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Comptroller

COUNTY OF ONONDAGA

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January 31, 2017

Onondaga County Legislature  
Onondaga County Executive

**Re: Report on Onondaga County Veterans Cemetery Private Purpose Trust Fund**

Dear Honorable Legislators and Executive,

Enclosed, please find this Office's report on Onondaga County Veterans Cemetery Private Purpose Trust Fund. Management's response shows a desire to immediately address the deficiencies found during this audit, the most glaring of which was the lack of direct accountability for the Trust Fund. Deputy Director Philip Britt has stated the Department of Finance will take responsibility of the Trust Fund going forward.

At this time, it appears the deficiencies are being addressed. It will be this Office's intention to review the matter in 18-24 months to insure the matter is resolved.

Should you have any questions or concerns, please do not hesitate in contacting this Office directly.

Sincerely,

Robert E. Antonacci II, CPA

cc: Philip Britt, Deputy Director of Financial Operations  
William Lansley, Commissioner of Parks  
Corliss Dennis, Director of Veterans Service Agency



**Report on  
Onondaga County Veterans Cemetery Private Purpose  
Trust Fund  
By Onondaga County Comptroller Robert E. Antonacci, CPA, Esq.**

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## **SECTION I**

### **Background and Executive Summary**

On June 2, 1986, the Onondaga County Legislature adopted Resolution No. 179 authorizing the County Executive to establish a veterans “Right-For-Burial” fee and to accept on behalf of the County pre-payments, monetary contributions and donations for the Onondaga County Veterans Memorial Cemetery. The Veterans Cemetery was established pursuant to New York State County Law Article 5, § 222 - Cemeteries.

All honorably discharged veterans of military service are eligible for interment in the Onondaga County Veterans Memorial Cemetery. Further guidelines are detailed in New York General Municipal Law Article 7-A, §148 – Burial of members of the armed forces and their families.

A veteran or family of a deceased veteran can purchase a burial plot by applying in person at the Onondaga County Veterans Service Agency (OCVSA) in the Onondaga County Civic Center. OCVSA accepts payment and records the activity in a Veterans Cemetery Database and associated documents are scanned and stored in VIMS, Veterans Information Management System. The payment is deposited in a Cemetery Private Purpose Trust Fund (Trust Fund). Private purpose trust funds are used to account for expendable trust funds in which the trust principal and earnings thereon may be expended for the purposes of the trust; they are accounted for in essentially the same manner as governmental funds. The Trust Fund is comprised of two accounts, one for the pre-burial/burial funds of veterans/family members not yet interred (Pre-Burial Account), and another for perpetual care (Perpetual Care Account), made up of two subsidiaries, one for the fee transferred with each burial and one for the earnings on the Trust Fund principal. The Perpetual Care Account funds are approved for use by resolution for expenses not considered day to day maintenance such as lawn mowers, utility vehicles, and chapel furnishings.

The right-for-burial fee amount was established at \$250 per burial plot at the cemetery inception and increased to the current rate of \$500 as follows:

- 1986 – Resolution 179 \$250
- Local Law 4-2004 \$350
  - April 1, 2004 \$350
  - January 1, 2005 \$400
  - January 1, 2006 \$450
  - January 1, 2007 \$500

We did not test to determine if the appropriate fee was collected respective of these Legislative resolutions as this was beyond the scope of this audit.

Funds are held in the Pre-Burial Account until such time the veteran or associated family member is interred. At that time, or at varying intervals throughout the year, the original fee paid for the burial plot is transferred from the Pre-Burial Account. The original fee paid, less \$50, is transferred to the Department of Parks Operating Budget Revenue – Sale of Cemetery Lots.

These funds support the day to day maintenance and upkeep of the Veterans Cemetery. Fifty dollars is transferred to the Perpetual Care Account burial fee subsidiary.

When the veteran or family member passes away, their representative brings a death certificate to OCVSA if a pre-burial plot has not already been purchased. OCVSA personnel update the electronic record to reflect the date of death. If pre-burial was arranged, the family or funeral home works directly with the Parks Department. The Parks Department assigns a gravesite and updates the electronic record with the plot assignment and date of interment.

Pursuant to 1993 Legislative Resolution 169, the veteran or appropriate representative can request a refund if the veteran chooses not to be interred at the Veterans Cemetery. The requesting party goes to OCVSA and completes a refund request form. After all required sign-offs are complete, a refund check is issued from the Trust Fund to the original payer of record or appropriate representative. The refund amount is for the original burial plot fee paid less a \$25 processing fee. The processing fee is credited to the Department of Parks Operating Budget Revenue – Sale of Cemetery Lots.

