



Robert E. Antonacci II, CPA
Comptroller

COUNTY OF ONONDAGA

Office of the
County Comptroller

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December 10, 2009

Elizabeth Dailey, Executive Director
Onondaga County Public Library
447 South Salina Street
Syracuse, New York 13202-2494

Dear Ms. Dailey:

Audits of the Library's low cost purchases and change funds were recently performed. 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 funds indicates that the funds are not in balance against the amounts of the County's Financial Accounting Management Information System (FAMIS). The following findings were noted during the audit and are presented below with recommendations for correction.

Main Office Checking Account:

1. Upon reviewing the reconciliation for the checking account, it was noted check number 8330 for \$110.00 paid petty cash requisition number 03514. This check has been cashed but the requisition has not been included on a claim for reimbursement because an original invoice has not been received. The requisition and check are dated June 23, 2006.

Since efforts to obtain an original invoice have been unsuccessful, the department should include the \$110.00 on the next claim for reimbursement in order to bring the book balance closer to the actual balance of the account.

2. Check #8726 dated 10/3/08 in the amount of \$8.00 has been reimbursed on a petty cash claim but has not yet been cashed by the vendor the check was written to.

The next claim for reimbursement should be reduced by \$8.00 and check #8726 should be written off and no longer included on reconciliations.

3. Petty cash requisition 03930 on CL191064 for \$173.34 was not signed in the authorized by or received by section. These areas should be completed to ensure each purchase is properly authorized and the materials being paid for are actually received. The individual approving the claim should check for these before signing the claim.

All petty cash requisitions should be fully completed before being included on a claim for reimbursement.

Low Cost Purchases

4. The low cost purchases account is listed under subsidiary 651006. The account is listed at \$200.00. The current balance of the low cost purchases account is \$350.00. The account is understated by \$150.

It should be noted the department does have authorization for the \$350.

Someone from the Library should submit a journal entry to the Chief Governmental Accountant to increase the account on FAMIS to the appropriate amount.

5. The 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. 2 of the 4 claims selected for testing were for over 75% of the authorized amount.

It is recommended the department replenish the petty cash fund in accordance with the County's Petty Cash Guidelines.

UPS Charges

6. Subsidiary 651003, Library UPS Charges, is listed on FAMIS at \$325.00. This fund does not appear to be in use anymore.

Someone from the Library should submit a journal entry to the Chief Governmental Accountant reducing the amount under this subsidiary to 0.

Change Funds

7. Subsidiary 651004, Library Change Fund, is listed on FAMIS at \$895.00. Based on the audits performed, there is \$920.00 in change fund money being used at the various branches and at the central library.

Someone from the Library should submit a journal entry to the Chief Governmental Accountant to increase the account on FAMIS to the appropriate amount.

8. Counts of the change funds at the Petit Branch and the Local History drawer on the 5th floor in the central library revealed the accounts to be slightly over their authorized amounts.

When overages are discovered they should be included with the next deposit.

In summary, steps need to be taken to ensure the Library's petty cash accounts are properly stated on FAMIS. Overall, the department's custodians appear to be providing secure environments for the funds.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert E. Antonacci II". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Robert E. Antonacci II, CPA

Cc: Hon. Joanne M. Mahoney, County Executive