



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

**John M. Kennedy, Jr.  
Comptroller**

Single Audit Subrecipient Monitoring  
For the Period  
January 1, 2014 through December 31, 2014

**Report No. 2016-03  
Date Issued: August 23, 2016**

**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," and the "Code of Federal Regulations, Chapter 2, Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200)" effective on or after December 26, 2014, 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, 2014 through December 31, 2014.

We conducted this performance audit in accordance with generally accepted government auditing standards, except for the external 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, 2013 through December 31, 2013 (Report No. 2015-10).

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

- Three 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, respectively).
- Three of the thirty-seven (8%) Single Audit Reports reviewed by the Comptroller's Office contained audit findings that pertain to programs that received federal pass-through funding from Suffolk County
- Six of the thirty-seven (16%) Single Audit Reports reviewed by the Comptroller's Office contained deficiencies that pertain to programs that received federal pass-through funding from Suffolk County.

- Three of the thirty-seven (8%) Single Audit Reports reviewed by the Comptroller's Office contained quality deficiencies that were brought to the attention of the auditor.
- Nine of the thirty-seven (24%) Single Audit Reports were not received by the Comptroller's Office within nine months of the Agency's respective fiscal year end.
- Six of the thirty-six (17%) 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.

Nine County Departments passed-through federal funding to subrecipients during the period January 1, 2014 through December 31, 2014 (Schedule 1). Based on the information provided by these Departments, we determined that Suffolk County passed through federal funds totaling \$22,314,626 to eighty-eight subrecipients as follows:

<u>Subrecipient Category</u>	<u>Amount</u>
Towns (10)	\$ 5,005,071 (Schedule 2)
Villages (15)	329,383 (Schedule 3)
Nonprofit (51) / For-profit (10)	15,423,490 (Schedule 4)
Federal Agencies (1)	50,564 (Schedule 5)
Counties (1)	<u>1,506,118 (Schedule 6)</u>
Total (88)	<u>\$ 22,314,626</u>

Thirty-seven (37) subrecipients submitted Single Audit reports to the Audit Division and thirty-six (36) subrecipients submitted Single Audit exemption letters. One (1) subrecipient, a nonprofit agency, considers the relationship with the County as that of a vendor; therefore, it is not required to comply with the requirements. One (1) subrecipient is a federal agency and ten (10) subrecipients are for-profit agencies and are not subject to the requirements. There was one (1) subrecipient that did not submit a Single Audit Report and two (2) subrecipients that did not submit an 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 ended December 31, 2014 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<sup>2</sup>. 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 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, 2013 through December 31, 2013.

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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.

<sup>2</sup> During our period of review 2 CFR 200 was not applicable because subrecipients did not report new awards or amendments to add incremental funding on or after December 26, 2014.

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## AUDIT RESULTS

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**Three 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, respectively).** The results of our audit disclosed that one subrecipient (Federation Employment & Guidance Service) did not submit the required Single Audit Report and two subrecipients (Village of Bellport and Village of Port Jefferson) did not submit an exemption letter to the Comptroller's Office for review. The oversight departments were notified.

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**Three of the thirty-seven (8%) Single Audit Reports reviewed by the Comptroller's Office contained audit findings that pertain to programs that received federal pass-through funding from Suffolk County.** The details are as follows:

- United Veterans Beacon House (UVBH) (For the Year Ended 9/30/14) - The report includes a finding related to federal pass-through funding from Suffolk County which states, "UVBH did not meet the annual reporting requirement deadline. Furthermore, the Schedule of Expenditures of Federal Awards is not maintained throughout the year and contained inaccurate data that was later corrected". Management's response indicates the schedule of federal expenditures and awards will be updated and revised as awards change as per A-133 guidelines.
- Pederson-Krag Center (For the Year Ended 12/31/14) - The report includes a finding related to federal pass-through funding from the Suffolk County Department of Health Services, under Catalog of Federal Domestic Assistance (CFDA) No. 93.958 which states, "the first and second quarter 2014 Consolidated Quarterly Reports (CQR) were both filed to the County after their due dates". Management's response indicates the County has extended the Center's due date and the Center is working to modify its reporting process to accommodate the new requirement.
- Victims Information Bureau of Suffolk (For the Year Ended 12/31/14) - The report includes a finding related to federal pass-through funding from Suffolk County which states, "salaries allocated to various programs were recorded to one single general ledger account throughout 2014 and not recorded to the appropriate grant expense accounts". Management's response indicates with the recent hiring of a Finance Director, monthly reconciliations with salaries allocated to the various programs will be performed along with a proper review of the allocation spreadsheet.

