



COUNTY OF ONONDAGA

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County Comptroller

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Philip M. Britt
Deputy Comptroller/Audit

September 9, 2014

Mr. William Lansley
Onondaga County Parks & Recreation
106 Lake Drive
Liverpool, NY 13088

Dear: Mr. Lansley

An audit of the Oneida Shores Park's petty cash fund was performed on August 6, 2014. The recorded fund balance and the related expenditures are the responsibility of the department's management.

Oneida Shores Park's petty cash funds are in balance with Legislative Authorization, per Resolution No. 264 of 2008. The following findings were noted during the audit, and are presented below with recommendations for correction.

1. The Ticket Booth Attendant indicated there have been occasions where the Change fund bag has been removed from the safe by the Visitor Center Attendant and taken to their office without a cash count and sign-off by the booth attendant. We were provided with a Change Bag Daily Verification 2014" log sheet indicating the time funds were counted, however the only initials on this log sheet were of the Visitor Center Attendant, respective of the date.

Recommendation: When cash is exchanged between individuals it should be counted and signed-off at the time of the transfer.

Response: The daily deposit cash bags (where revenue is accounted for) are counted by the person who performed the sales that day and then dropped into a secure safe. When the daily bank deposits are made, the employee preparing and making the bank deposit reviews the activity to ensure accuracy.

2. The Park Superintendent indicated it is Oneida Shores' practice to make bank deposits nearly every weekday and on Saturday and Sunday, as needed, at a bank in Cicero. We noted for the most part this practice appears to be functioning adequately. However this practice allows larger sums of cash to accumulate during the summer months.

Recommendation: The Parks & Recreation administration should explore the feasibility of implementing a dollar threshold, as well, as a means to determine when a bank deposit should be made. We also suggest contacting the County's Finance department to explore the possibility of establishing an account with a bank in Brewerton, which is much closer than Cicero.

Response: Oneida Shores Park Staff does make daily cash deposits from Memorial Day to Labor Day, (when the beach is open). Throughout the rest of the year, deposits are made whenever there is in excess of \$100 in revenue. The Parks Department will review the threshold and bank recommendations.

3. The Swim Facility Manager and Assistant Swim Facility Manager have the combination to the safe containing the start-up cash. To strengthen the controls over cash, we suggest safe access is limited to, the Park Superintendent, the Visitor Center Attendant(s) and the booth attendants. At the time when these funds are needed by the appropriate staff, the booth attendants can access the safe and issue the cash bag.

Recommendation: We suggest the park management explore the feasibility of limiting access to the safe. Again, when cash is exchanged between individuals it should be counted and signed-off at the time of the transfer.

Response: This recommendation is currently being reviewed.

4. We noted Oneida Shores' park staff, as well as, the Camp Ground Host sell firewood and bags of ice, for a nominal fee. Firewood is sold by the recyclable blue bin container. The Park Superintendent indicated there are currently no controls in place to track this inventory and determine if all funds collected have been submitted for deposit.

Recommendation: Internal controls should be devised and implemented to ensure all funds collected from firewood and ice sales have been accounted.

Response: All sales of wood and ice are receipted in a receipt book. The receipts are tracked and if a discrepancy were to arise between inventory and sales, it would be discovered.

5. Based on information provided by the Park Superintendent, it appears an individual who is not a County employee is acting as campground host. The campground host is a voluntary role, duties of the host include but are not limited to, assisting regular park department staff by meeting and greeting campground visitors, selling firewood & accounting for all firewood sales, selling bags of ice & accounting for all ice bags sales, providing information and directions to camping guests, educating visitors on park rules and regulations, conducting minor clean-up of the campground including restrooms and landscaping, reporting problems to the Park Staff and/or Rangers, assisting in minor maintenance projects, work holidays and weekends. In turn it appears this individual is allowed to camp at the park. We do note the park is staffed with a Park Crew leader and Maintenance Worker 1. Per the Administrative Director this is similar to the Camper Assistance Program run by the New York State Parks Department. There is a potential liability issue as there is no contract with this individual and it is unclear how this individual was selected to perform in this capacity.

Recommendation: It is our understanding the Administrative Director at Parks will be addressing the liability issue with the County Law Department. We also suggest, policies and procedures are devised and implemented regarding the selection of individual.

Response: This recommendation is currently being reviewed. The law department has stated that there is no increased liability of a volunteer performing these duties instead of a paid employee.

Sincerely;



Philip Britt
Deputy Comptroller/Audit

cc: Mary Beth Primo, Deputy County Executive
Steve Morgan, CFO