



COUNTY OF ONONDAGA

Office of the
County Comptroller

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January 26, 2015

Ms. I. Holly Rosenthal, Executive Director
Metropolitan Water Board
Alexander F. Jones Administration Center
4170 Route 31
Clay, New York 13041

Dear Ms. Rosenthal,

We reviewed the Metropolitan Water Board's petty cash funds at the Water Treatment Plant in Oswego, NY on August 5, 2014. The authorized petty cash for this location is currently \$750.00. The recorded balance and the related expenditures are the responsibility of the department's management.

We noted the following findings during our review and they are presented below with recommendations for correction.

1. The Designation of Petty Cash Custodian Form on file in the Comptrollers' Office-Audit is dated October 15, 2007 and not signed by employees presently approving the petty cash requisitions. Also, the form does not note the current authorized petty cash amount. The Executive Director stated she thought there was an updated custodian form signed between 2007-2014 but we have not received an updated form as of the date of this letter.

We recommend a new Designation of Petty Cash Custodian Form be signed by the custodian and witnessed by the Executive Director to comply with the Petty Cash Fund Guidelines to assert who has primary responsibility for the routine administration of the fund. An Alternate for Petty Cash Custodian Form also should be similarly completed.

2. According to the Comptrollers' Office, Claims Department, the Executive Director or MWB Storekeeper can approve straight claims and vouchers. Petty cash requisitions attached to the straight claims tested were in some cases approved by MWB staff that had not been authorized to approve them by the Executive Director.

All Petty Cash Requisitions must be approved either by the Executive Director or by staff specifically authorized by the Executive Director.

We noted a few minor issues but they have been corrected as of the date of this report.

Sincerely,

Kirk Schanzenbach
Deputy Comptroller/Audit