



Robert E. Antonacci II, CPA
Comptroller

COUNTY OF ONONDAGA

Office of the
County Comptroller

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James V. Mauro
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June 4, 2009

Ms. Jacqueline E. DeNero
Director
Hillbrook Detention Facility
4949 Velasko Road
Box 237
Syracuse, New York 13215

Dear Ms. DeNero:

An audit of Hillbrook's petty cash fund was performed on June 2, 2009. We conducted our audits 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 findings were noted during the audit and are presented below with recommendations for correction.

1. A count of the low cost purchases account at Hillbrook found the account to be \$2.50 over its authorized amount. No explanation could be provided to explain the overage.

The next claim for reimbursement should be reduced by \$2.50 to bring the account back to its authorized amount.

2. When the audit of the account was done on 6/2/09 it was noted the last reconciliation of the account was done in March. Petty cash guidelines require petty cash accounts to be reconciled on at least a monthly basis.

The custodian should begin to reconcile the account in accordance with the petty cash guidelines.

3. 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. A review of claims submitted by Hillbrook revealed the first claim for reimbursement in 2008 was not filed until 5/6/08 and CL202977, filed on 8/7/08, was for more than 75% of the fund amount.

It is recommended claims for reimbursement be filed in accordance with the petty cash guidelines.

In summary, all of the petty cash expenditures recorded in FAMIS as of April 30, 2009 balance. If implemented, the recommendations above will improve the controls over the account.

Sincerely,

A handwritten signature in black ink that reads "Robert E. Antonacci II CPA". The signature is stylized and includes a long horizontal flourish at the end.

Robert E. Antonacci II, CPA

Cc: Hon. Joanne M. Mahoney County Executive
Ann Rooney, Administrator for Human Services