



Robert E. Antonacci II, CPA
Comptroller

COUNTY OF ONONDAGA

Office of the
County Comptroller

John H. Mulroy Civic Center, 14th Floor
421 Montgomery Street
Syracuse, New York 13202-2998
(315) 435-2130 • Fax (315) 435-2250
www.ongov.net

James V. Maturo
Deputy Comptroller

Thomas G. Squires
Deputy Comptroller

February 6, 2009

Ms. Roberta Sprague, Commissioner
Van Duyn Home & Hospital
5075 W. Seneca Turnpike
Syracuse, New York 13215-2292

Dear Commissioner Sprague:

An audit of the Van Duyn Home and Hospitals' petty cash funds; Low Cost Purchases and Patient Advance Fund, were performed on January 15, 2009. We conducted our audit in accordance with generally accepted auditing standards. Those standards require 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. These recorded fund balances 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 funds indicates the funds balance against the amount on the County Financial Accounting Management Information System (FAMIS). The custodian of the funds is providing a safe environment in which the funds are maintained

In summary, all of the petty cash expenditures recorded in FAMIS for the year ending December 31, 2008 balance. All expenditures tested from the petty cash funds were valid. Your department's procedures comply with generally accepted accounting standards and overall, your petty cash custodian is performing as expected.

Sincerely;

Robert E. Antonacci II, CPA

Cc: Hon. Joanne Mahoney, County Executive