



**Onondaga County Department of Transportation  
Single Audit of the NYS Consolidated Local Street and  
Highway Improvement Program**

**May 02, 2025**

**By Onondaga County Comptroller Martin D. Masterpole**

**Report Index**

<b>Report Section</b>	<b>Section Name</b>	<b>Page Number</b>
<b>I</b>	<b>Background &amp; Executive Summary</b>	<b>2</b>
<b>II</b>	<b>Scope and Methodology</b>	<b>3</b>
<b>III</b>	<b>Findings and Recommendations</b>	<b>4</b>

## **SECTION I**

### **BACKGROUND & EXECUTIVE SUMMARY**

#### **Background**

The New York State Department of Transportation (NYSDOT) annually awards funds to municipalities for local street and highway capital improvements. This program collectively called CHIPS (Consolidated Local and Highway Improvement Program) includes Extreme Winter Recovery (EWR), PAVE-NY, and Pave-Our-Potholes (POP) programs.

The Onondaga County Department of Transportation (OCDOT) is responsible for selecting eligible project activities for CHIPS and must certify the project is expected to have a useful service life of at least 10 years.

The basic project types that are eligible for ALL programs include:

- Placement or replacement of a pavement course(s) to enable the existing pavement to achieve its design life, to provide additional strength or improve serviceability while not degrading safety.
- Major improvement to the existing roadway structure (including drainage and shoulders) which could include realignment, construction on new alignment, and major widening such as adding one or more lanes.

The audit of NYSDOT State Funded Programs is to provide reasonable assurance funds are expended only for allowable activities and costs of goods and services defined in each State Award and are in accordance with the applicable principles.

Total State Transportation Assistance expended in 2024 was in excess of \$15 million.

#### **Executive Summary**

Over the course of the audit no findings were noted.

## **SECTION II**

### **SCOPE AND METHODOLOGY**

#### **Scope and Objectives:**

The purpose of this report is to provide Onondaga County's Department of Transportation management with information and recommendations on the internal controls and operating effectiveness as it pertains to allowable expenditures for the NYS CHIPS program. In order to gain an understanding of their current process we analyzed a variety of data during the audit period of January 1, 2024 through December 31, 2024.

Our objectives for the audit were to:

- Determine if expenditures claimed for reimbursement were expended for allowable activities and were charged to the proper CHIPS program award.

#### **Methodology:**

In order to complete our objectives we:

- Reviewed the NYSDOT State Single Audit Guidelines to determine audit testing and reporting requirements.
- Reviewed applicable laws, policies, procedures and regulations to attain an understanding of the NYSDOT Consolidated Local Street and Highway Improvement Programs (CHIPS).
- Interviewed staff and management responsible for oversight and implementation of the aforementioned laws, policies, procedures and regulations.
- Selected and tested a sample of expenditures in order to determine if internal controls are operating effectively to properly determine allowability CHIPS.
- Finalized our findings and recommendations and included them in this report.

### **SECTION III**

## **FINDINGS AND RECOMMENDATIONS**

During the course of testing vouchers processed in 2024 we did not note any findings.