Veterans Services also provides burial services to indigent veterans, some of whom are interred at the Veterans Cemetery. Veterans Services has an appropriation line item in their annual budget to fund these services. Federal reimbursement can be received based on eligibility requirements for provision of burial services to indigent veterans. When these funds are received they are deposited in the appropriation account, thereby increasing the amount available to provide indigent veteran burial services in a given year.

Another function performed at the Veterans Cemetery is disinterment. This is performed at the request of next of kin with proper paperwork completed. The family pays a fee based on a set fee schedule for this service. The database is updated with a notation of disinterment and the date.

## **Executive Summary of Findings and Recommendations**

1. We noted incomplete and inaccurate records dating back to 1986, the inception of the Veterans Cemetery. Therefore, it was not possible to reconcile the Trust Fund with complete accuracy. Based on analysis of records available, a reconciliation as of 9/16/16 of the Veterans Cemetery database adjusted balance - \$828,070 to the adjusted account balance in PeopleSoft - \$850,316, showed an irreconcilable difference of \$22,246, or 2.6%. We note this is not a material misstatement.
2. No department or individual assumes primary responsibility for reconciliation of the Trust Fund.
3. Transactions are entered and tracked by several departments and multiple individuals within departments, but there is no coordination of efforts to ensure the account is reconciled and all entries are made correctly and completely, resulting in errors and recordkeeping oversights on a regular basis in both the database and in the Trust Fund.
4. There is no master list of refunds issued, and refunds have not been consistently recorded in the Veterans Database.

5. There is no process in place to attempt to verify if a plot refund may have been issued for a veteran for whom burial is now being sought.
6. The Trust Fund year over year had funds totaling \$15,193 deposited into it which belonged in the OCVSA operating fund for burial services for indigent veterans.
7. Restitution payments owed to the fund by a former employee who had stolen from the fund ceased due to the individual's death with a balance remaining of \$4,018.

Our high level recommendations to the departments associated with the Cemetery Private Purpose Trust Fund include:

8. An individual should be designated to be responsible for a regular reconciliation of the accounts within the Trust Fund to ensure going forward, at the very least, the accounts are balanced on a regular basis. Reconciliations should ensure the records within all systems are in balance and all activity in the Trust Fund is complete and accurate.
9. The designated individual should work with IT Staff to generate reports which can be used to balance to the Trust Fund account in PeopleSoft as well as to resolve errant record issues in the database.
10. Policies and procedures should be devised to establish and clearly define areas of responsibility among all departments involved.
11. A process should be established to ensure all burial plot refunds are properly documented and crosschecked as a part of the burial request process.
12. Care must be taken to ensure all the receipts and disbursements within the Trust Fund are within the intended purpose of the account, that balances owed the Trust Fund be followed through until receipt and there is no commingling of unassociated resources within the account.

## **SECTION II**

### **SCOPE AND METHODOLOGY**

#### **Scope:**

The purpose of our audit was to reconcile the Pre-Burial Account of the Onondaga County Cemetery Private Purpose Trust Fund to determine if the fund balance is representative of the records maintained.

Our objectives were to:

- Review policies and procedures related to the Onondaga County Memorial Veterans Cemetery including the purchase of burial plots, transfers between accounts subsequent to interments, and burial plot refunds.
- Review specific areas which came to our attention during the course of the engagement.
- Provide the County Departments involved in the Onondaga County Veterans Cemetery Private Purpose Trust Account with information and recommendations related to veteran burial operations and other areas to improve internal controls, effectiveness and efficiency.

#### **Methodology:**

Our work included tests of the Veterans Cemetery database and accounting records and other procedures we considered necessary to enable us to ensure the balance in the Trust Fund is fairly presented. Our audit included obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the Trust Fund.

In order to complete our objective we:

- Reviewed relevant policies and procedures to determine if intended expectations were being met.
- Interviewed various staff responsible for Veterans Cemetery pre-burial/burial processes and program controls to determine specific practices of these areas.
- Attempted to reconcile the Trust Fund by analyzing various reports and records and developed draft recommendations.
- Discussed draft recommendations with appropriate departments for their input and practicality evaluation.
- Finalized recommendations and included them in this report.