**Six of the thirty-seven (16%) Single Audit Reports reviewed by the Comptroller's Office contained deficiencies that pertain to programs that received federal pass-through funding from Suffolk County.**

Four of the six (67%) Single Audit Reports contained deficiencies that pertain to the reported amount of federal funding passed through Suffolk County. Our audit disclosed the following:

- Town of Southampton (For the Year Ended 12/31/14) - The report includes a repeat deficiency (2013) in which it does not include all federal funding passed through Suffolk County. The report does not include the DWI Crackdown Enforcement Program (CFDA 20.600) which is passed through the Suffolk County Probation Department, and Urban Area Security Initiative (UASI) 2011, UASI 2012 and State Law Enforcement Terrorism Prevention Program (SLETPP) which are passed through the Suffolk County Police Department under CFDA No. 97.067. The Agency was notified of these deficiencies and instructed to properly report the programs on their 2015 Single Audit Report.
- Education & Assistance Corporation, Inc. (EAC) (For the Year Ended 12/31/14) - The report does not include the Equitable Sharing Program (CFDA No. 16.922) which is passed through the Suffolk County District Attorney's Office. In addition the Agency reported the Treatment Alternatives for Safer Communities (TASC) Drug Testing (CFDA No. 93.667) and the Community Guardianship Services (CFDA No. 16.738) as passed through the Suffolk County Department of Social Services. However, the Department did not report any pass-through funding for these programs. The Agency was notified of these deficiencies, and agreed to properly report the programs on their 2015 Single Audit Report.
- Town of East Hampton (For the Year Ended 12/31/14) - The report does not include the DWI Crackdown Enforcement Program (CFDA No. 20.600) which is passed through the Suffolk County Probation Department and the Equitable Sharing Program (CFDA No. 16.922) which is passed through the Suffolk County District Attorney's Office. The Agency was notified of these deficiencies and instructed to properly report the programs on their 2015 Single Audit Report.
- Pederson-Krag Center, Inc. (For the Year Ended 12/31/14) - The report includes a repeat deficiency (2013) in which it does not identify the Suffolk County Department of Health Services as the pass-through entity for the federal funding provided for the Block Grants for Community Mental Health Services under CFDA No. 93.958 and the Block Grants for Prevention and Treatment of Substance Abuse under CFDA No. 93.959. The Agency was notified of these deficiencies, revised their 2014 Single Audit Report and submitted it to the Comptroller's Office on February 22, 2016.

Two of the six (33%) Single Audit Reports contained deficiencies that pertain to proper identification of the pass through entity for federal funding passed through Suffolk County. Our audit disclosed the following:

- United Veterans Beacon House, Inc. (For the Year Ended 9/30/14) - The federal funding passed through Suffolk County Department of Social Services for the Shelter Plus Care Program (CFDA No. 14.238) was incorrectly reported as the Continuum of Care Program (CFDA No. 14.267). The Agency was notified of the proper reporting requirements for their 2015 Single Audit Report.

- Town of Southold (For the Year Ended 12/31/14) - The report incorrectly identified New York State as the pass through entity for the federal funding passed through Suffolk County Department of Probation for the DWI Crackdown Enforcement Program (CFDA No. 20.600). The Agency was notified of the proper reporting requirements for their 2015 Single Audit Report.

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**Three of the thirty-seven (8%) 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:

- Retreat, Inc. (For the Year Ended 12/31/14) – The programs tested as major programs did not include the Temporary Assistance for Needy Families (TANF) Cluster under CFDA No. 93.558. A revised Single Audit Report was submitted to the Comptroller's Office on October 8, 2015.
- Town of Riverhead (For the Year Ended 12/31/14) – The Schedule of Findings and Questioned Costs and Summary Schedule of Prior Year Audit Findings was incorrectly dated 12/31/13. A revised report was submitted to the Comptroller's Office on November 10, 2015.
- Child Care Council of Suffolk, Inc. (For the Year Ended 9/30/14) - The programs tested as major programs did not include the Child Care Block Grant under CFDA No. 93.575. A revised Single Audit Report was submitted to the Comptroller's Office on November 10, 2015.

