



COUNTY OF ONONDAGA

*Office of the County Comptroller*

Matthew J. Beadnell  
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June 10, 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 Joint Tax Liens Bankruptcy, Trust and Agency Account #041000 for the period January 1, 2017 through and as of December 31, 2018. 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, 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.

Except as noted below, in our opinion, the Joint Tax Liens Bankruptcy, Trust and Agency Account #041000 is fairly stated in all material respects and the transactions are properly recorded. We believe our audit testing provides a reasonable basis for our opinion.

Our testing revealed one finding and related recommendation.

**Finding:**

We noted at December 31, 2018, there is a \$602.99 difference in the Bankruptcy Accounts Recap balance and the PeopleSoft General Ledger balance - #041000 at 12/31/2018. The clerk was not able to identify the cause of this difference as she has not been reconciling the Bankruptcy Accounts Recap balance to the PeopleSoft General Ledger balance.

**Recommendation:**

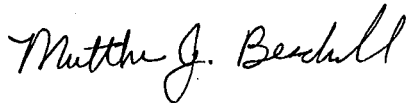
*We recommend the department manager designate a reviewer and a review process to ensure the Bankruptcy Accounts Recap balance is reconciled to the PeopleSoft General Ledger Account (#041000) balance quarterly or a time frame the department deems more appropriate, annually at a minimum.*

**Management Response:**

The Department of Finance in response to the finding will initiate the following:

Reconciliation of the Bankruptcy Accounts Recap to the PeopleSoft General Ledger will be assigned to the Tax Abstract Clerk and will be performed quarterly.

Sincerely,



Matthew J. Beadnell  
Comptroller

Cc: J. Ryan McMahon II, County Executive