Onondaga County Audit of County-Issued Cell Phones

By Comptroller Martin D. Masterpole

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SECTION I
Introduction & Background

Introduction

The Comptroller's Office (Comptroller) performed an audit of cellular (cell) phones issued to employees in County departments. The purpose of the audit was to assess the County's policies and procedures to determine if sufficient safeguards are in place to minimize the potential for unnecessary costs and usage.

Onondaga County uses mobile and wireless communication devices in various formats, and the types of these devices can vary across departments, functions, and processes. The most common mobile and wireless devices include cell phones, laptops, and mobile broadband devices.

The County has contracted with several service providers including AT&T, Charter Communications, Northland Networks, T-Mobile, Verizon Wireless and Windstream. Since Verizon Wireless is the largest service provider to Onondaga County, this audit focuses on that carrier's monthly cell phone billings from January 2025 through June 2025.

Verizon Wireless bills contain cellular phone line charges and charges for all other Verizon wireless devices, such as wireless internet connection services and laptops. On average there are approximately 840 devices per month on their bill of which there are 650 cell phones, which have unlimited voice, messaging and data plans including nights and weekends and cost $31.25 per line per month equating to just over $20,000 per month or $240,000 annually.

Background

The Onondaga County Wireless Usage Directive of 2008 (Directive) defines the standards, procedures, and restrictions for the procurement and ongoing use of cellular telephones and other wireless communication devices. The goal of the Directive is to manage the use of County resources in a secure and cost-effective manner. The Directive defines the requirements for an employee to receive a wireless device funded by the County and guidelines for usage. Cell phones are provided to employees who are away from their workspace for various job-related duties. The criteria for needing a cell phone include (but are not limited to):

- Job duties require a cell phone for safety considerations, such as building security, or remote equipment repair.
- Required to be reachable outside of normal business hours, such as emergency contacts for 24/7 operations.
- Job duties require off-site activity and must be reachable any time during the normal course of the business day, such as home visits.
- Faster method to transmit documents, such as work orders.
- Photographic capabilities for evidentiary needs.

County issued cell phones are to be used for work related purposes only. However, the County understands employees may need to use the phones for personal use. Personal usage is acceptable provided usage is brief. Text messaging is allowed only if approved as a requirement of job function.

Since the time of the County Directive in 2008, technology and County functions have changed. Departments within the County have adapted to these changes and formally or informally followed policies and procedures tailored to their department's unique needs.

SECTION II
Executive Summary

Our high-level findings are as follows:

- The Onondaga County Wireless Usage Directive from December of 2008 needs updating in relation to technology and current county functions.

- County and department administrations have not instituted enough internal controls and safeguards to minimize the potential of unnecessary costs and usage.

- Departments having policies and procedures tailored to their department's functions need updating to better reflect current practices.

- There is a lack of oversight and approval of cellular phone charges and activity at the department level.

- There is excessive use of County issued cell phones for personal use during work hours and nights and weekends.

- The Wireless Usage Directive Acknowledgement Form that is attached to the County's Wireless Usage Directive from 2008, should be updated to better enhance control over County-issued cell phones when issued and when retrieved/collected.

Our high-level recommendations include:

- County administration should review and update the 2008 County Wireless Usage Directive to be more in line with current technologies and various county department functions.

- County department administration should update and/or establish department policies adhering to the County's overall policy.

- These department policies should be tailored more specifically to their functions, including a more in-depth review of devices charged to their department and the usage of such lines.
- County administration should more clearly define the responsibilities between the Financial Operations Accountant II and other County departments to ensure better management of cell phones, either through one oversight department/committee or in respective departments.
- Departments should maintain their own list of cell phones to ensure requested changes are made timely, to ensure accuracy of costs charged to their department.
- Departments should review usage from the monthly billing detail on a regular basis and randomly review devices to verify usage is within established directive guidelines.
- A policy of regularly tracking individual line usage should be followed by supervisors so as to detect any unusual phone activity.
- The Wireless Usage Directive Acknowledgement Form should be updated to include a section for the employee to sign upon return of the cell phone.

