



**Audit Report for Onondaga County
Community Development Division's
Federal Community Development Block Grant
For the Year Ended 2024**

By Onondaga County Comptroller Martin D. Masterpole

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SECTION I

Background and Executive Summary

Background

The Onondaga County Community Development Division (Community Development) is a component of Onondaga County government whose mission, per its website, is “to improve the quality of life for Onondaga County’s low and moderate income people by preserving and rebuilding neighborhoods, revitalizing and increasing the County’s housing stock, upgrading the infrastructure and providing needed community facilities.” The department has annually been awarded Community Development Block Grant funding (CDBG) from the United States Department of Housing and Urban Development (HUD). At times awards have been in excess of \$3 million dollars in which the department has up to five years to spend down these funds. Community Development has a number of programs to help accomplish these goals, such as the Safe Housing Assistance Program for the Elderly or SHAPE-UP, the RAMP Program, which offers assistance to install an exterior ramp and /or modifications to kitchen and bathrooms for the disabled. It also, contracts with local not-for-profits to assist with making eligible home repairs and modifications and for individuals in need of fair hearings on housing issues. The majority of funding is utilized on capital projects, which can include rehabilitation of privately owned buildings and assistance to local towns/villages for the improvement or construction of public facilities, such as playgrounds and needed modifications for handicapped accessibility. The County will be reimbursed once drawdowns are completed and submitted to HUD.

Executive Summary of Findings and Recommendations

Over the course of the audit, we noted the following issue:

- Drawdowns or seeking reimbursements of County expenditures were not made in a timely manner.

Our high level recommendations include:

- Community Development’s administration should emphasize the importance of seeking reimbursement of County funds.

SECTION II

SCOPE AND METHODOLOGY

Scope and Objectives:

The purpose of this report is to provide Onondaga County's Department of Community Development's management with information and recommendations on the internal controls and operating effectiveness as it pertains to allowable costs associated the their use of Community Development Block Grant Federal funds. In order to gain an understanding of their current process we selected voucher payments specifically from CDBG projects during the audit period of January 1, 2024 through December 31, 2024.

Our objectives were to:

- Determine if adequate internal controls were operating effectively to ensure CDBG funds were spent in accordance with program guidelines.
- Determine if reimbursement requests were made after the expenditures were incurred.
- Provide Community Development's management with recommendations related to the oversight of the use of CDBG funds.

Methodology:

In order to complete our objective we:

- Reviewed the United States Office of Management & Budget's (OMB) 2024 CDBG Compliance Supplement detailed under the Catalog of Federal Domestic Assistance (CFDA) #14.218.
- Reviewed Community Development's CDBG 2020 – 2024 Consolidated Action Plan and its respective programmatic use of funds.
- Reviewed their 2024 Annual Action Plan.
- Obtained an understanding of allowable program costs and associated internal controls.

SECTION III

FINDINGS AND RECOMMENDATIONS

During the course of testing of 40 vouchers processed in 2024 we noted the department is not seeking reimbursement in a timely manner. Based on our inquiries, the Program Manager drew down funds on February 13, 2025. The illustration below is based on the recorded voucher's accounting date in PeopleSoft (PS) respective of their drawdown date. It indicates 4 vouchers still need to be claimed and submitting for reimbursement on average ranged from 58 to 354 days.

Untimeliness of Drawdowns		
# of Vouchers	Amount	Submission Average # of Days
4	\$ 24,100.00	Not Drawn
4	\$ 56,034.85	354
4	111,216.61	225
5	93,503.63	140
13	\$ 260,755.09	
12	\$ 334,071.91	58
11	\$ 300,040.73	14
40	\$ 918,967.73	

The chart below illustrates the respective months as well as the number of days during the month drawdowns were processed. It appears based on the randomness of the months and at times multiple days within the same month drawdowns can be processed at any time during the year. In other words, there does not appear to be an established or required submission process, such as monthly or quarterly. Therefore it appears the Department can drawdown funds at their own preference.

Frequency of Drawdowns		
Month	Drawdown Days in the Month	# of vouchers
April - 2024	1	1
May - 2024	2	5
June - 2024	3	7
September - 2024	1	2
October - 2024	1	5
February - 2025	2	16
Total		36

Recommendation

We recommend the Department's administration and the Program Manger implement policies and procedures to process drawdowns in a timelier manner. It should consider establishing a dollar threshold in seeking reimbursements and at a minimum on a monthly basis.

SECTION V MANAGEMENT RESPONSE



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MARTIN SKAHEN
DIRECTOR

Office of the Comptroller
Martin Masterpole

April 24, 2025

In response to your Audit Report for Onondaga County Community Development Division's Federal Community Development Block Grant For the Year Ended 2024, this office recognizes the importance of timely reimbursement requests and will take steps moving forward to implement procedures that ensure timely requests.

Thank you