



**SUFFOLK COUNTY  
OFFICE OF THE COMPTROLLER  
AUDIT DIVISION**

**Joseph Sawicki, Jr.  
Comptroller**

Single Audit Subrecipient Monitoring  
For the Period  
January 1, 2012 through December 31, 2012

**Report No. 2014-15  
Date Issued: November 12, 2014**

**SUFFOLK COUNTY  
OFFICE OF THE COMPTROLLER**

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## **EXECUTIVE SUMMARY**

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### **Introduction:**

In accordance with the authority vested in the County Comptroller by the Suffolk County Charter (Article V) and the federal regulations promulgated by the United States Office of Management and Budget (OMB), "OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations," the Suffolk County Comptroller's Office conducted a performance audit regarding the federal funding that Suffolk County passed-through to subrecipients for the period January 1, 2012 through December 31, 2012.

We conducted this performance audit in accordance with generally accepted government auditing standards, except for the peer review requirement. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

### **Purpose:**

The purpose of our audit was to determine which subrecipients were required to have a Single Audit performed; to obtain copies of and review the Single Audit reports for compliance with the requirements of OMB Circular A-133; to determine if any of the Single Audit reports reviewed contained findings that related to programs that received federal funding passed-through from Suffolk County; and to follow-up on any outstanding issues that were disclosed in our prior audit report on Subrecipient Monitoring that covered the period January 1, 2011 through December 31, 2011 (Report No. 2014-05).

### **Summary of Significant Findings:**

- Five subrecipients did not submit the required Single Audit Report or exemption letter to the Comptroller's Office (Schedules 3 and 4, Notes 5 and 6).
- Fourteen of the forty (35%) Single Audit Reports reviewed by the Comptroller's Office contained deficiencies that pertain to programs that received federal pass-through funding from Suffolk County.
- Two of the forty (5%) Single Audit Reports reviewed by the Comptroller's Office contained quality deficiencies that were brought to the attention of the auditor.
- Fifteen of the 40 (38%) subrecipients that submitted a Single Audit Report did not submit the Single Audit Report to the Federal Audit Clearinghouse (FAC) within the earlier of 30 days after receipt of the auditor's report or nine months after their fiscal year end, as required by the Compliance Provisions of OMB Circular No. A-133.

- Eighteen of the 40 (45%) Single Audit Reports were not received by the Comptroller's Office within nine months of the Agency's respective fiscal year end.
- Eight of the 37 (22%) Single Audit exemption letters were not received by the Comptroller's Office within nine months of the Agency's respective fiscal year end.

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## BACKGROUND

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The Federal Government enacted the Single Audit Act in an effort to obtain consistency in the administration and reporting of federal financial assistance. Suffolk County, as a recipient of federal funding, is required to be in compliance with the Single Audit Act and to have an annual audit, known as a Single Audit, conducted of its books and records. The County's Single Audit must be conducted in accordance with regulations promulgated by the Office of Management and Budget (OMB), known as "OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations." Suffolk County incorporated the requirements of OMB Circular A-133 into Standard Operating Procedure (SOP) D-10, titled "Compliance with Single Audit Requirements."

OMB Circular A-133 places certain responsibilities on Suffolk County, as the recipient of federal monies; these responsibilities include assuring that its subrecipients have complied with the federal reporting requirements. The County's subrecipients consist of other municipalities, such as towns and villages, federal and state agencies and non-profit and for-profit organizations. States, other municipalities and non-profit organizations are required to comply with the same reporting requirements as the County and must obtain a Single Audit if \$500,000 or more in federal funding is expended during their fiscal year. If the subrecipient did not expend \$500,000 or more in federal funding during their fiscal year, an exemption letter is required in lieu of the Single Audit.

Federal agencies, profit-making entities, vendors paid through federal funding, and individuals that are beneficiaries of federally funded programs are not required to comply with the Single Audit Act requirements.

Ten County Departments passed-through federal funding to subrecipients during the period January 1, 2012 through December 31, 2012 (Schedule 1). Based on the information provided by these Departments, we determined that Suffolk County passed through federal funds totaling \$22,292,581 to eighty-six subrecipients as follows:

<u>Subrecipient Category</u>	<u>Amount</u>
Towns (10)	\$ 5,977,095 (Schedule 2)
Villages (14)	525,879 (Schedule 3)
Nonprofit (57) / For-profit (3)	15,642,637 (Schedule 4)
Federal (1) / State Agencies (1)	<u>146,970 (Schedule 5)</u>
Total (86)	<u><u>\$22,292,581</u></u>

Thirty-seven (37) subrecipients submitted Single Audit exemption letters and forty (40) subrecipients submitted Single Audit reports to the Audit Division. One (1) subrecipient is a federal agency and three (3) subrecipients are for-profit agencies and are not subject to the requirements. There were five (5) subrecipients that did not submit a Single Audit Report or Exemption Letter.

