



Congressionally Mandated Projects Single Audit Report 2012 Program Year

Introduction

The Onondaga County Comptroller's Audit Division conducted an audit of Onondaga County's Congressionally Mandated Projects for the 2012 program year. The grant involved is only for construction to assist Onondaga County with its water infrastructure improvements and is reimbursable a 55%. In order to receive the money the County must pay the remaining 45%. Harbor Brook and the Midland Avenue CSO are the two projects this funding is being used for and WEP has a contract with a construction company to operate as the general contractor of both. All contracts are approved by the EPA prior to signing. Upon the completion of various phases of work the general contractor produces a payment claim and submits it to WEP. It includes the application and certification for payment, along with any certifications of subcontractor payment status. The application and certification is reviewed and signed by the general contractor and the design engineer if applicable. The payment claims are reviewed by WEP and paid accordingly. It is at this point reimbursement is requested from the EPA. These requests are reviewed by both the EPA and the Army Corp. of Engineers (ACE).

Scope

The Audit Division haphazardly chose nine expenditures for testing from the total 2012 population of fifty-one. As all selections chosen for testing were matched with revenue collected and chosen in a haphazard manner, they are considered representative of the entire population. All reimbursement amounts were tied to the applicable expenses and recalculated to ensure accuracy of Federal dollars. Totals were traced to PeopleSoft, the County's accounting software. As the audit also required the testing of certified payroll reports for the general contract and all subcontractors, the Audit Division chose one month out of each quarter for both projects to verify all certified payroll reports were properly received by the County.

Objectives

The control and compliance testing described above was completed in order to support a low level of control risk for compliance testing, which is devised to determine whether expenditures associated with projects Harbor Brook and Midland Avenue CSO were expended in compliance with the OMB A-133 Compliance Supplement, using the proper internal controls.

Reference Documentation

The Audit Division reviewed the extensive excel workbooks updated by WEP for track for project tracking. All applicable contract, disbursement and receipt documentation was also used to complete audit work.

Areas of Best Practice

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

Documentation of findings

This audit yielded no findings.