



Robert E. Antonacci II, CPA
Comptroller

COUNTY OF ONONDAGA

Office of the
County Comptroller

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September 9, 2014

Mr. William Lansley, Commissioner
Parks and Recreation Department
106 Lake Drive
Liverpool, New York 13088

Dear Mr. Lansley:

An audit of the Jamesville Beach change fund was performed on August 7, 2014. The recorded fund balance is the responsibility of the department's management.

Jamesville Beach's petty cash funds are in balance with Legislative Authorization, per Resolution No. 139 of 2003 and No. 264 of 2008. The following findings were noted during the audit, and are presented below with recommendations for correction.

1. It was noted that there is no further concession sales at Jamesville Beach, so the \$50 change fund for the Concessions is no longer needed and is now kept in the safe as part of the Office Change Fund. The Office Change Fund was \$550 until concessions ended and the \$50 was added to the Office Change Fund to bring it to a total of \$600.

The \$600 Change Fund is a large sum of money to keep in the Jamesville Beach Office at all times. It is recommended the Parks Department review the necessity of such a large Change Fund and reduce the amount accordingly.

Response: Concession sales occur at Jamesville Beach Park. There are vending machines at Jamesville Beach, that at times require change provided to Park patrons. The change fund is for our busy beach season, and is returned during the off seasons.

2. It was noted that when the Auditors arrived at the Jamesville Beach Office at 9 a.m. on 8/7/14, the Ticket Booth Bank Bag was not locked up.

It is recommended the bank bag remain locked until the Ticket Booth is ready to open at 10 a.m.

Response: The supervisor was in the process of beginning the daily operations. The supervisor was in possession of the bank bag.

Sincerely,


Philip M. Britt
Deputy Comptroller/Audit

cc: Mary Beth Primo, Deputy County Executive
Steve Morgan, CFO