



Robert E. Antonacci II, CPA
Comptroller

COUNTY OF ONONDAGA

Office of the
County Comptroller

John H. Mulroy Civic Center, 14th Floor
421 Montgomery Street
Syracuse, New York 13202-2998
(315) 435-2130 • Fax (315) 435-2250
www.ongov.net

James V. Maturo
Deputy Comptroller

Thomas G. Squires
Deputy Comptroller

September 17, 2008

Ms. Lisa Alford, Commissioner
Department of Aging and Youth
John H. Mulroy Civic Center, 13th Floor
Syracuse, New York 13202

Dear Ms. Alford:

An audit of the Department of Aging and Youth's petty cash fund was performed on September 5, 2008. 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.

In summary, all of the petty cash expenditures recorded in FAMIS as of August 31, 2008 balance. All expenditures tested of the petty cash fund were valid. Your department's procedures comply to generally accepted accounting standards and your petty cash custodian is providing a secure environment for the fund.

Sincerely,

Robert E. Antonacci II, CPA

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