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**Nine of the thirty-seven (24%) 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).**

	<u>Subrecipient Name</u>	<u>Subrecipient Year End</u>	<u>Date Report Due</u>	
1	Child Care Council of Suffolk, Inc.	09/30/14	06/30/15	07/14/15
2	Jewish Association for Services for the Aged (JASA)	06/30/14	03/31/15	08/03/15
3	Nassau County	12/31/14	09/30/15	10/30/15
4	SCO Family of Services & Affiliates	06/30/14	03/31/15	06/24/15
5	Touro College	06/30/14	03/31/15	06/13/15
6	Town of Riverhead	12/31/14	09/30/15	10/20/15
7	Town of Southold	12/31/14	09/30/15	10/08/15
8	United Veterans Beacon House	09/30/14	06/30/15	07/15/15
9	Victims Information Bureau of Suffolk	12/31/14	09/30/15	12/07/15

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**Six of the thirty-six (17%) 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	12/31/14	09/30/15	10/28/15
2	American Center for Senior Citizen Services	12/31/14	09/30/15	10/29/15
3	Bellport, Hagerman, East Patchogue Alliance	12/31/14	09/30/15	12/07/15
4	Suffolk Y Jewish Community Center	06/30/14	03/31/15	10/08/15
5	Village of East Hampton	07/31/14	04/30/15	06/08/15
6	Long Island Home d/b/a South Oaks Hospital	12/31/14	09/30/15	10/23/15

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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. 2015-10) disclosed that all of the subrecipients that received pass through federal funding from Suffolk County in 2013 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 Shinnecock Indian Nation, Peconic Institute and St. Michael's Windmill Housing. Shinnecock Indian Nation did not submit a Single Audit Report for the 2013 year and Peconic Institute and St. Michael's Windmill Housing did not submit a Single Audit exemption letter. These organizations did not receive pass through federal funding from Suffolk County in 2014; therefore, these findings are not repeated.

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

- Adelante of Suffolk County, Inc. (For the Year Ended 12/31/13) - The report does not include the Nutrition Services Incentive Program - CFDA No. 93.0530 and the Nutrition Congregate Meals Program - CFDA No. 93.045 which are passed through the Suffolk County Office for the Aging. The Agency was notified of these deficiencies, revised their 2013 Single Audit Report and submitted it to the Comptroller's Office on June 9, 2015. Adelante was not required to obtain a Single Audit in 2014; therefore, ***this exception was not repeated in the 2014 audit.***
- Family Service League, Inc. (For the Year Ended 12/31/13) - The report includes a repeat deficiency (2010, 2011 & 2012) in which it does not include all federal funding passed through Suffolk County. The report does not include the Children & Family Support – Community Mental Health Services (CMHS) (Respite) Program – CFDA 93.958 which is passed through the Suffolk County Department of Health Services. In addition, the report does not identify the correct federal agency, pass through entity and CFDA No. for the Emergency Shelter Grant - CFDA No. 14.231 which is passed through the Suffolk County Community Development Office, and incorrectly indicates the federal funding for the Medically Supervised Outpatient Program - CFDA No. 93.959 passed through Suffolk County Health Services. The Agency was notified of these deficiencies, revised their 2013 Single Audit Report and submitted it to the Comptroller's Office on January 15, 2015. ***This exception was not repeated in the 2014 audit.***
- Pederson-Krag Center, Inc. (For the Year Ended 12/31/13) - The report does not include the Justice Assistance Grant 2011 – CFDA No. 16.738 which is passed through the Suffolk County Department of Probation. In addition, the report does not include the Suffolk County Department of Health Services as the pass-through entity for the federal funding provided for the Block Grants for Community Mental Health Services under CFDA No. 93.958, and the Block Grants for Prevention and Treatment of Substance Abuse under CFDA No. 93.959. The Agency was notified of these deficiencies and a Corrective Action Plan addressing the

reporting errors and continued late reporting package submissions to the Federal Audit Clearinghouse (FAC) was requested. The Corrective Action Plan was received by the Comptroller's Office on December 19, 2014. ***With the exception of the late reporting package submissions, these exceptions were repeated in the 2014 audit.***

