

COUNTY OF ONONDAGA, NEW YORK

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

DECEMBER 31, 2015

Bonadio & Co., LLP
Certified Public Accountants

COUNTY OF ONONDAGA, NEW YORK

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

August 30, 2016

The Honorable County Executive, Joanne M. Mahoney, Honorable Members of the County Legislature and Honorable County Comptroller Robert E. Antonacci
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, 2015. 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 Civic Development Corporation (OCDC), Onondaga County Convention Center/War Memorial Complex Management Corporation, Onondaga County Housing Development Fund Company, Onondaga County Industrial Development Agency, Friends of the Rosamond Gifford Zoo and the Onondaga Tobacco Asset Securitization Corporation whose federal awards are not included in the schedule of expenditures of federal awards for the year ended December 31, 2015. Our audit, described below, did not include the federal awards of the above entities as these entities conducted separate audits in accordance with OMB Uniform Guidance, if required.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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.

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY 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, 2015.

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 2015-001. 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. *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.

(Continued)

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)

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 were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2015-001, that we consider to be a material weakness.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of 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 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, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated April 25, 2016, 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 April 25, 2016. 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.

Onondaga County
Schedule of Expenditures of Federal Awards By Grant
For the Year Ended December 31, 2015

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal CFDA</i>	<i>Pass-through Grantor and Number</i>	<i>Federal Expenditures</i>	<i>Expenditures to Subrecipients</i>
Aging Cluster-Cluster				
Department of Health and Human Services				
Special Programs for the Aging Title III, Part Grants for Supportive Services and Senior Centers				
Special Programs for the Aging Title III, Part Grants for Supportive Services and Senior Centers	93.044	NYS Office for the Aging	\$ 395,849	245,344
Total Special Programs for the Aging Title III, Part Grants for Supportive Services and Senior Centers			395,849	
Special Programs for the Aging Title III, Part C Nutrition Services				
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	NYS Office for the Aging	971,699	844,009
Total Special Programs for the Aging Title III, Part C Nutrition Services			971,699	
Nutrition Services Incentive Program				
Nutrition Services Incentive Program	93.053	NYS Office for the Aging	229,571	229,571
Total Nutrition Services Incentive Program			229,571	
<i>Total Department of Health and Human Services</i>			<u>1,597,119</u>	
Total Aging Cluster			<u>1,597,119</u>	
Child Nutrition Cluster				
United States Department of Agriculture				
School Breakfast Program				
School Breakfast Program	10.553	New York State Education Department	7,423	
Total School Breakfast Program			7,423	
National School Lunch Program				
National School Lunch Program	10.555	New York State Education Department	13,354	
Total National School Lunch Program			13,354	
<i>Total United States Department of Agriculture</i>			<u>20,777</u>	
Total Child Nutrition Cluster			<u>20,777</u>	
Other Programs				
Department of Homeland Security				
High Intensity Drug Trafficking Areas Program				
High Intensity Drug Trafficking Areas Program	95.001	NYS Division of Homeland Security and Emergency Services	5,652	
Total High Intensity Drug Trafficking Areas Program			5,652	
Emergency Management Performance Grants				
Emergency Management Performance Grants	97.042	NYS Division of Homeland Security and Emergency Services	118,747	
Total Emergency Management Performance Grants			118,747	
Homeland Security Grant Program				
Homeland Security Grant Program	97.067	NYS Division of Homeland Security and Emergency Services,C972120	65,383	
Homeland Security Grant Program	97.067	NYS Division of Homeland Security and Emergency Services,C834500	19,498	
Homeland Security Grant Program	97.067	NYS Division of Homeland Security and Emergency Services,C972110	92,374	
Homeland Security Grant Program	97.067	NYS Division of Homeland Security and Emergency Services,C972130	199,558	
Homeland Security Grant Program	97.067	NYS Division of Homeland Security and Emergency Services,C191515	18,833	
Homeland Security Grant Program	97.067	NYS Division of Homeland Security and Emergency Services	508,435	
Homeland Security Grant Program	97.067	NYS Division of Homeland Security and Emergency Services,C192529	-1,863	
Homeland Security Grant Program	97.067	NYS Division of Homeland Security and Emergency Services,C834503	314	
Total Homeland Security Grant Program			<u>902,532</u>	
<i>Total Department of Homeland Security</i>			<u>1,026,931</u>	

Onondaga County
Schedule of Expenditures of Federal Awards By Grant
For the Year Ended December 31, 2015

