

State of New York



Jonathan Lippman  
Chief Administrative Judge

OFFICE STATE COMPTROLLER

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H. CARL MCCALL  
NEW YORK STATE COMPTROLLER

270 Broadway  
New York, N.Y. 10007  
(212) 417-2004

January 10, 1997

Hon. H. Carl McCall  
State Comptroller  
Alfred E. Smith State Office Building  
Albany, New York 12236

RECEIVED DEPARTMENT OF  
ROBERT LATTIMER  
DEPUTY COMPTROLLER

JAN 17 1997

COMM. AUDIT &  
FINANCIAL REPORTING

Dear Comptroller McCall:

Forwarded herewith is the Unified Court System's 90 day response to the Office of the State Comptroller's audit of revenue and payroll operations of the Third Judicial District (Report ~~122~~).

Sincerely,

c: Hon. George E. Pataki  
Hon. Judith S. Kaye

Hon. Joseph L. Bruno  
Hon. Martin Connor  
Hon. Ronald B. Stafford  
Hon. Emanuel R. Gold

Hon. Sheldon Silver  
Hon. Thomas M. Reynolds  
Hon. Herman D. Farrell, Jr.  
Hon. John J. Faso

Hon. Joseph J. Traficanti, Jr.  
Hon. Barry A. Cozier  
Hon. Harold J. Hughes  
William L. Clapham, CGFM  
Dennis W. Donnelly, CPA

**THIRD JUDICIAL DISTRICT  
INTERNAL CONTROLS OVER  
REVENUE AND PAYROLL  
REPORT 95-S-122  
90 DAY REPORT**

The Office of the State Comptroller issued Audit Report 95-S-122 relative to its audit of Internal Controls over Revenue and Payroll in the Third Judicial District on November 16, 1996.

The Third Judicial District has taken necessary steps to implement the report's recommendations.

The Administrative Judge's Office will schedule periodic visits to courts within the District to assess internal controls over revenue. The annual internal control self assessment will be redesigned to require courts to identify employee functions in revenue collection procedures.

Enhancing automation systems for all courts in the District will assist court personnel in developing a tracking system for delinquent payments. Temporary personnel are working to assist surrogate courts in collecting delinquent estate tax filing fees.

The District has implemented new procedures to verify the starting date of newly hired employees. The District Office contacts each new employee on the first day of employment. A system has been implemented to verify final leave accruals submitted by employees upon separation.

The District has implemented procedures to improve controls over overtime payments. All overtime is monitored by the District Administrative Judge's Office.