- **Suffolk County Coalition Against Domestic Violence, Inc. (For the Year Ended 12/31/13)** - The report includes a repeat deficiency (2012) in which it does not include the Equitable Sharing Program – CFDA No. 16.922 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 2013 Single Audit Report and submitted it to the Comptroller's Office on April 17, 2015. ***These exceptions were not repeated in the 2014 single audit.***
- **The Retreat, Inc. (For the Year Ended 12/31/13)** - The report does not include the Social Services Block Grant – CFDA No. 93.667 which is passed through the Suffolk County Department of Social Services, and the Edward Byrne Memorial Justice Assistance Grant Program – CFDA No. 16.738 which is passed through the Suffolk County Probation Department. In addition, the report indicates that all federal funding reported under CFDA No. 93.558 passed through the Suffolk County Department of Social Services. The Agency was notified of these deficiencies, revised their 2013 Single Audit Report and submitted it to the Comptroller's Office on October 27, 2014. ***These exceptions were not repeated in the 2014 single audit.***
- **Town of Brookhaven (For the Year Ended 12/31/13)** - The report does not include the HazMat 2009 Program – CFDA No. 97.067 which is passed through the Suffolk County Department of Fire, Rescue & Emergency Services. In addition, the report does not include the Department or the identifying numbers for the federal funding passed through Suffolk County. The Town's management stated the required changes will be made on the 2014 report. ***These exceptions were not repeated in the 2014 single audit.***
- **Town of East Hampton (For the Year Ended 12/31/13)** - The report incorrectly reported the federal funding passed through from the Department of Probation for the DWI Crackdown Enforcement Program – CFDA No. 20.600 as being passed through the District Attorney's Office under CFDA No. 16.710. The report includes a repeat deficiency (2012) in which the Town incorrectly reported the amount of funding passed through Suffolk County; the pass through federal funding provided by the Office for the Aging for Adult Day Care Program – CFDA No. 93.044 and the Nutrition-Congregate Meals Program – CFDA No. 93.045 is overstated. The Town was notified of the proper reporting requirements for their 2014 Single Audit Report. ***These exceptions were not repeated in the 2014 single audit.***
- **Town of Southampton (For the Year Ended 12/31/13)** - The report includes a repeat deficiency (2012) in which it does not include the Equitable Sharing Program – CFDA No. 16.922 which is passed through the Suffolk County District Attorney's Office, the DWI Crackdown Enforcement Program – CFDA No. 20.600 which is passed through the Suffolk

County Probation Department and the UASI 2009 Program – CFDA No. 97.067 which is passed through the Suffolk County Police Department. In addition, the Town reported pass through federal funding provided by the Suffolk County Police Department for Desegregation of Public Education – CFDA No. 16.100 which was not reported by the Police Department. The Town’s management stated the required changes will be made on the 2014 report. ***These exceptions were repeated for the federal funding passed through the County in the 2014 single audit.***