## SECTION III FINDINGS AND RECOMMENDATIONS

### Veterans Cemetery Burial Plot Database

- A. The Veterans Cemetery Burial Plot database is maintained currently by staff from OCVSA, the Parks Department, and Financial Operations. It is a record of veterans burial plot activity, from the financial activity of the original burial plot purchase through interment. The Comptroller's Audit Division requested various standard reports from the database for use in conducting this audit. After working with reports generated from the system, we determined the reports were not constructed to include all pertinent data. We worked with an Information Technology staff person who ultimately produced a 'data dump' spreadsheet which linked the three underlying data tables in the database and displayed all data entered into the system. There were 8,939 records as of September 21, 2016.

Some issues noted from a review of this data were as follows:

- a. There were 115 phantom records in the system with no names in the name fields. Some had data in the 'By Whom' field which provided information to identify the record. A review of about half of these records revealed a correct entry had also been made in the database. One record revealed a finding as noted in finding B. f. on page 9.
- b. There were six records with a date of interment and also a refund amount.
- c. There were two names with a last name of one or two consonants, clearly entered in error.
- d. There were four names marked as indigent with a burial fee listed.
- e. There were ten names marked as not indigent with no payment amount or a very low payment amount.
- f. There were 57 names with no cash report number listed.
- g. Financial information reports are generated from the cash report number; as indicated above there are numerous records for which this field is not populated, and these records do not appear on these reports.

### Recommendation:

1. *We recommend an individual be designated to assume responsibility of oversight of the database.*
2. *We recommend the individual assigned responsibility work with IT staff to design useful and complete reports which can be used for both reconciliation and identification of data entry errors and aberrations.*
3. *We recommend the individual responsible for the database work with IT to review and resolve existing database errors to the extent possible.*

## Account Reconciliation

- B. The Comptroller's Audit Division attempted to reconcile the Pre-Burial Account as part of this engagement. This involved requesting and reviewing reports from the Veterans Cemetery database, reviewing hard copy records and analyzing data from the County's accounting systems back to 1986, the inception of the Veterans Cemetery.

The database does not have a report available which identifies what the current balance in the Pre-Burial Account should be with which to reconcile to the balance in PeopleSoft. In theory, this amount should be the amount paid for plots for individuals who have not yet been buried and have not received a refund. The database financial activity report for individuals who have paid for a burial plot but have not yet been interred is generated from the cash report number; as noted in Finding A., this is not an accurate report as it is not inclusive of financial activity for records for which a cash report number is not entered. Additionally, the report is exclusive of any refund data which may be associated with a record. Refund data is not available via any current standard database report.

We utilized the database data dump provided by IT along with an analysis of the refund data as noted in Finding C. to determine as closely as possible what the Pre-Burial Account balance should be. Records with no date of interment were identified and refund data was applied to arrive at the database Pre-Burial Account balance in the table below, which is within approximately \$22,000, or 2.6%, of the balance per the Trust Fund in PeopleSoft. Therefore, we note the balance in PeopleSoft is not materially misstated.

The PeopleSoft balance has been adjusted as indicated in the reconciliation.

### **PeopleSoft**

Trust Fund 090000 9/16/16 per PS	\$ 928,641.05
2016 Burials not yet transferred to Parks	<u>(67,150.00)</u>
Balance per PS	<u>861,491.05</u>
Subtract misdeposited amount owed veterans indigent account	(15,193.28)
Add back amount not paid from restitution	<u>4,018.23</u>
Adjusted Trust Fund per PeopleSoft	<u>850,316.00</u>

### **Veterans Database**

Database - Records showing no No Date of Interment: Amount Paid - Refund	848,545.00
Additional refunds per Accounting System not attributed to a specific name	<u>(20,475.00)</u>
Pre-Burial Account balance per Database	<u>828,070.00</u>

Difference - Trust Fund per PeopleSoft in excess of database	<u>\$ 22,246.00</u>
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It must be noted due to the numerous errors and recordkeeping oversights/discrepancies throughout the course of the database, neither balance can be considered absolutely accurate.