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## SCOPE AND METHODOLOGY

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- Sent a letter to all County departments requesting information regarding the amount of federal funding passed-through to sub-recipients for the year 2012 and summarized the information received.
- Informed County departments that they are responsible for contacting their subrecipients and obtaining a copy of the Single Audit report or a Single Audit exemption letter<sup>1</sup>, and submitting it to the Department of Audit and Control.
- Reviewed the Single Audit reports for compliance with OMB Circular A-133. Also, determined if the reports contained findings relating to programs that received federal pass through funding from Suffolk County; if so, informed the department(s) that passed through the federal funding of the audit findings and requested follow-up action by the department(s), if deemed necessary.
- Notified the subrecipients of any deficiencies in their reports and requested corrective action. Determined whether all identified deficiencies were satisfactorily resolved.
- Reviewed the Single Audit exemption letters<sup>1</sup> to verify that the subrecipients qualified for the exemption from Single Audit Act requirements.
- Followed-up on any outstanding issues identified in our prior report on Subrecipient Monitoring covering the period January 1, 2011 through December 31, 2011.

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<sup>1</sup> A Single Audit exemption letter is a written certification by the subrecipient's Chief Financial Officer stating that the entity qualified for exemption from Single Audit requirements because less than \$500,000 in federal funds was expended. The subrecipient is also required to submit a supporting schedule of federal funds expended as an attachment to the letter.

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## AUDIT RESULTS

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**Five subrecipients did not submit the required Single Audit Report or exemption letter to the Comptroller's Office (Schedules 3 and 4, Notes 5 and 6).** The results of our audit disclosed that forty-three out of eighty-six subrecipients were required to have a Single Audit conducted because they expended \$500,000 or more in federal funds. However, three of the forty-three subrecipients (Hofstra University, Pederson-Krag and Shinnecock Indian Nation) did not submit the required Single Audit Report. In addition, two subrecipients (Group for the East End and Village of East Hampton) did not submit a Single Audit Report or exemption letter to the Comptroller's Office for review. The oversight departments were notified, in addition, Health Services partially suspended payments to Pederson-Krag. Payments to Shinnecock Indian Nation are currently on hold.

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**Fourteen of the forty (35%) Single Audit Reports reviewed by the Comptroller's Office contained deficiencies that pertain to programs that received federal pass-through funding from Suffolk County.** Our audit disclosed the following:

- American Red Cross (For the Year Ended 6/30/12) - The report includes a repeat deficiency (2011) in which it does not include Suffolk County Office for the Aging as a pass-through entity for federal funding provided for the Nutrition Services Incentive under CFDA No. 93.053 and Special Programs for the Aging Nutritional Services for the Elderly under CFDA No. 93.045. In addition, the report does not include the Citizens Corp Council (CCC) 09 Grant – CFDA No. 97.067 which is passed through the Suffolk County Department of Fire, Rescue and Emergency Services, and a portion of the funding reported under CFDA No. 93.045 should have been reported under CFDA No. 93.053. The Agency's management stated they would not revise the report; however, the funding will be correctly stated on the 2013 report.
- United Veterans Beacon House (For the Year Ended 9/30/12) - The report includes a repeat deficiency (2010 & 2011) in which it does not include the Suffolk County Department of Social Services as a pass-through entity for the federal funding provided for the Shelter Care Plus Program under CFDA No. 14.238. The Agency's management stated the required changes will be made on the 2013 report.
- United Way of Long Island (For the Year Ended 6/30/12) - The report does not include the Equitable Sharing Program – CFDA No. 16.922 (formerly CFDA No. 16.000) which is passed through the Suffolk County District Attorney's Office, and the Adult Clinical Infrastructure-SPA HOUSING-CMHS Grant – CFDA No. 93.958 which is passed through the Suffolk County Department of Health Services. The Agency's management stated the required changes will be made on the 2013 report.

