

COUNTY OF BROOME, NEW YORK

**Single Audit Reports
December 31, 2014**

Bonadio & Co., LLP
Certified Public Accountants

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COUNTY OF BROOME, NEW YORK

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass through Number	Federal Expenditures
U.S. Department of Agriculture/ Passed through New York State Office of Temporary and Disability Assistance/ State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			
	10.561	N/A	1,395,398
Passed through New York State Department of Health/ Special Supplemental Nutrition Program for Women, Infants, and Children			
	10.557	C025728	<u>2,900,292</u>
Total U.S. Department of Agriculture			<u>4,295,690</u>
U.S. Department of Housing and Urban Development/ Community Development Block Grant - Entitlement Grants			
	14.218	B13MC360117	11,250
Community Development Block Grant - Entitlement Grants			
	14.218	B14MC360117	3,750
Community Development Block Grants/Entitlement Grants/State's Program and Non-Entitlement Grants in Hawaii			
	14.228	135ME733-11	158,832
Lead-Based Paint Hazard Control in Privately-Owned Housing			
	14.900	NYLHB0483-10	<u>279,648</u>
Total U.S. Department of Housing and Urban Development			<u>453,480</u>
U.S. Department of Justice/ State Criminal Alien Assistance Program			
	16.606	N/A	6,073
Equitable Sharing Program			
	16.922	N/A	<u>52,099</u>
Total U.S. Department of Justice			<u>58,172</u>
U.S. Department of Labor/ Passed through New York State Department of Labor/ Employment Service/Wagner-Peyser Funded Activities			
	17.207	N/A	8,779
Trade Adjustment Assistance			
	17.245	N/A	147,469
Workforce Investment Act National Emergency Grants			
	17.277	N/A	124,708
<i>Workforce Investment Cluster:</i>			
Workforce Investment Act Adult Programs			
	17.258	N/A	474,185
Workforce Investment Act Youth Activities			
	17.259	N/A	539,041
Workforce Investment Act Dislocated Worker Formula Grants			
	17.278	N/A	<u>663,086</u>
			<u>1,676,312</u>
Total U.S. Department of Labor			<u>1,957,268</u>
U.S. Department of Transportation/ New Freedom Program			
	20.521	NY-90-X651-00	14,112
Passed through State Department of Transportation/ Airport Improvement Program			
	20.106	various	2,827,886
Highway Planning and Construction			
	20.205	various	509,962
<i>Federal Transit Cluster</i>			
Metropolitan Transit Planning			
	20.505	CO34455	1,883,857
Federal Transit Formula Grants			
	20.507	K007034-1	3,508,996
Formula Grants for Rural Areas			
	20.509	N/A	6,629
Bus and Bus Facilities Formula Program			
	20.526	NY-04-0094-00	2,240,000
Passed through New York State Governors Traffic Safety Committee/ State and Community Highway Safety			
	20.600	various	<u>177,419</u>
Total U.S. Department of Transportation			<u>11,168,861</u>
U.S. Department of Veterans Affairs/ Veterans Home Based Primary Care			
	64.022	N/A	<u>26,866</u>
Environmental Protection Agency/ ARRA- Brownsfield Assessment and Cleanup Cooperative Agreements			
	66.818	N/A	<u>17,787</u>
Election Assistance Commission/ Help America Vote Act Requirements Payments			
	90.401	NEG-22659	<u>82,595</u>

