



Robert E. Antonacci II, CPA  
Comptroller

COUNTY OF ONONDAGA  
*Office of the*  
*County Comptroller*

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James V. Maturo  
Deputy Comptroller

Thomas G. Squires  
Deputy Comptroller

May 13, 2009

Mr. James V. Maturo  
Onondaga County Deputy Comptroller/Accounting  
421 Montgomery Street 14th Floor  
Syracuse, New York 13202

Dear Mr. Maturo,

An audit of the Comptroller's petty cash fund was performed on May 8, 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 finding was noted during the audit and is presented below with a recommendation for correction.

1. The Petty Cash Guidelines state a department is to replenish the petty cash fund when the fund is approximately 75% depleted or every three months, whichever occurs sooner. This way the department will not be without funds while a claim is being processed, and the expenditures will be properly recorded on the County's books in a timely fashion. 4 instances in 2008 were noted where a claim was filed for over 75% of the authorized amount.

*It is recommended the department replenish the petty cash fund in accordance with the Petty Cash Guidelines.*

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 principles 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