



COUNTY OF ONONDAGA

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County Comptroller*

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January 8, 2021

Ms. Sarah G. Merrick, Commissioner  
Onondaga County Department of Social Services-Economic Security  
John H. Mulroy Civic Center  
421 Montgomery Street, 12th Floor West  
Syracuse, New York 13202

Dear Commissioner Merrick:

We performed a limited scope audit of the Child Support Collections Unit - Trust and Agency Account #049000 for the period January 1, 2019 through and as of March 31, 2020. 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 review the 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.

The Child Support Collections Unit is a State mandated and run program. Family Court issues an order to pay child support to the non-custodial parent. The order may specify that the payments be made through the Support Collection Unit. Onondaga County Child Support Collections Unit accepts checks, cash, and money orders daily. The verified balance of the Child Support Collections Unit, Trust and Agency Account balance on 3/31/2020 was \$2,221,026.15.

During our review we noted the Onondaga County Child Support Collections Unit filed fifteen court petitions for abandoned funds cases. The cases were settled in Family Court State of New York County of Onondaga from December 19, 2019 through March 3, 2020. To date, the Child Support Collections Unit and Financial Operations Department are in the process of setting up an interest bearing account for the identified abandoned funds. Guidance has been provided by the New York State Office of Temporary and Disability Assistance, (OTDA). OTDA provided the department with the Administrative Regulatory Directive, Unclaimed Child Support Funds, 18-ADM-06, to facilitate the process.

It has been ascertained additional time is needed to implement the processes and procedures therefore abandoned funds will be reviewed in the subsequent audit.

**Finding:**

1. We noted when the Account Clerk counted and verified the prior days' cash deposit which was removed from the secure lock box according to procedures, the cash was counted without the presence of a second Clerk. This practice has the potential of placing employee(s) in a difficult situation if the cash does not balance to the detail.

**Recommendation:**

- *We recommend the Child Support Collections Unit implement controls to ensure cash is counted and verified by two people. We also recommend sign off procedures be implemented to document and attest to the fact the employees agree to the cash counted.*

Please feel free to contact me with any questions you may have. Thank you.

Sincerely,



Peter J. Headd  
Deputy Comptroller – Audit

Cc: Steve Morgan, Chief Fiscal Officer