

**SARATOGA COUNTY, NEW YORK**

**SINGLE AUDIT REPORTS**

**Year Ended December 31, 2006**

# SARATOGA COUNTY, NEW YORK

## SINGLE AUDIT REPORTS

Year Ended December 31, 2006

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**SARATOGA COUNTY, NEW YORK**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**Year Ended December 31, 2006**

<b>Federal Grantor/ Pass-Through Grantor/ Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Grantor/ Grantor Number</b>	<b>Federal Expenditures</b>
U. S. Department of Agriculture/ Cash in Lieu - Nutrition	10.550	N/A	\$ 399,311
New York State Office of Temporary and Disability Assistance/ Food Stamp Program	10.551		9,117,303
			<u>9,516,614</u>
U. S. Department of Health and Human Services/ New York State Office of the Aging/ Special Programs for the Aging/ Title III, Parts A & B	93.044		258,630
Title III, Part C	93.045		217,683
W.R.A.P.	93.568		36,464
Retired Senior Volunteer Program	94.002		19,196
Title V, Senior Employment	93.***		23,950
Family Support	93.***		217,683
Low Income Home Energy Assistance	93.568		20,567
Title VII, Ombudsman	93.042		9,848
			<u>804,021</u>
New York State Office of Temporary and Disability Assistance/ Child Support Enforcement - Title IV-D	93.563		1,039,466
Low Income Home Energy Assistance Block Grant	93.568		4,441,515
Assistance Payments/Maintenance Assistance (TANF)	93.558		4,516,053
Aid to Dependent Children	93.560		592,293
Social Services Block Grant	93.667		127,876
Independent Living	84.169		743,367
			<u>11,460,570</u>
New York State Department of Health/ Early Intervention Grant	84.009		266,743
Early Intervention/Child Find	84.009	CO-17625	60,596
Public Health Research Accreditation Project	93.993		19,247
Medical Assistance Program	93.778		1,793,583
Immunization Program	93.268	CO-15678	17,005
			<u>2,157,174</u>
New York State Office of Children and Family Services/ Adoption Assistance	93.659		11,745
Foster Care - Title IV-E	93.658		813,243
Child Care and Development Block Grant	93.575		1,945,897
Childhood Lead Poisoning Prevention	93.197	CO-16112	38,351
			<u>2,809,236</u>
New York State Office of Mental Health/ Federal Medicaid Administrative Salary Sharing	93.778		77,525

See accompanying Report of Independent Certified Public Accountants on Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*, Report of Independent Certified Public Accountants on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133, Schedule of Expenditures of Federal Awards, and Notes to Schedule of Expenditures of Federal Awards.

**SARATOGA COUNTY, NEW YORK**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended December 31, 2006**

<b>Federal Grantor/ Pass-Through Grantor/ Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Grantor/ Grantor Number</b>	<b>Federal Expenditures</b>
New York State Office of Alcoholism and Substance Abuse Services/ Federal Medicaid Salary Sharing - OASAS	93.778		11,216
Substance Abuse Treatment and Prevention Grant	93.959		643,741
			<u>654,957</u>
U. S. Department of Health and Human Services/ Health Research, Inc./ Bio Terrorism Grant	93.283	001599-03	<u>137,553</u>
U.S. Department of Labor/ New York State Department of Labor/ TANF Summer Program Grant	93.560		45,213
Sara. Co. Sep. Title V Workforce Investment Act (WIA) (Pass through funds to Warren and Washington Counties - \$783,454)	17.***		783,454
WIA Employment & Training Administration	17.262		<u>153,531</u>
			<u>982,198</u>
U.S. Department of Transportation/ Airport Improvement Program	20.106	N/A	214,089
New York State Department of Transportation/ Highway Planning and Construction	20.205		<u>1,142,336</u>
			<u>1,356,425</u>
U.S. Department of Homeland Security/ New York State Emergency Management Office/ Civil Defense Assistance	97.***		<u>21,670</u>
Civil Defense Federal Aid			<u>21,670</u>
			<u>\$ 29,977,943</u>

\*\*\*Client unable to determine specific sub-programs.