- Education and Assistance Corporation (For the Year Ended 12/31/12) - The report does not include all federal funding passed through from the Suffolk County Department of Social Services for the Alternatives for Youth Program under CFDA No. 93.667. In addition, the programs tested as major programs do not include all awards within the Social Services Block Grant – CFDA No. 93.667, Block Grants for Prevention & Treatment of Substance Abuse – CFDA No. 93.959, Temporary Assistance for Needy Families – 93.558, Criminal Justice System Grant – CFDA No. 16.753, Aging Cluster – CFDA Nos. 93.044 and 93.045 and the JAG Program Cluster – CFDA Nos. 16.738 and 16.803, thereby indicating non-compliance with OMB Circular A-133. The Agency was notified of these deficiencies, revised their 2012 Single Audit Report and submitted it to the Comptroller’s Office on December 12, 2013.
- Economic Opportunity Council (For the Year Ended 12/31/12) - The report does not indicate that the federal funding passed through the Suffolk County Department of Social Services for the Homeless Prevention Program under CFDA No. 14.257 was an ARRA funded program. The Agency’s management stated the required changes will be made on the 2013 report.
- Family Service League (For the Year Ended 12/31/12) - The report includes a repeat deficiency (2010 & 2011) in which it does not include all federal funding passed through Suffolk County. The report does not include the Medically Supervised Outpatient Program and the Primary Prevention Services Program, both under CFDA No. 93.959, which are passed through the Suffolk County Department of Health Services. In addition, the report does not include the Suffolk County Office for the Aging as the pass-through entity for federal funding provided for the Special Programs for the Aging – Title III, Part B under CFDA No. 93.044, and a portion of the funding reported under CFDA Nos. 93.558 and 93.667 was not federal funding. The Agency was notified of these deficiencies, revised their 2012 Single Audit Report and submitted it to the Comptroller’s Office on September 13, 2013.
- Mothers Against Drunk Driving (For the Year Ended 12/31/12) - The report does not include the Equitable Sharing Program – CFDA No. 16.922 (formerly CFDA No. 16.000) which is passed through the Suffolk County District Attorney’s Office. The Agency’s management stated the required changes will be made on the 2013 report.
- Suffolk County Coalition Against Domestic Violence (For the Year Ended 12/31/12) - The report does not include the Equitable Sharing Program – CFDA No. 16.922 (formerly CFDA No. 16.000) which is passed through the Suffolk County District Attorney’s Office. In addition, the pass-through federal funding provided for the Violence Against Women Formula Grant - CFDA No. 16.588 and the Social Services Block Grant – CFDA No. 93.667 is overstated. The Agency was notified of these deficiencies, revised their 2012 Single Audit Report and submitted it to the Comptroller’s Office on April 8, 2014.

- Town of East Hampton (For the Year Ended 12/31/12) - The report does not include the Equitable Sharing Program – CFDA No. 16.922 (formerly CFDA No. 16.000) which is passed through the Suffolk County District Attorney’s Office and the National Estuary Program 2010 – CFDA No. 66.456 which is passed through the Suffolk County Department of Health Services. In addition, the report does not include the Suffolk County Sheriff’s Office as a pass-through entity for federal funding provided for the Homeland Security Grant Program under CFDA No. 97.067. The Town was notified of these deficiencies, revised their 2012 Single Audit Report and submitted it to the Comptroller’s Office on August 27, 2013. The Town was notified of the proper reporting requirements for their 2013 Single Audit Report because the revised report did not properly identify the Department the funding passed through.
- Town of Huntington (For the Year Ended 12/31/12) - The report does not include the Homeland Security Grant – CFDA No. 97.067 which is passed through the Suffolk County Sheriff’s Office. In addition, the pass-through federal funding provided for the Supportive Services and Senior Center – Title III, Part B - CFDA No. 93.044 and the Social Model Adult Day Care – CFDA No. 93.052 is overstated, and the Nutrition Services – Title III, Part C – CFDA No. 93.045 and the Nutrition Services Incentive Program – CFDA No. 93.053 is understated. The report also identifies the Suffolk County Department of Fire, Rescue and Emergency Services as the pass-through entity for the federal funding provided for Pre-Disaster Mitigation – CFDA No. 97.047 when the funding actually passed through New York State. The Town was notified of these deficiencies, revised their 2012 Single Audit Report and submitted it to the Comptroller’s Office on May 14, 2014.
- Town of Riverhead (For the Year Ended 12/31/12) - The report does not include the 2008 State Law Enforcement Terrorism Prevention Program – CFDA No. 97.067 which is passed through the Suffolk County Police Department. In addition, the report identifies the Suffolk County Sheriff’s Office instead of the Suffolk County Police Department as the pass-through entity for the federal funding provided for the Public Safety Partnership and Community Policing Program – CFDA No. 16.710. The report also identifies the Suffolk County Sheriff’s Office as the pass-through entity for the federal funding provided for the Bulletproof Vest Partnership Program – CFDA No. 16.607 when the funding was a direct payment from the Department of Justice. The Town’s management stated the required changes will be made on the 2013 report.
- Town of Southampton (For the Year Ended 12/31/12) - The report does not include the Equitable Sharing Program – CFDA No. 16.922 (formerly CFDA No. 16.000) which is passed through the Suffolk County District Attorney’s Office and Sheriff’s Office, and the Community Development Recovery Grant – CFDA No. 14.253 which is passed through the Suffolk County Community Development Office. The report includes a repeat deficiency (2011) in which it does not include Suffolk County Police Department as a pass-through entity for the federal funding provided for the COPS 2009 CSP Program under CFDA No. 16.710. In addition, a portion of the federal funding reported under CFDA No. 97.036 should have been reported under CFDA No. 97.067. The Town’s management stated the required changes will be made on the 2013 report.

