

COUNTY OF ONONDAGA, NEW YORK

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

DECEMBER 31, 2024

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 26, 2025

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Onondaga, New York (the County), as of and for the year ended December 31, 2024, 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 26, 2025. 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's basic financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

County of Onondaga, New York's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the finding identified in our audit and 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 the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bonadio & Co., LLP

(Continued)

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

September 15, 2025

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Onondaga, New York's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2024. 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, 2024.

The County's basic financial statements include the operations of Onondaga Community College, Onondaga County Housing Development Fund Company, Friends of the Rosamond Gifford Zoo, Onondaga County Industrial Development Agency, Onondaga Tobacco Asset Securitization Corporation, Onondaga Civic Development Corporation, Onondaga County Convention Hotel Development Corporation (OCCHDC), and Greater Syracuse Soundstage Development Corporation, whose federal awards are not included in the schedule of expenditures of federal awards for the year ended December 31, 2024. 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.

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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)

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.

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.

(Continued)

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

Other Matters

The results of our auditing procedures disclosed other 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 items 2024-002.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance 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.

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

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 a 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-002, 2024-003, and 2024-004 to be material weaknesses.

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 deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-005 to be a significant deficiency.

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 responses 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 responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

(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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 26, 2025, 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 26, 2025. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Bonadio & Co., LLP

(Continued)

COUNTY OF ONONDAGA, NEW YORK

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Federal Grantor/Program Title or Cluster Title	AL #	Pass-Through Grantor ID #	Federal Expenditures	Expenditures to Subrecipients
U.S. Department of Agriculture:				
Pass-Through NYS Department of Health:				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	NYS DOH C-38250GG	2,291,977	
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	NYS DOH	<u>8,162,244</u>	
Total WIC				<u>10,454,221</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	6,586,020	
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	NYS DOH SNAP	<u>42,115</u>	
Total Pass-Through NYS Department of Family Assistance:				<u>6,628,135</u>
Pass-Through NYS Department of Health:				
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	C30356GG	<u>191,461</u>	
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	NYS DFA	<u>110,372</u>	
Total Pass-Through NYS Department of Health:				<u>301,833</u>
Total State Administrative Matching Grants for Supplemental Nutrition Assistance Program Cluster				<u>6,929,968</u>
Total U.S. Department of Agriculture				<u>17,384,189</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-20-UW-36-0100	741,463	
Community Development Block Grants/Entitlement Grants	14.218	HUD B-21-UW-36-0100	353,556	
Community Development Block Grants/Entitlement Grants	14.218	HUD B-22-UW-36-0100	792,810	
Community Development Block Grants/Entitlement Grants	14.218	HUD B-23-UW-36-0100	<u>873,847</u>	
Total CDBG- Entitlement Grants Cluster				<u>2,761,676</u>
Emergency Solutions Grants Program	14.231	E-22-UC-36-0100	15,024	
Emergency Solutions Grants Program	14.231	E-23-UC-36-0100	<u>122,994</u>	
Total Emergency Solutions Grants Program				<u>138,018</u>
Home Investment Partnerships Program	14.239	M-19-DC-36-0509	(79,941)	
Home Investment Partnerships Program	14.239	M-20-DC-36-0509	175,335	
Home Investment Partnerships Program	14.239	M-21-DC-36-0509	<u>117,644</u>	
Total Home Investment Partnerships Program				<u>213,038</u>
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	HUD NYLHB0695-16	(34,206)	
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	HUD NYLHB0695-18	(122,682)	
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	HUD NYLHB0326-19	<u>1,915,292</u>	
Total Lead-Based Paint Hazard Control in Private-Owned Housing				<u>1,758,404</u>
Total U.S. Department of Housing and Urban Development				<u>4,871,136</u>
U.S. Department of Justice:				
Direct Programs:				
Crime Laboratory Improvement	16.564	2020-DN-BX-0058	58,532	
Crime Laboratory Improvement	16.564	15PBJA-23-GG-016988	<u>215,742</u>	
				<u>274,274</u>
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	2022-94	<u>8,000</u>	
State Criminal Alien Assistance Program	16.606	15PBJA-20-RR-00194-SCAA	50,316	
State Criminal Alien Assistance Program	16.606	15PBJA-23-RR-05824-SCAA	<u>26,585</u>	
				<u>76,901</u>
Project Safe Neighborhoods	16.609		<u>3,323</u>	
Edward Byrne Memorial Justice Assistance Grant Program	16.738		<u>647,748</u>	
Pass-Through NYS Division of Criminal Justice Services:				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	NYS DCJS - C662460	<u>25,538</u>	
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	NYS DCJS - C662441	<u>52,720</u>	
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	NYS DCJS - C662442	<u>56,247</u>	
Total Paul Coverdell Forensic Sciences Improvement Grant Program				<u>134,505</u>
Opioid COSSAP	16.838	15PBJA-22-GG-04464-COAP	<u>133,645</u>	
STOP School Violence	16.839	15PBJA-21-GG-03971-MENT	<u>61,827</u>	
Total Pass-Through NYS Division of Criminal Justice Services				<u>329,977</u>
Total U.S. Department of Justice				<u>1,340,223</u>

