

**COUNTY OF ONONDAGA, NEW YORK**

**REPORTS REQUIRED BY THE UNIFORM GUIDANCE  
AND *GOVERNMENT AUDITING STANDARDS***

**DECEMBER 31, 2020**

**Bonadio & Co., LLP**  
Certified Public Accountants

**COUNTY OF ONONDAGA, NEW YORK**

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

July 23, 2021

The Honorable J. Ryan McMahon II, County Executive, Honorable Members of the County Legislature and The Honorable Martin D. Masterpole, County Comptroller County of Onondaga, New York:

We have audited, in accordance with 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, and the aggregate remaining fund information of County of Onondaga, New York (the County), as of and for the year ended December 31, 2020, 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 23, 2021. Our report includes a reference to other auditors who audited the financial statements of Onondaga Civic Development Corporation, Friends of the Rosamond Gifford Zoo, and Onondaga County Industrial Development Agency as described in our report on County of Onondaga, New York'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. The financial statements of Friends of the Rosamond Gifford Zoo were not audited in accordance with *Government Auditing Standards*.

**Internal Control Over Financing Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing 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.

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

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.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's basic 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 financial statements. 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 disclosed no 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.

*Bonadio & Co., LLP*

**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 THE UNIFORM GUIDANCE**

September 22, 2021

The Honorable J. Ryan McMahon II, County Executive, The Honorable Members of  
the County Legislature and the Honorable Martin D. Masterpole, County  
Comptroller  
County of Onondaga, New York:

**Report on Compliance for Each Major Federal Program**

We have audited the County of Onondaga, New York's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have direct and material effect on each of the County's major federal programs for the year ended December 31, 2020. 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.

The County's basic financial statements include the operations of Onondaga Community College, Onondaga County Housing Development Fund Company, Friends of the Rosamond Gifford Zoo, Onondaga County Industrial Development Agency, Onondaga Tobacco Asset Securitization Corporation, Onondaga Civic Development Corporation, Onondaga County Convention Hotel Development Corporation (OCCHDC), Greater Syracuse Soundstage Development Corporation, whose federal awards are not included in the schedule of expenditures of federal awards for the year ended December 31, 2020. Our audit, described below, did not include the federal awards of the above entities as these entities conducted separate audits in accordance with the Uniform Guidance, if required.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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.

**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 THE UNIFORM GUIDANCE**

(Continued)

***Auditor's Responsibility***

(Continued)

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.

***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, 2020.

***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2020-001. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance 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.

***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 the Uniform Guidance, 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.

## **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 THE UNIFORM GUIDANCE**

### **Report on Internal Control over Compliance**

(Continued)

*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.

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 and therefore, material weaknesses or significant deficiencies may exist that may not have been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2020-001, 2020-002, and 2020-003 that we consider to be significant deficiencies.

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

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

### **Report on the Schedule of Expenditures of Federal Awards**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Onondaga, New York (the County) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated July 23, 2021, 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. We have not performed any procedures with respect to the audited financial statements subsequent to July 23, 2021. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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 ONONDAGA, NEW YORK

