



Robert E. Antonacci II, CPA
Comptroller

COUNTY OF ONONDAGA

Office of the
County Comptroller

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January 9, 2009

Hon. Kevin E. Walsh, Sheriff
Onondaga County Sheriff's Department
407 South State Street
Syracuse, New York 13202

Dear Sheriff Walsh:

Audits of the Sheriff's Department Low Cost Purchases and Change Funds were performed on December 18, 19 and 30 of 2008 and January 2 and 7, 2009. 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. These recorded fund balances 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 funds amounts and expenditures. We believe our audit provides a reasonable basis for our opinion.

A review of the department's petty cash funds indicates that the funds balance against the amount of the County Financial Accounting Management Information System (FAMIS). The following findings were noted during the audit and are presented below with recommendations for correction.

Extradition Account (Used for Travel)

1. Attempts to reconcile the checking account to its approved amount of \$5,000 were unsuccessful. The account included \$143.65 in cash, a checkbook balance of \$2,876.14 and checks written for \$1,847.90 for which reimbursement has not been received, for a total of \$4,867.69. The \$132.31 difference could not be explained. The custodians of the account have not been reconciling the account, which petty cash guidelines require be done at least monthly.

Previous audits of this fund resulted in discrepancies from the \$5,000 authorized amount but were not of this magnitude. Greater care needs to be given to the tracking of funds for this account.

As petty cash guidelines state, the account needs to be reconciled on at least a monthly basis. Additionally, in order to improve the tracking of funds in the account, it is

recommended a spreadsheet be maintained tracking all activity for the account. It should include a listing of all checks written and all deposits in to the account. Checks that have been written for which a claim for reimbursement has not been received should be noted as well. This will make it easier to reconcile the account.

2. Per the resolutions passed by the Onondaga County Legislature, this account is to be used "for the purpose of advance payment to Deputy Sheriffs required to travel for extraditions." The county now has awarded a contract to PTS of America LLC to perform this extradition service. It is noted the Sheriff's Department does still occasionally perform extraditions. However, the main use of this account is for travel and training expenses for employees of the department. This is an unauthorized use of this fund. This is a recurring finding.

It is recommended the department discontinue using this account for items other than what it is approved for. Since the department wishes to maintain the fund, it should take necessary action to amend the resolutions currently in place to accurately reflect how the account is being used.

Low Cost Purchases

3. As part of the petty cash count, 3 petty cash requisitions were reviewed for completed purchases. All three were missing a signature noting authorization of the purchase.

Prior to distributing petty cash funds, a petty cash requisition should be completed and an authorized individual should review the requisition and sign off demonstrating their approval of the purchase.

Fees of Transporting Petty Cash

4. During the audit, it was noted the Comptroller's Office does not have an alternate custodian form on file for individuals who distribute funds when the custodian is not there. At least two other people have been distributing funds from the account. For example, CL202782 and CL202896 both had travel vouchers approved by the custodian as well as two other individuals.

Two "Alternate for Petty Cash Custodian" forms were left with the custodian of the account. It is recommended the forms be completed and returned to the Comptroller's Office.

5. Two travel expense vouchers, 5366 and 5670 dated 5/5/08 and 5/15/08 respectively, were denied in a claim for reimbursement. Both travel expense vouchers were originally included in CL202892. 5366 included reimbursement for dinner when the two employees returned at 4:00 pm. 5670 included reimbursement for breakfast when the two employees did not leave until 7:15 am. Both were denied because meal reimbursement is not granted in these cases. The travel expense vouchers were returned to the Sheriff's Office with an explanation as to why reimbursement did not go through. The two vouchers were then included on CL202893 with amended departure and arrival times. The amended times would make them eligible for meal reimbursement but the Comptroller's Office did not feel comfortable authorizing payment without further explanation from the department.

The county's meal policy allows reimbursement for breakfast if the departure time is before 7:00 am and for dinner if arrival is after 7:00 pm.

The Sheriff's Office informed the Comptroller's Office on June 17, 2008 that it would be conducting an internal review of this matter and would forward proper documentation to the Comptroller's Office when completed. As of the date of the audit report, no documentation has been received and thus the two travel expense vouchers have not been paid.

It is recommended the Sheriff's Office notify the Comptroller's Office when it completes its internal investigation. If proper documentation is found to warrant payment of the two travel expense vouchers they should be included on the next claim for reimbursement. If not, the employees should reimburse the travel account for the proper amount.

North Station Change Fund

6. A count of the change fund at the North Station revealed the account was \$50.19 above its authorized amount. The custodian of the account could not explain the overage. The supervisor of the custodian has been unable to determine the cause of the overage and has requested further investigation from the Sheriff's Office into the overage.

It is recommended the cause of the overage be looked into and steps to prevent it from reoccurring be taken. The \$50.19 overage should be included in the next deposit to bring the account to its approved amount. The custodian of this account should be sure to reconcile to the \$25.00 on a regular basis so that any overages are discovered in a timely manner.

North and South Station Change Funds

7. Audits of the change funds at the North and South Stations revealed money in the register related to transactions occurring a month before the date of audit. Per the memo issued by the Chief Fiscal Officer on 11/1/04, "Amounts up to \$250 can be held for a maximum of one week by the department in a secure, locked desk or cabinet and accumulated for deposit."

It is recommended the department deposit funds in accordance with county policy.

In summary, the department should follow the recommendations above to ensure that the department is adhering to all county policies. Specifically, the issues relating to the Extradition/Travel Account and the large overage at the North Station require the department's immediate attention.

Sincerely,



Robert E. Antonacci II, CPA

cc: Hon. Joanne M. Mahoney, County Executive