



COUNTY OF ONONDAGA

*Office of the County Comptroller*

Matthew J. Beadnell  
Comptroller

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James V. Maturo  
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June 27, 2019

Mr. Steven Morgan, Chief Fiscal Officer  
Onondaga County Finance Department  
John H. Mulroy Civic Center  
421 Montgomery Street, 14<sup>th</sup> Floor  
Syracuse, NY 13202

Dear Mr. Morgan,

We performed a limited scope audit of the Abandoned City Court Property, Trust and Agency Account #037000-Subsidiary Accounts-Traffic Bail-037000001 & Criminal Bail- 37000002 for the period January 1, 2017 through and as of May 2019. We evaluated internal controls and planned and performed procedures to obtain reasonable assurance about whether the recorded account balance and the account transactions are free of material misstatement. The recorded account balance and the related account transactions are the responsibility of the department's management. Our responsibility was to obtain an understanding of the policies/procedures (including bank reconciliation), test internal controls over the account, and test account transactions completed during the audit time period. Our audit procedures included evaluating internal controls and examining, on a test basis, evidence supporting the account balance and transactions.

During this audit we were able to test the general ledger activity as administered by the Finance Department. These accounts were found to be well organized and efficiently maintained. There were no exceptions noted with the processing controls of the items selected for testing. The deposit and reconciliation testing for this Trust & Agency account noted no exceptions. No payments were made from this account during our audit period.

Sincerely,

*Matthew J. Beadnell*

Matthew J Beadnell  
Comptroller

Cc: J. Ryan McMahon II, County Executive