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020

<u>Federal Grantor/Program Title or Cluster Title</u>	<u>CFDA #</u>	<u>Pass-Through Grantor ID #</u>	<u>Federal Expenditures</u>	<u>Expenditures to Subrecipients</u>
<b>U.S. Department of Agriculture:</b>				
Supplemental Nutrition Assistance Program	10.551		\$ 360,463	
Pass-Through NYS Department of Health:				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	C-030426GG	2,298,404	
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	C-025777	31,557	
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	C-025815	5,123	
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557		<u>5,447,928</u>	
Total WIC			<u>7,783,012</u>	
Total Pass-Through NYS Department of Health			<u>7,783,012</u>	
Pass-Through NYS Department of Family Assistance:				
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561		5,200,214	
Pass-Through NYS Department of Health:				
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561		5,130	
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	C30356GG	<u>45,743</u>	
Total State Administrative Matching Grants for Supplemental Nutrition Assistance Program Cluster			<u>5,251,087</u>	
Total U.S. Department of Agriculture			<u>13,394,562</u>	
<b>U.S. Department of Housing and Urban Development:</b>				
Direct Programs:				
COVID-19: Community Development Block Grants/Entitlement Grants	14.218		111,437	
Community Development Block Grants/Entitlement Grants	14.218	B-16/17/18/19-UC-36-0100	<u>1,490,672</u>	
Total Community Development Block Grants/Entitlement Grants			<u>1,602,109</u>	
COVID-19: Emergency Solutions Grants Program	14.231		54,707	
COVID-19: Emergency Solutions Grants Program	14.231	E-20-UC-36-0100	73,823	
Emergency Solutions Grants Program	14.231	E-18/19/20-UC-36-0100	<u>212,149</u>	
Total Emergency Solutions Grants Program			<u>340,679</u>	
Home Investment Partnerships Program	14.239		<u>364,857</u>	
Continuum of Care Program	14.267		<u>69,857</u>	
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900		<u>347,303</u>	
Total U.S. Department of Housing and Urban Development			<u>2,724,805</u>	
<b>U.S. Department of Justice:</b>				
Direct Programs:				
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580		<u>20,000</u>	
State Criminal Alien Assistance Program	16.606		<u>5,531</u>	
Edward Byrne Memorial Justice Assistance Grant Program	16.738		<u>218,362</u>	<u>78,700</u>
Equitable Sharing Program	16.922		<u>137,658</u>	
Pass-Through NYS Division of Criminal Justice Services:				
DNA Backlog Reduction Program	16.741	C-108131	191,905	
DNA Backlog Reduction Program	16.741	DN-BX-0082	<u>10,338</u>	
Total DNA Backlog Reduction Program			<u>202,243</u>	
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		<u>107,036</u>	
STOP School Violence	16.839		<u>32,933</u>	
Total Pass-Through NYS Division of Criminal Justice Services			<u>342,212</u>	
Total U.S. Department of Justice			<u>723,763</u>	



COUNTY OF ONONDAGA, NEW YORK

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020

<u>Federal Grantor/Program Title or Cluster Title</u>	<u>CFDA #</u>	<u>Pass-Through Grantor ID #</u>	<u>Federal Expenditures</u>	<u>Expenditures to Subrecipients</u>
<b>U.S. Department of Labor:</b>				
Direct Programs:				
Public Diplomacy Programs	19.040		<u>16,578</u>	
Total U.S. Department of Labor			<u>16,578</u>	
<b>U.S. Department of Transportation:</b>				
Pass-Through NYS Department of Transportation:				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205		<u>12,148,349</u>	<u>692,652</u>
Total Highway Planning and Construction Cluster			<u>12,148,349</u>	
Metropolitan Transportation Planning	20.505		<u>2,187,261</u>	<u>2,187,261</u>
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513		<u>258,748</u>	
Total Pass-Through NYS Department of Transportation			<u>14,594,358</u>	
Pass-Through NYS Governor's Traffic Safety Committee:				
State and Community Highway Safety	20.600		<u>137,251</u>	
Total U.S. Department of Transportation			<u>14,731,609</u>	
<b>National Endowment for the Humanities</b>				
Promotion of the Arts Grants to Organizations and Individuals	45.024		<u>(7,696)</u>	
Total National Endowment for the Humanities			<u>(7,696)</u>	
<b>U.S. Environmental Protection Agency:</b>				
Pass-Through NYS Department of Health:				
State Indoor Radon Grants	66.032	DOH01-T30726GG-345000	<u>2,677</u>	
Total Pass-Through NYS Department of Health			<u>2,677</u>	
Total U.S. Environmental Protection Agency			<u>2,677</u>	
<b>U.S. Department of Education:</b>				
Pass-Through Syracuse City School District:				
Special Education Grants to States	84.027		<u>19,112</u>	
Pass-Through NYS Department of Health:				
Special Education - Grants for Infants and Families	84.181	C027495	<u>(5,428)</u>	
Special Education - Grants for Infants and Families	84.181	C31648GG	<u>277,295</u>	
Idea Recovery Act Part C	84.393		<u>2,244</u>	
Total Special Education - Grants for Infants and Families			<u>271,867</u>	
Total Pass-Through NYS Department of Health			<u>274,111</u>	
Total U.S. Department of Education			<u>293,223</u>	

