



COUNTY OF ONONDAGA

Office of the  
*County Comptroller*

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Philip M. Britt  
Deputy Comptroller/Audit

September 9, 2014

Mr. William Lansley, Commissioner  
Parks and Recreation Department  
106 Lake Drive  
Liverpool, New York 13088

Dear Mr. Lansley:

An audit of the Rosamond Gifford Zoo's petty cash change fund was performed on August 5, 2014. The recorded fund balance is the responsibility of the department's management.

The Rosamond Gifford Zoo's petty cash change fund was out of balance with Legislative Authorization per Resolution Nos. 323 of 1986, 358 of 1988, 92 of 1999, 304 of 2005.

The following findings were noted during the audit, and are presented below with recommendations

1. The total of the petty cash change fund was \$6.25 less than the authorized amount. This discrepancy was a result of:

- One blue bank bag being short \$1.00
- One cash register reconciled mid-shift being over \$4.75
- The Key Bank bag being short \$10.00

*It would appear that the \$1.00 was just an error in counting the starting cash. The prior day's cash deposit should be reviewed against the cash register reports to determine if the cash deposit was over.*

*It is possible that the overage in the cashier's drawer may have resulted from an error in returning change to a patron. If the drawer was still over at the end of the cashier's shift, management should review this with the cashier.*

*The reason for the shortage of \$10.00 is unknown. Management should review this and take steps to correct.*

Response: Please note, this audit was performed on August 6, 2014.

In response to the findings:

- The blue bank bag shortage of \$1.00 was an error in the counting of the starting cash.
- Cash register #2 being over \$4.75 mid-shift was likely the result of human error.
- The Key Bank Bag Shortage of \$10.00 was the result of the prior day's revenue which was in the top "drop box safe". The revenue of Tuesday, August 5<sup>th</sup> had an overage of \$10.00. The Zoo Director informed the auditors of the \$10 revenue, but it was not counted in this audit.

Sincerely,

Philip M. Britt  
Deputy Comptroller/Audit

cc: Mary Beth Primo, Deputy County Executive  
Steve Morgan, CFO