

COUNTY OF ONONDAGA, NEW YORK

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

DECEMBER 31, 2023

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 FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

June 3, 2024

The Honorable J. Ryan McMahan 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 the County of Onondaga, New York (the County), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 3, 2024. 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.

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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 FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

(Continued)

Report on Internal Control over Financial Reporting (Continued)

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 or significant deficiencies may exist that were not identified.

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*.

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

August 27, 2024

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 identified as subject to audit 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, 2023. 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, 2023.

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 Convention Center 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, 2023. 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.

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

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 significant deficiencies, as defined above. However, as discussed below, we did identify deficiencies in internal control over compliance that we consider to be material weaknesses.

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 deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-001, 2023-002, and 2023-003 to be material weaknesses.

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.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other 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 the Uniform Guidance. 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 THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE (Continued)

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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 3, 2024, 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 June 3, 2024. 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, 2023**

| <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 | \$ 1,456,797 | |
| Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) | 10.557 | C-38250GG | 582,097 | |
| Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) | 10.557 | NYS DOH | <u>7,355,836</u> | |
| Total WIC | | | <u>9,394,730</u> | |
| Total Pass-Through NYS Department of Health | | | <u>9,394,730</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 | NYS DFA | 5,561,716 | |
| Pass-Through NYS Department of Health: | | | | |
| State Administrative Matching Grants for Supplemental Nutrition Assistance Program | 10.561 | C36050GG | 121,229 | |
| State Administrative Matching Grants for Supplemental Nutrition Assistance Program | 10.561 | C30356GG | <u>58,685</u> | |
| Total State Administrative Matching Grants for Supplemental Nutrition Assistance Program Cluster | | | <u>5,741,630</u> | |
| Total U.S. Department of Agriculture | | | <u>15,136,360</u> | |
| U.S. Department of Housing and Urban Development: | | | | |
| Direct Programs: | | | | |
| CDBG- Entitlement Grants Cluster | | | | |
| Community Development Block Grants/Entitlement Grants | 14.218 | HUD B-(14-22)-UC-36-0100 | 2,916,315 | |
| Pass-Through City of Syracuse: | | | | |
| COVID-19: Community Development Block Grants/Entitlement Grants | 14.218 | CDBG - CV | 214,411 | |
| COVID-19: Community Development Block Grants/Entitlement Grants | 14.218 | ESG - CV (HUD) | <u>(20,720)</u> | |
| Total Pass-Through City of Syracuse | | | <u>193,691</u> | |
| Total Community Development Block Grants/Entitlement Grants | | | <u>3,110,006</u> | |
| Emergency Solutions Grants Program | | | | |
| COVID-19: Emergency Solutions Grants Program | 14.231 | E-17-UC-36-0100 | 11,819 | |
| COVID-19: Emergency Solutions Grants Program | 14.231 | E-20-UW-36-0100 | 1 | |
| COVID-19: Emergency Solutions Grants Program | 14.231 | E-21-UC-36-0100 | 66,533 | |
| Emergency Solutions Grants Program | 14.231 | E-22-UC-36-0100 | <u>160,583</u> | |
| Total Emergency Solutions Grants Program | | | <u>238,936</u> | |
| Home Investment Partnerships Program | | | | |
| Home Investment Partnerships Program | 14.239 | M-15-DC-36-0509 | (449,922) | |
| Home Investment Partnerships Program | 14.239 | M-16-DC-36-0509 | 1,731 | |
| Home Investment Partnerships Program | 14.239 | M-17-DC-36-0509 | (23,177) | |
| Home Investment Partnerships Program | 14.239 | M-18-DC-36-0509 | (158,534) | |
| Home Investment Partnerships Program | 14.239 | M-19-DC-36-0509 | 79,060 | |
| Home Investment Partnerships Program | 14.239 | M-20-DC-36-0509 | 50,042 | |
| Home Investment Partnerships Program | 14.239 | M-21-DC-36-0509 | 44,537 | |
| Home Investment Partnerships Program | 14.239 | M-22-DC-36-0509 | <u>5,395</u> | |
| Total Home Investment Partnerships Program | | | <u>(450,868)</u> | |
| Lead-Based Paint Hazard Control in Privately-Owned Housing | | | | |
| Lead-Based Paint Hazard Control in Privately-Owned Housing | 14.900 | NYLHB0695-18 | 157,690 | |
| Lead-Based Paint Hazard Control in Privately-Owned Housing | 14.900 | NYHLB0326-19 | <u>1,386,493</u> | |
| Total Lead-Based Paint Hazard Control in Private-Owned Housing | | | <u>1,544,183</u> | |
| Total U.S. Department of Housing and Urban Development | | | <u>4,442,257</u> | |