- Town of Southold (For the Year Ended 12/31/13) - The report does not include the DWI Crackdown Enforcement Program – CFDA No. 20.600 which is passed through the Suffolk County Department of Probation. In addition, the report does not include the Suffolk County Sheriff’s Office as the pass-through entity for the federal funding provided for the Port Security Grant Program under CFDA No. 97.056 and the Homeland Security Grant Program under CFDA No. 97.067. The Town’s management stated the required changes will be made on the 2014 report. ***These exceptions were not repeated in the 2014 single audit.***
- Victims Information Bureau of Suffolk, Inc. (For the Year Ended 12/31/13) - The report does not include the Justice Assistance Grant 2012 – CFDA No. 16.738 which is passed through the Suffolk County Department of Probation. In addition, the pass-through federal funding provided by the Suffolk County Department of Social Services for the Social Services Block Grant – CFDA No. 93.667 is overstated. The Agency was notified of these deficiencies and passed the information on to their auditors; however, the 2013 Single Audit Report was not revised. ***These exceptions were not repeated in the 2014 single audit.***
- Community Development Corp. of Long Island (For the Year Ended 10/31/13) - The report does not include Suffolk County Department of Labor as the pass through entity for federal funding provided for the Disaster Grant – Public Assistance Program – CFDA No. 97.036. The Agency was notified of the proper reporting requirements for their 2014 Single Audit Report. ***This exception was not repeated in the 2014 audit.***
- Economic Opportunity Council of Suffolk, Inc. (For the Year Ended 12/31/13) - The report identifies Suffolk County Department of Social Services as the pass through entity for federal funding passed through the Suffolk County Community Development Office for the Emergency Solutions Grant – CFDA No. 14.231. The Agency was notified of the proper reporting requirements for their 2014 Single Audit Report. ***This exception was not repeated in the 2014 audit.***
- Mothers Against Drunk Driving (For the Year Ended 12/31/13) - The report does not include the Suffolk County District Attorney’s Office as the pass through entity for federal funding provided for the Equitable Sharing Program – CFDA No. 16.922. The Agency was notified of this deficiency and stated the required change will be made on the 2014 report. ***This exception was not repeated in the 2014 audit.***
- Town of Riverhead (For the Year Ended 12/31/13) - The report includes a repeat deficiency (2012) in which it identifies Suffolk County Department of Fire, Rescue & Emergency

Services as the pass through entity for federal funding passed through the Sheriff's Office for the Homeland Security Grant Program – CFDA No. 97.067. The Town was notified of the proper reporting requirements for their 2014 Single Audit Report. ***This exception was not repeated in the 2014 audit.***

- Town of Smithtown (For the Year Ended 12/31/13) - The report identifies Suffolk County as the pass through entity for federal funding provided for various programs, but does not identify the specific Departments that the funding was passed through. The Agency was notified of this deficiency and management stated that it would pass the information onto their auditors for their 2014 Single Audit Report. ***This exception was not repeated in the 2014 audit.***

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**The status of exceptions that pertain to quality deficiencies that were brought to the attention of the auditor is as follows:**

- Adelante of Suffolk County, Inc. (For the Year Ended 12/31/13) - The Schedule of Findings and Questioned Costs indicates that the dollar threshold to distinguish between Type A and Type B programs is \$300,000 and the auditee did not qualify as a low risk auditee; however, Form SF-SAC Single Audit Data Collection Form indicates the threshold is \$500,000 and the auditee did qualify as a low-risk auditee. In addition, the Schedule does not indicate if audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 were disclosed during the audit. The Agency was notified of these deficiencies and a revised schedule was submitted on June 9, 2015; however, the Agency's management stated their auditor retired and they did not know how to access the FAC. We noted that the auditor did properly identify all major programs and that the percentage of coverage for a high risk auditee was met; therefore, the report was deemed acceptable with deficiencies. Adelante was not required to obtain a Single Audit in 2014; therefore, ***this exception was not repeated in the 2014 audit.***
- Alternative Counseling Services, Inc. (For the Year Ended 12/31/13) - The Schedule of Findings and Questioned Costs indicates the Agency was determined to be a low-risk auditee; however, Form SF-SAC Single Audit Data Collection Form indicates the Agency did not qualify as a low-risk auditee. The Agency was notified of this deficiency, revised their 2013 Single Audit Report and submitted it to the Comptroller's Office on June 6, 2015. ***This exception was not repeated in the 2014 audit.***
- Community Development Corp. of Long Island (For the Year Ended 10/31/13) - The Form SF-SAC Single Audit Data Collection Form does not indicate that the Mainstream Vouchers Program – CFDA No. 14.879 was tested as a major program; however, the Schedule of Findings and Questioned Costs indicates it was tested as part of the Housing Voucher Cluster. The Agency was notified of this deficiency and revised their 2013 Data Collection Form. ***This exception was not repeated in the 2014 audit.***

- Family Service League, Inc. (For the Year Ended 12/31/13) - The auditor improperly identified one award within a CFDA number as a major program. The auditor was notified of this deficiency for correction in future audits. ***This exception was not repeated in the 2014 audit.***
- United Veterans Beacon House, Inc. (For the Year Ended 09/30/13) - The auditor improperly identified one award within a CFDA number as a major program. The auditor was notified of this deficiency for correction in future audits. ***This exception was not repeated in the 2014 audit.***