SECTION III
Scope & Methodology

Scope:

We audited Verizon Wireless's monthly cell phone billings from January 2025 through June 2025 as they are the largest service provider to Onondaga County with approximately 650 cellular phones lines. We limited our scope to the departments of Children & Family Services, Mental Health, Facilities Management, Parks & Recreation, and Probation as they, due to the nature of their work, are the departments most likely to be assigned a cellular phone.

Objectives:

Our objectives for this audit were to:

- Determine if the County has a cellular phone policy.
- Determine who has been assigned a County-issued cell phone.
- Determine if a comprehensive and current list exists for all county issued cell phones.
- Determine if the County is paying for cell phones no longer in use or for terminated employees.
- Determine if County issued cell phones are being used as per the Directive.
- Evaluate and report on the effectiveness and efficiency of internal controls over monitoring use of cell phones, monitoring cell phone expenses, and asset management of cell phones.
- Evaluate and report on compliance with policies and procedures in regard to approval of request for cell phones, approval of cell phone purchase, acceptance by user of cell phone and policies regarding use.

Methodology:

In order to achieve our objectives, we:

- Reviewed County administration and County departmental policies and procedures for County issued cell phones.
- Interviewed department administrators regarding internal controls and policies and procedures involving cell phones.
- Reviewed and analyzed costs and usage listed on Verizon Wireless bills for selected departments for the period of January 1, 2025 through June 30, 2025.
- Reviewed and analyzed detail of voice usage for individuals which appeared to be significantly higher than others from the same department.

SECTION IV
Findings and Recommendations

1. We noted the Onondaga County Wireless Usage Directive signed by the County Executive on December 12, 2008 needs updating. For example, Blackberry devices are a recommended option for wireless communications. The directive frequently addresses procedures specific to Blackberry devices which the County no longer uses and that the Blackberry company no longer supports or makes. The County's Financial Operations Department (Fin Ops) is now the centralized point of control for all County-issued wireless communication devices. The County no longer offers reimbursement for personal use of cell phones except on rare occasions such as international calls.

   Recommendation;

   County administration should update the 2008 Directive to establish a centralized standard operating policy for all Onondaga County issued cell phones. Financial Operations should establish policies and procedures defining their responsibilities and other departments' responsibilities for all aspects concerning wireless communications devices. The updated Directive should include more defined guidance for personal use of cell phones and more defined guidance for disciplinary actions for misuse of wireless devices. Adding a section to the Wireless Usage Directive Acknowledgement Form related to what department issued the device and whether the device was collected when an employee separates from the department. Adding this will strengthen internal controls.

2. We noted a department administrator or designee is not reviewing the detail of their department's respective usage or charges prior to Fin Ops processing the bill for payment. Fin Ops administration has informed us that a new Verizon Wireless customer portal is available, which provides department's secure access to various information including reviewing invoices and usage. Based on inquiries, it appears departments are not accessing this site for reviewing their monthly invoices nor monitoring usage on a regular basis.

   We also noted the Verizon Wireless bills have been consolidated to one bill which makes it difficult for each department to review and approve their monthly charges, respectively, before they are due to be paid.

   Recommendation:

   Fin Ops and department administrators should implement procedures to allow departments to review and approve charges prior to invoices being paid. Departments should also create and implement procedures to review and monitor usage and inform Fin Ops of any necessary corrections as soon as possible. Departments should implement *procedures to review individual usage over consecutive months for unusual activity. Departments should follow up on requests to Fin Ops to ensure corrections are completed.*

3. We noted excess Voice, Messaging and Data usage to be more than 1.5 times the department's employees average for each respective category as compared to their peers. This data was obtained from Verizon Wireless monthly cell phone bills and is summarized in the chart below.