COUNTY OF ONONDAGA, NEW YORK

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023**

| <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: | | | | |
| Title V Delinquency Prevention Program | 16.548 | 2018-YS-BX-0129 | <u>20,925</u> | |
| Crime Laboratory Improvement | 16.564 | 2020-DN-BX-0058 | <u>260,525</u> | |
| Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program | 16.580 | | <u>1,874</u> | |
| State Criminal Alien Assistance Program | 16.606 | 15PBJA-21-RR-05164-SCAA | <u>81,744</u> | |
| State Criminal Alien Assistance Program | 16.606 | 15PBJA-22-RR-05100-SCAA | <u>24,648</u> | |
| Total State Criminal Alien Assistance Program | | | <u>106,392</u> | |
| Project Safe Neighborhoods | 16.609 | 2019-GP-BX-0041 | <u>79,074</u> | |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | T637665 | <u>57,943</u> | |
| Pass-Through NYS Division of Criminal Justice Services: | | | | |
| Paul Coverdell Forensic Sciences Improvement Grant Program | 16.742 | C662441 | <u>4,713</u> | |
| Paul Coverdell Forensic Sciences Improvement Grant Program | 16.742 | C00635GG | <u>41,956</u> | |
| Paul Coverdell Forensic Sciences Improvement Grant Program | 16.742 | C00636GG | <u>29,121</u> | |
| Paul Coverdell Forensic Sciences Improvement Grant Program | 16.742 | C662442 | <u>1,186</u> | |
| Total Paul Coverdell Forensic Sciences Improvement Grant Program | | | <u>76,976</u> | |
| Comprehensive Opioid, Stimulant, and Other Substances Use Program | 16.838 | 15PBJA-22-GG-04464-COAP | <u>22,323</u> | |
| STOP School Violence | 16.839 | 15PBJA-21-GG-03971-MENT | <u>19,357</u> | |
| STOP School Violence | 16.839 | 2018-YS-BX-0129 | <u>(5,818)</u> | |
| Total STOP School Violence | | | <u>13,539</u> | |
| Equitable Sharing Program | 16.922 | NY033013A | <u>224,297</u> | |
| Total Pass-Through NYS Division of Criminal Justice Services | | | <u>337,135</u> | |
| Total U.S. Department of Justice | | | <u>863,868</u> | |
| U.S. Department of Transportation: | | | | |
| Pass-Through NYS Department of Transportation: | | | | |
| Highway Planning and Construction Cluster | | | | |
| Highway Planning and Construction | 20.205 | | <u>1,740,917</u> | |
| Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research | 20.505 | C040361 | <u>1,835,867</u> | |
| Total Pass-Through NYS Department of Transportation | | | <u>3,576,784</u> | |
| Pass-Through NYS Governor's Traffic Safety Committee: | | | | |
| Highway Safety Cluster | | | | |
| State and Community Highway Safety | 20.600 | CPS-2021-SO-00112-034 | <u>(85)</u> | |
| State and Community Highway Safety | 20.600 | CPS-2023-SO-00197-034 | <u>1,480</u> | |
| State and Community Highway Safety | 20.600 | HS1-2019-SO-00061-034 | <u>(4,002)</u> | |
| State and Community Highway Safety | 20.600 | C004259 | <u>377,656</u> | 295,165 |
| State and Community Highway Safety | 20.600 | C004016 | <u>(37,217)</u> | |
| State and Community Highway Safety | 20.600 | SO-00196 | <u>(8,096)</u> | |
| State and Community Highway Safety | 20.600 | PTS-2023-SO-00254-034 | <u>33,040</u> | |
| Total Highway Safety Cluster | | | <u>362,776</u> | |
| Total State and Community Highway Safety | | | <u>362,776</u> | |
| Total U.S. Department of Transportation | | | <u>3,939,560</u> | |
| U.S. Environmental Protection Agency | | | | |
| Pass-through NYS Dept. of Health | | | | |
| State Indoor Radon Grants | 66.032 | DOH01-T37369 | <u>1,978</u> | |
| Total U.S. Environmental Protection Agency | | | <u>1,978</u> | |

