

COUNTY OF ONONDAGA, NEW YORK

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

DECEMBER 31, 2021

Bonadio & Co., LLP
Certified Public Accountants

COUNTY OF ONONDAGA, NEW YORK

TABLE OF CONTENTS

	<u>Page</u>
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 <i>GOVERNMENT AUDITING STANDARDS</i>	1
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	3
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - FOR THE YEAR ENDED DECEMBER 31, 2021	6
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	12
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - FOR THE YEAR ENDED DECEMBER 31, 2021	13

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*

May 10, 2022

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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated May 10, 2022. 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*.

Report on 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) 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.

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

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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings as item number 2021-001, that we consider to be a material weakness.

Report on 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*.

County of Onondaga, New York's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the County of Onondaga, New York's response to the finding identified in our audit and described in the accompanying schedule of findings. County of Onondaga, New York's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 THE SCHEDULE
OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

September 8, 2022

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:

Report on Compliance for Each Major Federal Program

Opinion on 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 a direct and material effect on each of the County's major federal programs for the year ended December 31, 2021. 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.

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, 2021.

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), and 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, 2021. 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.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

(Continued)

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE (Continued)

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirement of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE (Continued)

Report on 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.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated May 10, 2022, 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 May 10, 2022. 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.

Bonadio & Co., LLP

COUNTY OF ONONDAGA, NEW YORK

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

<u>Federal Grantor/Program Title or Cluster Title</u>	<u>AL #</u>	<u>Pass-Through Grantor ID #</u>	<u>Federal Expenditures</u>	<u>Expenditures to Subrecipients</u>
U.S. Department of Agriculture:				
Pass-Through NYS Department of Health:				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	C-030426GG	2,232,930	
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	C-025777	(15,778)	
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	C-025815	(2,334)	
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557		<u>5,694,863</u>	
Total WIC			<u>7,909,681</u>	
Total Pass-Through NYS Department of Health			<u>7,909,681</u>	
Pass-Through NYS Department of Family Assistance:				
State Administrative Matching Grants for Supplemental Nutrition Assistance Program Cluster				
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561		5,036,555	
Pass-Through NYS Department of Health:				
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	C30356GG	<u>45,347</u>	
Total State Administrative Matching Grants for Supplemental Nutrition Assistance Program Cluster			<u>5,081,902</u>	
Total U.S. Department of Agriculture			<u>12,991,583</u>	
U.S. Department of Housing and Urban Development:				
Direct Programs:				
CDBG- Entitlement Grants Cluster				
COVID-19: Community Development Block Grants/Entitlement Grants	14.218		2,310,871	
Community Development Block Grants/Entitlement Grants	14.218	HUD B-20-UW-36-0100	1,051,457	
Community Development Block Grants/Entitlement Grants	14.218	HUD B-15-UC-36-0100	30,000	
Community Development Block Grants/Entitlement Grants	14.218	HUD B-16-UC-36-0100	60,000	
Community Development Block Grants/Entitlement Grants	14.218	HUD B-17-UC-36-0100	887,673	
Community Development Block Grants/Entitlement Grants	14.218	HUD B-18-UC-36-0100	(28,465)	
Community Development Block Grants/Entitlement Grants	14.218	HUD B-19-UC-36-0100	373,151	
Community Development Block Grants/Entitlement Grants	14.218	HUD B-20-UC-36-0100	<u>663,804</u>	
Total CDBG- Entitlement Grants Cluster			<u>5,348,491</u>	
Total Community Development Block Grants/Entitlement Grants			<u>5,348,491</u>	
COVID-19: Emergency Solutions Grants Program	14.231		159,692	
COVID-19: Emergency Solutions Grants Program	14.231	E-20-UW-36-0100	1,039,985	
COVID-19: Emergency Solutions Grants Program	14.231	E-20-UC-36-0100	90,950	
Emergency Solutions Grants Program	14.231	E-19-UC-36-0100	<u>48,036</u>	
Total Emergency Solutions Grants Program			<u>1,338,663</u>	
Home Investment Partnerships Program	14.239	M-16-DC-36-0509	58,401	
Home Investment Partnerships Program	14.239	M-17-DC-36-0509	1,725	
Home Investment Partnerships Program	14.239	M-18-DC-36-0509	27,100	
Home Investment Partnerships Program	14.239	M-19-DC-36-0509	290,978	
Home Investment Partnerships Program	14.239	M-20-DC-36-0509	<u>19,050</u>	
Total Home Investment Partnerships Program			<u>397,254</u>	
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	NYLHB0695-18	30,622	
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	NYHLB0326-19	<u>293,074</u>	
Total Lead-Based Paint Hazard Control in Private-Owned Housing			<u>323,696</u>	
Total U.S. Department of Housing and Urban Development			<u>7,408,104</u>	