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal CFDA</i>	<i>Pass-through Grantor and Number</i>	<i>Federal Expenditures</i>	<i>Expenditures to Subrecipients</i>
United States Department of Justice				
Juvenile Justice and Delinquency Prevention Allocation to States	16.540	NYS Division of Criminal Justice Services	<u>92,756</u>	
Total Juvenile Justice and Delinquency Prevention Allocation to States			92,756	
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580		<u>45,000</u>	
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program			45,000	
State Criminal Alien Assistance Program				
State Criminal Alien Assistance Program	16.606		<u>22,298</u>	
Total State Criminal Alien Assistance Program			22,298	
Edward Byrne Memorial Justice Assistance Grant Program				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Direct	65,236	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	NYS Division of Criminal Justice Services	<u>102,533</u>	102,533
Total Edward Byrne Memorial Justice Assistance Grant Program			167,769	
DNA Backlog Reduction Program	16.741	NYS Division of Criminal Justice Services	27,820	
DNA Backlog Reduction Program	16.741	NYS Division of Criminal Justice Services, DN-BX-K009	<u>15,047</u>	
Total DNA Backlog Reduction Program			42,867	
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	NYS Division of Criminal Justice Services, T662190	5,116	
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	NYS Division of Criminal Justice Services	<u>104,734</u>	
Total Paul Coverdell Forensic Sciences Improvement Grant Program			109,850	
Total United States Department of Justice			480,540	
Department of Labor				
Senior Community Service Employment Program				
Senior Community Service Employment Program	17.235	NYS Office for the Aging	<u>108,165</u>	
Total Senior Community Service Employment Program			108,165	
Total Department of Labor			108,165	
Department of Transportation				
Highway Planning and Construction				
Highway Planning and Construction	20.205	NYS Department of Transportation	<u>8,274,946</u>	1,014,263
Total Highway Planning and Construction			8,274,946	
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research				
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		<u>192,109</u>	192,109
Total Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research			192,109	
State and Community Highway Safety				
State and Community Highway Safety	20.600	NYS Governors Traffic Safety Committee	<u>143,544</u>	
Total State and Community Highway Safety			143,544	
Interagency Hazardous Materials Public Sector Training and Planning Grants				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	NYS Department of Transportation	<u>2,062</u>	
Total Interagency Hazardous Materials Public Sector Training and Planning Grants			2,062	
Total Department of Transportation			8,612,661	
Department of Education				
Special Education Grants to States				
Special Education Grants to States	84.027	Syracuse City School District	<u>65,722</u>	
Total Special Education Grants to States			65,722	
Special Education-Grants for Infants and Families				
Special Education-Grants for Infants and Families	84.181	Pass Through Department of Health, C027495	173,474	
Special Education-Grants for Infants and Families	84.181	Pass Through Department of Health	<u>53,803</u>	
Total Special Education-Grants for Infants and Families			227,277	
Total Department of Education			292,999	

Onondaga County
Schedule of Expenditures of Federal Awards By Grant
For the Year Ended December 31, 2015

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal CFDA</i>	<i>Pass-through Grantor and Number</i>	<i>Federal Expenditures</i>	<i>Expenditures to Subrecipients</i>
United States Environmental Protection Agency				
State Indoor Radon Grants				
State Indoor Radon Grants	66.032	NYS Department of Health,T027073	6,242	
State Indoor Radon Grants	66.032	NYS Department of Health,C022169	3,931	
Total State Indoor Radon Grants			<u>10,173</u>	
Congressionally Mandated Projects				
Congressionally Mandated Projects	66.202		30,410	
Total Congressionally Mandated Projects			<u>30,410</u>	
<i>Total United States Environmental Protection Agency</i>				
Department of Health and Human Services				
Medical Reserve Corps Small Grant Program				
Medical Reserve Corps Small Grant Program	93.008	National Association of County and City Health Officials,MRC 14-0020	-3,095	
Medical Reserve Corps Small Grant Program	93.008	National Association of County and City Health Officials,MRC 13-0020-C	-3,800	
Medical Reserve Corps Small Grant Program	93.008	National Association of County and City Health Officials,MRC 1120	-2,035	
Medical Reserve Corps Small Grant Program	93.008	National Association of County and City Health Officials	13,736	
Medical Reserve Corps Small Grant Program	93.008	National Association of County and City Health Officials,MRC 1220	<u>-1,512</u>	
Total Medical Reserve Corps Small Grant Program			3,294	
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services				
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services	93.043	NYS Office for the Aging	18,985	15,509
Total Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services			18,985	
National Family Caregiver Support, Title III, Part E				
National Family Caregiver Support, Title III, Part E	93.052	NYS Office for the Aging	188,620	188,620
Total National Family Caregiver Support, Title III, Part E			<u>188,620</u>	
Public Health Emergency Preparedness				
Public Health Emergency Preparedness	93.069	Health Research Inc.,1578-10	131,091	
Total Public Health Emergency Preparedness			131,091	
Medicare Enrollment Assistance Program				
Medicare Enrollment Assistance Program	93.071	NYS Office for the Aging	11,437	
Total Medicare Enrollment Assistance Program			<u>11,437</u>	
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	NYS Office of Alcohol and Substance Abuse Services	66,074	
Total Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements			66,074	
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104		1,652,277	170,689
Total Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)			<u>1,652,277</u>	
Projects for Assistance in Transition from Homelessness (PATH)				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	NYS Office of Mental Health	439,297	
Total Projects for Assistance in Transition from Homelessness (PATH)			<u>439,297</u>	
Immunization Cooperative Agreements				
Immunization Cooperative Agreements	93.268	NYS Department of Health,028306	129,030	
Total Immunization Cooperative Agreements			<u>129,030</u>	