COUNTY OF ONONDAGA, NEW YORK

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020

<u>Federal Grantor/Program Title or Cluster Title</u>	<u>CFDA #</u>	<u>Pass-Through Grantor ID #</u>	<u>Federal Expenditures</u>	<u>Expenditures to Subrecipients</u>
<b>U.S. Department of Health and Human Services:</b>				
Direct Programs:				
Guardianship Assistance	93.090		<u>55,881</u>	
Comprehensive Community Mental Health Svcs. for Children with Serious Emotional Disturbances	93.104		<u>(10,154)</u>	
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		<u>809,947</u>	
Pass-Through National Association of County and City Health Officials:				
Medical Reserve Corps Small Grant Program	93.008	MRC 1220	901	
Medical Reserve Corps Small Grant Program	93.008	MRC 1220	3,500	
Medical Reserve Corps Small Grant Program	93.008	MRC 13/14/15-0020	<u>(9,365)</u>	
Total Medical Reserve Corps Small Grant Program			<u>(4,964)</u>	
Total Pass-Through National Association of County and City Health Officials			<u>(4,964)</u>	
Pass-Through NYS Office for the Aging:				
Aging Cluster:				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		385,371	371,093
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		847,203	847,203
Nutrition Services Incentive Program	93.053		<u>136,237</u>	<u>136,237</u>
Total Aging Cluster			<u>1,368,811</u>	<u>1,354,533</u>
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043		<u>29,025</u>	<u>17,815</u>
National Family Caregiver Support, Title III, Part E	93.052		<u>220,085</u>	<u>220,085</u>
Medicare Enrollment Assistance Program	93.071		<u>31,287</u>	
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations, and Evaluations	93.779		<u>8,591</u>	
Total Pass-Through NYS Office for the Aging			<u>1,657,799</u>	
Pass-Through Health Research Inc.:				
Public Health Emergency Preparedness	93.069	1578-10/11	<u>114,313</u>	
Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreement	93.074	1578-10/11	<u>145,066</u>	
Sodium Reduction in Communities	93.082	5442 - 01/02	<u>42,260</u>	
Injury Prevention and Control Research and State and Community Based Programs	93.136	6154	<u>41,083</u>	
Injury Prevention and Control Research and State and Community Based Programs	93.136	6259	<u>26,044</u>	
Total Prescription Drug Overdose Prevention - Building Local Health Department Capacity			<u>67,127</u>	
COVID-19: Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	6458-01	<u>82,142</u>	
COVID-19: Public Health Emergency Response: Cooperative Agreement	93.354	6329	<u>278,567</u>	
Total Pass-Through Health Research Inc.			<u>729,475</u>	