COUNTY OF ONONDAGA, NEW YORK

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

<u>Federal Grantor/Program Title or Cluster Title</u>	<u>AL #</u>	<u>Pass-Through Grantor ID #</u>	<u>Federal Expenditures</u>	<u>Expenditures to Subrecipients</u>
U.S. Department of Justice:				
Direct Programs:				
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	2021-091	25,000	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	C637301	(157,400)	
Edward Byrne Memorial Justice Assistance Grant Program	16.738		244,516	
Total Edward Byrne Memorial Justice Assistance Grant Program			87,116	
Equitable Sharing Program	16.922	NY033013A	218,982	
Pass-Through NYS Division of Criminal Justice Services:				
DNA Backlog Reduction Program	16.741	15PBJA-21-GG-03158-DNAX	112,978	
DNA Backlog Reduction Program	16.741	2020-DN-BX-0058	163,109	
Total DNA Backlog Reduction Program			276,087	
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	C00471GG	51,454	
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	C00220GG	30,461	
Total Paul Coverdell Forensic Sciences Improvement Grant Program			81,915	
STOP School Violence	16.839	2018-YS-BX-0129	3,790	
Total Pass-Through NYS Division of Criminal Justice Services			361,792	
Total U.S. Department of Justice			692,890	
U.S. Department of Labor:				
Direct Programs:				
Public Diplomacy Programs	19.040	C612331	(16,578)	
Total U.S. Department of Labor			(16,578)	
U.S. Department of Transportation:				
Pass-Through NYS Department of Transportation:				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205		6,747,943	692,073
Total Highway Planning and Construction Cluster			6,747,943	
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	C033464	274,662	274,662
Total Pass-Through NYS Department of Transportation			7,022,605	
Pass-Through NYS Governor's Traffic Safety Committee:				
Highway Safety Cluster				
State and Community Highway Safety	20.600	CPS-2021- SO-00112-034	2,250	
State and Community Highway Safety	20.600	PTS-2021-SO-00182-034	13,859	
State and Community Highway Safety	20.600	HS1-2021-SO-0089-034	67,979	
State and Community Highway Safety	20.600	HS1-2022-SO-0089-034	26,594	
Total Highway Safety Cluster			110,682	
Total State and Community Highway Safety			110,682	
Pass-Through NYS Office of Emergency Management:				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	T834596	5,172	
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	T834506	485	
Total Interagency Hazardous Materials Public Sector Training and Planning Grants			5,657	
Total U.S. Department of Transportation			7,138,944	

