



COUNTY OF ONONDAGA

Office of the
County Comptroller

Robert E. Antonacci II, CPA
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. Mauro
Deputy Comptroller

Thomas G. Squires
Deputy Comptroller

May 13, 2009

Hon. William J. Fitzpatrick, District Attorney
District Attorney Office
Criminal Justice Center, 4th Floor
Syracuse, New York 13202

Dear Mr. Fitzpatrick:

Audits of the District Attorney's petty cash funds were 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 funds 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 April 30, 2009 balance. Your department's procedures comply to generally accepted accounting principles and your petty cash custodians are providing secure environments for the funds.

Sincerely,

Robert E. Antonacci II, CPA

Cc: Hon. Joanne M. Mahoney, County Executive