**COUNTY OF ONONDAGA, NEW YORK**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

<u>Federal Grantor/Program Title or Cluster Title</u>	<u>CFDA #</u>	<u>Pass-Through Grantor ID #</u>	<u>Federal Expenditures</u>	<u>Expenditures to Subrecipients</u>
Pass-Through NYS Office of Mental Health: Projects for Assistance in Transition from Homelessness	93.150		439,297	439,297
Total NYS Office of Mental Health			439,297	439,297
Pass-Through NYS Department of Family Assistance: Temporary Assistance for Needy Families	93.558		36,573,777	
Pass-Through NYS Department of Health: Temporary Assistance for Needy Families	93.558	C028081	7,893	
Total Temporary Assistance for Needy Families			36,581,670	
Pass-Through NYS Department of Family Assistance: Child Support Enforcement	93.563		514,643	
Refugee and Entrant Assistance - Voluntary Agency Programs	93.567		1,880,872	
Low-Income Home Energy Assistance	93.568		11,818,734	
Child Care and Development Block Grant	93.575		14,572,997	
Stephanie Tubbs Jones Child Welfare Services Program	93.645		420,720	
Foster Care - Title IV-E	93.658		5,359,679	
Adoption Assistance	93.659		3,824,513	
Social Services Block Grant	93.667		2,821,760	
Chafee Foster Care Independence Program	93.674		470,222	
Total Pass-Through NYS Department of Family Assistance			41,684,140	
Pass-Through NYS Department of Health: Immunization Cooperative Agreements	93.268	C028306	73,966	
Affordable Care Act - Maternal, Infant and Early Childhood Home Visiting Program	93.505		234,435	
Healthy Start Initiative	93.926	H49MC00067	848,337	
HIV Prevention Activities Non Governmental Organization Based	93.939		13,983	
HIV Prevention Activities Health Department Based	93.940		41,620	
Preventive Health Services - Sexually Transmitted Disease Control Grants	93.977	C34501GG	14,652	
Preventive Health Services - Sexually Transmitted Disease Control Grants	93.977	C31864GG	416,073	
Total Preventative Health Services - Sexually Transmitted Disease Control Grants			430,725	
Preventive Health and Health Services Block Grant	93.991	C030356	2,711	
Maternal and Child Health Services Block Grant to the States	93.994	C030356GG	16,081	
Maternal and Child Health Services Block Grant to the States	93.994	C030906GG	94,023	
Maternal and Child Health Services Block Grant to the States	93.994	C030254GG	(2,059)	
Total Maternal and Child Health Services Block Grant to the States			108,045	
Total Pass-Through NYS Department of Health			1,753,822	
Pass-Through NYS Office of Mental Health: Medical Assistance Program	93.778		670,153,897	
Pass-Through NYS Department of Health: Medical Assistance Program	93.778		7,790,407	
Total Medical Assistance Program			677,944,304	
Pass-Through NYS Office of Alcohol and Substance Abuse Services: Block Grant for Prevention and Treatment of Substance Abuse	93.959		3,938,013	3,938,013
Total U.S. Department of Health and Human Services			765,579,230	

COUNTY OF ONONDAGA, NEW YORK

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020

<u>Federal Grantor/Program Title or Cluster Title</u>	<u>CFDA #</u>	<u>Pass-Through Grantor ID #</u>	<u>Federal Expenditures</u>	<u>Expenditures to Subrecipients</u>
<b>U.S. Department of Homeland Security and Emergency Services:</b>				
Pass-Through NYS Division of Homeland Security and Emergency Services:				
COVID-19: Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	16318	168,750	
COVID-19: Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	137225	<u>6,406,388</u>	
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)			6,575,138	
Emergency Management Performance Grants	97.042		185,650	
COVID- 19: Emergency Management Performance Grants	97.042	C972104	<u>92,588</u>	
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)			<u>278,238</u>	
Homeland Security Grant Program	97.067		<u>343,390</u>	
Total Pass-Through NYS Division of Homeland Security and Emergency Services			<u>7,196,766</u>	
Total U.S. Department of Homeland Security and Emergency Services			<u>7,196,766</u>	
<b>U.S. Election Assistance Commission:</b>				
Help America Vote Act Requirements Payments	90.401	C003233	<u>1,003,158</u>	
Total U.S. Election Assistance Commission			<u>1,003,158</u>	
<b>Total Expenditures of Federal Awards</b>			<b><u>\$ 805,658,675</u></b>	<b><u>\$ 8,928,356</u></b>

**COUNTY OF ONONDAGA, NEW YORK**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

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**1. BASIS OF PRESENTATION**

**Pass-Through Programs**

Where the County of Onondaga, New York (the County) receives funds from a government entity other than the federal government (pass-through), the funds are accumulated based upon the Catalog of Federal Domestic Assistance (CFDA) number when advised by the pass through grantor. Identifying numbers, other than CFDA numbers, which may be assigned by pass-through grantors, are not maintained in the County's financial management system. County management has identified certain pass-through identifying numbers and included them in the schedule of expenditures of federal awards (SEFA).