Activity should be reconciled on a regular basis to ensure all account activity is accurate going forward. Financial Operations maintains a spreadsheet of deposits made for burial plots throughout the year; this process began in 2014. This file is intended to track deposits processed by Financial Operations to ensure they are reflected in PeopleSoft. Financial Operations does not reconcile to entries in the receipt book maintained by Veterans, Veteran's Database, right-to-burial refunds recorded in PeopleSoft, or Parks entries for transferring funds for burials to Parks accounts. Upon inquiry of Veterans, Parks, and Financial Operations, we determined no department or individual performs a complete reconciliation of all activity. For 2014 and 2015 the Financial Operations spreadsheet reconciled to the amount deposited for burial plot purchases into the Trust Fund per PeopleSoft. It is noted in a cursory review of the 2016 Financial Operations spreadsheet to PeopleSoft activity and Veterans Database activity there are several errors/oversights among the records which would have been detected if reconciliation occurred on a regular basis.

A review of the 2015, 2014, and 2013 Parks Department year end entries (generated from database reports) transferring burial plot funds out of the Pre-Burial Account for annual Veterans Cemetery interments illustrates the numerous systems/records are not reconciled against each other to ensure accuracy of data.

This is detailed below:

- a. Two veterans for whom plots were purchased in 2015 were entered in the database as not paying. Payment had not been made at the time the database entry was created, and the database records were not subsequently adjusted to reflect the payments made. These were included in the Parks Department entry as indigent burials. This error resulted in \$1,000 remaining in the Pre-Burial Account which should have been transferred, \$900 and \$100, respectively, into the Parks Department Operating Budget Revenue – Sale of Cemetery Lots and the Perpetual Care Account burial fee subsidiary.
- b. In 2015, one individual was listed twice, as paying and as indigent. The total number of annual burials was recorded as one too many. An entry was made to transfer the burial fee out of the Pre-Burial Account. A payment does show on the database record, and there is a receipt copy and accompanying deposit noted in PeopleSoft.
- c. Two veterans interred in 2014 for whom payment was not made until 2015 were included in the Parks Department entry as indigent and making no payment. This error resulted in the same account errors as listed in a. above.
- d. In 2014, a check for payment for a burial plot for a recently deceased veteran did not clear; no replacement check was received. The veteran's account in the Veteran's Cemetery database was marked indigent and a notation was made indicating the veteran was not paying. No application for indigent status was completed, and the veteran was not entered in the indigent database. The \$500 payment was left on the veteran's database record. This error resulted in the

veteran appearing on the 2014 year end burial report as having been interred with a \$500 plot payment, with a corresponding transfer of \$500 from the Pre-Burial Account to the Parks accounts. The result of this is a \$500 deficit in the Pre-Burial Account.

- e. Based on a check from Behe Funeral Home for an interred veteran, a 2014 \$500 burial plot payment was recorded in the Veterans Database. We have reconciled 2014 deposits and cannot locate this particular payment. The receipt book for the time period, maintained by OCVSA, did not contain a receipt for the payment. The database was not updated with a cash report number/date. The veteran appeared on the 2014 year end burial report as having been interred with a \$500 plot payment. The \$500 was transferred from the Pre-Burial Account to the Parks accounts. We have contacted the funeral home to verify the status of the check in their records, but no response has been received as of the date of issuance of this report. The result of this is a \$500 deficit in the Pre-Burial Account.
- f. In 2013, an interment along with associated plot information was recorded under a phantom record and not under the actual database record for a veteran. The plot information was never listed on the veteran's actual database record; the name still appears on the not interred listing generated from the database standard reports. This record was not picked up in the Parks Department 2013 year end transfer entry. This error resulted in \$500 remaining in the Pre-Burial Account instead of being transferred to the Parks accounts. Additionally, as the Veterans Cemetery database is the sole record of interment in the Onondaga County Veterans Cemetery, there is no accessible record of this veteran's interment.
- g. In 2013, an interment was listed on the 'Burial Activity by Date' report at \$50 rather than \$500 due to a data entry error in the database. This error was not noted when the transfer entry was prepared; accordingly \$450 which should have been transferred to the Parks accounts remains in the Pre-Burial Account.

Recommendation:

4. *We recommend an individual be designated to assume responsibility of reconciliation and oversight of the Trust Fund.*
5. *We recommend the various records maintained be reconciled against each other to ensure activity in the Trust Account is recorded accurately and completely.*
6. *We recommend prior to being sent to the Comptroller's Office, the year end transfer entry for current year interments be reviewed and reconciled to the Veterans Burial Database and PeopleSoft to ensure all systems balance and are in agreement.*
7. *We recommend a system be devised to crosscheck the actual interments at the Veterans Cemetery to the records as they appear in the database to ensure all burial activity is properly documented at least on an annual basis.*
8. *We recommend someone contact Behe Funeral Home to follow up on the undeposited check.*

## **Burial Plot Refunds**

- C. The Comptroller's Audit Division attempted to identify all refunds issued from inception to present. This involved a review of the accounting records available from 1986 to present and the data available from the Veterans Database spreadsheet of all activity. There is no master list of refunds issued, and the historical data from the accounting system does not, in many cases, identify who was refunded.

