



Robert E. Antonacci II, CPA  
Comptroller

COUNTY OF ONONDAGA

Office of the  
*County Comptroller*

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May 21, 2009

Mr. David Sutkowy, Commissioner  
Social Services Department  
John H. Mulroy Civic Center  
Syracuse, New York 13202

Dear Mr. Sutkowy:

An audit of the Department of Social Services Trust and Agency accounts: Child Support Program, SSI Program, Social Welfare Trust, Recovery Account and Cash & Investment Accounts, were performed in May 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  
Ira Dubnoff, Director of Administrative Services, DSS