Onondaga County
Schedule of Expenditures of Federal Awards By Grant
For the Year Ended December 31, 2015

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal CFDA</i>	<i>Pass-through Grantor and Number</i>	<i>Federal Expenditures</i>	<i>Expenditures to Subrecipients</i>
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program				
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	NYS Office of the Aging	397,312	
Total Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program			397,312	
Temporary Assistance for Needy Families				
Temporary Assistance for Needy Families	93.558	NYS Department of Health, C028081	219,402	
Temporary Assistance for Needy Families	93.558	NYS Department of Family Assistance	41,508,401	
Total Temporary Assistance for Needy Families			41,727,803	
Child Support Enforcement				
Child Support Enforcement	93.563	NYS Department of Family Assistance	2,009,268	
Total Child Support Enforcement			2,009,268	
Refugee and Entrant Assistance Voluntary Agency Programs				
Refugee and Entrant Assistance Voluntary Agency Programs	93.567	NYS Department of Family Assistance	1,968,625	
Total Refugee and Entrant Assistance Voluntary Agency Programs			1,968,625	
Low-Income Home Energy Assistance				
Low-Income Home Energy Assistance	93.568	NYS Department of Family Assistance	12,093,824	
Total Low-Income Home Energy Assistance			12,093,824	
Child Care and Development Block Grant				
Child Care and Development Block Grant	93.575	NYS Department of Family Assistance	14,390,436	
Total Child Care and Development Block Grant			14,390,436	
Voting Access for Individuals with Disabilities Grants to States				
Voting Access for Individuals with Disabilities Grants to States	93.617		81,048	
Total Voting Access for Individuals with Disabilities Grants to States			81,048	
Stephanie Tubbs Jones Child Welfare Services Program				
Stephanie Tubbs Jones Child Welfare Services Program	93.645	NYS Department of Family Assistance	955,525	
Total Stephanie Tubbs Jones Child Welfare Services Program			955,525	
Foster Care Title IV-E				
Foster Care Title IV-E	93.658	NYS Department of Family Assistance	6,405,505	
Total Foster Care Title IV-E			6,405,505	
Adoption Assistance				
Adoption Assistance	93.659	NYS Department of Family Assistance	3,771,903	
Total Adoption Assistance			3,771,903	
Social Services Block Grant				
Social Services Block Grant	93.667	NYS Department of Family Assistance	3,545,782	
Total Social Services Block Grant			3,545,782	
Chafee Foster Care Independence Program				
Chafee Foster Care Independence Program	93.674	NYS Department of Family Assistance	218,607	
Total Chafee Foster Care Independence Program			218,607	
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations financed in part by Prevention and Public Health Funds				
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations financed in part by Prevention and Public Health Funds	93.752	NYS Department of Health	70,022	
Medical Assistance Program				
Medical Assistance Program	93.778	NYS Office of Mental Health	326,434	
Medical Assistance Program	93.778	NYS Department of Health	509,704,898	
Total Medical Assistance Program			510,031,332	
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations				
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	NYS Office for the Aging	11,773	
Total Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations			11,773	
Healthy Start Initiative				
Healthy Start Initiative	93.926		1,275,287	
Total Healthy Start Initiative			1,275,287	

Onondaga County
Schedule of Expenditures of Federal Awards By Grant
For the Year Ended December 31, 2015