COUNTY OF ONONDAGA, NEW YORK

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Federal Grantor/Program Title or Cluster Title	AL #	Pass-Through Grantor ID #	Federal Expenditures	Expenditures to Subrecipients
U.S. Department of Transportation:				
Pass-Through NYS Department of Transportation:				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205		<u>7,289,563</u>	
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	C033461	<u>1,561,821</u>	
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	C004259	425,144	425,144
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	C005822	43,425	35,456
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513		<u>284,338</u>	184,807
Total Enhanced Mobility of Seniors and Individuals with Disabilities			<u>752,907</u>	
Total Pass-Through NYS Department of Transportation			<u>9,604,291</u>	
Pass-Through NYS Governor's Traffic Safety Committee:				
Highway Safety Cluster				
State and Community Highway Safety	20.600	SO-00112-034	(364)	
State and Community Highway Safety	20.600	SO -00197-034	345	
State and Community Highway Safety	20.600	SO - 00061-034	(2,957)	
State and Community Highway Safety	20.600	00238-034	32,070	
State and Community Highway Safety	20.600	00274-034	(12,116)	
State and Community Highway Safety	20.600	SO-00196	1,172	
State and Community Highway Safety	20.600	SO-00254-034	6,762	
State and Community Highway Safety	20.600		<u>2,975</u>	
Total Highway Safety Cluster			<u>27,887</u>	
Total State and Community Highway Safety			<u>27,887</u>	
Total U.S. Department of Transportation			<u>9,632,178</u>	
U.S. Environmental Protection Agency				
Pass-through NYS Dept. of Health				
State Indoor Radon Grants	66.032	# DOH01-T027073	<u>3,907</u>	
Total U.S. Environmental Protection Agency		#	<u>3,907</u>	
U.S. Department of Treasury				
COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027	SLT0780	<u>20,535,397</u>	
Total U.S. Department of Treasury			<u>20,535,397</u>	
U.S. Department of Education:				
Pass-Through Syracuse City School District:				
Special Education Cluster (IDEA)				
Special Education Grants to States	84.027		5,516	
Pass-Through NYS Department of Health:				
Special Education - Grants for Infants and Families	84.181	C36420GG	<u>306,769</u>	
Total Special Education - Grants for Infants and Families				
Total U.S. Department of Education			<u>312,285</u>	
U.S. Department of Health and Human Services:				
Direct Programs:				
Medical Reserve Corps Small Grant Program	93.008	HRI 7875-01	1,000	
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect	93.421	NACCHO - 2022-012602	52,552	
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79SM082204-01	821,185	821,185
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		1,078,317	1,078,317
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		2,621,600	2,274,578
Nutrition Services Incentive Program	93.053		<u>174,520</u>	<u>174,520</u>
Total Aging Cluster			<u>3,874,437</u>	
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043		<u>41,426</u>	<u>25,571</u>
Special Programs for the Aging, Title IV, AND Title II, Discretionary Projects	93.048		<u>36,293</u>	<u>35,785</u>
National Family Caregiver Support, Title III, Part E	93.052		<u>491,012</u>	<u>491,012</u>
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations, and Evaluations	93.779		<u>14,747</u>	
Total Pass-Through NYS Office for the Aging			<u>4,457,915</u>	