Excess Usage during Audit Period

		Number of Lines in Excess of Criteria					
Department	**Total Lines**	**Voice**	**%**	**Messaging**	**%**	**Data**	**%**
Children & Family Services	230	43	18.7%	47	20.4%	27	11.7%
Facilities Management	81	8	9.9%	10	12.3%	10	12.3%
Mental Health	14	3	21.4%	2	14.3%	3	21.4%
Parks & Recreation	44	2	4.5%	2	4.5%	4	9.1%
Probation	68	11	16.2%	10	14.7%	8	11.8%

Individual voice call information was obtained from the monthly bills with minimal effort to obtain information on specific calls. A detailed report is included with each monthly bill and contains the date of call, the time of day, the number of the other party, and the length of call.

Our audit testing consisted of reviewing 2 months of detailed reports of each selected cell phone line determined to be in excess of our criteria. Where possible via public Internet search sites, we were able to determine the name of the other party involved in the call. In this manner we determined what appears to be non-business calls.

Due to the higher number of cell phone lines with excessive voice usage within the Department of Children and Family Services, we further narrowed our scope from all 43 lines to the 11 having the most excessive voice usage.

The results of the analysis for each department of only specifically selected phones are listed below:

- **Children & Family Services:**
  - 7 of the 11 detailed cell phone Voice usage reviewed appeared to be work related.
  - 1 of the 11 detailed cell phone Voice usage reviewed had calls to the Virgin Islands.

The department stated the employee was questioned and indicated the employee used the County issued cell phone in error and reimbursed the County for the usage.

- 3 of the 11 detailed cell phone Voice usage reviewed appeared to be outside of normal work hours and/or during nights and weekends. Some calls lasted over 2 hours, multiple calls were made to the same individual within a 24-hour period, as well as calls being made to another state.

This was addressed with the department's administration. They did not express concern about the results we found as there were minimal incidents and stated the calls could actually be work-related activity.

Subsequently, we also tracked the phone lines with the highest voice usage in the other departments. We noted the following:

- **Facilities Management:**
  - 1 of the 8 detailed cell phone Voice usage reviewed appeared to be work related.
  - 1 of the 8 detailed cell phone Voice usage reviewed had usage beyond the assigned employee's termination date.
  - 6 of the 8 detailed cell phone Voice usage reviewed appeared to be outside of normal work hours and/or during nights and weekends which could indicate personal use.

This was addressed with the department's administration, who stated he had no concerns about County issued cell phones being used for personal reasons as long as it was not during work hours.

- Some calls lasted over 7 hours.
- Some calls were determined to be during works hours, including calls lasting over 7 hours.

We discussed one employee who appeared to be using his phone excessively for personal reasons during work hours. The administration stated disciplinary actions were being taken and could not give details due to confidentiality.

- **Mental Health:**
  - All 3 detailed cell phone Voice usage reviewed appeared to be work related.

- **Parks & Recreation:**
  - 2 of the 4 detailed cell phone Voice usage reviewed appeared to be personal and mostly occurred during work hours

This was addressed with Parks administration, who expressed their appreciation and informed us disciplinary action will be forthcoming.

- **Probation:**
  - All 11 detailed cell phone Voice usage reviewed appeared to be work related.

We were told the same level of detail cannot be obtained from Verizon Wireless to analyze messaging and data usage to ensure appropriate activity, as such no further audit work was performed on these features.

Recommendation:

All departments should abide by the County Directive stating County issued cell phones are to be used for work-related purposes only. Personal usage is acceptable provided that usage is brief. Text messaging is allowed only if approved as a requirement of job function. Department administration should review usage detail over sequential months to determine unusual activity.

4. We noted 24 terminated employees were being charged on the Verizon Wireless bills during the testing period. The chart below shows the number of people not employed by the County during the audit period who had cell phones issued to them. We calculated the figures in the Questioned Costs column starting one month after an employee's leave date--when cell service should have ended or the cell phone should have been re-assigned to another department employee.