- State of New York (For the Year Ended 3/31/13) - The report does not include the Equitable Sharing Program – CFDA No. 16.922 (formerly CFDA No. 16.000) which is passed through the Suffolk County District Attorney’s Office and Sheriff’s Office, and the 2008 State Law Enforcement Terrorism Prevention Program – CFDA No. 97.067 which is passed through the Suffolk County Police Department. The State’s management stated the required changes will be made on the 2014 report; however, the Schedule of Expenditures of Federal Awards will only reflect that the funding is from a non-federal source and will not identify each pass-through entity.
- Village of Southampton (For the Year Ended 5/31/13) - The report does not include the Equitable Sharing Program – CFDA No. 16.922 (formerly CFDA No. 16.000) which is passed through the Suffolk County District Attorney’s Office, the 2008 State Law Enforcement Terrorism Prevention Program – CFDA No. 97.067 which is passed through the Suffolk County Police Department and the Community Development Block Grant – CFDA No. 14.218 which is passed through the Suffolk County Community Development Office. The Village was notified of these deficiencies, revised their 2013 Single Audit Report and submitted it to the Comptroller’s Office on August 7, 2014. The funding provided for CFDA No. 16.922 and CFDA No. 97.067 was in the Village’s prior fiscal year; therefore, it was not included on the revised report. In addition, the revised report does not include Suffolk County Community Development Office as the pass-through entity for federal funding provided for the Community Development Block Grant under CFDA No. 14.218. The Village was notified of the proper reporting requirements for their 2014 Single Audit Report.

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**Two of the forty (5%) Single Audit Reports reviewed by the Comptroller’s Office contained quality deficiencies that were brought to the attention of the auditor.** Our audit disclosed the following:

- Economic Opportunity Council (For the Year Ended 12/31/12) - The programs tested as major programs do not include the Community Based Adolescent Program passed through Health Research, Inc. under CFDA No. 93.778. The Agency was notified of this deficiency; however, the Agency’s management stated they would not contact their past auditors, but would make every effort to ensure that the Federal Awards are properly tested in 2013.
- North Fork Housing Alliance (For the Year Ended 12/31/12) - The “Independent Auditor’s Report On Compliance With Requirements That Could Have A Direct And Material Effect On Each Major Program And On Internal Control Over Compliance In Accordance With OMB Circular A-133” reflects an Unqualified Opinion; however, the Schedule of Findings and Questioned Costs reports a Qualified Opinion for “Type of Auditor’s Report Issued on Compliance for Major Programs”. The Agency was notified of this deficiency, revised their 2012 Single Audit Report and submitted it to the Comptroller’s Office on April 16, 2014.

**Fifteen of the 40 (38%) subrecipients that submitted a Single Audit Report did not submit the Single Audit Report to the Federal Audit Clearinghouse (FAC) within the earlier of 30 days after receipt of the auditor’s report or nine months after their fiscal year end, as required by the Compliance Provisions of OMB Circular No. A-133 (see Chart below).**

	<b>Subrecipient Name</b>	<b>Subrecipient Year End</b>	<b>Single Audit Report Date</b>	<b>Date Report Due to FAC</b>	<b>Date Report Accepted by FAC</b>
1	Alternatives Counseling Services, Inc.	12/31/12	06/13/13	07/13/13	10/18/13
2	Child Care Council of Suffolk, Inc.	09/30/12	02/07/13	03/09/13	03/31/13
3	Cornell Cooperative Extension of Suffolk County	12/31/12	04/19/13	05/19/13	08/08/13
4	Federation of Organizations	12/31/12	12/23/13	09/30/13	01/06/14
5	Long Island Housing Services, Inc.	06/30/12	12/17/12	01/16/13	02/15/13
6	New York State	03/31/13	07/25/13	08/24/13	12/23/13
7	Suffolk County Coalition Against Domestic Violence	12/31/12	04/12/13	05/12/13	06/14/13
8	The Retreat Inc.	12/31/12	05/02/13	06/01/13	07/01/13
9	Town of East Hampton	12/31/12	06/14/13	07/14/13	08/07/13
10	Town of Southampton	12/31/12	04/26/13	05/26/13	07/02/13
11	United Veterans Beacon House	09/30/12	02/25/13	03/27/13	06/11/13
12	United Way of Long Island	06/30/12	10/26/12	11/25/12	10/31/13
13	Victims Information Bureau of Suffolk	12/31/12	03/15/13	04/14/13	05/29/13
14	Village of Patchogue	05/31/13	09/10/13	10/10/13	01/21/14
15	Village of Southampton	05/31/13	04/02/14	02/28/14	04/17/14

**Eighteen of the 40 (45%) Single Audit Reports were not received by the Comptroller’s Office within nine months of the Agency’s respective fiscal year end (see Chart below).**

