



Robert E. Antonacci II, CPA  
Comptroller

COUNTY OF ONONDAGA

Office of the  
*County Comptroller*

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Deputy Comptroller

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Deputy Comptroller

July 13, 2009

Ms. Patricia Noll, Chief Clerk  
County Court  
110 Criminal Courts Building  
Syracuse, New York 13202-2998

Dear Ms. Noll:

An audit of the trust and agency account 085 Other Funds-State Fines from County Court, Subsidiary 000003 was performed on June 25 and June 29, 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.

All backup documentation related to these accounts was found to be well organized and efficiently maintained. The debits and credits tested were traced to the backup detail and were valid.

In the last audit report it was recommended to the Director Real Property, Finance Administration the Account Clerk II, Finance Administration check the amount of collections for surcharges on FAMIS each month before preparing the check for payment to New York State. If the amount requested by the Combined Courts is not the same as the amount requested for payment, then the Associate Court Clerk at the Combined Courts should be notified and instructed that the check cannot be prepared until the collections and the payments are reconciled. A test of 2009 noted the recommended procedure followed.

The following finding was noted during the audit and is presented below with recommendation for correction.

It was noted that 2 of 17 Cash Reports tested in the time period January 2008 through May 2009, had coding errors to Court Order Deposit or Mandatory Surcharges instead of Stop


DWI Fines. These coding errors were corrected. Despite these errors, checks paid to the New York State Department of Taxation and Finance for mandatory surcharges were correct.

The Onondaga County Combined Courts do not match collections to FAMIS reports monthly. The Associate Court Clerk, Onondaga County Combined Courts informed us FAMIS reports were received at one time, but then stopped. The Combined Courts do not have access to the FAMIS reports. The Chief Governmental Accountant was unaware that the Combined Courts did not have access to FAMIS and not receiving copies of the FAMIS reports. The Chief Governmental Accountant will send copies of the FAMIS Subsidiary Inquiry general ledger account 085 Other Funds, subsidiary 000003 State Fines from County Court (182) with details of debits/credits, Index 130062 Stop DWI (General Fund), sub object 1895 Stop-DWI Fine and actual details to the Combined Courts office monthly along with other accounts needed.

Surcharge coding errors on Cash Reports were noted in the last audit. It was recommended the Onondaga County Combined Courts match the total Cash Reports (credits) on FAMIS for the month to the record of surcharges collected for each month to ensure the department all entries were correctly recorded and there are appropriate funds available in the trust account for the check written to the State for the previous month's surcharges.

*It is recommended since the Onondaga County Combined Courts are ultimately responsible for the collection of surcharges and fines; and payment of surcharges to the New York State Department of Taxation and Finance, monthly FAMIS reports be requested from the Comptrollers' Office and reviewed with the Combined Courts collection records to ascertain proper recording and assure there are appropriate funds available in the trust account for the check written to the State for the month's surcharges.*

Sincerely,



Robert E. Antonacci II, CPA

Cc: Hon. Joanne Mahoney, County Executive  
James Rowley, Chief Fiscal Officer  
Karen Carney, Director Real Property