



Robert E. Antonacci II, CPA  
Comptroller

COUNTY OF ONONDAGA

Office of the  
*County Comptroller*

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September 5, 2008

Mr. Brian J. Donnelly, Commissioner  
Department of Transportation  
John H. Mulroy Civic Center, 11<sup>th</sup> Floor  
Syracuse, New York 13202

Dear Mr. Donnelly,

Audits of the Transportation Department's petty cash funds were performed on September 3 and 4, 2008. 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 our audit provides a reasonable basis for our opinion.

A review of the department's petty cash funds 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.

**Jamesville Petty Cash Fund**

- 1) During a review of the petty cash claims for reimbursement, it was noted petty cash requisition 81927 on CL156528 did not have a signature of approval. Petty cash guidelines require requisitions be approved by individuals authorized to do so by the department head.

*It is recommended all petty cash requisitions be approved in accordance with petty cash guidelines.*

- 2) A review of petty cash claims for reimbursement also revealed the custodian approved petty cash requisitions 81923 and 81928 and was the person receiving the funds.

*In order to maintain proper segregation of duties, it is recommended another authorized individual approve requisitions when the custodian is receiving funds.*

In summary, expenditures tested appear to be valid and the petty cash expenditures recorded on FAMIS for the year as of July 31, 2008 balance.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert E. Antonacci II, CPA". The signature is stylized and includes a horizontal line at the end.

Robert E. Antonacci II, CPA

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