



COUNTY OF ONONDAGA

Office of the  
*County Comptroller*

*John H. Mulroy Civic Center, 14th Floor  
421 Montgomery Street  
Syracuse, New York 13202-2998  
(315) 435-2130 • Fax (315) 435-2250  
www.ongov.net*

James V. Maturo  
*Deputy Comptroller/Accounting*

Thomas R. Schepp II  
*Deputy Comptroller/Audit*

Robert E. Antonacci II, CPA  
*Comptroller*

May 3, 2018

James E. Makowiec– Deputy Chief Clerk IV  
Onondaga Supreme & County Courts  
Court Clerks Office - Criminal  
505 S. State Street Suite 110  
Syracuse, New York 13202

Dear Mr. Makowiec,

An audit of the trust and agency account 085 Other Funds-State Fines from County Court, Subsidiary 000003 was performed on June 30 and July 3, 2017. 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 our audit provides a reasonable basis for our opinion.

Backup documentation related to these accounts was found to be well organized and efficiently maintained. The debits and credits tested were traced to the backup detail and were valid. One stat sheet could not be found.

In the previous audit we noted the Onondaga County Combined Courts are ultimately responsible for the collection of surcharges and fines; and payment of surcharges to the New York State Department of Taxation and Finance, be requested from the Comptrollers' Office and reviewed with the Combined Courts collection records to ascertain proper recording and assure there are appropriate funds available in the trust account for the check written to the State for the month's surcharges.

The County has a policy titled the "Administrative Directive Manual for Cash Management & Revenue Collection Practices", it states that all County funds (checks and cash) should be hand delivered to the Finance Department or deposited in a bank within 24 hours of receipt during business days. This Directive also includes that amounts up to \$250 can be held for a maximum of one week by a department in a secure location. Currently the Combined Courts do not have such a policy. Based on the records examined, as illustrated on the following page, funds regardless of the cash collected are deposited via courier with locked bank bag about

once a week. Several examples from the cash only (checks or money orders have been omitted) are as follows:

<b>Deposit Date</b>	<b>Day Cash Accumulated By</b>	<b>Amount</b>	<b>Days Cash Held</b>
<b>12/05/16</b>	<b>12/01/16</b>	<b>\$ 2,350</b>	<b>4</b>
<b>01/19/17</b>	<b>01/11/17</b>	<b>\$ 1,300</b>	<b>8</b>
<b>03/13/17</b>	<b>03/06/17</b>	<b>\$ 1,270</b>	<b>7</b>
<b>04/11/17</b>	<b>04/06/17</b>	<b>\$ 1,125</b>	<b>5</b>

*We recommend the Combined Courts develop and adopt a cash management policy which should address a set threshold for amounts that can be held and a depositing schedule.*

We noted in one of the ten surcharge deposits one defendant stat sheet could not be located.

We noted in one of the ten surcharge deposits one defendant in that deposit did not have the payment type noted on their receipt.

We noted in one of the ten surcharge deposits one defendant's receipts were not all listed on the deposit detail accompanying the deposit. Only one receipt number was recorded, the second was not listed and was for DWI fees and not the usual State surcharges.

We noted in one of the ten surcharge deposits one defendant's indictment number was transposed. We were able to identify the correct indictment number through viewing the stat sheet and computer information.

We noted one instance in the deposits where the payment type indicator was inconsistent on three records:

- 1) Receipt indicated as check
- 2) Hand written Monthly Breakdown Report indicated as money order
- 3) Cash Report indicated as cash

*We recommended due diligence is taken when recording payments, creating written receipts for the defendant and for all deposit details and accompanying paperwork to ensure all numbers, amounts and information is valid, correct and consistent.*

We noted the following sequence of dates for all ten payments to the State for fines and surcharges. The following chart illustrates the bank cleared date is prior to its posting into the financial system.

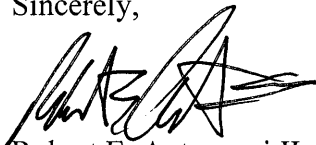


Period	Check Number	Check Date	Check Clear	PeopleSoft Date
Jan-16	1092	02/16/16	02/24/16	03/03/16
Feb-16	1103	03/04/16	03/24/16	03/31/16
May-16	1160	06/06/16	06/20/16	07/06/16
Jun-16	1170	07/05/16	07/25/16	08/02/16
Aug-16	1192	09/08/16	09/23/16	10/12/16
Sep-16	1206	10/07/16	10/24/16	11/01/16
Dec-16	1252	01/13/17	02/01/17	02/08/17
Jan-17	1278	02/06/17	02/17/17	04/05/17
Feb-17	1290	03/06/17	03/31/17	04/05/17
Mar-17	1296	04/04/17	04/14/17	05/03/17

In speaking with the Accountant I in the Department of Finance, we were notified that the check register for this account is usually sent at the beginning of every month from an Account Clerk III in the Finance Department to both the Accountant I in the Department of Finance and the Accountant I of the Department of Audit and Control. Each receiver of this check register inputs their respecting transactions into PeopleSoft. The Accountant I in the Department of Finance that receives the check register also reconciles the bank account to the bank statement.

*We recommend that all checks are recorded and posted into PeopleSoft within a reasonable amount of time after the check is written. This would result in a PeopleSoft posted date of earlier than the date the check has cleared the bank account. This should facilitate the reconciliation process.*

Sincerely,



Robert E. Antonacci II, CPA