



Robert E. Antonacci II, CPA  
Comptroller

COUNTY OF ONONDAGA

Office of the  
*County Comptroller*

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October 28, 2008

Mr. Brian M. Lynch, Commissioner  
Department of Facilities Management  
600 South State Street  
Syracuse, New York 13202

Dear Mr. Lynch:

An audit of the Facilities Management petty cash fund was performed on October 17, 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 balances 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 funds amounts and expenditures. We believe that our audit provides a reasonable basis for our opinion.

A review of the department's petty cash funds against the amounts recorded on the County's Financial Accounting Management Information System (FAMIS) was performed and no exceptions were noted. However, the following finding was noted during the audit and is presented below with recommendation for correction.

- 1) Petty cash guidelines require funds be replenished when approximately 75% of the funds have been depleted or at least every 3 months. It was noted the last three claims were filed on 12/21/07, 4/9/08, and 8/26/08. The time period between claims is over 3 months.

*It is recommended the department replenish the petty cash fund in accordance with the petty cash guidelines.*

In summary, expenditures tested appear to be valid and the petty cash expenditures recorded on FAMIS for the year as of September 30, 2008 balance.

Sincerely,

Robert E. Antonacci II, CPA

Cc: Hon. Joanne M. Mahoney, County Executive  
Jean M. Smiley, Administrator for Physical Services