

Spring 2013



From the Controller's Desk

Lackawanna County Controller Gary A. DiBileo



LACKAWANNA COUNTY

FRAUD, WASTE & ABUSE HOTLINE

How to Report Tips:

ONLINE Go to Lackawanna County's website at

www.lackawannacounty.org

Click on the **Fraud, Waste, & Abuse** link, which will take you to the hotline web page and then to the online web form.

BY PHONE Call the confidential fraud, waste, and abuse hotline telephone number below:

570-963-6600

BY MAIL You can also mail your tips to a confidential address below:

**Controller
Lackawanna County
Confidential
P.O. Box 254
Scranton, PA 18501**

507 Linden Street
Scranton, PA 18503

Phone: 963-6726
Fax: 570-963-6489

To the Employees & Residents of Lackawanna County:

In accordance with the Lackawanna County Home Rule Charter, Article IV, Controller, § 1.4-402, I present the Controller's Annual Audit Report for the fiscal year 2012 as part of this newsletter. This annual report provides an overview of the work performed by the Controller's office during 2012. Serving the residents and taxpayers of Lackawanna County is the goal of our office and its dedicated workers. We welcome the public, including Lackawanna County employees, to contact us with questions or concerns, or for assistance regarding county financial matters.

— Yours, Gary

The Journey of an Invoice in the New World System

The current accounts payable system was originally designed in part to give county departments more responsibility for monitoring their own expenses and budgets. It provides several levels of checks and balances that provide internal controls over disbursements.

In general, invoices travel—literally or virtually—through at least four different departments before payment. When an invoice is sent by a vendor to a department, it is entered into the New World System (NWS) and, if applicable, attached to a purchase order or verified against a contract or agreement. Then it is reviewed and approved by the department head.

The actual invoice is then sent to the Controller's office for review & approval. The approved invoice moves into *open status* in the NWS and virtually moves into the hands of the Revenue & Finance department, where cash flow, funding, and the budget are taken into account before payment.

Once a batch of checks has been selected for payment, the Controller's office is notified and prints the checks, which are then sent to the Treasurer's office for a live signature and mailing. All of these departments work together to ensure the integrity of the process and to make every effort to pay bills in a timely manner.