of the receipt of these receivables is critical to the cash flow and financial reporting of the County.

The review focused on current processes and procedures as they relate to:

**Documented Procedures** – To ensure the integrity of cash receipts, departments should have comprehensive written procedures for collections, processing and reporting of all cash and revenue receipts.

**Segregation of Duties** – Cash receipt and processing duties should be spread among multiple employees to reduce the risk of errors or fraudulent activity.

**Accurate Recording of Receipts** – Receipts must be recorded accurately in the County's financial information system, including matching to existing receivables when applicable, to ensure correct reporting of the County's revenue, to enable County officials to accurately anticipate future revenue, and to monitor cash flow.

**Timely Depositing of Funds** – Funds received must be deposited to banks promptly (at least once per week/within a week of receipt) in order to support the County's cash flow and ensure accuracy of the records financial system.

Eleven of the departments reviewed had weaknesses in one or more of the focus areas. Once highlighted by this review, however, these departments were easily able to implement corrective action to meet the directives of the Comptroller's Office concerning cash/revenue receipting.

The full report is available online at <https://www.nassaucountyny.gov/2377/Field-Audits>.

### **About the Comptroller's Office**

Comptroller Elaine Phillips is the independent protector of the taxpayers and residents of Nassau County. With a population of almost 1.4 million people and an annual budget of approximately \$4 billion, Nassau County relies on Comptroller Phillips and her dedicated staff to monitor Nassau's budget and financial operations. The Comptroller's Office reports on matters that affect Nassau's financial health, proactively advocates for operational efficiency on behalf of the taxpayers, and audits government departments and outside agencies that do business with the county to uncover and prevent waste, fraud, and inefficiency. Each year, the Comptroller's Office reviews thousands of contracts and reviews and approves approximately 120,000 payments to more than 3,800 registered vendors. The Comptroller's office also administers payroll and health benefits for the County's 8,000 employees, 12,000 retirees and their dependents for a total of 50,000 covered lives.

For more information, access the Comptroller's website at [www.nassaucountyny.gov/1590/County-Comptroller](http://www.nassaucountyny.gov/1590/County-Comptroller) or email [nccomptroller@nassaucountyny.gov](mailto:nccomptroller@nassaucountyny.gov).

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