



Robert E. Antonacci II, CPA
Comptroller

COUNTY OF ONONDAGA

Office of the
County Comptroller

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James V. Maturo
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July 29, 2009

Mr. Timothy H. Cowin, Commissioner
Department of Corrections
P.O. Box 143
Jamesville, New York 13078

Dear Mr. Cowin,

Audits of the Department of Corrections' petty cash and change funds were performed on June 17 and July 27, 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. 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.

Low Cost Purchases

1. Petty cash requisition 84860 on CL211808 for \$59.11 was to purchase 2 fans for the accounting front office areas. Per the Account Clerk II, despite working air conditioning, the office can become quite warm. We question the use of taxpayer dollars for this purchase.

In the future, employees should not use County funds to purchase what may be considered personal items.

Justice Center Change Fund

1. A count of the change fund at the Justice Center found the cash register to be short a slight amount.

It is recommended that the next deposit be decreased by the amount of the shortage to bring the change fund to the authorized amount.

In summary, all of the petty cash expenditures recorded in FAMIS as of May 31, 2009 balance. Your department's procedures comply to generally accepted accounting principles and your petty cash custodians are providing secure environments for the funds.

Sincerely,

A handwritten signature in black ink that reads "Robert E. Antonacci II CPA". The signature is written in a cursive style with a large, stylized initial "R".

Robert E. Antonacci II, CPA

Cc: Hon. Joanne M. Mahoney, County Executive
Ann Rooney, Administrator for Human Services