



Robert E. Antonacci II, CPA  
Comptroller

COUNTY OF ONONDAGA

Office of the  
*County Comptroller*

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October 19, 2009

Dr. Cynthia B. Morrow  
Onondaga County Health Commissioner  
John H. Mulroy Civic Center, 9<sup>th</sup> Floor  
Syracuse, New York 13202

Dear Dr. Morrow:

An audit of the Health Department's petty cash funds was performed on October 13 and 14, 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.

A review of the department's petty cash fund against the amounts recorded on the County's Financial Accounting Management Information System (FAMIS) was performed and no exceptions were noted. However, the following findings were noted during the audit and are presented below with a recommendation for correction.

#### **Low Cost Purchases**

1. A count of the low cost purchases account revealed a shortage of \$9.93. Per the custodian, the shortage has been there since 2008 and efforts to determine the cause of the shortage have been unsuccessful. Per petty cash guidelines, "Should a loss occur it must be reported in writing immediately by the department head to the County Executive and the County Comptroller."

*In order to bring the fund back to the authorized amount, the next claim for reimbursement should be increased by \$9.93. In the future, if a shortage is discovered, the Comptroller's Office should be notified in a timely manner so we can assist in efforts to determine the cause of the shortage.*

In summary, procedures are being followed and, the above notwithstanding, internal controls over the petty cash funds are strong. Expenditures tested appear to be valid and the petty cash expenditures recorded on FAMIS balance as of September 2009.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert E. Antonacci II", with a long horizontal flourish extending to the right.

Robert E. Antonacci II, CPA

Cc: Hon. Joanne M. Mahoney, County Executive  
Ann Rooney, Administrator for Human Services