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal CFDA</i>	<i>Pass-through Grantor and Number</i>	<i>Federal Expenditures</i>	<i>Expenditures to Subrecipients</i>
Block Grants for Prevention and Treatment of Substance Abuse				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	NYS Department of Health	1,987,840	1,987,840
Total Block Grants for Prevention and Treatment of Substance Abuse			1,987,840	
Preventive Health Services Sexually Transmitted Diseases Control Grants				
Preventive Health Services Sexually Transmitted Diseases Control Grants	93.977	NYS Department of Health,C027658	35,079	
Preventive Health Services Sexually Transmitted Diseases Control Grants	93.977	NYS Department of Health,C027977	128,104	
Total Preventive Health Services Sexually Transmitted Diseases Control Grants			163,183	
Preventive Health and Health Services Block Grant				
Preventive Health and Health Services Block Grant	93.991	NYS Department of Health	8,574	
Preventive Health and Health Services Block Grant	93.991	NYS Department of Health,C026674	2,461	
Total Preventive Health and Health Services Block Grant			11,035	
Maternal and Child Health Services Block Grant to the States				
Maternal and Child Health Services Block Grant to the States	93.994	Health Research Inc.,C026674	5,837	
Maternal and Child Health Services Block Grant to the States	93.994	Health Research Inc.,C026523	86,364	
Maternal and Child Health Services Block Grant to the States	93.994	Health Research Inc.	47,325	
Total Maternal and Child Health Services Block Grant to the States			139,526	
<i>Total Department of Health and Human Services</i>			603,895,741	
Department of Housing and Urban Development				
Community Development Block Grants/Entitlement Grants				
Community Development Block Grants/Entitlement Grants	14.218		2,499,929	
Total Community Development Block Grants/Entitlement Grants			2,499,929	
Emergency Solutions Grant Program				
Emergency Solutions Grant Program	14.231		125,553	
Total Emergency Solutions Grant Program			125,553	
Home Investment Partnerships Program				
Home Investment Partnerships Program	14.239		713,126	
Total Home Investment Partnerships Program			713,126	
Continuum of Care Program				
Continuum of Care Program	14.267		101,389	
Total Continuum of Care Program			101,389	
Lead-Based Paint Hazard Control in Privately-Owned Housing				
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	Direct	1,372,016	
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	City of Syracuse,04811	-7,499	
Total Lead-Based Paint Hazard Control in Privately-Owned Housing			1,364,517	
<i>Total Department of Housing and Urban Development</i>			4,804,514	
National Endowment for the Humanities				
Promotion of the Arts Grants to Organizations and Individuals				
Promotion of the Arts Grants to Organizations and Individuals	45.024		-7,696	
Total Promotion of the Arts Grants to Organizations and Individuals			-7,696	
<i>Total National Endowment for the Humanities</i>			-7,696	
United States Department of Agriculture				
Special Supplemental Nutrition Program for Women, Infants, and Children				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	NYS Department of Health	6,869,000	
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	NYS Department of Health,C025777	1,880,864	
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	NYS Department of Health,C025815	287,026	
Total Special Supplemental Nutrition Program for Women, Infants, and Children			9,036,890	
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	NYS Department of Family Assistance	4,799,966	
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	NYS Department of Health,C026674	19,694	
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	NYS Department of Health	31,630	
Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			4,851,290	
<i>Total United States Department of Agriculture</i>			13,888,180	

Onondaga County
 Schedule of Expenditures of Federal Awards By Grant
 For the Year Ended December 31, 2015

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal CFDA</i>	<i>Pass-through Grantor and Number</i>	<i>Federal Expenditures</i>	<i>Expenditures to Subrecipients</i>
U.S. Election Assistance Commission				
Help America Vote Act Requirements Payments				
Help America Vote Act Requirements Payments	90.401		40,314	
Total Help America Vote Act Requirements Payments			<u>40,314</u>	
<i>Total U.S. Election Assistance Commission</i>			<u>40,314</u>	
Total Other Programs			<u>633,182,932</u>	
Total Expenditures of Federal Awards			<u>\$ 634,800,828</u>	

COUNTY OF ONONDAGA, NEW YORK

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2015

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, 2015, the County distributed \$6,869,000 of Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) food instruments to eligible persons participating in the WIC Program (CFDA 10.557), \$11,137,213 of energy assistance to eligible persons under the Low-Income Home Energy Assistance Program (CFDA 93.568) and \$500,542,625 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 on the modified accrual basis of accounting and the amounts presented are 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 Schedule 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, 2015

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?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
Significant deficiencies identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> none reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no

Federal Awards

Internal control over major programs:

Material weakness(es) identified?	<input checked="" type="checkbox"/> yes	<input type="checkbox"/> no
Significant deficiencies identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> 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?

yes no

The dollar threshold to determine Type A programs was \$3,000,000.

