



Congressionally Mandated Projects Single Audit Report 2013 Program Year

Introduction

The Onondaga County Comptroller's Audit Division conducted an audit of Onondaga County's Congressionally Mandated Projects for the 2013 program year. The grant involved is only for construction to assist Onondaga County with its water infrastructure improvements and is reimbursable at 55%. In order to receive the money, the County must pay the remaining 45%. Harbor Brook is the project this funding is being used for in 2013. WEP has a contract with a construction company to operate as the general contractor for the project. All contracts are approved by the EPA prior to signing. Upon the completion of various phases of work the general contractor produces a payment claim and submits it to WEP. It includes the application and certification for payment, along with any certifications of subcontractor payment status. The application and certification is reviewed and signed by the general contractor and the design engineer if applicable. The payment claims are reviewed by WEP and paid accordingly. It is at this point reimbursement is requested from the EPA. These requests are reviewed by both the EPA and the Army Corp of Engineers (ACE).

Areas of Best Practice

While conducting the audit it was noted both projects are extensively reviewed by the County on many different levels, as well as, the EPA and ACE. All relative tracking sheets are updated in a timely manner and reviewed frequently. WEP also has employees constantly monitoring the work done on the project to ensure all expenses are valid.

Documentation of findings

The audit yielded one finding. The revenue booked for 2013 exceeded the grant amount. This will be corrected in 2014.