



Robert E. Antonacci II, CPA
Comptroller

COUNTY OF ONONDAGA

Office of the
County Comptroller

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May 24, 2009

The Honorable County Executive
The Chairman of the County Legislature
The Chair of the Social Services Committee
The Administrator for Human Services
The Commissioner of the Department of Social Services
The Chief Fiscal Officer
The Clerk of the County Legislature

An audit of The Gingerbread House's support for their billing to the Department of Social Services was completed. The period tested as part of the audit was January 1, 2008 through March 31, 2009. The audit was designed to review the accuracy of bills submitted to the Department of Social Services.

We conducted our audit in accordance with Generally Accepted Auditing Standards, Government Auditing Standards issued by the Comptroller General of the United States, the provision of the Office of Management and Budget (OMB) Circular A-133 and Audits of State and Local Governments. Generally Accepted Auditing Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial records are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial records. An audit includes assessing the accounting principles used and significant estimates used by management, as well as evaluating the overall financial records in compliance with established policies and procedures. It is the responsibility of the Gingerbread House to ensure attendance records are accurate, complete and that established procedures are adhered to.

The audit of bills submitted by The Gingerbread House found no discrepancies with the attendance sheets which would have effected the amount of payment from the County to The Gingerbread House. However, the following finding was noted and is presented with a recommendation for correction.

1. A review of the attendance sheets for The Gingerbread House revealed that, while one of the teachers records when a child arrives and leaves on the attendance sheets, a parent is not signing off on these sheets. On page 7, section 4.1 B, of the Onondaga County Child Care Policy, Procedures and Billing Manual, issued by the Department of Social Services in 2005, it states, "All providers must maintain a daily sign-in sheet, which contains the child's name, and a parent's signature for both the time in, and time out each day."

The Gingerbread House should explore ways to meet this policy.

It is the understanding of The Comptroller's Office that the Onondaga County Child Care Policy, Procedures and Billing Manual is in the process of being updated. This policy appears to be one that is difficult for the providers to enforce. It is the hope of The Comptroller's Office that Social Services will work with the providers to address issues like this as they go through the process of updating their manual.

In conclusion, the attendance sheets present at The Gingerbread House support the bills submitted to Social Services. With the exception of the finding above, The Gingerbread House's billing procedures appear to conform to those required in the Onondaga County Child Care Policy, Procedures and Billing Manual.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert E. Antonacci II", with a stylized flourish at the end.

Robert E. Antonacci II, CPA