



COUNTY OF ONONDAGA

*Office of the County Comptroller*

Matthew J. Beadnell  
*Comptroller*

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James V. Maturo  
*Deputy Comptroller*

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*Assistant Deputy Comptroller*

June 10, 2019

Mr. James V. Maturo  
Deputy Comptroller/Accounting  
Onondaga County Comptroller's Department  
John H. Mulroy Civic Center  
421 Montgomery Street, 14<sup>th</sup> Floor  
Syracuse, NY 13202

Dear Mr. Maturo,

We performed a limited scope audit of the Voluntary Defined Contributions Trust and Agency Account #017000-NYS for the period January 1, 2017 through and as of June 30, 2018. We evaluated internal controls and planned and performed procedures to obtain reasonable assurance that the recorded account balance and the account transactions are free of material misstatement. The recorded account balance and the related account transactions are the responsibility of the department's management. Our responsibility was to obtain an understanding of the policies/procedures, test internal controls over the account, and review the account transactions completed during the audit time period. Our audit procedures included evaluating internal controls and examining, on a test basis, evidence supporting the account balance and transactions.

Except as noted below, in our opinion the Voluntary Defined Contributions, Trust and Agency Account #017000 is fairly stated in all material respects and the transactions are properly recorded. We believe that our audit testing provides a reasonable basis for our opinion.

Our testing revealed the following exceptions and related recommendations.

**Findings:**

- We noted there is no reconciliation of the NYS Voluntary Defined Contributions to the PeopleSoft General Ledger Account (#017000).

- We noted there are no written procedures for the reconciliation process of the County Employee NYS Voluntary Defined Contributions payroll deduction and transmittal.

**Recommendations:**

- *The Payroll Division should develop and implement written procedures to ensure proper accounting and reconciliation of this Trust & Agency Account.*
- *The Deputy Comptroller should designate a reviewer and review process to ensure the Employee NYS Voluntary Defined Contributions is reconciled to the PeopleSoft General Ledger Account (#017000) balance quarterly or in a time frame he deems more appropriate, annually at a minimum.*

Sincerely,



Matthew J. Beadnell  
Comptroller

Cc: J. Ryan McMahon II, County Executive