



Robert E. Antonacci II, CPA
Comptroller

COUNTY OF ONONDAGA

Office of the
County Comptroller

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July 30, 2009

Dr. Cynthia B. Morrow, MD, MPH
Onondaga County Health Commissioner
John H. Mulroy Civic Center, 8th Floor
Syracuse, New York 13202

Dear Dr. Morrow:

An audit of the trust and agency account for Dog Monies was performed in July 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 this account was found to be well maintained and amounts tested were traced to the backup documentation and found to be valid. One finding, carried over from the previous audit period, relating to the mailing of the reports to New York State was noted and is explained below.

- Per Section 111 of the Agriculture and Markets Law, the County is required to send a percentage of the money collected to New York State by the 15th of the following month. It was noted that during the audit period, some payments were mailed after the 15th of the following month. This was the case for eleven months in 2007 and two months in 2008. All reports were submitted before the 15th due date for the first six months of 2009. This finding was noted in the 2006 audit, which was not completed and released until December 2007. There are often delays in receiving the payments from the towns within the County due to circumstances such as the significant turnover of personnel in the towns. There have been incidences where a town has mailed the check and report to a different County department, to the attention of someone other than the Account Clerk III or directly to the State. In addition to the delay in receiving the reports from the towns,

there is a one or two day turn around time for the check to be processed by the County Finance Department once they have received the Cash Report and a copy of the report to be mailed to the State.

Since the last audit, the Health Department has taken several steps to correct and avoid this situation. This is evidenced by the significant reduction to the number of reports that have been submitted after the 15th (two for 2008 and none for the first six months of 2009). The towns are called if the reports are mailed to the County late and calls are made to NYS to explain circumstances that cause the late reports and payments. Also, beginning in 2008, the Health Department is mailing annual letters to the towns, City of Syracuse and the SPCA to remind them that their reports are due to the County by the 5th of the next month. The Health Department has also conveyed to the Finance Department, the importance of receiving the check as soon as possible. The Finance Department is now processing the check the same day when possible or the next day. New York State does not impose penalties on the County for late submission of these reports.

It is recommended the Onondaga County Health Department continue to make every attempt to mail these reports by the due date according to State Law. It is also recommended that the department continue to send an annual letter to the towns, City of Syracuse and the SPCA to remind them the money collected for dog licenses and tag fees is to be remitted to the County by the 5th of the month so that the County can process and mail the reports by the due date of the 15th.

The efforts by the Department to ensure timely mailing of the reports to New York State appear to be effective and should be continued. All internal controls appear to be adequate

Sincerely;



Robert E. Antonacci II, CPA

cc: Joanne M. Mahoney, County Executive
Anne Rooney, Administrator/Human Services
Ellen Wilson, Fiscal Officer/Health Department