See accompanying Report of Independent Certified Public Accountants on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*, Independent Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133, Schedule of Expenditures of Federal Awards, and Notes to Schedule of Expenditures of Federal Awards.

**SARATOGA COUNTY, NEW YORK**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended December 31, 2006**

**NOTE A - SUMMARY OF ACCOUNTING POLICIES**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Saratoga County, New York (County) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

The County is defined in Note A to the financial statements. Federal awards received directly from federal agencies as well as federal awards passed through other government agencies (if any) are included on the schedule.

**NOTE B - NON-CASH ASSISTANCE**

Federal awards expended in the form of non-cash food stamps assistance by the County during the year ended December 31, 2006 amounted to \$9,117,303.

**NOTE C - LOANS AND LOAN GUARANTEES**

The County had no federal loans or federal loan guarantees outstanding as of December 31, 2006.

**NOTE D - INSURANCE**

The County did not participate in any federal insurance programs during the year ended December 31, 2006.

**NOTE E - SUBRECIPIENTS**

The County serves as the lead agency for various workforce investment programs in the region. Pass-through funds totaling \$783,454 were made to Warren and Washington Counties during the year ended December 31, 2006.

**SARATOGA COUNTY, NEW YORK**  
**SCHEDULE OF PRIOR AUDIT FINDINGS**  
**Year Ended December 31, 2006**

**Section II - Financial Statement Audit Findings**

No matters were reported.

**Section III - Federal Award Findings and Questioned Costs**

No matters were reported.

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS  
ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Chairman and Board of Supervisors  
Saratoga County, New York

We have audited the financial statements of Saratoga County, New York (County), as of and for the year ended December 31, 2006, and have issued our report thereon dated September 24, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with accounting principles generally accepted in the United States of America such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the County, in a separate letter dated September 24, 2007.

This report is intended solely for the information and use of the Chariman and Board of Supervisors, management, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Bollam Sheedy Torani & Co. LLP*

Albany, New York  
September 24, 2007

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS  
ON COMPLIANCE WITH REQUIREMENTS APPLICABLE  
TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133  
AND REPORT OF INDEPENDENT CERTIFIED PUBLIC  
ACCOUNTANTS ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Chairman and Board of Supervisors  
Saratoga County, New York

**Compliance**

We have audited the compliance of Saratoga County, New York (County), with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2006. The County's major federal programs are identified in the summary of independent auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 a major federal program 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. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2006. The results of our auditing procedures disclosed no instances of noncompliance.

**Internal Control Over Compliance**

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

### **Schedule of Expenditures of Federal Awards**

We have audited the basic financial statements of the County as of and for the year ended December 31, 2006, and have issued our report thereon dated September 24, 2007. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Chariman and Board of Supervisors, management, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Bollam Sheedy Torani & Co. LLP*

Albany, New York  
September 24, 2007

**SARATOGA COUNTY, NEW YORK**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended December 31, 2006**

**Section I - Summary of Independent Auditor's Results**

*Financial Statements*

Type of auditor's report issued: Qualified

Internal control over financial reporting:

- Material weaknesses identified?  Yes  No
- Significant deficiencies identified that are not considered to be material weaknesses?  Yes  None Reported

Noncompliance material to financial statements noted?  Yes  No

*Federal Awards*

Internal control over major programs:

- Material weaknesses identified?  Yes  No
- Significant deficiencies identified that are not considered to be material weaknesses?  Yes  None Reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?  Yes  No

Identification of major programs: Temporary Assistance to Needy Families (TANF) CFDA Number 93.558  
Food Stamps CFDA Number 10.551

Dollar threshold used to distinguish between type A and type B programs: \$899,338

Auditee qualified as low-risk auditee?  Yes  No

**Section II - Financial Statement Audit Findings**

No matters were reported.

**Section III - Federal Award Findings and Questioned Costs**

No matters were reported.