



Robert E. Antonacci II, CPA  
Comptroller

COUNTY OF ONONDAGA

Office of the  
*County Comptroller*

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September 15, 2009

Mr. Robert Geraci, Commissioner  
Parks and Recreation Department  
106 Lake Drive  
Liverpool, New York 13088

Dear Mr. Geraci:

Audits of the Department of Parks and Recreation's low cost purchases and change funds were performed throughout the summer. We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the recorded fund balances and the related expenditures are free of material misstatement. These recorded fund balances and the related expenditures are the responsibility of the department's management. Our responsibility is to express an opinion on these amounts based on our audit. An audit includes examining, on a test basis, evidence supporting the funds amounts and expenditures. We believe that our audit provides a reasonable basis for our opinion.

A review of the department's petty cash funds indicates that the funds are not in balance against the amounts of the County Financial Accounting Management Information System (FAMIS). The following findings were noted during the audit and are presented below with recommendations for correction.

#### **Low Cost Purchases**

1. PCR80237 on CL21595I was a mileage reimbursement for an employee in the Parks Department. The amount of the reimbursement was \$71.71. Petty cash guidelines limit mileage reimbursement using petty cash to \$50.00.

*In the future, mileage reimbursements over \$50.00 should be done using a separate straight claim.*

#### **Alliance Bank Stadium**

2. On 7/30/09 audit went to Alliance Bank Stadium to audit the change fund. The Park Superintendent stated the fund was no longer needed and had been turned in to the Parks Main Office to be closed out. FAMIS still listed the account at \$500.00.

On 8/3/09 a cash report was received demonstrating the fund had been deposited and the account was properly closed out on FAMIS.

No further action is necessary.

### **Beaver Lake**

3. Upon arriving at Beaver Lake on 5/21, it was noted the exit gate was up. When one of the gates is open, a vehicle could potentially leave the park without paying the \$2.00 admission fee.

*It is recommended the front gates be kept down at all times to prevent vehicles from leaving without paying the admission fee.*

### **Highland Forest**

4. When auditors visited Highland Forest on 5/20 a printout of the day's sales indicated \$65.00 in sales had been done that day. Upon counting the cash register, only \$6.00 in sales was found. However, deposits for 5/18 and 5/19 were provided totaling \$60.00. Auditors recounted these deposits to verify their amounts and reviewed the "Daily Cash & Activity Log" and attached receipts for both days. It appears the registers were not properly closed out at the end of the day in order to reset the register for the following day.

*At the end of the day the person closing out the cash register should "Z out" the cash register so the following day the sales will begin at 0 and not include the previous days sales.*

5. As indicated above, \$65.00 in sales was noted on the register printout and \$66.00 in money to be deposited was counted. There was a \$1.00 overage.

*When overages occur, they should be explained, documented and included with the next deposit.*

### **Jamesville Beach**

6. A count of the change fund at Jamesville Beach revealed an overage of \$16.00 at the entrance gate. The individual working the register at the time of the count thought this could be due to accepting money from cars without running it through the register.

*To avoid discrepancies, every transaction should be run through the cash register. In order to accomplish this, the register will need to be closed between transactions.*

### Main Office

7. A count of the Main Office Admin Change Fund revealed the count to be \$10.00 under the authorized amount.

*The department should determine the cause of the shortage and notify The Comptroller's Office of the cause. The fund should be brought to balance using the low cost purchases account.*

### Oneida Shores

8. A count of the change fund at Oneida Shores revealed an overage of \$9.00. This was the result of an \$8.00 overage in the Power Paddlers fund and a \$1.00 overage in the excess change bag in the safe.

*When overages occur, they should be explained, documented and included with the next deposit.*

9. In addition to the change fund overages noted above, a separate fund used to assist people who have problems using the vending machine was noted. This fund is kept in the office at the park. At the time of the audit, \$19.75 in cash and \$9.75 in refund slips were noted.

*While it appears this fund is being used to benefit the park patrons, the park should not be using funds in excess of the \$1,000 legislatively approved change fund.*

10. Based on discussions with staff at Oneida Shores, it appears an individual who is not a County employee is acting as campground manager. This person seems to keep an eye on the campground during hours when Onondaga County Parks employees are not there. This individual is not a County employee and there is not a contract for these services. Audit was informed by employees at the park the individual camps at the park at no charge in return for his services.

*As it appears this could be a liability to the County and it is unclear how the individual acting in this role was selected, it is recommended the Parks Department discontinue using this individual in this role. In the future, a contract should be set up prior to any person acting in this capacity.*

### Pratt's Falls

11. A count of the change fund at Pratt's Falls on 6/5/09 revealed an overage of \$198.43. There was no documentation available to explain where the additional money could have come from. The custodian stated he had not used the change fund since the fall but it is likely someone mistakenly put donation money in the change fund box during the winter when the park is not regularly staffed.

12. The custodian of the change fund stated the main purpose of the fund is to make change when selling season passes. There does not appear to be legislative authorization for the sale of season passes. In addition, there is no admission fee to Pratt's Falls only a recommended donation so there does not appear to be a need to sell season passes.

*Prior to the issuance of this report, The Comptroller's Office was informed the change fund at Pratt's Falls has been deposited and will no longer be used. However, a journal entry should be submitted to The Comptroller's Office reducing subsidiary 690007, Pratt's Falls Change Fund, from \$50.00 to \$0.*

In summary, internal controls over the change funds need to be strengthened. The department should take steps to ensure procedures in place are being followed at each of the parks.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert E. Antonacci II CPA". The signature is stylized and includes the letters "CPA" at the end.

Robert E. Antonacci II, CPA

Cc: Hon. Joanne M. Mahoney, County Executive  
Jean M. Smiley, Administrator for Physical Services