



Robert E. Antonacci II, CPA
Comptroller

COUNTY OF ONONDAGA

Office of the
County Comptroller

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James V. Maturo
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Deputy Comptroller

September 3, 2008

Mr. Joe C. Mareane
Chief Fiscal Officer
John H. Mulroy Civic Center, 14th Floor
Syracuse, NY 13202

Dear Mr. Mareane:

An audit of the Finance Department's change fund was performed on September 2, 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, your department's procedures comply to generally accepted accounting standards and internal controls over the petty cash fund are strong.

Sincerely,

Robert E. Antonacci II, CPA

Cc: Hon. Joanne M. Mahoney, County Executive