	<b>Subrecipient Name</b>	<b>Subrecipient Year End</b>	<b>Date Report Due</b>	<b>Date Report Received</b>
1	Alternatives Counseling Services	12/31/12	09/30/13	01/29/14
2	American Red Cross (ARC)	06/30/12	03/31/13	04/10/13
3	Community Development Corp. of Long Island	10/31/12	07/31/13	08/08/13
4	Economic Opportunity Council	12/31/12	09/30/13	10/03/13
5	Family & Children’s Association	12/31/12	09/30/13	02/25/14
6	Federation of Organizations	12/31/12	09/30/13	01/07/14
7	Long Island Housing Services, Inc.	06/30/12	03/31/13	04/30/13
8	Suffolk County Coalition Against Domestic Violence	12/31/12	09/30/13	02/26/14
9	SCO Family of Services & Affiliates	06/30/12	03/31/13	08/28/13

10	State of New York	03/31/13	12/31/13	02/07/14
11	Touro College	06/30/12	03/31/13	08/21/13
12	Town of Brookhaven	12/31/12	09/30/13	10/10/13
13	Town of Huntington	12/31/12	09/30/13	10/03/13
14	Town of Riverhead	12/31/12	09/30/13	10/17/13
15	United Veterans Beacon House	09/30/12	06/30/13	02/21/14
16	University of Illinois	06/30/12	03/31/13	04/09/13
17	Victims Information Bureau of Suffolk	12/31/12	09/30/13	02/26/14
18	Village of Southampton	05/31/13	02/28/14	04/22/14

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**Eight of the 37 (22%) Single Audit exemption letters were not received by the Comptroller's Office within nine months of the Agency's respective fiscal year end (see Chart below).**

	<b>Subrecipient Name</b>	<b>Subrecipient Year End</b>	<b>Date Exemption Letter Due</b>	<b>Date Exemption Letter Received</b>
1	Adelante of Suffolk County	12/31/12	09/30/13	12/17/13
2	Child Abuse Prevention Services	06/30/12	03/31/13	05/21/13
3	Cleary School for the Deaf	06/30/12	03/31/13	06/21/13
4	Council for Unity	06/30/12	03/31/13	06/03/13
5	Moriches Nutrition Program	12/31/12	09/30/13	10/09/13
6	Village of Lake Grove	05/31/13	02/28/14	05/19/14
7	Village of Northport	02/28/13	11/30/13	04/10/14
8	Village of Port Jefferson	05/31/13	02/28/14	05/16/14

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## FOLLOW-UP ON PRIOR YEAR'S REPORT

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Our prior audit report on Single Audit Subrecipient Monitoring (Report No. 2014-05) disclosed that all of the subrecipients that received pass through federal funding from Suffolk County in 2011 complied with the reporting requirements of OMB Circular A-133 and SOP D-10 by submitting a copy of their Single Audit report or Single Audit exemption letter to the Comptroller's Office, except for Stony Brook Hospital and For Our Children and Us (FOCUS). Stony Brook Hospital did not submit a Single Audit Report for the 2011 year and FOCUS, an Agency that is no longer in business, did not submit either a 2011 Single Audit Report or a Single Audit exemption letter. These organizations did not receive pass through federal funding from Suffolk County in 2012; therefore, these findings are not repeated in the Single Audit Subrecipient Monitoring Report for the period January 1, 2012 through December 31, 2012.

**The status of prior audit findings that pertain to programs that received federal pass-through funding from Suffolk County is as follows:**

- Pederson-Krag (For the Year Ended 12/31/11) - The report contains a finding related to federal pass-through funding from the Suffolk County Department of Health for the Community Mental Health Program, under CFDA No. 93.958 which states "During the audit, the Center was unable to provide certain support for our testing of payroll and cash disbursements. Payroll registers from January 2011 - May 2011 could not be located. Also, some invoices as well as cancelled checks could not be located. Questioned costs related to this finding amounted to \$4,085." As of the report date, we have not received a Single Audit report from this subrecipient; therefore, we cannot determine if this is a repeat finding for 2012.

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**The status of exceptions that pertain to programs that received federal pass-through funding from Suffolk County is as follows:**

- American Red Cross (For the Year Ended 6/30/11) - The report does not include Suffolk County Office for the Aging as a pass-through entity for federal funding provided for the Nutrition Services Incentive under CFDA No. 93.053. The Agency's management stated the required changes will be made in the 2012 report. This is a repeat exception in the 2012 audit.
- Economic Opportunity Council (For the Year Ended 12/31/11) - The report includes a repeat deficiency (2010) in which it does not include the Suffolk County Department of Social Services/Community Development Office as a pass-through entity for the federal funding provided for the ARRA Homeless Prevention Program under CFDA No. 14.257. The Agency's management stated the required changes will be made in the 2012 report. Suffolk County Department of Social Services was included as the pass-through entity; however, the funds were not properly identified as ARRA funds in the 2012 audit.