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**The status of exceptions that pertain to the three 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:**

	<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>	<b>Repeat Finding 2014</b>
1	Adelante of Suffolk County, Inc.	12/31/13	01/23/14	09/30/14	04/01/15	No
2	Pederson-Krag Center, Inc.	12/31/13	12/02/14	09/30/14	12/10/14	No
3	Village of Port Jefferson	05/31/14	02/27/15	02/28/15	03/02/15	No

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**The status of exceptions that pertain to the twenty-three 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:**

	<b>Subrecipient Name</b>	<b>Subrecipient Year End</b>	<b>Date Report Due</b>	<b>Date Report Received</b>	<b>Repeat Finding 2014</b>
1	Adelante of Suffolk County	12/31/13	09/30/14	01/06/15	Yes *
2	Alternatives Counseling Services	12/31/13	09/30/14	10/09/14	No
3	Child Care Council of Suffolk, Inc.	09/30/13	06/30/14	10/10/14	Yes
4	Community Development Corp. of Long Island	10/31/13	07/31/14	09/24/14	No
5	Family & Children's Association	12/31/13	09/30/14	10/10/14	No

6	Family Service League	12/31/13	09/30/14	10/10/14	No
7	Federation of Organizations	12/31/13	09/30/14	10/15/14	No
8	Hands Across Long Island	12/31/13	09/30/14	10/09/14	No
9	Long Island Housing Services, Inc.	06/30/13	03/31/14	01/08/15	No
10	Pederson-Krag Center, Inc.	12/31/13	09/30/14	12/04/14	No
11	Research Foundation	06/30/13	03/31/14	10/29/14	No
12	Suffolk County Coalition Against Domestic Violence	12/31/13	09/30/14	10/10/14	No
13	SCO Family of Services & Affiliates	06/30/13	03/31/14	04/10/14	Yes
14	The Nature Conservancy	06/30/13	03/31/14	10/22/14	No
15	Touro College	06/30/13	03/31/14	06/15/15	Yes
16	Town of Huntington	12/31/13	09/30/14	10/09/14	No
17	Town of Riverhead	12/31/13	09/30/14	10/17/14	Yes
18	Town of Shelter Island	12/31/13	09/30/14	11/13/14	No
19	United Veterans Beacon House	09/30/13	06/30/14	08/14/14	Yes
20	University of Illinois	06/30/13	03/31/14	06/03/14	No
21	Victims Information Bureau of Suffolk	12/31/13	09/30/14	10/27/14	Yes
22	Village of Port Jefferson	05/31/14	02/28/15	04/06/15	Yes **
23	YMCA of Long Island	12/31/13	09/30/14	10/14/14	No

\* Adelante did not submit their Single Audit Exemption Letter within nine months of their fiscal year end. Therefore, this is a repeat finding.

\*\* Village of Port Jefferson did not submit their Single Audit Report or Single Audit Exemption Letter within nine months of their fiscal year end. Therefore, this is a repeat finding.

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

	<b>Subrecipient Name</b>	<b>Subrecipient Year End</b>	<b>Date Exemption Letter Due</b>	<b>Date Exemption Letter Received</b>	<b>Repeat Finding 2014</b>
1	Bellport, Hagerman, East Patchogue Alliance	12/31/13	09/30/14	01/30/15	Yes
2	Brighter Tomorrows	12/31/13	09/30/14	01/15/15	No
3	Council for Unity	06/30/13	03/31/14	10/20/14	No
4	Gateway Gardens, LLC	12/31/13	09/30/14	01/20/15	No
5	Human Understanding & Growth Seminars, Inc.	12/31/13	09/30/14	02/09/15	Yes
6	Legal Aid Society of Suffolk County, Inc.	12/31/13	09/30/14	04/10/15	No
7	Mental Health Association	12/31/13	09/30/14	06/05/15	Yes

