



COUNTY OF ONONDAGA

Office of the  
*County Comptroller*

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Philip M. Britt  
Deputy Comptroller/Audit

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 Onondaga Lake Parkway's (OLP) petty cash fund was performed on August 6, 2014. The recorded fund balance and the related expenditures are the responsibility of the department's management

The funds under review are the low cost purchase fund (resolution 340, 1997), skate park/marina change fund (resolution 139, 2003), and the administrative/office change fund (resolution 139, 2003). A review of the theses funds indicates that the low cost purchase and the skate park/marina change funds balance against the amount of the County PeopleSoft system and the Legislative resolution.

The administrative/office change fund did not balance against the County PeopleSoft system or the Legislative resolution. The following findings were noted during the audit, and are presented below with recommendations for correction.

It was noted that the administrative/office change fund was stolen over a year ago and nothing has been turned into the Comptroller's concerning this fund. OLP no longer has a use for this fund due to the parks reservations being made at the Salt Museum.

*It is recommended that the appropriate paperwork is turned into the Comptroller's so that the fund may be taken off of PeopleSoft.*

*Response: The paperwork has been completed and turned into the Comptroller's Office.*

It appears the OLP low cost purchases account balance may be more than the park needs. The Department hasn't done a claim in over a year and has only used fifteen percent of the total.

*It is our opinion that the low cost purchase fund be decreased. OLP should reevaluate how much it needs in the fund.*

Sincerely,

Philip M. Britt  
Deputy Comptroller/Audit

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