COUNTY OF ONONDAGA, NEW YORK

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Federal Grantor/Program Title or Cluster Title	AL #	Pass-Through Grantor ID #	Federal Expenditures	Expenditures to Subrecipients
Pass-Through Health Research Inc.:				
Public Health Emergency Preparedness Program 2021	93.069	1578-17	<u>111,477</u>	
Prescription Drug Overdose Prevention - Building Local Health Department Capacity	93.136	CDC	<u>11,100</u>	
Total Prescription Drug Overdose Prevention - Building Local Health Department Capacity			<u>11,100</u>	
COVID-19: Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	6458-01	698,430	
COVID-19: Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	7076-01	<u>689,824</u>	
Total COVID-19: Epidemiology and Laboratory Capacity for Infectious Diseases			<u>1,388,254</u>	
Public Health Emergency Response: Cooperative Agreement	93.354	7076-01	<u>295,639</u>	
Total Pass-Through Health Research Inc.			<u>1,806,470</u>	
Pass-Through NYS Department of Family Assistance:				
TANF Cluster:				
Temporary Assistance for Needy Families	93.558		<u>41,368,022</u>	
Total Temporary Assistance for Needy Families			<u>41,368,022</u>	
Pass-Through NYS Department of Family Assistance:				
Guardianship Assistance	93.090		<u>528,076</u>	
Child Support Enforcement	93.563		<u>2,010,595</u>	
Refugee and Entrant Assistance - Voluntary Agency Programs	93.567		<u>2,598,595</u>	
Low-Income Home Energy Assistance	93.568		<u>15,434,409</u>	
CCDF Cluster				
Child Care and Development Block Grant	93.575		<u>41,022,187</u>	
Stephanie Tubbs Jones Child Welfare Services Program	93.645		<u>396,588</u>	
Foster Care - Title IV-E	93.658		<u>8,355,818</u>	
Adoption Assistance	93.659		<u>6,013,131</u>	
Social Services Block Grant	93.667		<u>2,754,834</u>	
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674		<u>245,774</u>	
Elder Abuse Prevention Interventions Program	93.747		<u>350,296</u>	147,424
Total Pass-Through NYS Department of Family Assistance			<u>79,710,303</u>	
Pass-Through NYS Department of Health:				
Immunization Cooperative Agreements	93.268	C32531GG	29,516	
Immunization Cooperative Agreements	93.268	C36945GG	<u>439,756</u>	
			<u>469,272</u>	
Affordable Care Act - Maternal, Infant and Early Childhood Home Visiting Program	93.505	C33495GG	<u>277,786</u>	
Healthy Start Initiative	93.926	H49MC00067	<u>852,728</u>	
HIV Prevention Activities Health Department Based	93.940	4724-11	<u>(213,189)</u>	
Total - HIV Prevention Activities Health Department Based			<u>(213,189)</u>	
Preventative Health Services - Sexually Transmitted Disease Control Grants	93.977	NYS DOH C34501GG	61,750	
Preventative Health Services - Sexually Transmitted Disease Control Grants	93.977	NYS DOH C3027977	141	
Preventative Health Services - Sexually Transmitted Disease Control Grants	93.977	NYS DOH C37238GG	<u>267,746</u>	
Total Preventative Health Services - Sexually Transmitted Disease Control Grants			<u>329,637</u>	
Preventive Health and Health Services Block Grant	93.991	C030356GG	<u>13,348</u>	
Maternal and Child Health Services Block Grant to the States	93.994	NYS DOH C030356GG	1,230	
Maternal and Child Health Services Block Grant to the States	93.994	NYS DOH C30906GG-3450000	308,925	
Maternal and Child Health Services Block Grant to the States	93.994	NYS DOH C-35731GG	54,955	
Maternal and Child Health Services Block Grant to the States	93.994	NYS DOH C036050GG	15,540	
Maternal and Child Health Services Block Grant to the States	93.994	NYS DOH C37238GG	<u>202,139</u>	
Total Maternal and Child Health Services Block Grant to the States			<u>582,789</u>	
Total Pass-Through NYS Department of Health			<u>2,312,371</u>	
Medicaid Cluster				
Pass-Through NYS Department of Family Assistance:				
Medical Assistance Program	93.778		10,082,269	
Pass-Through NYS Department of Health:				
Medical Assistance Program	93.778	C027842	798,662	
Medical Assistance Program	93.778	C37305GG	284,624	
COVID-19: Medical Assistance Program	93.778	137225	475,198	475,198
Medical Assistance Program	93.778		<u>756,535,135</u>	
Total Medical Assistance Program			<u>768,175,888</u>	
Pass-Through NYS Office of Alcohol and Substance Abuse Services:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959		<u>4,645,197</u>	<u>4,645,197</u>
Total U.S. Department of Health and Human Services			<u>903,350,903</u>	