Terminated during the Audit Period

Department	# Terminated	Months charged after term date	Monthly Cost per line	Questioned Cost *
Children & Family Services	9	52	$31.25	$ 1,625.00
Facilities Management	6	32	$31.25	$ 1,000.00
Mental Health	3	121	$31.25	$ 3,781.25
Parks & Recreation	4	228	$31.25	$ 7,125.00
Probation	2	23	$31.25	$ 718.75
	24	456		$ 14,250.00

* Based on County employment records the range of terminated employees was from 2015 through June 2025.

Recommendation:

County administration's policies should include procedures instructing departments to review their monthly charges and how to address charges for terminated employees. Departments should carefully review their Verizon Wireless bills and immediately close the lines for people no longer employed by the County. If an unused line was re-assigned to another employee, the Verizon Wireless account should be updated immediately with their name. Having the correct employee name lends accountability for usage which is an important internal control.

5. We noted departments are not in compliance with the County Executive's Wireless Usage Directive of December 2008, item number 15, which states "It is the responsibility of each department to keep proper inventory and accounting of all wireless devices and add-ons. Upon termination, change in department, or change in job duties, equipment is to be promptly returned to the department." We noted a lack of oversight exists when an employee's name is not assigned to a specific cell phone as it inhibits the department's review of monthly charges. Having a name tied to a cell phone will assist them with asset internal control, particularly when termination occurs. Some departments have generic names or locations assigned to cell phone lines due to the nature of their work. Those lines were excluded from this finding.

- **Children & Family Services:**
  - 14 County issued cell phones were assigned in the name of the Accountant II, in Fin Ops, who is responsible for bill payments. 7 of these lines were used during the audit period indicating someone was using the phone. Because no name was assigned to these lines we could not verify if the monthly cost should be charged to this department.

Recommendation:

Administration should review the need for all cell phones charged to their department and make any necessary changes as soon as possible. County issued cell phones should be assigned to the name of the employee when issued. This strengthens internal controls for accountability of usage, accuracy of costs to the department, and management of County assets.

Children & Family Services administration should review the lines assigned to the Accountant II in Fin Ops to determine who has the phone and change the name or cancel the line if no longer needed.
If a cell phone is being held by administration to issue in the short term, the line should have the department's name assigned.

6. We noted several County-issued cell phones being charged each month have little to no usage. These costs could be considered a waste of taxpayer dollars, or worse if charged to a Federal or State funding source, as misuse and waste of that funding.

   The chart below illustrates the number of County issued cell phones which had little to no use during the audit period.

Cost of Cell Phone Lines having Little to No Usage

Department	Assigned Name	No Name	Fin Ops Acct II	Total	Average Mthly Cost per Line	Total Cost for 6 Mth Audit Period
Children & Family Services	36	5	7	48	$ 31.25	$ 9,000.00
Facilities Management	13	2	0	15	$ 31.25	$ 2,812.50
Mental Health	5	0	0	5	$ 31.25	$ 937.50
Parks & Recreation	3	14	0	17	$ 31.25	$ 3,187.50
Probation	6	0	0	6	$ 31.25	$ 1,125.00
Total	63	21	7	91		$ 17,062.50

Recommendation:

Departments should analyze and review usage for all their County-issued cell phones to determine the need for the cellphones having little to no usage and take immediate action to reduce unnecessary costs. Departments which charge cell phone costs to Federal or State funded programs for reimbursement should be mindful of which line costs are being charged to the funding source.

SECTION V
MANAGEMENT RESPONSE

COUNTY OF ONONDAGA

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May 28, 2026

Mr. Martin Masterpole, Comptroller
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Dear Mr. Masterpole,

Management appreciates the work performed by the Comptroller's Office and the opportunity to respond to the audit findings regarding County-issued cellular phones and wireless devices. The County recognizes the importance of maintaining appropriate internal controls, accountability, and oversight over wireless communication devices while balancing the operational and public safety needs of County departments.

Importantly, many of the concerns identified within the audit were already being addressed prior to issuance of the draft audit report through a comprehensive cellular management initiative undertaken during 2025 in partnership with the Wireless Business Group ("WBG").