COUNTY OF ONONDAGA, NEW YORK

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023**

| <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 | | | | |
| Direct Program: | | | | |
| COVID-19: Coronavirus State and Local Fiscal Recovery Funds | 21.027 | SLT0780 | 6,672,359 | |
| Pass-Through City of Syracuse: | | | | |
| COVID-19: Coronavirus State and Local Fiscal Recovery Funds | 21.027 | RESO 92 IMA | <u>605,276</u> | |
| Total COVID-19: Coronavirus State and Local Fiscal Recovery Funds | | | <u>7,277,635</u> | |
| Total U.S. Department of Treasury | | | <u>7,277,635</u> | |
| U.S. Department of Education: | | | | |
| Pass-Through Syracuse City School District: | | | | |
| Special Education Cluster (IDEA) | | | | |
| Special Education Grants to States | 84.027 | | 11,648 | |
| Pass-Through NYS Department of Health: | | | | |
| Special Education - Grants for Infants and Families | 84.181 | C31648GG | 249,929 | |
| Special Education - Grants for Infants and Families | 84.181 | C36420GG | <u>83,215</u> | |
| Total Special Education - Grants for Infants and Families | | | <u>333,144</u> | |
| Total U.S. Department of Education | | | <u>344,792</u> | |
| U.S. Department of Health and Human Services: | | | | |
| Direct Programs: | | | | |
| Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect | 93.421 | NACCHO - 2022-012602 | 311,442 | |
| Substance Abuse and Mental Health Services Projects of Regional and National Significance | 93.243 | 1H79SM082204-01 | <u>1,025,923</u> | <u>1,025,923</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 | | 735,139 | 735,139 |
| Special Programs for the Aging, Title III, Part C, Nutrition Services | 93.045 | | 1,723,521 | 1,723,521 |
| Nutrition Services Incentive Program | 93.053 | | <u>179,000</u> | <u>179,000</u> |
| Total Aging Cluster | | | <u>2,637,660</u> | <u>2,637,660</u> |
| Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services | 93.043 | | <u>86,183</u> | |
| National Family Caregiver Support, Title III, Part E | 93.052 | | <u>390,709</u> | <u>390,709</u> |
| Medicare Enrollment Assistance Program | 93.071 | | <u>18,167</u> | |
| Elder Abuse Prevention Interventions Program | 93.747 | | <u>246,978</u> | |
| Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations, and Evaluations | 93.779 | | <u>8,284</u> | |
| Total Pass-Through NYS Office for the Aging | | | <u>3,387,981</u> | |
| Pass-Through Health Research Inc.: | | | | |
| Public Health Emergency Preparedness Program | 93.069 | 1578-16 | 94,849 | |
| Public Health Emergency Preparedness Program | 93.069 | 1578-17 | <u>40,553</u> | |
| Total Public Health Emergency Preparedness Program | | | <u>135,402</u> | |
| Injury Prevention and Control Research and State and Community Based Programs | 93.136 | 6154-04 | 59,548 | |
| Injury Prevention and Control Research and State and Community Based Programs | 93.136 | 6259-04 | <u>30,727</u> | |
| Total Injury Prevention and Control Research and State and Community Based Programs | | | <u>90,275</u> | |
| COVID-19: Epidemiology and Laboratory Capacity for Infectious Diseases | 93.323 | 6827-01 | <u>2,137,002</u> | |
| Total COVID-19: Epidemiology and Laboratory Capacity for Infectious Diseases | | | <u>2,137,002</u> | |
| Total Pass-Through Health Research Inc. | | | <u>2,362,679</u> | |