**Non-Monetary Federal Programs**

The County is awarded financial assistance programs that do not result in cash receipts or disbursements, termed "non-monetary programs." During the fiscal year ended December 31, 2019, the County distributed \$5,447,928 of Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) food instruments to eligible persons participating in the WIC Program (CFDA 10.557), \$11,288,776 of energy assistance to eligible persons under the Low-Income Home Energy Assistance Program (CFDA 93.568) and \$670,153,897 of medical goods and services were received by eligible persons participating in the Medical Assistance Program (CFDA 93.778), as listed in the accompanying schedule.

**2. BASIS OF ACCOUNTING**

The SEFA is presented in accordance with accounting principles generally accepted in the United States of America and is derived from the County's general ledger. Federal expenditures are recorded when an allowable cost is incurred under the applicable program and is due and payable. For programs with funding ceilings and caps, federal expenditures are only recorded and presented in the SEFA up to such amounts. Negative amounts shown in the SEFA represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**3. INDIRECT COSTS**

Indirect costs are included in the reported expenditures to the extent such costs are included in the federal financial reports used as the source for the data presented. The County has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**4. MATCHING COSTS**

Matching costs (i.e., the County's share of certain program costs) are not included in the schedule of expenditures of federal awards.

**5. DONATED PERSONAL PROTECTIVE EQUIPMENT (UNAUDITED)**

For the year ended December 31, 2020, the fair market value of the personal protective equipment that the County received was \$2,784,678.

**COUNTY OF ONONDAGA, NEW YORK**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

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**Part I - Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued on whether the County's financial statements are prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

☐ yes ☒ no

Significant deficiencies identified?

☐ yes ☒ none reported

Noncompliance material to financial statements noted?

☐ yes ☒ no

**Federal Awards**

Internal control over major programs:

Material weakness(es) identified?

☐ yes

☒ no

Significant deficiencies identified?

☒ yes

☐ none reported

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 Uniform Guidance, 2 CFR Section 200.516(a)?

☒ yes

☐ no

The dollar threshold for distinguishing between Type A and B programs was \$3,000,000.

The major federal programs of the County for the year ended December 31, 2020 were as follows:

**U.S. Department of Agriculture**

- WIC Special Supplemental Nutrition Program for Women, Infants and Children (10.557)

**U.S. Department of Transportation**

- Highway Planning and Construction Cluster(20.205)

**U.S. Department of Health and Human Services**

- Adoption Assistance (93.659)
- Child Care and Development Block Grant (93.575)
- Foster Care – Title IV-E (93.658)
- Medical Assistance Program (93.778)
- Temporary Assistance for Needy Families (93.558)

**U.S. Department of Homeland Security**

- Disaster Grants – Public Assistance (Presidentially Declared Disasters) (97.036)
- The County was not considered a low-risk auditee for the year ended December 31, 2020.

## **Part II - Findings and Questioned Costs Relating to Financial Statements**

**No current year findings.**

## **Part III - Findings and Questioned Costs Relating to Federal Awards**

**Reference: 2020-001**

**U.S. Department of Health and Human Services**

**Pass-through entities: NYS Department of Family Assistance**

**Adoption Assistance 93.659**

**Onondaga County Department of Social Services**

**Program Year: 2020**

**First Reported as: 11-06 in the fiscal year ending December 31, 2011**

### **Criteria:**

According to the Uniform Guidance in CFR Part 200, Part IV, Eligibility para. (1) (a), adoption assistance subsidy payments may be paid on behalf of a child only if all of the requirements are met. These requirements are to be evaluated on the LDSS-3912 Adoption Assistance Eligibility Checklist.

