



Robert E. Antonacci II, CPA
Comptroller

COUNTY OF ONONDAGA

Office of the
County Comptroller

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James V. Maturo
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May 5, 2009

Ms. Elaine L. Walter, Commissioner
Department of Personnel
John H Mulroy Civic Center - 13th Floor
Syracuse, New York 13202

Dear Ms. Walter,

Audits of Personnel's low cost purchase and change funds were performed on April 28, 2009. 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 balance and the related expenditures are free of material misstatement. This recorded fund balance 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 fund amount and expenditures. We believe that our audit provides a reasonable basis for our opinion.

A review of the department's petty cash funds against the amounts recorded on the County's Financial Accounting Management Information System (FAMIS) was performed and no exceptions were noted.

In summary, all of the petty cash expenditures recorded in FAMIS as of March 31, 2009 balance. Your department's procedures comply to generally accepted accounting standards and your petty cash custodians are providing secure environments for the funds.

Sincerely,

Robert E. Antonacci II, CPA

Cc: Hon. Joanne M. Mahoney, County Executive