



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

November 3, 2008

Mr. David E. Fitch, Administrative Director
Onondaga County Water District
Metropolitan Water Board
4170 Route 31
Clay, New York 13041

Dear Mr. Fitch:

Audits of the Metropolitan Water Board's petty cash funds were performed on October 30, 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 unrecorded fund balance and the related expenditures are free of material misstatement. These recorded fund balances 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.

In summary, all of the petty cash expenditures recorded in FAMIS as of September 30, 2008 balance. All expenditures tested of the petty cash funds were valid. Your department's procedures comply to generally accepted accounting standards and your petty cash custodians are providing secure environments for the funds.

Sincerely,

Robert E. Antonacci II, CPA

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