- Family Service League (For the Year Ended 12/31/11) - The report includes a repeat deficiency (2010) in which it does not include the ARRA Homeless Prevention & Rapid Re-housing Grant – CFDA No. 14.257 which is passed through the Suffolk County Department of Social Services/ Community Development Office. The Agency was notified of this deficiency and a corrective action plan was requested. Their revised 2011 Single Audit Report was received by our office on 6/13/13; however, the corrective action plan is still pending. Although Family Service League included the ARRA Homeless Prevention & Rapid Re-housing Grant – CFDA No. 14.257, the Agency did not include the federal funding passed through the Suffolk County Department of Health Services under CFDA No. 93.959 for the Medically Supervised Outpatient Program and the Primary Prevention Services Program. Therefore, this is a repeat exception in the 2012 audit.
- Pederson-Krag (For the Year Ended 12/31/11) - The report does not include Notes to the Schedule of Expenditures of Federal Awards describing the significant accounting policies used in preparing the schedule, as required by OMB Circular A-133 § .310(b)(4). In addition, the report does not include all Suffolk County pass-through funding under CFDA No. 93.959 (\$103,000). The Agency was advised to consult with their external auditors to determine if restatement of the schedule is necessary. As of the report date, the Comptroller's Office has not received the Notes to the 2011 Schedule of Expenditures of Federal Awards. In addition, the Comptroller's Office has not received the 2012 audit report and is unable to determine if this is a repeat exception in the 2012 audit.
- Town of Southamptton (For the Year Ended 12/31/11) - The report does not include Suffolk County Police Department as a pass-through entity for the federal funding provided for the COPS 2009 CSP Program under CFDA No. 16.710. The Agency's management stated the required changes will be made on the 2012 report. This is a repeat exception in the 2012 audit.
- United Veterans Beacon House (For the Year Ended 9/30/11) - The report includes a repeat deficiency (2010) in which it does not include Suffolk County Department of Social Services as a pass-through entity for the federal funding provided for the Shelter Care Plus Program under CFDA No. 14.238. The Agency's management stated the required changes will be made in the 2012 report. This is a repeat exception in the 2012 audit.
- Southside Hospital (NSLIJ) (For the Year Ended 12/31/11) - A portion of the federal funding reported under CFDA No. 93.914 should have been reported under CFDA No. 93.940. The Agency's management stated the funding will be correctly stated in the 2012 report. This exception was not repeated in the 2012 audit.
- Suffolk County Coalition Against Domestic Violence (For the Year Ended 12/31/11) - The report does not include Suffolk County Probation Department as a pass-through entity for the federal funding provided for ARRA Violence Against Women Grant under CFDA No. 16.588. The Agency's management stated the required changes will be made in the 2012 report. This exception was not repeated in the 2012 audit.

- Touro College (For the Year Ended 6/30/11) - The report includes a repeat deficiency (2010) in which it does not include the Special Programs for the Aging Grants for Supportive Services and Senior Centers (Title IIIB) – CFDA No. 93.044 which is passed through Suffolk County Office for the Aging. The Agency’s management stated the required changes will be made in the 2012 report. This exception was not repeated in the 2012 audit.
- Town of Huntington for the year ended 12/31/11 - The programs tested as major programs do not include the Prevention and Treatment of Substance Abuse program passed through Suffolk County Health Services under CFDA No. 93.959, thereby indicating non-compliance with OMB Circular A-133. The town was notified of this deficiency; as a result, their 2011 Single Audit Report was revised and received by our office on 8/5/13. This exception was not repeated in the 2012 audit.
- Town of Smithtown for the year ended 12/31/11 – The report does not include Suffolk County Community Development Office as a pass-through entity for the federal funding provided for the ARRA Community Development Recovery Grant under CFDA No. 14.253. The town was notified of the proper reporting requirements for their 2012 Single Audit Report. This exception was not repeated in the 2012 audit.

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**The status of exceptions that pertain to subrecipients that did not submit a Single Audit Report to the FAC within 9 months of their fiscal year end as required by the Compliance Provisions of OMB A-133 is as follows:**

- SCO Family of Services, Inc. - This exception was not repeated in the 2012 audit.
- Pederson-Krag - This is a repeat exception in the 2012 audit. As of the report date, the Single Audit Reports for the years ended December 31, 2011 and December 31, 2012 have not been submitted to the FAC.

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**The status of exceptions that pertain to subrecipients that did not submit a Single Audit Report to the Comptroller’s Office within 9 months of the Agency’s respective fiscal year end is as follows:**

- Alternatives Counseling Services - This exception was repeated in the 2012 report.
- Family & Children’s Association - This exception was repeated in the 2012 report.
- Federation of Organizations - This exception was repeated in the 2012 report.