In 2025, Financial Operations began working with WBG to improve the County's management of wireless services and cellular devices. The initiative included:

- Consolidating wireless accounts to improve administrative oversight and achieve cost savings;
- Developing enhanced monthly reporting tools to allow departments and Financial Operations to make informed decisions based on actual usage;
- Improving line management and accountability by identifying and updating the employee or department assigned to each cellular device;
- Standardizing ordering, suspension, cancellation, and upgrade procedures for wireless services.

The County agrees that the 2008 Wireless Usage Directive requires updating to reflect current technologies, operational practices, and centralized management procedures. Working collaboratively with WBG and County Information Technology staff, Financial Operations has drafted a revised wireless policy that is currently pending administrative review and is anticipated to be finalized during 2026.

As part of the County's updated management efforts, Financial Operations issued several policy directives and operational procedures during 2025 to strengthen oversight and reduce unnecessary cellular expenditures.

These efforts included implementation of a formal "Zero Use Policy," effective October 1, 2025, providing that devices with three or more months of zero usage (no voice, text, or data activity) are automatically suspended for three months. If no response is received from the department during the suspension period, the inactive line is subsequently cancelled.

Departments were advised that if a zero-use line must remain active for operational reasons, including employee safety, emergency response, on-call responsibilities, seasonal operations, or spare devices, the department must identify the line and provide justification so the account can remain active and appropriately documented. This process improves accountability while recognizing legitimate operational needs.

Financial Operations also communicated to departments that many existing lines contained outdated user or department information. In coordination with WBG, departments were asked to update contact information and assigned users for each cellular line to eliminate generic descriptions such as department names or "Financial Operations Accountant." This remains an ongoing effort dependent upon timely departmental cooperation and response.

Additionally, the County implemented enhanced monthly reporting procedures through WBG. Each month, departments receive a detailed "Cellular Billing Report" identifying:

- Cellular numbers;
- Assigned usernames;
- Voice, messaging, and data usage;
- Cost center information;
- Monthly service costs.

These reports are distributed directly to departmental designees and provide a more granular review by cost center rather than solely by department. Departments are able to review activity and request updates, including correcting usernames, updating cost centers, suspending service, cancelling unused lines, or addressing other account changes. WBG processes departmental requests and confirms completion of requested actions.

Through implementation of these reporting tools and management procedures, numerous lines with limited or no usage were identified and cancelled prior to issuance of the draft audit report, resulting in ongoing cost savings to the County.

The County also implemented a standardized "Cellular Request Form" process to improve oversight and consistency related to wireless device procurement and management. The process standardizes requests for:

- New cellular service;
- Device upgrades;
- Service suspensions and cancellations;
- International service requests.

Under this process, all requests require supervisory approval prior to submission. Requests are then forwarded to WBG for processing. Device selections are standardized and limited to approved devices available through New York State Office of General Services agreements unless otherwise justified.

The County agrees that departments play an important role in reviewing and monitoring cellular usage. The new monthly reporting process, zero-use policy, and updated request procedures are intended to improve departmental oversight and accountability while also clearly defining responsibilities between departments and Financial Operations. As a result of these new reports, 79% of the lines identified as assigned to terminated employees have already been canceled, while the remaining 21% had been reassigned. Of the limited-use lines reviewed, 44% have been canceled, while the remaining 56% must be retained to support employee safety, communication during offsite work, or operational needs outside normal business hours.

The County acknowledges the audit's recommendations related to employee accountability and monitoring of usage. While certain departments require cellular devices with intermittent or limited usage due to operational responsibilities, employee safety concerns, emergency response requirements, and on-call duties, the updated procedures now require departments to specifically identify and justify these lines in order for service to remain active.

Financial Operations will continue working collaboratively with County departments, WBG, and Information Technology to strengthen wireless management controls, improve accountability, and reduce unnecessary costs while ensuring departments maintain the communication tools necessary to carry out County operations effectively.

Respectfully submitted,

Kristi Smiley

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