COUNTY OF ONONDAGA, NEW YORK

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

<u>Federal Grantor/Program Title or Cluster Title</u>	<u>AL #</u>	<u>Pass-Through Grantor ID #</u>	<u>Federal Expenditures</u>	<u>Expenditures to Subrecipients</u>
U.S. Department of Treasury				
COVID-19: Emergency Rental Assistance Program	21.023	ERA 0102	13,659,932	
COVID-19: Emergency Rental Assistance Program	21.023	ERA 0113	15,118,395	
Total COVID-19: Emergency Rental Assistance Program			28,778,327	
COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027	SLT0780	9,786,010	
COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027	n/a	150,248	
Total COVID-19: Coronavirus State and Local Fiscal Recovery Funds			9,936,258	
Total U.S. Department of Treasury			38,714,585	
U.S. Department of Small Business Administration				
COVID-19: Shuttered Venue Operators Grant Program	59.075		2,338,454	
Total U.S. Department of Small Business Administration			2,338,454	
U.S. Department of Veteran Affairs				
Burial Expenses Allowance for Veterans	64.101		3,107	
Total U.S. Department of Veteran Affairs			3,107	
U.S. Department of Education:				
Pass-Through NYS Department of Education				
Library Services and Technology Act (LSTA) Program	45.310		44,890	
Pass-Through Syracuse City School District:				
Special Education Cluster (IDEA)				
Special Education Grants to States	84.027		15,697	
Total Special Education Cluster (IDEA)			15,697	
Pass-Through NYS Department of Health:				
Special Education - Grants for Infants and Families	84.181	C31648GG	176,013	
Special Education - Grants for Infants and Families	84.181	C36420GG	53,878	
Total Special Education - Grants for Infants and Families			229,891	
Total Pass-Through NYS Department of Health			229,891	
Total U.S. Department of Education			290,478	
U.S. Department of Health and Human Services:				
Direct Programs:				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		637,359	637,359
Head Start Cluster:				
Head Start	93.600		20,998	
Total Head Start Cluster			20,998	
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		217,612	217,612
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		394,974	394,974
Nutrition Services Incentive Program	93.053		369,026	369,026
Total Aging Cluster			981,612	981,612
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043		29,468	19,526
National Family Caregiver Support, Title III, Part E	93.052		72,462	72,462
Medicare Enrollment Assistance Program	93.071		29,879	
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations, and Evaluations	93.779		12,226	
Total Pass-Through NYS Office for the Aging			1,125,647	

COUNTY OF ONONDAGA, NEW YORK

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

<u>Federal Grantor/Program Title or Cluster Title</u>	<u>AL #</u>	<u>Pass-Through Grantor ID #</u>	<u>Federal Expenditures</u>	<u>Expenditures to Subrecipients</u>
Pass-Through Health Research Inc.:				
Public Health Emergency Preparedness	93.069	1578-14	89,808	
Public Health Emergency Preparedness	93.069	1578-15	<u>64,436</u>	
Total Public Health Emergency Preparedness			<u>154,244</u>	
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreement	93.074	1578-10	8,448	
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreement	93.074	1578-11	(1,997)	
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreement	93.074	1578-13	<u>1,814</u>	
Total Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreement			<u>8,265</u>	
Sodium Reduction in Communities	93.082	5442-05	<u>38,682</u>	
Injury Prevention and Control Research and State and Community Based Programs	93.136	6154-02	45,136	
Injury Prevention and Control Research and State and Community Based Programs	93.136	6154-03	15,889	
Injury Prevention and Control Research and State and Community Based Programs	93.136	6259-02	<u>28,644</u>	
Total Injury Prevention and Control Research and State and Community Based Programs			<u>89,669</u>	
COVID-19: Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	6458-01	582,917	
COVID-19: Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	6827-01	<u>1,804,869</u>	
Total COVID-19: Epidemiology and Laboratory Capacity for Infectious Diseases			<u>2,387,786</u>	
COVID-19: Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	6329-01	(83,514)	
COVID-19: Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	C36945GG	<u>104,174</u>	
Total: COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases			20,660	
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations Financed in Part by Prevention and Public Health Funds	93.752	4696-02,03,04,05,06	<u>22</u>	
Total Pass-Through Health Research Inc.			<u>2,699,328</u>	
Pass-Through NYS Office of Mental Health:				
Projects for Assistance in Transition from Homelessness (PATH)	93.150		<u>439,297</u>	<u>439,297</u>
Total NYS Office of Mental Health			<u>439,297</u>	<u>439,297</u>
Pass-Through NYS Department of Family Assistance:				
TANF Cluster:				
Temporary Assistance for Needy Families	93.558		<u>32,847,608</u>	
Total TANF Cluster			<u>32,847,608</u>	
Total Temporary Assistance for Needy Families			<u>32,847,608</u>	