COUNTY OF ONONDAGA, NEW YORK

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024**

<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	117,587	
COVID-19: Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	676579	<u>397,072</u>	
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)			<u>514,659</u>	
Emergency Management Performance Grants	97.042	C834515	<u>8,633</u>	
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)			<u>8,633</u>	
Homeland Security Grant Program	97.067	C160085	45,872	
Homeland Security Grant Program	97.067	C185209	164,267	
Homeland Security Grant Program	97.067	C190427	72,013	
Homeland Security Grant Program	97.067	T192598	14,151	
Homeland Security Grant Program	97.067	SO-00238-(034)	13,244	
Homeland Security Grant Program	97.067	T180161	31,270	
Homeland Security Grant Program	97.067	C191590	2,366	
Homeland Security Grant Program	97.067	C175031	<u>21,882</u>	
Total Homeland Security Grant Program			<u>365,065</u>	
Total Pass-Through NYS Division of Homeland Security and Emergency Services			<u>888,357</u>	
Total U.S. Department of Homeland Security and Emergency Services			<u>888,357</u>	
Total Expenditures of Federal Awards			\$ <u>958,318,575</u>	<u>10,814,194</u>

**COUNTY OF ONONDAGA, NEW YORK
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024**

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, 2024, the County distributed \$8,162,244 of Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) food instruments to eligible persons participating in the WIC Program (AL 10.557), \$14,872,442 of energy assistance to eligible persons under the Low-Income Home Energy Assistance Program (AL 93.568) and \$756,535,135 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, 2024**

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 checked="" type="checkbox"/> yes	<input 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 checked="" type="checkbox"/> yes	<input 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, 2 CFR Section 200.516(a)?

	<input checked="" type="checkbox"/> yes	<input type="checkbox"/> 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, 2024 were as follows:

U.S. Department of Agriculture

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

U.S. Department of Transportation

- Highway Planning and Construction (20.205)

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)
- Adoption Assistance (93.659)
- Foster Care – Title IV-E (96.658)
- Aging Cluster (93.044, 93.045, 93.053)
- Low-Income Home Energy Assistance (93.568)

The County was not considered a low-risk auditee for the year ended December 31, 2024.

**COUNTY OF ONONDAGA, NEW YORK
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Part II - Findings and Questioned Costs Relating to Financial Statements

Reference Number: 2024-001

Grant Monitoring

Criteria:

Controls over tracking of grant-funded projects should be in place to reconcile grants at a minimum on an annual basis to ensure matching of revenues and expenditures, that projects and grants are properly closed at completion, and transfers related to local funding are recorded.

Cause/Condition:

The County's General Grants Fund reported projects that were not reconciled as part of the year-end financial close process.

Effect:

Reconciliations are required to identify project deficits that may require local appropriations or remaining unrestricted project funds that may be returned to the General Fund. A lack of reconciliation process further creates opportunity for potential misstatements in financial reporting.

Recommendation:

The County should fully reconcile projects at minimum on an annual basis, including matching of grant revenues and expenditures.

Management's Response:

The majority of the County's non-capital projects are reimbursement based; a member of financial operations is required to submit claims based on expenses typically on a quarterly basis.