8	Moriches Nutrition Program, Inc.	12/31/13	09/30/14	10/06/14	No
9	Prison Families Anonymous, Inc.	07/31/13	04/30/14	10/17/14	No
10	Suffolk County United Veterans Halfway House Project, Inc.	12/31/13	09/30/14	06/05/15	Yes
11	Village of Lake Grove	05/31/14	02/28/15	05/27/15	No
12	Village of Southampton	05/31/14	02/28/15	04/20/15	No
13	West Islip Youth Enrichment Services	12/31/13	09/30/14	03/30/15	No

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## **SCHEDULES**

Schedule 1

Single Audit Subrecipient Monitoring  
 Summary of Federal Pass-Through Funding to Subrecipients  
 By Suffolk County Departments  
 For the Period January 1, 2014 through December 31, 2014

	<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>	<u>Counties (Schedule 6)</u>	
<b><u>Suffolk County Department</u></b>						
* County Executive: Office for the Aging	\$ 1,897,776	\$ -	\$ 1,226,310	\$ -	\$ -	\$ 3,124,086
County Executive: Budget Office	-	-	53,400	-	-	53,400
District Attorney	25,550	115,803	126,483	-	-	267,836
Economic Development & Planning: Community Development Office	2,373,825	176,807	2,213,282	-	-	4,763,914
Fire, Rescue & Emergency Services	1,568	-	-	-	1,506,118	1,507,686
Department of Health Services	663,748	-	7,485,793	50,564	-	8,200,105
Police Department	9,189	8,199	-	-	-	17,388
Probation Department	18,584	23,370	174,604	-	-	216,558
Sheriff's Office	14,831	5,204	-	-	-	20,035
Department of Social Services	-	-	4,143,618	-	-	4,143,618
<b>Total</b>	<b>\$ 5,005,071</b>	<b>\$ 329,383</b>	<b>\$ 15,423,490</b>	<b>\$ 50,564</b>	<b>\$ 1,506,118</b>	<b>\$ 22,314,626</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, 2014 through December 31, 2014

<u>Notes</u>	<u>Towns</u>	<u>Amounts</u>
(3)	Babylon	\$ 587,289
(3)	Brookhaven	2,171,504
(2), (3)	East Hampton	240,478
(2), (3)	Huntington	179,997
(2), (3)	Islip	208,437
(2), (3)	Riverhead	268,271
(1)	Shelter Island	27,524
(3)	Smithtown	560,040
(3)	Southampton	523,180
(2), (3)	Southold	238,351
		<u><u>\$ 5,005,071</u></u>

See Notes to Schedules (p. 23)

Schedule 3

Single Audit Subrecipient Monitoring  
Summary of Federal Pass-Through Funding to Village Subrecipients  
For the Period January 1, 2014 through December 31, 2014

<u>Notes</u>	<u>Villages</u>	<u>Amounts</u>
(1)	Amityville	\$ 26,209
(1)	Asharoken	664
(5)	Bellport	1,901
(1)	East Hampton	19,025
(1)	Head of the Harbor	29,534
(1)	Lake Grove	15,550
(1)	Llyod Harbor	18,750
(1)	Nissequogue	63
(1)	Northport	14,714
(2), (3)	Patchogue	139,592
(5)	Port Jefferson	5,071
(1)	Quogue	35,238
(1)	Sag Harbor	8,255
(1)	Southampton	5,672
(1)	Westhampton Beach	9,145
		<u><u>\$ 329,383</u></u>

See Notes to Schedules (p. 23)

Schedule 4

Single Audit Subrecipient Monitoring  
 Summary of Federal Pass-Through Funding to Non-Profit & For-Profit Subrecipients  
 For the Period January 1, 2014 through December 31, 2014

