



Robert E. Antonacci II, CPA
Comptroller

COUNTY OF ONONDAGA

Office of the
County Comptroller

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August 19, 2008

Don M. Jordan Jr., Director
Syracuse-Onondaga Planning Agency
John H. Mulroy Civic Center, 11th Floor
Syracuse, New York 13202

Dear Mr. Jordan:

An audit of the Planning Department's petty cash fund was performed on August 5, 2008. 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 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. However the following findings were noted during the audit and are presented below with recommendations for correction.

- 1) There is a lack of segregation of duties in the approving, disbursing and recording the use of petty cash from Planning's petty cash fund. The custodian of the account is approving the petty cash requisitions and the claims for reimbursement.

In order to maintain proper segregation of duties, it is recommended another authorized employee within the department approve the claims for reimbursement.

- 2) During 2007 claims for reimbursement totaled \$242. Through June 30 of this year claims for reimbursement total \$130. Based on this low usage, it appears unnecessary for the department to maintain a petty cash account of \$300.

The department should consider eliminating the petty cash account and joining the master petty cash fund administered by the Comptroller's Office. If the department does

not wish to eliminate their petty cash fund, consideration should be given to lowering the petty cash amount.

In summary, expenditures tested appear to be valid and the petty cash expenditures recorded on FAMIS for the year ended June 30, 2008 balance.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert E. Antonacci II, CPA". The signature is stylized and includes a horizontal line extending to the right.

Robert E. Antonacci II, CPA

Cc: Hon. Joanne M. Mahoney, County Executive