Finance has historically conducted a project review on a yearly basis to determine what projects can be closed and resolve any that are out of balance. In 2024 Finance contracted with a consultant to assist in the design and implementation of Project Costing module in Peoplesoft, this module will go live July 1, 2025. This new module will allow us to better track and reconcile projects, identifying any projects that have deficits that may require local appropriations. In preparation of this new module finance has been reviewing older projects and closing them where applicable (historically Onondaga has not fully close projects in Peoplesoft). We closed a large number of projects in 2024 and anticipate closing more in 2025, significantly reducing the number of open projects that need to be reviewed. This will make a yearly review of all open projects significantly easier and ensuring open projects have been reviewed and any discrepancies between expense and revenue be addressed.

Part III - Findings and Questioned Costs Relating to Federal Awards

Reference: 2024-002

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: 2024

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 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 5 of 40 cases tested, subsidy payments were not supported by adequate documentation in the case file. Specifically, the files did not contain documentation related the continuation of assistance until age 21, as a result of a disability.

The County's current policies and procedures are not operating effectively to ensure only eligible recipients are receiving payments. This is a repeat of the finding in the prior fiscal year's audit report, 2023-001.

Questioned Costs:

\$74,470

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 \$87,511 was selected for audit from a population of greater than 200 totaling \$6,013,131. Our sample was a statistically valid sample.

Reference: 2024-002 (Continued)

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

Reference: 2024-003

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: 2024

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 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:

- 5 of 40 cases tested, the LDSS-4810 re-determination checklist was not completed.
- 4 of 40 cases tested, the LDSS-4810 re-determination checklist in the selected case file was completed but not signed off by both the case worker and supervisor.

This is a repeat of the finding in the prior fiscal year's audit report, 2023-002.

Effect:

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

Reference: 2024-003 (Continued)

Context:

A sample of 40 cases totaling \$38,773 was selected for audit from a population of greater than 200 totaling \$8,355,818. 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. 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.

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: 2024-004

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: 2024

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.

Reference: 2024-004 (Continued)

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 5 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.
- In 9 of 40 cases, verbal height and weight measurements were documented at certification, however, documentation of medical referral does not appear to be sent until subsequent follow-up appointments.

This is a repeat of the finding in the prior fiscal year's audit report, 2023-003.

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.

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.

Reference: 2024-005
U.S. Department of Health and Human Services
Pass-through entities: NYS Department of Family Assistance
Low-Income Home Energy Assistance 93.568
Onondaga County Department of Social Services
Program Year: 2024

Criteria:

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 4 of 40 cases tested, benefit payments were not supported by adequate documentation in the case file, including applications or income documentation.

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.

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. Proper documentation included signatures from both the applicant and the worker and income representations from the applicant to complete the approval process.

Questioned Costs:

None noted.

Management's Response:

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



COUNTY OF ONONDAGA

DEPARTMENT OF FINANCE

J. RYAN MCMAHON II
County Executive

JASON DEAN
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Management & Budget*

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KRISTI SMILEY
Chief Fiscal Officer

TAVIOT HUGHES
*Deputy Director of
Financial Operations*

September 15, 2025

Corrective Action Plan for Finding 2024-001 (Grant Monitoring)

Finding 2024-001: The County's General Grants Fund reported projects that were not reconciled as part of the year-end financial close process

Corrective Action Plan: Financial Operations will reeducate staff on project review and reconciliation procedures and ensure that all projects are reconciled at the end of the grant award period and upon close of the County's fiscal year.

Please see below for specific department plan: The department will ensure staff reeducation on project review and reconciling procedures and conduct a review of current projects. Contact person responsible for the corrective action plan: Taviot Hughes. Anticipated completion date of corrective action: January 31, 2026.

Management's Response: The Department agrees with the findings and will reinforce procedures within the department to ensure proper project reconciliation moving forward.

