

COUNTY OF TOMPKINS

Ithaca, New York

STATE TRANSPORTATION ASSISTANCE EXPENDED REPORT

**For the Year Ended
December 31, 2021**



COUNTY OF TOMPKINS

STATE TRANSPORTATION ASSISTANCE EXPENDED REPORT TABLE OF CONTENTS

Independent Auditors' Report	1-3
Schedule of State Transportation Assistance Expended	4
Notes to Schedule of State Transportation Assistance Expended	5
Schedule of Findings and Questioned Costs for State Transportation Assistance Expended	6



**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 for Each Transportation Assistance Program

Opinion on Each State Transportation Assistance Program Tested

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 of the New York State Codification of Rules and Regulations (NYCRR) that could have a direct and material effect on each of the County's New York State transportation assistance programs tested for the year ended December 31, 2021. The County's state transportation assistance 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.

In our opinion, The County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its state transportation assistance programs for the year ended December 31, 2021.

Basis for Opinion on Each State Transportation Assistance Program Tested

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 17 of the NYCRR Part 43. Our responsibilities under those standards and Title 17 of the NYCRR Part 43 are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other 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 state transportation assistance 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 requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's state transportation assistance programs.

Auditors' 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 GAAS, *Government Auditing Standards*, and Title 17 of the NYCRR Part 43 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 GAAS, *Government Auditing Standards*, and the Title 17 of the NYCRR Part 43, 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 Title 17 of the NYCRR Part 43, 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.

Report on 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 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 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 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 is 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 Auditors' 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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 and for the year ended December 31, 2021 and have issued our report thereon dated August 15, 2022. 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,



Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
August 15, 2022

COUNTY OF TOMPKINS

SCHEDULE OF STATE TRANSPORTATION ASSISTANCE EXPENDED FOR THE YEAR ENDED DECEMBER 31, 2021

<u>Program Title</u>	<u>NYS DOT Contract/ Ref. Number</u>	<u>Expenditures</u>
Consolidated Local Street and Highway Improvement Program	360000	<u>\$ 2,869,298</u>
PAVE-NY	360000	<u>781,979</u>
Extreme Winter Recovery	360000	<u>509,625</u>
State Match for Federal Aid Highway Projects	D035080	<u>599,528</u>
State Match for Federal Aid Highway Projects	D036142	<u>888,990</u>
State Match for Federal Aid Highway Projects	D035388	<u>1,364,099</u>
Total State Match for Federal Aid Highway Projects		<u>2,852,617</u>
State Match for Airport Improvement	T37518G	43,085
State Match for Airport Improvement	K07237G	55,556
State Match for Airport Improvement	K07306G	<u>237,725</u>
Total State Match for Airport Improvement		<u>336,366</u>
State Transit Operating Assistance	(1)	<u>6,689,436</u>
Total Expenditures		<u>\$ 14,039,321</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, 2021

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, 2021

Summary of Audit Results

Internal Control Over State Transportation Assistance Expended:

- | | |
|--|---------------|
| • Material weakness(es) identified | None Reported |
| • 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