According to the Uniform Guidance in CFR Part 200, Part IV, Eligibility para. (2) (g), once a child is determined eligible to receive Title IV-E adoption assistance, he or she remains eligible and the subsidy continues until the age of 18 (or 21, if the Title IV-E agency determines that the child has a mental or physical disability which warrants the continuation of assistance).

Internal controls should provide reasonable assurance that the County complies with activities allowed or unallowed and eligibility requirements according to the Uniform Guidance.

### **Cause/Condition:**

The following instances of noncompliance with Uniform Guidance were identified:

- In 2 of 40 cases tested, subsidy payments were made to non-eligible individuals.

The County's current policies and procedures are not operating effectively to ensure only eligible recipients are receiving payments. Specifically, the following deficiencies in internal control over compliance were identified:

- In 14 of 40 cases tested, the LDSS-3912 Adoption Assistance Eligibility Checklist was not completed properly.
- In 26 of 40 cases tested, the LDSS-3912 Section V. Documentation of Eligibility was incomplete as to the documentation used for the eligibility determination and where it was located in the case record.
- In 6 of 40 cases tested, case file information in the Ventek System did not agree to the Adoption Subsidy Agreement or other documentation in the case file.
- In 3 of 40 cases tested, the Adoption Subsidy Agreement was not properly completed.

**Questioned Costs:**

No known questioned costs.

**Effect:**

The County was not in compliance with eligibility requirements in accordance with the Uniform Guidance, resulting in questioned costs.

**Context:**

A sample of 40 cases totaling \$48,405 was selected for audit from a population of greater than 200 totaling \$3,824,513. Our sample was a statistically valid sample.

**Recommendation:**

We recommend that the County reinforce existing policies and procedures that require completion and review of the LDSS-3912 Adoption Assistance Eligibility Checklist to ensure proper documentation and eligibility determination. The County should reinforce existing policies and procedures that require a review of the Adoption Subsidy Agreement to ensure all calculations are appropriate and all information contained in the VenTek System matches the case file.

**Management's Response:**

The County agrees that reinforcing existing policies and procedures to require caseworkers to cite source documents supporting a child's disability when determining initial Title IV-E eligibility and continuation of eligibility is necessary and will continue to do so. The County is also working with The Bonadio Group to identify process design deficiencies and create and implement a process map that addresses identified deficiencies.

We will continue to reinforce existing policies and procedures that require a review of the Adoption Subsidy Agreement to ensure all calculations are appropriate and all information contained in the VenTek system matches the case file.



**Reference: 2020-002**  
**U.S. Department of Health and Human Services**  
**Pass-through entities: NYS Department of Family Assistance**  
**Foster Care 93.658**  
**Onondaga County Department of Social Services**  
**Program Year: 2020**

**Criteria:**

According to the Uniform Guidance in CFR Part 200, Part IV, Eligibility para. (1) (a), foster care benefit payments may be paid on behalf of a child only if all of the requirements are met. These requirements are to be evaluated on the LDSS-4809 Initial Foster Care Eligibility Checklist or the LDSS-4810 Re-Determination of Title IV-E Eligibility Checklist.

Internal controls should provide reasonable assurance that the County complies with activities allowed or unallowed and eligibility requirements according to the Uniform Guidance.

**Cause/Condition:**

The County's current policies and procedures are not operating effectively to ensure only eligible recipients are receiving payments. Specifically, the following deficiencies in internal control over compliance were identified:

- In 10 of 40 cases tested, the LDSS-4810 Re-Determination of Title IV-E Eligibility Checklist was not retained in the case file.
- In 2 of 40 cases tested, the LDSS-4809 or LDSS-4810 was not properly completed.