COUNTY OF BROOME, NEW YORK

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass through Number	Federal Expenditures
U.S. Department of Health and Human Services/			
HIV Care Formula Grants	93.917	various	36,623
Maternal and Child Health Services Block Grant to the States	93.994	various	191,422
Medicare Enrollment Assistance Program	93.071	N/A	11,881
National Family Caregiver uproot, Title III, Part E	93.052	N/A	110,629
PPHF 2012: Community Transformation Grants-Small Communities Program	93.750	N/A	466,414
Passed through NACCHO/			
Medical Reserve Corps Small Grant Program	93.008	MRC090017	1,895
Passed through Health Research Incorporated/			
Public Health Emergency Preparedness	93.069	HRI583-10	137,941
Injury Prevention and Control Research and State and Community Based Programs	93.136	HRI4417-03,04	23,918
Centers for Disease Control and Prevention/Investigations and Technical Assistance	93.283	HRI4608-02	80,350
PPHF 2013: Community Transformation Grants-Small Communities Program financed solely by 2012 Public Prevention and Health Funds	93.737	HRI4519-01	205,069
Passed through New York State Office of Children and Family Services/			
Child Care and Development Block Grant	93.575	N/A	3,866,720
Stephanie Tubbs Jones Child Welfare Services	93.645	N/A	185,123
Foster Care (Title IV-E)	93.658	N/A	5,801,794
Adoption Assistance	93.659	N/A	1,634,255
Social Services Block Grant	93.667	N/A	1,753,172
Chafee Foster Care Independence Program	93.674	N/A	104,463
Passed through State Office of Temporary and Disability Assistance/			
Low-Income Home Energy Assistance Program	93.568	N/A	7,118,541
Temporary Aid For Needy Families (TANF)	93.558	N/A	18,803,092
Child Support Enforcement (Title IV-D)	93.563	N/A	965,329
Medical Assistance Program (Medicaid, Title XIX)	93.778	N/A	4,892,683
Passed through New York State Office of Alcoholism and Substance Abuse Services/			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	1,271,674
Passed through New York State Office for Aging/ Aging Cluster:			
Special Programs for Aging, Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	N/A	233,476
Special Programs for Aging, Title III, Part C - Nutrition Services	93.045	N/A	422,709
Nutrition Services Incentive Program	93.053	N/A	<u>166,452</u>
			<u>822,637</u>
Special Programs for the Aging, Title IV and Title II Discretionary Projects for Prevention of Elder Abuse, Neglect, and Exploitation	93.048	N/A	36,800
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	N/A	36,392
Passed through New York State Office of Mental Health/			
Medical Assistance Program (Medicaid; Title XIX)	93.778	N/A	25,000
Passed through New York State Department of Health/			
Immunization Grants	93.268	CO28278	107,997
Preventive Health and Health Services Block Grant	93.991	C027570	<u>43,473</u>
Total U.S. Department of Health and Human Services			<u>48,735,287</u>
Corporation for National Community Service/			
Foster Grandparent Program	94.011	N/A	<u>242,535</u>
U.S. Social Security Administration/			
Passed through Maximus Tickets to Work/			
Social Security-Work Incentives Planning and Assistance Program	96.008	N/A	<u>63,468</u>

COUNTY OF BROOME, NEW YORK

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
 FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass through Number	Federal Expenditures
U.S. Department of Homeland Security/ Passed through New York State Division of Homeland Security and Emergency Services/ Disaster Grants - Public Assistance	97.036	various	(358,557)
Emergency Management Performance Grant	97.042	N/A	155,171
Homeland Security Grant Program	97.067	various	580,643
State Homeland Security Program (SHSP)	97.073	C835239	<u>37,028</u>
Total U.S. Department of Homeland Security			<u>414,285</u>
 TOTAL EXPENDITURES OF FEDERAL AWARDS			 <u>\$ 67,516,294</u>

COUNTY OF BROOME, NEW YORK

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2014

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the County of Broome, New York (County), under programs of the federal government for the year ended December 31, 2014. The information in this Schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows for the County.

2. BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting, as described in the County's basic financial statements. Negative amounts shown in the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

3. INDIRECT COSTS

Indirect costs are included in the reported expenditures to the extent that such costs are included in the federal financial reports used as the source document for the data presented.

4. MATCHING COSTS

Matching costs, i.e. the County's share of certain program costs, are not included in the reported expenditures.

COUNTY OF BROOME, NEW YORK

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014 (CONTINUED)**

5. SUB-RECIPIENTS

Of the federal expenditures presented in the Schedule, the County provided federal awards to subrecipients as follows:

14.900 Lead-Based Paint Hazard Control	\$ 190,137
16.922 Equitable Sharing Program	11,619
17.258 WIA Adult Program	119,272
17.259 WIA Youth Program	289,570
17.277 Workforce Investment Act (WIA) National Emergency Grants	1,654
17.278 WIA Dislocated Worker Formula Grants	146,250
20.600 State and Community Highway Safety	45,180
64.022 Veterans Home Based Primary Care	17,758
93.044 Supportive Services and Senior Centers	48,205
93.045 Special Programs for the Aging - Title III, Part C - Nutritional Services	53,770
93.052 National Family Caregiver Support, Title III, Part E	22,433
93.071 Medicare Enrollment Assistance Program	7,941
93.779 Demonstrations and Evaluations	33,475
93.959 Block Grants for Prevention and Treatment of Substance Abuse	1,271,674
93.991 Preventive Health Services-Health Services Block Grant	43,473
	<u>\$ 2,302,411</u>

