



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 Alexander F. Jones Administration Center, Clay, NY on August 4, 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.

The following finding was noted during the review and is presented below with a recommendation for correction.

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 the Executive Director. However, in other cases they were 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