Corrective Action Plan for Finding 2024-002 (Adoption Assistance)

Finding 2024-002: The following instances of noncompliance with Uniform Guidance were identified: In 5 of 40 cases tested, subsidy payments were not supported by adequate documentation in the case file. Specifically, the files did not contain documentation related to the continuation of assistance until age 21, as a result of a disability. The County's current policies and procedures are not operating effectively to ensure only eligible recipients are receiving payments. This is a repeat of the finding in the prior fiscal year's audit report, 2023-001.

Corrective Action Plan: The Department of Children and Family Services will update our IVE Adoption Subsidy Process to ensure compliance.

Please see below for specific department plan: The Department of Children and Family Services will reeducate staff on existing policies and procedures and update the IV-E Adoption Subsidy Determination process to ensure compliance. Contact person responsible for the corrective action plan: Megan Rooney Anticipated completion date of corrective action: March 31, 2026

Management's Response: The Department agrees with the findings and will make the necessary updates in our processes and procedures to ensure compliance.

Corrective Action Plan for Finding 2024-003 (Foster Care)

Finding 2024-003: 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: 5 of 40 cases tested, the LDSS-4810 re-determination checklist was not completed. 4 of 40 cases tested, the LDSS-4810 re-determination checklist in the selected case file was completed but not signed off by both the case worker and supervisor. This is a repeat of the finding in the prior fiscal year's audit report, 2023-002.

Corrective Action Plan: The Department of Children and Family Services will reeducate staff on how to properly complete the LDS-48009 and LDSS-4810 forms so that they can be provided upon request.

Please see below for specific department plan: The Department of Children and Family Services will conduct a review of current forms to ensure that they are being completed and filed correctly. This will be complete by January 31, 2026.

Management's Response: The department agrees with the findings and will reinforce existing policies and procedures within the Department to ensure that all documents are properly retained and signed.

Corrective Action Plan for Finding 2024-004 (WIC)

Finding 2024-004: 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 5 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. In 9 of 40 cases, verbal height and weight measurements were documented at certification, however, documentation of medical referral does not appear to be sent until subsequent follow-up appointments. This is a repeat of the finding in the prior fiscal year's audit report, 2023-003.

Corrective Action Plan: WIC administration will reeducate all Nutrition staff on the WIC Program's procedures to obtain anthropometric measurements and blood work for remote appointments and reinforce the requirement that all attempts to obtain anthropometric measurements and blood work must be documented, including providing the participant with a secure document upload link via text or a WIC Medical Referral Form to obtain the information. WIC administration will conduct monthly record review of 10 records for six months to check for compliance with WIC Program procedures and American Rescue Plan Act (ARPA) Waiver Guidance. Any subsequent findings on non-compliance will be address with individual Nutrition staff.

Please see below for specific department plan: The WIC Program will implement record review specifically related to WIC Program procedures and ARPA Waiver Guidance documentation for anthropometric measurements and blood work. Contact person responsible for the corrective actions plan: Kristina Schoonmaker Anticipated completion date of corrective action: March 31, 2026

Management's Response: Management's Response: The department agrees with the findings and will reeducate staff of procedures within the program to ensure there is proper documentation of all required data elements moving forward.

Corrective Action Plan for Finding 2024-005 (Low-Income Home Energy Assistance)

Finding 2024-005: 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 4 of 40 cases tested, benefit payments were not supported by adequate documentation in the case file, including applications or income documentation

Corrective Action Plan: The Department of Economic Security will reeducate staff on the policies and procedures related to HEAP Benefits and ensure that all documents are properly retained and signed so that they can be provided upon request.

Please see below for specific department plan: The Department of Economic Security will reeducate staff on the policies and procedures related to HEAP Benefits and conduct a review of current cases. Contact person responsible for the corrective action plan: Natalie Gallagher (Natalie.Gallagher@dfa.state.ny.us) Anticipated completion date of corrective action: March 31, 2026

Management's Response: The department agrees with the findings and will reeducate staff of procedures within the program to ensure that all supporting documents are properly obtained.

Sincerely

Kristi Smiley

Kristi Smiley
Chief Fiscal Officer

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

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.

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.

Current status:

See current year finding 2024-002

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

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.

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.

Current status:

See current year finding 2024-003

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

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.

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.

Current status:

See current year finding 2024-004