<u>Notes</u>	<u>Nonprofit Organizations</u>	<u>Amounts</u>
(1)	Adelante	\$ 82,866
(3)	Alternatives Counseling Services	717,196
(1)	American Center for Senior Citizen Services	177,061
(1)	Bellport Area Community Action Committee, Inc.	3,173
(1)	Bellport, Hagerman, East Patchogue (BHEP) Alliance	47,230
(1)	Brighter Tomorrows	181,081
(3)	Catholic Charities	1,733,377
(3)	Child Care Council of Suffolk Inc.	940,871
(3)	Community Development Corp. of Long Island (CDCLI)	764,950
(2), (3)	Cornell Cooperative Extension (CCE) of Suffolk County	140,968
(2), (3)	Economic Opportunity Council	47,276
(3)	Education & Assistance Corporation (EAC)	851,258
(1)	Faith Baptist Church of Coram	64,570
(2), (3)	Family and Children's Association	274,330
(3)	Family Service League	694,954
(2), (6)	Federation Employment & Guidance Services (FEGS)	52,906
(3)	Federation of Organizations	647,969
(1)	Friends of the Retired & Senior Volunteer Program	149,926
(1)	Good Samaritan Hospital	315,677
(1)	Habitat for Humanity of Suffolk	104,093
(1)	Hands Across Long Island (HALI)	81,555
(1)	Herstory Writers Workshop	5,000
(2)	Hofstra University	2,000
(2), (3)	Hudson River Healthcare, Inc.	8,116
(1)	Human Understanding & Growth Seminars (HUGS)	129,044
(2), (3)	Huntington Youth Bureau	462,706
(2), (3)	JASA	181,143
(1)	Legal Aid Society	53,400
(2), (3)	LI Housing Partnership Development Corp.	376,788
(1)	Long Island Home d/b/a South Oaks Hospital	9,939
(1)	Mental Health Association	9,500
(1)	Moriches Nutrition Program, Inc.	12,873
(2), (3)	Mothers Against Drunk Driving	49,147
(2), (3)	North Fork Housing Alliance	400,960
(2), (3)	Options for Community Living	92,851
(1)	Parents for Megan's Law	31,691
(3)	Pederson-Krag	1,132,931
(2), (3)	Retreat Inc.	264,505
(3)	SCO Family of Services	1,078,444
(3)	SC Coalition Against Domestic Violence	515,742
(1)	Suffolk County Police Athletic League	51,012
(1)	Suffolk County United Veterans	3,008
(1)	Suffolk Y Jewish Community Center	1,800
(1)	The Ministry for Hope	3,953
(2), (3)	Touro Law	204,108
(2), (3)	United Veterans Beacon House	131,995
(2), (3)	University of Illinois	7,964
(2), (3)	Victims Information Bureau of Suffolk (VIBS)	387,791
(1)	West Islip Youth Enrichment Services (YES)	269,135
(1)	Wool Worth Revitalization	284,993
(3)	YMCA of Long Island	909,179
		<u>\$ 15,145,005</u>
	<u>For-Profit Organizations</u>	
(4)	Aids at Home	\$ 19,557
(4)	Attentive Care	31,288
(4)	Jzanus Home Care	6,857
(4)	Maxim Temporary Agency	10,322
(4)	Nelson, Pope, Voorhis	110,149
(4)	Nesconset Center for Nursing Care	985
(4)	Personal Touch Home Care	11,526
(4)	Recco Touch Home Care	7,566
(4)	Utopia Home Care	56,888
(4)	785 8th Street Corporation, d/b/a Zan's	23,347
		<u>\$ 278,485</u>
	Total of Nonprofit and For-Profit Organizations	<u>\$ 15,423,490</u>

See Notes to Schedules (p. 23)

Schedule 5

Single Audit Subrecipient Monitoring  
Summary of Federal Pass-Through Funding to State and Federal Subrecipients  
For the Period January 1, 2014 through December 31, 2014

<u>Notes</u>	<u>State and Federal Agencies</u>	<u>Amounts</u>
(7)	US Geological Society	\$ 50,564
		<u>\$ 50,564</u>

See Notes to Schedules (p. 23)

Schedule 6

Single Audit Subrecipient Monitoring  
Summary of Federal Pass-Through Funding to County Subrecipients  
For the Period January 1, 2014 through December 31, 2014

<u>Notes</u>	<u>Counties</u>	<u>Amounts</u>
(3)	Nassau	\$ 1,506,118
		<u><u>\$ 1,506,118</u></u>

See Notes to Schedules (p. 23)

**Notes to Schedules**

Single Audit Subrecipient Monitoring  
For the Period January 1, 2014 through December 31, 2014

- (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 the date of this audit report.
- (6) The subrecipient has not submitted the required Single Audit Report as of the date of this audit report and has ceased operations.
- (7) The subrecipient was a federal agency; therefore, it was not required to comply with the reporting requirements of OMB A-133.