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September 2025

Kristi Smiley, Chief Fiscal Officer  
Onondaga County  
421 Montgomery Street  
Syracuse, NY 13202

Report Number: 2025-C&T-3

Dear Chief Fiscal Officer Smiley:

County officials are responsible for safeguarding court and trust funds in their care. This responsibility includes establishing and maintaining an internal control structure to provide reasonable assurance that resources are safeguarded against loss from unauthorized use or disposition; transactions are executed in accordance with court orders and/or statutory authorization and are properly recorded; appropriate reports are prepared; and appropriate corrective action is taken in response to examination findings.

Pursuant to the New York State Constitution, Article V, Section 1 and further authority granted to the Office of the State Comptroller by Articles 2 and 12 of New York State Finance Law (SFL) and Section 42 of New York State Executive Law, we examined certain records and reports for the County of Onondaga's (County) court and trust funds for the period January 1, 2024 through September 3, 2025.

### **Background and Methodology**

Pursuant to a court order, certain assets may be provided to the court and then delivered to a county's chief fiscal officer (CFO) for safekeeping. Payments made pursuant to court orders commonly involve surplus money from foreclosures and contract disputes resulting in a mechanic's lien.<sup>1</sup> These actions are recorded in the county clerk's office when payments are deposited as required by court order. Additionally, in certain circumstances,<sup>2</sup> funds from estates are entrusted to the CFO for safekeeping by order of the surrogate's court. Together, the CFO, county clerk and surrogate's court must develop sound procedures and processes which, when implemented properly and consistently, provide a system of internal controls to account for and safeguard these funds.

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<sup>1</sup> Security interest in property filed to ensure payment for contracted services rendered on the property.

<sup>2</sup> When the whereabouts of any person entitled to payment from the estate is unknown.

Our objective was to determine whether County officials established appropriate controls to safeguard and account for court and trust funds. We examined records maintained by the County CFO, County Clerk and County's Surrogate's Court. We interviewed County officials and reviewed relevant financial and court records. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions. The scope of our review does not constitute an audit under generally accepted government auditing standards (GAGAS).

## **Results**

Pursuant to SFL Section 184, the County CFO is required to submit a report on an annual basis to the State Comptroller accounting for all money, securities and other properties deposited into a court and ordered into the CFO's custody.

We reviewed the County CFO's processes, procedures and records for the receipt and management of court and trust funds as well as estates in the County CFO's custody. The County CFO reported court and trust fund actions with year-end balances totaling approximately \$1.6 million for 2024. We reviewed receipts totaling \$1,033,676 and disbursements totaling \$798,968 during our review. Although we discussed minor discrepancies noted during our review with the County CFO, we determined that the County CFO generally established adequate procedures, maintained appropriate records and properly reported court and trust funds as prescribed by statute. We also determined that the records maintained by the County Clerk and Surrogate's Court were up to date and complete, and we noted no material discrepancies.

We would like to thank County officials and staff for the courtesies and cooperation that were extended to our auditors.

Sincerely,

Robin L. Lois, CPA  
Deputy Comptroller

cc: J. Ryan McMahon, II, County Executive  
Martin D. Masterpole, County Comptroller  
Emily E. Bersani, County Clerk  
Hon. Mary Keib Smith, Surrogate's Court Judge  
Karen R. DeMartino, Chief Clerk  
Carol L. Jones, New York State Unified Court System, Chief Internal Auditor