



NEWS FROM THE OFFICE OF  
ULSTER COUNTY COMPTROLLER  
**ELLIOTT AUERBACH**

ELLIOTT AUERBACH  
COUNTY COMPTROLLER  
244 FAIR STREET  
KINGSTON, NEW YORK 12401

PHONE: (845)340-3529  
countycomptroller@co.ulster.ny.us  
[www.youreyesonulster.com](http://www.youreyesonulster.com)

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## EVERYBODY KNOWS YOUR NAME

Sharing User Names Could Create Weakness In Financial Management Program

Kingston, NY (March 17, 2016) – The recent Audit of Internal Controls Over Cash Receipts highlighted concerns with user security and access to the County’s financial management system.

After conducting an evaluation of the sufficiency and integrity of the controls over receipts of funds it appears that one of the blind spots rest with signing on to the New World Systems (NWS) program LOGOS, the local government software installed by Ulster County nearly two years ago.

The audit determined that “multiple users retained access to a single user account within the County’s financial system” with five different employees over two separate departments having access to the account. The lack of a unique user name could easily mask an individual who may be easily accessing sensitive material. At the same time the audit revealed users who had dual access to both enter and approve transactions within their department, blurring the lines of the segregation of duties necessary for sound internal controls and creating an opportunity for fraud and theft.

Overall, the review concluded that adequate controls predominantly exist over cash receipts. However, in addition to user security and access, improvement was needed in standardizing procedures as well as addressing incompleteness of documentation and the timeliness of deposits.

The audit provided recommendations for each of the findings and offered guidance from the Office of the New York State Comptroller, as well as noting that, in some instances, steps have been taken to remedy the weaknesses.

The report can be found on the Comptroller’s website ([www.youreyesonulster.com](http://www.youreyesonulster.com)) at <http://ulstercountyny.gov/comptroller/cash-receipts-audit-march-2016>

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