COUNTY OF ONONDAGA, NEW YORK

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

<u>Federal Grantor/Program Title or Cluster Title</u>	<u>AL #</u>	<u>Pass-Through Grantor ID #</u>	<u>Federal Expenditures</u>	<u>Expenditures to Subrecipients</u>
Pass-Through NYS Department of Family Assistance:				
Guardianship Assistance	93.090		<u>116,294</u>	
Child Support Enforcement	93.563		<u>1,479,062</u>	
Refugee and Entrant Assistance - Voluntary Agency Programs	93.567		<u>1,503,558</u>	
Low-Income Home Energy Assistance	93.568		<u>22,906,881</u>	
CCDF Cluster				
Child Care and Development Block Grant	93.575		<u>15,580,498</u>	
Total CCDF Cluster			<u>15,580,498</u>	
Stephanie Tubbs Jones Child Welfare Services Program	93.645		<u>385,878</u>	
Foster Care - Title IV-E	93.658		<u>6,825,237</u>	
Adoption Assistance	93.659		<u>4,285,362</u>	
Social Services Block Grant	93.667		<u>2,864,745</u>	
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674		<u>669,489</u>	
Total Pass-Through NYS Department of Family Assistance			<u>56,617,004</u>	
Pass-Through NYS Department of Health:				
Immunization Cooperative Agreements	93.268	C32531GG	<u>90,102</u>	
Affordable Care Act - Maternal, Infant and Early Childhood Home Visiting Program	93.505	C33495GG	<u>186,704</u>	
Healthy Start Initiative	93.926	H49MC00067	<u>961,763</u>	
Preventive Health Services - Sexually Transmitted Disease Control Grants	93.977	C34501GG	<u>1,804</u>	
Preventive Health Services - Sexually Transmitted Disease Control Grants	93.977	C31864GG-345000	<u>142,342</u>	
Total Preventative Health Services - Sexually Transmitted Disease Control Grants			<u>144,146</u>	
Preventive Health and Health Services Block Grant	93.991	C030356GG	<u>10,666</u>	
Maternal and Child Health Services Block Grant to the States	93.994	C030356GG	<u>16,089</u>	
Maternal and Child Health Services Block Grant to the States	93.994	C30906GG	<u>84,742</u>	
Maternal and Child Health Services Block Grant to the States	93.994	C37002GG	<u>66,697</u>	
Maternal and Child Health Services Block Grant to the States	93.994	C035731GG	<u>23,907</u>	
Maternal and Child Health Services Block Grant to the States	93.994	C026836	<u>5,986</u>	
Total Maternal and Child Health Services Block Grant to the States			<u>197,421</u>	
Total Pass-Through NYS Department of Health			<u>1,590,802</u>	

