



Robert E. Antonacci II, CPA
Comptroller

COUNTY OF ONONDAGA

Office of the
County Comptroller

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James V. Maturo
Deputy Comptroller

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Deputy Comptroller

October 2, 2008

Mr. Randy Ott, PE, Commissioner
Water Environment Protection
650 Hiawatha Blvd. West
Syracuse, New York 13204-1194

Dear Mr. Ott:

Audits of Water Environment Protection's petty cash funds were performed on September 8, 18, and 25, 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 that 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.

Oak Orchard/Wetzel Road

- 1) Subsidiary 333000 is listed as Oak Orchard Petty Cash. Upon visiting Oak Orchard, it was noted the petty cash account was no longer there. The account and the custodian have moved to the Wetzel Road facility.

It is recommended someone at WEP contact the Chief Governmental Accountant so subsidiary 333000 can be changed to accurately reflect the location of the petty cash account. In the future, petty cash accounts should not be moved without notifying the Comptroller's Office.

- 2) A count of the petty cash account at Wetzel Road revealed \$15.00 unaccounted for. The custodian had this amount recorded on his petty cash spreadsheet but there was no written verification or approval available for the person who is using the money to make a purchase.

Whenever petty cash is disbursed, a petty cash requisition should be completed and the person receiving funds should sign under the received section. The petty cash requisition should be kept with the petty cash to account for all money in the account.

Metro I&E

- 3) Petty Cash guidelines state that accounts should be reconciled monthly. It appears the custodian is not reconciling the account on a monthly basis.

It is recommended the custodian begin to reconcile the petty cash fund in accordance with the County's Petty Cash Guidelines.

In summary, it appears that overall your department is providing secure environments for their petty cash funds. Except as noted above, your department procedures comply with generally accepted accounting standards. The department should follow the recommendations above to ensure that the department is adhering to all county policies.

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 M. Smiley, Administrator for Physical Services