



Robert E. Antonacci II, CPA
Comptroller

COUNTY OF ONONDAGA

Office of the
County Comptroller

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June 4, 2009

Mr. John M. Balloni, Jr.
Commissioner
Emergency Communications
3911 Central Avenue
Syracuse, New York 13215

Dear Mr. Balloni:

An audit of the Emergency Communications Low Cost Purchases petty cash funds was performed on June 2, 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 balances 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 funds amounts and expenditures. We believe our audit provides a reasonable basis for our opinion.

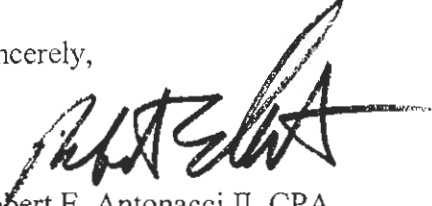
A review of the department's petty cash fund against the amounts recorded on the County's Financial Accounting Management Information System (FAMIS) was performed and no exceptions were noted. However, the following finding was noted during the audit and is presented below with a recommendation for correction.

1. 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. 3 claims reviewed were for over 75% of the fund.

It is recommended claims for reimbursement be filed in accordance with the petty cash guidelines.

In summary, all of the petty cash expenditures recorded in FAMIS as of April 30, 2009 balance. Your department's procedures comply to generally accepted accounting principles and your petty cash custodian is providing a secure environments for the fund.

Sincerely,

A handwritten signature in black ink, appearing to read 'Robert E. Antonacci II', with a long horizontal flourish extending to the right.

Robert E. Antonacci II, CPA

cc: Hon. Joanne M. Mahoney, County Executive
Jean Smiley, Administrator for Physical Services