6. NONCASH AWARDS

A significant portion of federal award programs do not involve cash awards to the County of Broome, NY. The value of these noncash awards has been recorded as expenditures on the Statement of Expenditures of Federal Awards, with the exception of the Supplemental Nutrition Assistance Program which is no longer required to be reported by the federal awarding agency. Those relating to the County are as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount</u>
U.S. Department of Agriculture		
Supplemental Nutrition Assistance Program	10.551	\$ 48,344,995
Special Supplemental Food Program for Women, Infants and Children		
Value of Food Instruments	10.557	\$ 1,989,961
U.S. Department of Health and Human Services		
Low Income Home Energy Assistance		
Value of Payments made by New York State	93.568	\$ 6,827,964

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

July 10, 2015

To the County Legislature of the
County of Broome, New York:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, the aggregate remaining fund information, and budgetary comparison for the general fund of the County of Broome, New York (County) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 10, 2015. Our report includes a reference to other auditors who audited the financial statements of the Broome Tobacco Asset Securitization Corporation and the Broome County Land Bank Corporation, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests did not disclose any instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133

July 10, 2015

To the County Legislature of the
County of Broome, New York:

Report on Compliance for Each Major Federal Program

We have audited the County of Broome, New York's (the County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2014. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133

(Continued)

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs to be a significant deficiency as item 2014-001.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133

(Continued)

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, the aggregate remaining fund information, and budgetary comparison for the general fund of the County of Broome, New York (County) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated July 10, 2015, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

COUNTY OF BROOME, NEW YORK

**SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2014**

Financial Statement Findings

2013-001. Accounting for Complex Transactions

Condition: Certain capital project activities require very complex accounting transactions. As a result of our audit procedures, it was noted that the County was netting the activity of certain projects in one account instead of recording all of the revenues and expenditures at gross in their own respective accounts. This resulted in a material entry to properly state these capital projects' activity.

Status: This is not considered a repeat finding in the current year.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No findings were noted.

COUNTY OF BROOME, NEW YORK

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

1. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes No

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes No

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? Yes No

COUNTY OF BROOME, NEW YORK

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2014 (Continued)**

1. SUMMARY OF AUDITOR'S RESULTS (Continued)

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.557	Special Supplemental Nutrition Program for Women, Infants and Children
93.044, 93.045, 93.053	Aging Cluster
93.558	Temporary Assistance for Needy Families
93.575	Child Care and Development Block Grant
93.658	Foster Care Title IV-E
93.659	Adoption Assistance
97.067	Homeland Security Program

Dollar threshold used to distinguish between type A and type B programs:

\$2,025,489

Auditee qualified as low-risk auditee?

_____ Yes X No

2. FINANCIAL STATEMENT FINDINGS

No findings were noted.

3. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2014-001. Adequate Supporting Documentation

US Department of Agriculture – CFDA #10.557 – Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)

Criteria: Procedures should be in place to ensure that NYS Department of Health (NYSDOH) Signature Authorization Forms be properly and timely initialed by County WIC staff.

Condition: The County's Department of Health did not have adequate supporting documentation to evidence review of the current authorization of the proxy/caretaker form as of the certification date.

Questioned costs: None

Cause: The County did not have documentation available to demonstrate that the proxy/caretaker form was reviewed by WIC staff as of the certification date for three of the cases tested.

Effect: The County's Department of Health could be in non-compliance with grant requirements over allowable activities if expenses are not supported by proper documentation for all WIC assistance cases.

Recommendation: The County should establish procedures to review all applicable participant Signature Authorization Forms to ensure proper WIC staff certification.

COUNTY OF BROOME, NEW YORK

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2014 (Continued)**

3. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

2014-001. Adequate Supporting Documentation

US Department of Agriculture – CFDA #10.557 – Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)

View of Responsible Officials and Corrective Action Plan: Broome County acknowledges this deficiency. The Department of Health will ensure that the County's WIC management staff develops a monthly quality control process to confirm the certification date with adequate supporting documentation by the WIC staff.