- Long Island Housing Services, Inc. - This exception was repeated in the 2012 report.
- Pederson-Krag - As of the report date, the 2012 Single Audit Report has not been submitted to the Comptroller's Office; therefore, this exception was repeated in the 2012 report.
- SCO Family of Services, Inc. - This exception was repeated in the 2012 report.
- Touro College - This exception was repeated in the 2012 report.
- Town of Huntington - This exception was repeated in the 2012 report.
- University of Illinois – This exception was repeated in the 2012 report.
- Jewish Association for Services for the Aged - This exception was not repeated in the 2012 report.
- The Nature Conservancy - This exception was not repeated in the 2012 report.
- United Way of Long Island - This exception was not repeated in the 2012 report.

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**The status of exceptions that pertain to subrecipients that did not submit a Single Audit exemption letters to the Comptroller's Office within 9 months of the Agency's respective fiscal year end is as follows:**

- Good Samaritan Hospital - This exception was not repeated in the 2012 report.
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## **SCHEDULES**

Note: The accompanying schedules are an integral part of this report and should be read in conjunction with the Letter of Transmittal (p. 1).

Schedule 1

Single Audit Subrecipient Monitoring  
 Summary of Federal Pass-Through Funding to Subrecipients  
 By Suffolk County Departments  
 For the Period January 1, 2012 through December 31, 2012

	<u>Subrecipient Category</u>				<u>Total</u>
	<u>Towns (Schedule 2)</u>	<u>Villages (Schedule 3)</u>	<u>Nonprofit &amp; For-Profit Organizations (Schedule 4)</u>	<u>State &amp; Federal Agencies (Schedule 5)</u>	
<b><u>Suffolk County Department</u></b>					
Economic Development & Planning: Community Development Office	\$ 2,853,006	\$ 344,571	\$ 1,945,274		\$ 5,142,851
* { County Executive: Office for the Aging	1,740,126	-	1,389,062		3,129,188
* { County Executive: Budget Office	-	-	69,635		69,635
District Attorney	91,290	124,740	171,375	2,347	389,752
Fire, Rescue & Emergency Services	-	-	3,150		3,150
Department of Health Services	1,205,031	-	6,699,321	120,000	8,024,352
Department of Labor	-	-	749,126		749,126
Police Department	13,680	22,574	236,344	16,655	289,253
Probation Department	-	-	126,065		126,065
Sheriff's Office	73,962	33,994	20,130	7,968	136,054
Department of Social Services	-	-	4,233,155	-	4,233,155
<b>Total</b>	<b><u>\$ 5,977,095</u></b>	<b><u>\$ 525,879</u></b>	<b><u>\$ 15,642,637</u></b>	<b><u>\$ 146,970</u></b>	<b><u>\$ 22,292,581</u></b>

\* The County Executive's Office for the Aging and Budget Office are counted as one Department

Schedule 2

Single Audit Subrecipient Monitoring  
Summary of Federal Pass-Through Funding to Town Subrecipients  
For the Period January 1, 2012 through December 31, 2012

<u>Notes</u>	<u>Towns</u>	<u>Amounts</u>
(3)	Babylon	\$ 556,902
(3)	Brookhaven	1,898,232
(2), (3)	East Hampton	191,026
(3)	Huntington	630,799
(2), (3)	Islip	290,804
(2), (3)	Riverhead	472,771
(1)	Shelter Island	59,199
(3)	Smithtown	561,551
(3)	Southampton	995,733
(2), (3)	Southold	320,078
		<u><u>\$ 5,977,095</u></u>

See Notes to Schedules (p. 21)

Schedule 3

Single Audit Subrecipient Monitoring  
Summary of Federal Pass-Through Funding to Village Subrecipients  
For the Period January 1, 2012 through December 31, 2012

<u>Notes</u>	<u>Villages</u>	<u>Amounts</u>
(2), (3)	Amityville	\$ 20,195
(1)	Asharoken	7,935
(1)	Bellport	23,307
(5)	East Hampton	30,764
(1)	Head-of-the-Harbor	8,831
(1)	Huntington Bay	12,960
(1)	Lake Grove	34,819
(1)	Northport	29,804
(2), (3)	Patchogue	195,903
(1)	Port Jefferson	9,373
(1)	Quogue	21,331
(1)	Sag Harbor	64,890
(2), (3)	Southampton	45,217
(1)	Westhampton Beach	20,550
		<u>\$ 525,879</u>

See Notes to Schedules (p. 21)

Schedule 4

Single Audit Subrecipient Monitoring  
Summary of Federal Pass-Through Funding to Non-Profit & For-Profit Subrecipients  
For the Period January 1, 2012 through December 31, 2012