**Questioned Costs:**

No known questioned costs.

**Effect:**

Existing internal controls were not operating properly to ensure compliance with eligibility according to Uniform Guidance.

**Context:**

A sample of 40 cases totaling \$129,893 was selected for audit from a population of greater than 200 totaling \$5,359,679. Our sample was a statistically valid sample.

**Recommendation:**

We recommend that the County reinforce existing policies and procedures that require completion and review of the LDSS-4810 Re-Determination of Title IV-E Eligibility Checklist to ensure proper documentation and eligibility determination.

**Management's Response:**

The County agrees that reinforcing existing policies and procedures that require completion and review of the LDSS-4810 Re-Determination of Title IV-E Eligibility Checklist is necessary to ensure proper documentation and eligibility determination. The County will work with the new Income Maintenance Supervisor to ensure proper oversight and review of existing policies and procedures.

**Reference: 2020-003**  
**U.S. Department of Health and Human Services**  
**Pass-through entities: NYS Department of Family Assistance**  
**Child Care and Development Block Grant 93.575**  
**Onondaga County Department of Social Services**  
**Program Year: 2020**

**Criteria:**

According to the County's current policies and procedures, Service Authorization Forms need to be completed, approved, and retained in accordance with New York State Fiscal Reference Manual, Volume 1, Overview of Welfare Management System.

Internal controls should provide reasonable assurance that only eligible individuals receive assistance under Federal award programs and that the amounts provided to or on behalf of eligible recipients are both allowable and calculated in accordance with program requirements and supported by proper documentation.

**Cause/Condition:**

The County's current policies and procedures are not operating effectively to ensure only eligible recipients are receiving payments. Specifically, the following deficiencies in internal control over compliance were identified:

- In 6 of 40 cases tested, the LDSS-2790 Service Authorization Form was not retained in accordance with policies and procedures.
- In 6 of 40 cases tested, the case file was missing provider documentation.

**Questioned Costs:**

No known questioned costs.

**Effect:**

Existing internal controls were not operating properly to ensure compliance with eligibility according to Uniform Guidance. In addition, The County was not in compliance with current policies and procedures in accordance with the New York State Fiscal Reference Manual, resulting in deficiencies in internal controls.

**Context:**

A sample of 40 cases totaling \$26,026 was selected for audit from a population of greater than 200 totaling \$14,572,997. Our sample was a statistically valid sample.

**Recommendation:**

We recommend that the County reinforce existing policies and procedures that require all signed documents to be retained as evidence to support eligibility determination.

**Management's Response:**

The Covid-19 pandemic provided hurdles to paper processes such as transmitting 2970's from the Department to Financial Operations. Economic Security and Financial Operation will partner together to explore digital saving and transmission of 2970's to ensure timely information sharing and eliminate human error regarding filing. DSS-ES will continue to use our caseload management system, Status Tracking, to log the receipt of any provider documents received before sending to Financial Operations. Financial Operations will develop their own tracking method for any provider documents received directly from providers.



COUNTY OF ONONDAGA

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**Summary Schedule of Prior Audit Findings**

**Department of Health and Human Service  
Finding 2019-001: Adoption Assistance**

**Condition:** This finding was a material weakness stating the County's current policies and procedures are not operating effectively to ensure only eligible recipients are receiving payments.

**Recommendation:** It was recommended the County develop and document policies and procedures to require caseworkers to cite source documents supporting the child's disability when determining Title VI-E eligibility continuation. All case files should also include review and approval notes by the Adoption Supervisor to support the Title VI-E eligibility determination made by the case worker. It is also recommended, that the County reinforce existing policies and procedures that require a review of eligibility determination to ensure claims are properly discontinued when a case is no longer eligible. The County should reinforce existing policies and procedures that require a review of the Adoption Subsidy Agreement to ensure all calculations are appropriate and all information contained in the VenTek System matches the case file.

**Current status:** See finding 2020-001 in the current year