



Robert E. Antonacci II, CPA  
Comptroller

COUNTY OF ONONDAGA

Office of the  
*County Comptroller*

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July 1, 2009

Mr. Timothy Cowin, Commissioner  
Department of Corrections  
PO Box 143  
Jamesville, New York 13078

Dear Mr. Cowin:

An audit of the Department of Corrections Trust and Agency accounts: Commissary Funds and Inmate Funds were performed in June 2009. We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the recorded fund balance and the related expenditures are free of material misstatement. This recorded fund balance and the related expenditures are the responsibility of the department's management. Our responsibility is to express an opinion on these amounts based on our audit. An audit includes examining, on a test basis, evidence supporting the fund amount and expenditures. We believe that our audit provides a reasonable basis for our opinion.

All backup documentation related to these accounts was found to be well organized and efficiently maintained. The debits and credits tested were traced to the backup detail and were valid. All records relating to the accounts are being properly maintained and comply to generally accepted accounting standards.

Sincerely,

  
Robert E. Antonacci II, CPA

cc: Joanne M. Mahoney, County Executive  
Ann D. Rooney, Administrator/Human Services