Refund checks are issued by the Department of Finance. There should be a corresponding \$25 processing fee charged and deposited in Parks Department operating fund for each right-to-burial plot refund issued.

The accounting records available did not provide necessary data to identify names for many refunds, but it appears approximately 243 burial plot refunds have been issued since inception of the Veterans Cemetery through August 2016. There were 80 records with refunds listed in the database. We identified approximately 155 refunds in total to names in the database between those recorded in the database and those identified from the accounting records. This leaves approximately 88 refunds issued which cannot be matched to an individual in the database.

A review of the records available for refunds showed:

- a. At least three fee-for-burial plot fees appear to have been refunded twice.
- b. At least six individuals are listed as interred and having received refunds.
- c. In 2013 four individuals were charged a \$50 processing fee for a one plot refund; the amount refunded to them was \$25 short.
- d. There does not appear to be a consistent process for Finance to submit the refund processing fee journal entry to the accounting division in our office. The processing fee journal entry appears to often be requested by the Finance Department as a reconciling item after the fact when balancing a bank account. A processing fee has not been requested for two of the four burial plot refunds in 2016.
- e. Of the 64 refunds issued since 2011, only seven were recorded in the database.
- f. PeopleSoft refund entries are not recorded uniformly with a name description.

We noted the records available pertaining to refunds did not provide a complete detail with which to perform an accurate reconciliation. Due to the number of data entry errors in the database, it is difficult to be entirely certain of all facts and circumstances.

### **Recommendation:**

9. *We recommend a designated individual be assigned the responsibility of verifying and reconciling all Trust Fund activity, including relating to burial plot refunds.*

10. *We recommend policies and procedures for refund processing be reviewed and revised to ensure refunds are properly issued, recorded and reconciled on a regular basis.*
  - a. *Care should be taken to ensure the refund amount is an accurate amount based upon the original plot fee paid.*
  - b. *The Request for Refund form should be clearly marked to designate how many plots are being requested for refund to ensure the refund processing fee charged is accurate.*
  - c. *A process should be established to ensure the refund processing fee journal entry is made routinely at the time a refund check is issued and not after the fact as a reconciling item when the banks are balanced.*
  - d. *The process should include working with the Comptroller's Office to ensure entry description is uniform and includes the 'last name, first name' of the individuals for whom a refund has been issued. This would facilitate subsequent reconciliation.*
  - e. *A process should be established to ensure the refund is properly entered into the database.*
  - f. *Documentation verifying refund should be attached in each respective veteran's file in VIMS.*
  - g. *A process should be established to ensure there has not been a refund issued for someone for whom a burial is requested.*

### **Prior Employee Restitution**

- D. A previous audit by the Comptroller's Office and subsequent investigation by the Onondaga County District Attorney's Office determined an employee had stolen cash burial deposits. A restitution amount of \$6,700 was established. The former employee made restitution payments of \$2,682 from June 2011 until his death in December 2013, leaving a remaining balance of \$4,018. This represents a reconciling item of deposits made by Veterans for burial plots to be held in trust by Onondaga County.

### **Recommendation:**

11. *We recommend the remaining restitution balance of \$4,018 be transferred from an appropriate account into the Cemetery Private Purpose Trust Fund to reinstate the fund balance to the proper amount.*

### **Misdeposited Funds**

- E. The current Director of OCVSA brought to our attention a number of reimbursement deposits for indigent veteran burials which were deposited in error in the Pre-Burial Account. The cash reports were completed incorrectly by the department at the time of deposit. The cash reports of concern spanned from August 2008 through May 2013 and totaled \$15,093. Upon review, an additional miscoded cash report in April 2016 in the amount of \$100 was also noted.

We inquired, and were informed by OCVSA there is no procedure in place to balance or reconcile activity in the Pre-Burial Account.