COUNTY OF ONONDAGA, NEW YORK

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

<u>Federal Grantor/Program Title or Cluster Title</u>	<u>AL #</u>	<u>Pass-Through Grantor ID #</u>	<u>Federal Expenditures</u>	<u>Expenditures to Subrecipients</u>
Medicaid Cluster				
Pass-Through NYS Office of Mental Health:				
Medical Assistance Program	93.778		668,376,664	
Pass-Through NYS Department of Family Assistance:				
Medical Assistance Program	93.778		4,155,812	
Pass-Through NYS Department of Health:				
Medical Assistance Program	93.778	C027842	355,391	
Medical Assistance Program	93.778	C028968	156,535	
Medical Assistance Program	93.778	C028969	77,419	
COVID-19: Medical Assistance Program	93.778	137225	210,095	
Medical Assistance Program	93.778		<u>3,340,084</u>	
Total Medicaid Cluster			<u>676,672,000</u>	
Total Medical Assistance Program			<u>676,672,000</u>	
Pass-Through NYS Office of Alcohol and Substance Abuse Services:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959		<u>3,822,968</u>	<u>3,822,968</u>
Total U.S. Department of Health and Human Services			<u>776,473,011</u>	
U.S. Department of Homeland Security and Emergency Services:				
Pass-Through NYS Division of Homeland Security and Emergency Services:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	C137225	822,081	
COVID-19: Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	C137225	<u>1,376,634</u>	
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)			<u>2,198,715</u>	
Emergency Management Performance Grants	97.042	C834595	222	
Emergency Management Performance Grants	97.042	C834505	44,236	
Emergency Management Performance Grants	97.042	C972185	83	
Emergency Management Performance Grants	97.042	C834515	118,122	
COVID- 19: Emergency Management Performance Grants	97.042	C972104	<u>2,553</u>	
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)			<u>165,216</u>	
Homeland Security Grant Program	97.067	C972170	(10,274)	
Homeland Security Grant Program	97.067	C972180	206,025	
Homeland Security Grant Program	97.067	C972190	127,521	
Homeland Security Grant Program	97.067	C834579	(13,309)	
Homeland Security Grant Program	97.067	T191589	4,079	
Homeland Security Grant Program	97.067	T191598	8,500	
Homeland Security Grant Program	97.067	C972182	1,357	
Homeland Security Grant Program	97.067	C972192	9,212	
Homeland Security Grant Program	97.067	C972102	37,114	
Homeland Security Grant Program	97.067	T180161	40,000	
Homeland Security Grant Program	97.067	C191570	98,537	
Homeland Security Grant Program	97.067	C192579	55,865	
Homeland Security Grant Program	97.067	T972179	<u>50,000</u>	
Total Homeland Security Grant Program			<u>614,627</u>	
Total Pass-Through NYS Division of Homeland Security and Emergency Services			<u>2,978,558</u>	
Total U.S. Department of Homeland Security and Emergency Services			<u>2,978,558</u>	
U.S. Election Assistance Commission:				
Help America Vote Act Requirements Payments	90.401	C003233	<u>410,968</u>	
Total U.S. Election Assistance Commission			<u>410,968</u>	
Total Expenditures of Federal Awards			<u>\$ 849,424,104</u>	<u>\$ 6,939,959</u>

COUNTY OF ONONDAGA, NEW YORK
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

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 Assistance Listings (AL) number when advised by the pass through grantor. Identifying numbers, other than AL 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, 2021, the County distributed \$5,694,863 of Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) food instruments to eligible persons participating in the WIC Program (AL 10.557), \$21,109,351 of energy assistance to eligible persons under the Low-Income Home Energy Assistance Program (AL 93.568) and \$688,376,664 of medical goods and services were received by eligible persons participating in the Medical Assistance Program (AL 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.

**COUNTY OF ONONDAGA, NEW YORK
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

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, 2021 were as follows:

U.S. Department of Housing and Urban Development

- Community Development Block Grants/Entitlement Grants (14.218)

U.S. Department of Treasury

- COVID-19: Emergency Rental Assistance Program (21.023)
- COVID-19: Coronavirus State and Local Fiscal Recovery Funds (21.027)

U.S. Department of Health and Human Services

- Low-Income Home Energy Assistance (93.568)
- Medical Assistance Program (93.778)
- The County was not considered a low-risk auditee for the year ended December 31, 2021.

COUNTY OF ONONDAGA, NEW YORK
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2021

Part II – Findings and Questioned Costs Relating to Financial Statements

Reference: 2021-001

Criteria:

Internal controls over financial reporting should be properly designed, documented and implemented to ensure all material transactions are recorded properly in accordance with Generally Accepted Accounting Principles (GAAP).

Cause/Condition:

There was an unrecorded revenue accrual causing accounts receivable and revenue to be understated in the Aggregate Remaining Fund Opinion Unit and the Governmental Activities Opinion Unit at year end December 31, 2021.

Effect:

A material audit adjustment was necessary to present the financial statement in accordance with GAAP as of December 31, 2021.

Governmental Activities Opinion Unit / Aggregate Remaining Fund Information Opinion Unit

Accounts Receivable	\$ 2,907,529	
Revenue		\$ 2,907,529

Recommendation:

We recommend management review policies and procedures related to capturing all necessary revenue accruals at year end, as well as review of journal entries and year-end adjustments to ensure the timely detection and correction of errors.

Management's Response:

In submitting 2021 Community Development Accruals a report was used containing only current grants resulting in the revenue being understated and a corresponding adjustment needed. Management has designed a new report that will pull in all grant years moving forward preventing any understatement in future years.

Part III - Findings and Questioned Costs Relating to Federal Awards
No current year findings.