COUNTY OF ONONDAGA, NEW YORK

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

| <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: TANF Cluster: | | | | |
| Temporary Assistance for Needy Families | 93.558 | | <u>33,059,630</u> | |
| Total Temporary Assistance for Needy Families | | | <u>33,059,630</u> | |
| Pass-Through NYS Department of Family Assistance: | | | | |
| Guardianship Assistance | 93.090 | | <u>395,656</u> | |
| Child Support Enforcement | 93.563 | | <u>1,590,930</u> | |
| Refugee and Entrant Assistance - Voluntary Agency Programs | 93.567 | | <u>2,045,711</u> | |
| Low-Income Home Energy Assistance | 93.568 | | <u>16,212,638</u> | |
| Child Care and Development Block Grant | 93.575 | | <u>32,277,294</u> | |
| Stephanie Tubbs Jones Child Welfare Services Program | 93.645 | | <u>240,746</u> | |
| Foster Care - Title IV-E | 93.658 | | <u>8,716,119</u> | |
| Adoption Assistance | 93.659 | | <u>6,220,278</u> | |
| Social Services Block Grant | 93.667 | | <u>2,885,327</u> | |
| John H. Chafee Foster Care Program for Successful Transition to Adulthood | 93.674 | | <u>264,246</u> | |
| Total Pass-Through NYS Department of Family Assistance | | | <u>70,848,945</u> | |
| Pass-Through NYS Department of Health: | | | | |
| Immunization Cooperative Agreements | 93.268 | C32531GG | 9,246 | |
| Immunization Cooperative Agreements | 93.268 | C38457GG | 17,569 | |
| Immunization Cooperative Agreements | 93.268 | C36945GG | <u>267,364</u> | |
| | | | <u>294,179</u> | |
| Affordable Care Act - Maternal, Infant and Early Childhood Home Visiting Program | 93.505 | C33495GG | <u>331,865</u> | |
| Maternal, Infant and Early Childhood Home Visiting Grant Program | 93.870 | C36866GG | <u>31,234</u> | |
| Healthy Start Initiative | 93.926 | H49MC00067 | <u>934,617</u> | |
| HIV Prevention Activities Health Department Based | 93.940 | 4724-10 | (60,062) | |
| HIV Prevention Activities Health Department Based | 93.940 | 4724-11 | <u>213,189</u> | |
| Total - HIV Prevention Activities Health Department Based | | | <u>153,127</u> | |
| Preventive Health Services - Sexually Transmitted Disease Control Grants | 93.977 | C34501GG | 70,248 | |
| Preventive Health Services - Sexually Transmitted Disease Control Grants | 93.977 | C37238GG | 190,725 | |
| Preventive Health Services - Sexually Transmitted Disease Control Grants | 93.977 | C31864GG-345000 | <u>22,308</u> | |
| Total Preventative Health Services - Sexually Transmitted Disease Control Grants | | | <u>283,281</u> | |
| Preventive Health and Health Services Block Grant | 93.991 | C030356GG | <u>10,902</u> | |
| Maternal and Child Health Services Block Grant to the States | 93.994 | C030356GG | 14,736 | |
| Maternal and Child Health Services Block Grant to the States | 93.994 | C30906GG | 316,785 | |
| Maternal and Child Health Services Block Grant to the States | 93.994 | C035731GG | 33,181 | |
| Maternal and Child Health Services Block Grant to the States | 93.994 | C036050GG | <u>13,763</u> | |
| Total Maternal and Child Health Services Block Grant to the States | | | <u>378,465</u> | |
| Total Pass-Through NYS Department of Health | | | <u>2,417,670</u> | |
| Medicaid Cluster | | | | |
| Pass-Through NYS Department of Family Assistance: | | | | |
| Medical Assistance Program | 93.778 | | 122,229 | |
| Pass-Through NYS Department of Health: | | | | |
| Medical Assistance Program | 93.778 | C027842 | 1,119,398 | |
| Medical Assistance Program | 93.778 | C37305GG | 194,492 | |
| Medical Assistance Program | 93.778 | 1H79SM082204-01 | 175,677 | 175,677 |
| Medical Assistance Program | 93.778 | | <u>792,450,870</u> | |
| Total Medicaid Cluster | | | <u>794,062,666</u> | |
| Total Medical Assistance Program | | | <u>794,062,666</u> | |
| Pass-Through NYS Office of Alcohol and Substance Abuse Services: | | | | |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | | <u>4,324,077</u> | <u>4,324,077</u> |
| Total U.S. Department of Health and Human Services | | | <u>911,801,013</u> | |

COUNTY OF ONONDAGA, NEW YORK

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

| <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 Homeland Security and Emergency Services: | | | | |
| Pass-Through NYS Division of Homeland Security and Emergency Services: | | | | |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | 669511 | 49,046 | |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | C155006 | 499,076 | |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | 669929 | 82,004 | |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | 671590 | 121,809 | |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | 669932 | 76,321 | |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | | 482,392 | |
| COVID-19: Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | 137225 | <u>704,565</u> | |
| Total Disaster Grants - Public Assistance (Presidentially Declared Disasters) | | | <u>2,015,213</u> | |
| Emergency Management Performance Grants | 97.042 | C972104 | <u>33,672</u> | |
| Total Disaster Grants - Public Assistance (Presidentially Declared Disasters) | | | <u>33,672</u> | |
| Homeland Security Grant Program | 97.067 | C972170 | (39,339) | |
| Homeland Security Grant Program | 97.067 | T834506 | 4,687 | |
| Homeland Security Grant Program | 97.067 | C972190 | 71,351 | |
| Homeland Security Grant Program | 97.067 | C834579 | (14,000) | |
| Homeland Security Grant Program | 97.067 | C190290 | 47,388 | |
| Homeland Security Grant Program | 97.067 | T191598 | 180 | |
| Homeland Security Grant Program | 97.067 | C37305GG | 14,224 | |
| Homeland Security Grant Program | 97.067 | C160085 | 6,372 | |
| Homeland Security Grant Program | 97.067 | C972102 | 6,690 | |
| Homeland Security Grant Program | 97.067 | T180161 | 6,115 | |
| Homeland Security Grant Program | 97.067 | T192598 | 5,294 | |
| Homeland Security Grant Program | 97.067 | C175031 | 150,531 | |
| Homeland Security Grant Program | 97.067 | C191590 | <u>22,401</u> | |
| Total Homeland Security Grant Program | | | <u>281,894</u> | |
| Total Pass-Through NYS Division of Homeland Security and Emergency Services | | | <u>2,330,779</u> | |
| Total U.S. Department of Homeland Security and Emergency Services | | | <u>2,330,779</u> | |
| Total Expenditures of Federal Awards | | | \$ 946,138,242 | \$ 8,849,211 |