Recommendation:

*12. We recommend \$15,193 be transferred from the Trust Fund to the Veterans Services operating Indigent Veterans Burial appropriation in order to distribute the funds to the proper accounts.*

**Deceased Depositors**

- F. We generated a list of individuals (2,471) from the database data who had paid for burial plots but did not have a date of interment in the Veterans Cemetery notated in the database. We randomly selected 129 names from the list to research to try to determine if the person appeared as deceased based on an obituary or other online record. This review revealed 18 of the 129 records, or 13.95%, did appear to be deceased, and interred somewhere other than the Veterans Cemetery, based on matching data in an online record. Due to the fact detailed refund data is not available, and there were approximately 88 refunds issued which cannot be linked to specific veterans in the database (see C. page 10), it is difficult to determine if the 18 individuals identified as having been interred elsewhere may already have been refunded or if a burial plot refund is owed.

There is no process in place to review the Pre-Burial Account database records to determine if funds are still being held in trust for veterans who may have been interred elsewhere.

Recommendation:

- 13. We recommend criteria be set and a process be put in place for an annual review of funds in the Pre-Burial Account to make an attempt to identify veterans who may have paid for burial plots, never requested a refund, and ultimately were not buried at the Veterans Cemetery. Date of birth is a data field in the database record. One option might be to establish an age threshold as a search criterion for annual review. Due to the large number of unidentified refunds, a date certain for burial plot purchase would have to be selected for this analysis to ensure funds were not returned for someone who may already have received a refund.*
- 14. We recommend the Office of the New York State Comptroller guidelines for unclaimed funds be followed to resolve any veterans' accounts identified as having deposited money for a burial plot into the Veterans Cemetery Trust Fund and ultimately not utilizing a Veterans Cemetery plot for interment.*

**SECTION IV**  
**MANAGEMENT RESPONSE**



**DEPARTMENT OF FINANCE**

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January 30, 2017

Mr. Thomas R. Schepp  
Deputy Comptroller/Auditor  
Office of the Onondaga County Comptroller  
421 Montgomery Street  
Syracuse, NY 13202

Dear Mr. Schepp,

This letter is in response to the Onondaga County Comptroller Draft Report on Onondaga County Veterans Cemetery Private Purpose Trust Fund, which assesses whether the fund balance of the Pre-Burial Account of the Onondaga County Private Purpose Trust Fund is representative of the records maintained.

The Onondaga County Department of Finance, Onondaga County Parks, and the Onondaga County Veterans Services Agency would like to thank the County Comptroller's audit staff for providing information and recommendations related to Veteran burial operations and related services to improve internal controls, effectiveness, and efficiency.

Your Draft Report makes recommendations in six areas. The responses of entity management are included below.

**Veterans Cemetery Burial Plot Database (recommendations 1-3)**

The Finance department's Division of Financial Operations will be given responsibility for overseeing this database application. In collaboration with the Information Technology department, the Division of Financial Operations will work with the Parks department and Veterans Service Agency to replace the current standalone Microsoft Access database to an industry standard relational database such as Microsoft SQL Server or ORACLE. The data will be corrected to address the errors noted by the Draft Report and then migrated to the new database for use by the Parks department and Veterans Service Agency.

**Account Reconciliation (recommendations 4-8)**

The Division of Financial Operations will reconcile the records in the Burial Plot Database with the information stored in the PeopleSoft Financials system (in an ORACLE database). In the project to upgrade the Burial Plot Database, the IT department will be asked to evaluate whether storing the Burial

Plot data in the ORACLE database will make it easier to reconcile the Burial Plot data with the Pre-Burial Account data. The Division of Financial Operations will also follow up on the un-deposited check mentioned in recommendation 8.

**Burial Plot Refunds** (recommendations 9-10)

The Division of Financial Operations will verify and reconcile all Trust Fund activity, including activities related to burial plot refunds. It will adopt simple and straightforward policies and procedures for refund processing.

**Prior Employee Restitution** (recommendation 11)

The Division of Financial Operations will transfer the remaining restitution balance into the Cemetery Private Purpose Trust Fund, as recommended.

**Misdeposited Funds** (recommendation 12)

The Division of Financial Operations will transfer the recommended amount to the proper accounts in the Veterans Service Agency's operating budget, as recommended.

**Deceased Depositors** (recommendation 13)

The Division of Financial Operations will compile and review annually a list of burial plot deposits for individuals with birth dates that are at least 95 years ago. If this review determines that the veteran has passed away in the past year, then the Division of Financial Operations will take appropriate action such as issuing a refund to the veteran's estate.

Sincerely,

A handwritten signature in cursive script that reads "Philip Britt". The signature is written in black ink and is positioned to the right of the word "Sincerely,".

Philip Britt