<u>Notes</u>	<u>Nonprofit Organizations</u>	<u>Amounts</u>
(1)	Adelante	\$ 83,617
(3)	Alternatives	691,855
(1)	American Center for Senior Citizen Services	208,919
(2), (3)	American Red Cross	199,801
(4)	Art Space	660,000
(1)	Bellport, Hagerman, East Patchogue (BHEP) Alliance	476,100
(1)	Brighter Tomorrows	150,550
(1)	Brookhaven Hospital	55,821
(3)	Catholic Charities	1,735,643
(1)	Child Abuse Prevention Services	4,208
(3)	Child Care Council of Suffolk Inc.	967,572
(1)	Cleary School for the Deaf	10,000
(3)	Community Development Corp. of Long Island (CDCLI)	1,068,596
(2), (3)	Cornell Cooperative Extension (CCE) of Suffolk County	211,834
(1)	Council for Unity	30,000
(2), (3)	Economic Opportunity Council	23,462
(3)	Education & Assistance Corporation (EAC)	1,128,431
(1)	Faith Baptist Church of Coram	66,995
(2), (3)	Family and Children's Association	271,176
(1)	Family Counseling Services	110,863
(3)	Family Service League	858,097
(2), (3)	Federation Employment & Guidance Services (FEGS)	52,906
(3)	Federation of Organizations	512,255
(1)	Good Samaritan Hospital	205,929
(5)	Group for the East End	41,584
(1)	Hands Across Long Island (HALI)	112,000
(6)	Hofstra University	2,500
(1)	Hope House Ministries	4,828
(1)	Human Understanding & Growth Seminars (HUGS)	66,122
(2), (3)	JASA	183,042
(1)	Land Use Ecology Services, Inc.	48,145
(1)	Legal Aid Society	69,635
(2), (3)	Long Island Housing Services	10,000
(4)	Maxim Temporary Agency	1,330
(1)	Mental Health Association	6,000
(1)	Moriches Nutrition Program, Inc.	14,036
(2), (3)	Mothers Against Drunk Driving	40,974
(4)	Nelson, Pope, Voorhis	18,000
(2), (3)	North Fork Housing Alliance	7,019
(1)	Parents for Megan's Law	20,130
(6)	Pederson-Krag	1,158,392
(1)	Retired Senior Volunteer Program (RSVP)	99,292
(2), (3)	Retreat Inc.	241,755
(3)	SCO Family of Services & Affiliates	1,004,609
(1)	St. Michael's Windmill Housing	270,000
(6)	Shinnecock Indian Nation	14,291
(2), (3)	Southside Hospital	32,558
(3)	SC Coalition Against Domestic Violence	623,166
(1)	SC Court Employees Association	30,000
(1)	SC Police Athletic League	23,866
(1)	Suffolk County United Veterans	34,115
(2), (3)	The Nature Conservancy	51,779
(2), (3)	Touro Law	196,490
(2), (3)	United Veterans Beacon House	109,033
(2), (3)	United Way of Long Island	13,167
(2), (3)	University of Illinois	5,465
(2), (3)	Victims Information Bureau of Suffolk (VIBS)	309,803
(1)	Vocational Education Extension Board (VEEB / SC Fire Academy)	2,400
(1)	West Islip Youth Enrichment Services (YES)	45,352
(3)	YMCA of Long Island	947,129
		<u>\$ 15,642,637</u>

See Notes to Schedules (p. 21)

Schedule 5

Single Audit Subrecipient Monitoring  
Summary of Federal Pass-Through Funding to State and Federal Subrecipients  
For the Period January 1, 2012 through December 31, 2012

<u>Notes</u>	<u>State and Federal Agencies</u>	<u>Amounts</u>
(2), (3)	New York State	\$ 26,970
(7)	US Geological Survey	120,000
		<u>\$ 146,970</u>

See Notes to Schedules (p. 21)

**Notes to Schedules**

Single Audit Subrecipient Monitoring  
For the Period January 1, 2012 through December 31, 2012

- (1) The subrecipient submitted a Single Audit exemption letter which stated that they expended less than \$500,000 in federal funds; therefore, they were not required to comply with the reporting requirements of OMB Circular A-133.
- (2) Suffolk County passed-through less than \$500,000 in federal funds to the subrecipient. However, the subrecipient reported that they had other sources of federal funding and expended more than \$500,000 in federal funds; therefore, they were required to comply with the reporting requirements of OMB Circular A-133.
- (3) A desk review of the subrecipient's Single Audit report was performed and the report was determined to be in compliance with the reporting requirements of OMB Circular A-133.
- (4) The subrecipient was a for-profit agency; therefore, they were not required to comply with the reporting requirements of OMB Circular A-133.
- (5) The subrecipient was required to submit a Single Audit Report or an exemption letter; however, the Agency has not submitted any documents as of October 20, 2014.
- (6) The subrecipient has not submitted the required Single Audit Report as of October 20, 2014.
- (7) The subrecipient was a federal agency; therefore, they were not required to comply with the reporting requirements of OMB Circular A-133.