The major federal programs of the County for the year ended December 31, 2015 were as follows:

U.S. Department of Health and Human Services

- Low-Income Home Energy Assistance (93.568)
 - Adoption Assistance (93.659)
 - Medical Assistance Program (93.778)
- The County was not considered a low-risk auditee for the year ended December 31, 2015.

Part II - Findings and Questioned Costs Relating to Federal Awards

Reference: 2015-001

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: 2015

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. (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 eligibility requirements according to the Uniform Guidance.

Cause/Condition:

The County's current policies and procedures are not operating effectively to ensure appropriate review of a child's eligibility. Specifically the following deficiencies in internal control over compliance were identified:

- In 14 of 44 cases tested, the LDSS-3912 Adoption Assistance Eligibility Checklist was not completed properly.
- In 3 of 44 cases tested, the LDSS 2970 Service Authorization Forms were not retained in accordance with policies and procedures.
- In 12 of 44 cases tested, appropriate signatures were not found on Authorization Forms.
- In 1 of 44 cases tested, a recertification letter was not found on file for the applicant.

The following instances of noncompliance with eligibility requirements related to Title IV-E funding were identified:

- In 1 of these 44 instances, the Level of Difficulty rate used did not agree to the adoption subsidy agreement resulting in known questioned costs of \$974.
- In 1 of these 44 instances, the case file was missing proper medical information when the child turned 18 years old, resulting in known questioned costs of \$3,671.
- In 1 of these 44 instances, the County failed to identify a child no longer eligible for Title IV-E Subsidy due to death of adoptive parents, resulting in known questioned costs of \$12,096.

In 4 of 44 cases tested, due to incorrect coding, the County did not claim Title IV-E funding for those individuals properly determined to be eligible.

Part II - Findings and Questioned Costs Relating to Federal Awards (Continued)

Reference: 2015-001 (Continued)

Questioned Costs:

\$16,741 known questioned costs.

Effect:

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

Recommendation:

We recommend that the County reinforce existing policies and procedures that require a review of eligibility determination to ensure claims for Title IV-E funding are done for all eligible cases and claims are properly discontinued when a case is no longer eligible. In addition, the County should retain all appropriate signed documents as evidence to support eligibility determination.

Management's Response:

The Department of Children and Family Services in response to the findings in the audit will initiate the following corrective actions steps:

Staff Training:

NYS Office of Children and Family Services will retrain all staff, including program administrators, in the regulatory requirements for determining eligibility, required documentation, and record retention requirements. This training will also be provided annually to ensure changes in staffing, policy or protocol are addressed.

Transfer of Subsidy work to the eligibility unit and develop adoption subsidy policy and procedure for Department:

The adoption subsidy work will transition into the Department's eligibility unit and procedures will be codified that will clearly outline the role and responsibility of the case workers and identifying the need for services. The new policy will also detail role of the eligibility unit in supporting compliance with proper documentation, record retention and confirming eligibility.

Internal Case Review:

The Department staff will develop an internal review procedure that will test a sampling of cases on a quarterly basis. The Department will consult with the County Comptroller's office to ensure that the internal review process will effectively monitor the County's obligations to comply with the requirements the Title IV-E Adoption Assistance program.

Part III - Status of Prior Year Federal Award Findings and Questioned Costs

Reference: 2014-001

Status: See current year finding 2014-001.

Reason for Recurrence:

Management's corrective action involved the implementation of an electronic case tracking system. In addition, supervisory training was conducted and a periodic case review process was put in place. These changes were implemented during the fiscal year ending December 31, 2015 and therefore deficiencies still occurred during this period.

Reference: 2014-002

Status: Management has taken corrective action.

**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**

April 25, 2016

To the Honorable County Executive, Joanne M. Mahoney, Honorable Members
of the County Legislature and Honorable County Comptroller Robert E.
Antonacci
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 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, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated April 25, 2016. Our report includes a reference to other auditors who audited the financial statements of Onondaga County Community College, Onondaga Civic Development Corporation and Friends of the Rosamond Gifford Zoo 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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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(Continued)

**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**

(Continued)

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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests 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.