



COUNTY OF ONONDAGA

Office of the
County Comptroller

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Comptroller

November 27, 2018

Onondaga County Legislature
401 Montgomery Street, Room 407
Syracuse NY 13202

Re: *Audit Report on Trust and Agency Account #019000-Short Term Disability*

Dear Legislators:

An audit of the Trust and Agency Account #019000-Short Term Disability was performed. 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 account balance and the related expenditures are free of material misstatement. This recorded account 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 account amount and expenditures. We believe that our audit provides a reasonable basis for our opinion.

During this audit we were able test the 2017 and 2018 general ledger activity as administered by the Comptroller's office and the Finance Department. There were no exceptions noted with the processing controls of the items selected for testing.

However, due to scope limitations imposed for this audit we were *not* able to test the controls of the Personnel Department operations or the validity of the amounts in the account. A letter of engagement for Trust and Agency Account #019000-Short Term Disability was emailed on June 13, 2018 requesting a contact person in the Personnel Department be provided, as a means, for us to obtain an understanding of your department's involvement with short term disability and access to any related records for 2017 and 2018.

On September 18, 2018 another letter of engagement was emailed to Commissioner Owens as of today there has been no response. The Trust and Agency Account-Short Term Disability account is one of many Trust and Agency accounts that are being audited. As we begin each separate Trust and Agency Account audit, we send a letter of engagement to each operating department requesting contact information and documentation and related records for the time period tested.

The initial letter of engagement to begin the audit of all County Trust and Agency accounts was sent on April 21, 2017 to the Chief Fiscal Officer Steve Morgan, Deputy County Executive Bill Fisher and Deputy County Executive Ann Rooney. The Short-Term Disability Trust and Agency account is one of many accounts being reviewed county wide.

The imposed scope limitation did not allow the Comptroller's Office to be fully in compliance with the County Administrative Code, Article 5, Department of Audit and Control, Section 5.02, Comptroller, Powers and duties (e) stating the County Comptroller is authorized to "audit the financial records and accounts of all units of county government charged with any duty relating to funds of the County or for which the County shall be responsible. Therefore, we were unable to determine if the items selected for testing did in fact represent a valid amount in the account and are unable to determine if in fact the account is free of material misstatement.

Recommendation

We recommend the Personnel Department fully cooperate with the Audit Department to allow the Comptroller to perform his responsibilities as elected by the taxpayer of Onondaga County and to comply with the County Administrative Code, Article 5, Department of Audit and Control, Section 5.02, Comptroller, Powers and duties (e) stating the County Comptroller is authorized to "audit the financial records and accounts of all units of county government charged with any duty relating to funds of the County or for which the County shall be responsible."

Sincerely,



Thomas R. Schepp II, Deputy Comptroller/Audit

Cc: J. Ryan McMahon II, County Executive
Duane B. Owens, Commissioner
Steve Morgan, Chief Fiscal Officer