



Robert E. Antonacci II, CPA  
Comptroller

COUNTY OF ONONDAGA

Office of the  
*County Comptroller*

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James V. Maturo  
Deputy Comptroller

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Deputy Comptroller

August 4, 2008

Hon. M. Ann Ciarpelli  
County Clerk  
Court House Room 200  
Syracuse, New York 13202-2998

Dear Hon. Ciarpelli:

Audits of the County Clerk's petty cash funds were performed on July 24, 2008. 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 that our audit provides a reasonable basis for our opinion.

A review of the department's petty cash funds indicates that the funds are not in balance against the amounts of the County Financial Accounting Management Information System (FAMIS). The following findings were noted during the audit and are presented below with recommendations for correction.

- 1) The department has 3 petty cash accounts listed on FAMIS. The low cost purchases account, subsidiary 190001, is listed as having \$475. However a count of the account revealed \$500. The Photostat change fund, subsidiary 190002, is listed separately on FAMIS as having \$25 when it is actually part of the \$755 change fund, subsidiary 190000, which because of this is overstated on FAMIS.

*The department should contact the Chief Governmental Accountant to correct this. Subsidiary 190001, County Clerk Low Cost Purchases, should be increased from \$475 to \$500. Subsidiary 190002, County Clerk Photostat Machine, should be decreased from \$25 to \$0. This will bring all petty cash accounts on FAMIS to balance with the actual amounts.*

- 2) There was no custodian form on file for 1 of the Deputy County Clerks who operates a cash register on a daily basis.

*A "Designation of Petty Cash Custodian" form has been sent to the custodian to be completed and forwarded to the Comptroller's Office.*

In summary, expenditures tested appear to be valid and the petty cash expenditures recorded on FAMIS for the period of January 2007 through June 2008 balance. The department should follow the recommendations above to ensure that the department is adhering to all county policies.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert E. Antonacci II", with a stylized flourish at the end.

Robert E. Antonacci II, CPA

Cc: Hon. Joanne M. Mahoney, County Executive