

COUNTY OF TOMPKINS

Ithaca, New York

STATE TRANSPORTATION ASSISTANCE EXPENDED REPORT

For the Year Ended
December 31, 2019



COUNTY OF TOMPKINS

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND CONTROLS
OVER STATE TRANSPORTATION ASSISTANCE EXPENDED
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

County Legislature
County of Tompkins
Ithaca, New York

Report on Compliance

We have audited the County of Tompkins' (the County) compliance with the types of compliance requirements described in Title 17 of the New York State Codes, Rules and Regulations (NYCRR) Part 43 that could have a direct and material effect on each of the County's state transportation assistance programs tested for the year ended December 31, 2019. The County's programs tested are identified in the summary of audit results section of the accompanying Schedule of Findings and Questioned Costs for State Transportation Assistance Expended.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to each state transportation assistance program tested.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's state transportation assistance programs tested based on our audit of the types of 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 Title 17 of the NYCRR Part 43. Those standards and Title 17 of the NYCRR Part 43 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 the state transportation assistance programs tested 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.

We believe that our audit provides a reasonable basis for our opinion on compliance for each state transportation assistance program tested. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each State Transportation Assistance Program Tested

In our opinion, the County of Tompkins complied, in all material respects, with the types of requirements referred to above that could have a direct and material effect on each of its state transportation assistance programs tested for the year ended December 31, 2019.

Report on Internal Control Over Compliance

Management of the County of Tompkins 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 the state transportation assistance programs tested to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each state transportation assistance program and to test and report on internal control over compliance in accordance with Title 17 of the NYCRR Part 43, 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 state transportation assistance 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 state transportation assistance 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 state transportation assistance 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.

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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 New York State Department of Transportation. Accordingly, this report is not suitable for any other purpose.

Schedule of State Transportation Assistance Expended

We have audited the financial statements of the County of Tompkins as of December 31, 2019 and for the year ended December 31, 2019, and have issued our report thereon dated August 26, 2020. Our audit was performed for the purpose of forming an opinion on the County of Tompkins' financial statements taken as a whole. The accompanying Schedule of State Transportation Assistance Expended is presented for purposes of additional analysis as required by Title 17 of the NYCRR Part 43 and is not a required part of the 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 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 financial statements or to the 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 State Transportation Assistance Expended is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully submitted,

A handwritten signature in black ink that reads "Inero & Co. CPAs, LLP". The signature is written in a cursive, slightly slanted style.

Inero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
August 26, 2020

COUNTY OF TOMPKINS

SCHEDULE OF STATE TRANSPORTATION ASSISTANCE EXPENDED FOR THE YEAR ENDED DECEMBER 31, 2019

<u>Program Title</u>	<u>NYSDOT Contract/ Ref. Number</u>	<u>Expenditures</u>
Consolidated Local Street and Highway Improvement Program	360000	<u>\$ 2,016,274</u>
PAVE-NY	360000	<u>460,235</u>
Extreme Winter Recovery	360000	<u>293,148</u>
State Match for Federal Aid Highway Projects	D022374	<u>155,904</u>
State Match for Airport Improvement	T37518G	31,680
State Match for Airport Improvement	K07237G	3,236
State Match for Airport Improvement	K07306G	<u>24,060</u>
Total State Match for Airport Improvement		<u>58,976</u>
State Transit Operating Assistance	(1)	<u>6,527,669</u>
UAI Grant - Terminal Improvements at Ithaca Tompkins Regional Airport	(1)	<u>7,474,559</u>
Total Expenditures		<u>\$ 16,986,765</u>

(1) Denotes unable to obtain

See Notes to Schedule of State Transportation Assistance Expended

COUNTY OF TOMPKINS

NOTES TO SCHEDULE OF STATE TRANSPORTATION ASSISTANCE EXPENDED DECEMBER 31, 2019

Note 1 **General**

The accompanying Schedule of State Transportation Assistance Expended presents the activity of all financial assistance programs provided by the New York State Department of Transportation to the County of Tompkins.

Note 2 **Basis of Accounting**

The accompanying Schedule of State Transportation Assistance Expended is presented using the modified accrual basis of accounting.

Note 3 **Matching Cost**

Costs associated with the federal and local shares of highway and airport projects are not included in the reported expenditures.

COUNTY OF TOMPKINS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR STATE TRANSPORTATION ASSISTANCE EXPENDED FOR THE YEAR ENDED DECEMBER 31, 2019

Summary of Audit Results

Internal Control Over State Transportation Assistance Expended:

- | | |
|--|---------------|
| • Material weakness(es) identified | None |
| • Reportable condition(s) identified that are not considered to be material weakness(es) | None Reported |

Type of auditors' report issued on compliance for programs tested	Unmodified
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Summary of Audit Findings	None Reported
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Identification of State Transportation Assistance Programs Tested:

- Consolidated Local Street and Highway Improvement Program
- PAVE-NY
- Extreme Winter Recovery
- State Transit Operating Assistance

Compliance Findings and Questioned Costs

None Reported