



Robert E. Antonacci II, CPA
Comptroller

COUNTY OF ONONDAGA

Office of the
County Comptroller

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April 15, 2009

Gordon J. Cuffy, County Attorney
Department of Law
John H. Mulroy Civic Center, 10th Floor
Syracuse, New York 13202

Dear Mr. Cuffy:

An audit of the Law Department's petty cash fund was performed on April 13, 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 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 recommendations for correction.

1. Upon reviewing petty cash claims for reimbursement, it was noted PCR84233 on CL197965 was for \$20.01 for gas in a Parks Department vehicle the department borrowed. This appears to be an unnecessary expense as the Parks Department has fuel tanks at several of their Parks and has the ability to charge a department back for usage of the fuel. As the Parks Department buys large amounts of fuel, they receive a lower per gallon rate than the Law Department paid at a gas station.

If the Law Department uses a Parks Department vehicle they should use the fuel at the park where the vehicle is kept to refuel it. On the fuel usage sheets, kept at each fueling location, it should be noted the vehicle was filled up by the Law Department. The Parks Department can then charge them for that usage which would result in a lower charge than found at a gas station.

2. The person disbursing funds and approving the petty cash requisitions approved a claim for reimbursement, CL212107. This does not provide adequate segregation of duties.

In order to maintain proper segregation of duties, it is recommended an authorized individual other than the custodian approve the petty cash claims for reimbursement.

In summary, all of the petty cash expenditures recorded in FAMIS as of March 31, 2009 balance. Your department's procedures comply to generally accepted accounting standards and your petty cash custodian is providing a secure environment for the fund.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert E. Antonacci II CPA". The signature is stylized and cursive.

Robert E. Antonacci II, CPA

Cc: Hon. Joanne M. Mahoney, County Executive