

COUNTY OF ONTARIO, NEW YORK

New York State
Department of Transportation
Single Audit Report
December 31, 2015

COUNTY OF ONTARIO, NEW YORK

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND
INTERNAL CONTROL OVER STATE TRANSPORTATION ASSISTANCE
EXPENDED REQUIRED BY DRAFT PART 43 OF THE NEW YORK
STATE CODIFICATION OF RULES AND REGULATIONS (NYCRR)

The Board of Supervisors
County of Ontario, New York:

Report on Compliance for Each Major State Transportation Program

We have audited the compliance of the County of Ontario, New York (the County) with the types of compliance requirements described in Draft Part 43 of the New York State Codification of Rules and Regulations (NYCRR) that name a direct and material effect on each state transportation assistance program audited for the year ended December 31, 2015. The County's major programs are identified in the summary of audit results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state transportation programs.

Auditor's Responsibility

Our responsibility is to express an opinion on the compliance for each of the County's state transportation programs tested based on our audit of the types of compliance 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 Draft Part 43 of NYCRR. Those standards and Draft Part 43 of NYCRR 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 state transportation assistance 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 on compliance for each major state transportation assistance program tested. However, our audit does not provide a legal determination on the County's compliance.

Opinion on Each Major State Transportation Assistance Program

In our opinion, the County complied, in all material respects, with the types of compliance 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, 2015.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to the state transportation assistance program. 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 each major state transportation assistance program to determine our auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance, and to test and report on internal control over compliance in accordance with Draft Part 43 of NYCRR, 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 requirements 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 Draft Part 43 of NYCRR. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of State Transportation Assistance Expended

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information on the County as of and for the year ended December 31, 2015, and the related notes to the basic financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 8, 2016, which contained an unmodified opinion of those financial statements. We did not audit the financial statements of the Ontario County Industrial Development Agency, the Finger Lakes Community College, Ontario Tobacco Asset Securitization Corporation, the Ontario County Four Seasons Local Development Corporation, and the Ontario County Health Facility. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to amounts included for the Ontario County Industrial Development Agency, the Finger Lakes Community College, Ontario Tobacco Asset Securitization Corporation, and the Ontario County Four Seasons Local Development Corporation, and the Ontario County Health Facility is based solely on the report of the other auditors.

Our audit was conducted for the purpose of forming opinions on the County's financial statements as a whole. The accompanying Schedule of State Transportation Assistance Expended is presented for purposes of additional analysis as required by Draft Part 43 of NYCRR, 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 subject 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.

EFPR Group, CPAs, PLLC

Williamsville, New York
June 8, 2016

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Schedule of State Transportation Assistance Expended
 Year ended December 31, 2015

<u>Program Title</u>	<u>NYSDOT Reference Number</u>	<u>Expenditures</u>
Consolidated Local Street and Highway Improvement Program	4440000	\$ 3,874,372
NYS Marshiselli Aid:		
Bridge Preventative Maintenance 2013	D033690	7,973
Bridge Preventative Maintenance 2013	D033863	3,954
Bridge Preventative Maintenance 2014	D033866	17,948
Allen Padgham Road Bridge	D034009	5,789
County Road 10 & 46 Intersection	D032823	3,753
Main Street Fishers Bridge	D033517	748
Old Mill Road Bridge	D033518	1,407
County Road 23 Melvin Hill & Seneca Castle	D033694	8,219
County Road 5 Maintenance Project	D033499	2,388
Bridge Preventative Maintenance 2012	D033519	7,119
County Rd 8 and 47 Intersection	D034237	<u>148,548</u>
Total NYS Marshiselli Aid		<u>207,846</u>
Total NYS Department of Transportation		\$ <u>4,082,218</u>

See accompanying notes to Schedule of State Transportation Assistance Expended.

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Notes to Schedule of State Transportation Assistance Expended
Year ended December 31, 2015

(1) General

The accompanying Schedule of Expenditures of State Transportation Assistance Programs of Ontario County, Canandaigua, New York presents the activity of all financial assistance programs provided by the New York State Department of Transportation.

(2) Basis of Accounting

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

(3) Indirect Costs

Indirect costs are included in the reported expenditures to the extent they are included in the federal financial reports used as the source for the data presented.

(4) Matching Costs

Matching costs, i.e., the County's share of certain program costs, are not included in the reported expenditures.

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Schedule of Findings and Questioned Costs

Year ended December 31, 2015

SUMMARY OF AUDITORS' RESULTS:

Internal control over State Transportation Assistance Expended:

- Material weakness(es) identified? No
- Significant deficiencies identified that are not considered to be material weaknesses None reported

Type of auditors' report issued on compliance for program tested:

Unmodified

Summary of Audit Findings

No findings noted

Identification of State Transportation Assistance Program Tested:

- Consolidated Local Street and Highway Improvement Program

Compliance Findings and Questioned Costs:

No matters were reported