**COUNTY OF ONONDAGA, NEW YORK
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023**

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 the 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, 2023, the County distributed \$7,355,836 of Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) food instruments to eligible persons participating in the WIC Program (AL 10.557), \$15,167,547 of energy assistance to eligible persons under the Low-Income Home Energy Assistance Program (AL 93.568) and \$781,247,553 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, 2023**

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, 2023, were as follows:

U.S. Department of Treasury

- COVID-19: Coronavirus State and Local Fiscal Recovery Funds (21.027)

U.S. Department of Health and Human Services

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

U.S. Department of Agriculture

- Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) (10.557)
- The County was not considered a low-risk auditee for the year ended December 31, 2023.

**COUNTY OF ONONDAGA, NEW YORK
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

Part II - Findings and Questioned Costs Relating to Financial Statements

None

Part III - Findings and Questioned Costs Relating to Federal Awards

Reference: 2023-001

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: 2023

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 4 of 40 cases tested, subsidy payments were not supported by adequate documentation in the case file.

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 2 of 40 cases tested, adequate proof of citizenship was not in the case file.
- In 3 of 40 cases tested, the LDSS-3912 Adoption Assistance Eligibility Checklist was not completed properly.

Questioned Costs:

\$51,466

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 \$56,643 was selected for audit from a population of greater than 200 totaling \$6,220,278. 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 and case files to ensure proper documentation exists to support the eligibility determination.

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.

Reference: 2023-002
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: 2023

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 that only eligible recipients are receiving payments. Specifically, the following deficiencies in internal control over compliance were identified:

- In 9 of 40 cases the Department could not provide the LDSS-2970 Authorization Form or the form provided was not completed properly.
- In 6 of 40 cases tested, the LDSS-4809 or LDSS-4810 was not properly completed.

Effect:

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

Context:

A sample of 40 cases totaling \$33,540 was selected for audit from a population of greater than 200 totaling \$8,716,119. 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 Title IV-E Eligibility Checklist to ensure proper documentation and eligibility determination. In addition, we recommend the County devise and implement controls to ensure all LDSS-2970 forms are retained in accordance with the New York State Office of Temporary and Disability Assistance Fiscal Reference Manual. If the County's procedures include destroying the hard copy originals of the forms, it is imperative the scanned copies are fully legible to support the authorized benefits issued.

Questioned Costs:

None noted.

Reference: 2023-002 (Continued)

Management's Response:

The Department of Children and Family Services management agrees with the findings and will reinforce existing policies and procedures within the Department to ensure that all documents are properly retained and signed.

Reference: 2023-003

U.S. Department of Agriculture

Pass-through entities: NYS Department of Health

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

Onondaga County Department of Health

Program Year: 2023

Criteria:

A competent professional authority, CPA must determine that the applicant is at nutritional risk. At minimum, the CPA must perform and/or document measurements of each applicant's height or length and weight. In addition, a hematological test for anemia must be performed and documented at certification. Additionally, the determination of nutritional risk factor must be based on the current referral data provided by a competent professional authority who is not on the WIC staff. (7 CFR sections 246.2 & 246.7(e))

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

- In 17 of 40 cases, there is no documentation of height or length and weight measurements and/or no documentation of hematological testing. No indication of providing client a Medical Referral form to obtain the information. Nutritional risk could not be assessed accurately.

Effect:

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

Context:

A sample of 40 cases was selected for audit from a population of greater than 200. Our sample was a statistically valid sample.

Reference: 2023-003 (Continued)

Recommendation:

We recommend that the County create or reinforce existing policies and procedures that require completion and review of the case files to ensure proper documentation related to the eligibility determination.

Questioned Costs:

None noted.

Management's Response:

The County agrees with the findings and will reinforce existing policies and procedures within the Health Department to ensure that all supporting documents are properly obtained.