



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

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

Single Audit Subrecipient Monitoring
For the Period
January 1, 2013 through December 31, 2013

**Report No. 2015-10
Date Issued: September 16, 2015**

**SUFFOLK COUNTY
OFFICE OF THE COMPTROLLER**

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EXECUTIVE SUMMARY

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, 2013 through December 31, 2013.

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, 2012 through December 31, 2012 (Report No. 2014-15).

Summary of Significant Findings:

- Three subrecipients did not submit the required Single Audit Report or exemption letter to the Comptroller's Office (Schedule 4, Notes 5 and 6).
- Fifteen of the forty-two (36%) Single Audit Reports reviewed by the Comptroller's Office contained deficiencies that pertain to programs that received federal pass-through funding from Suffolk County.
- Five of the forty-two (12%) Single Audit Reports reviewed by the Comptroller's Office contained quality deficiencies that were brought to the attention of the auditor.
- Three of the forty-two (7%) 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.

- Twenty-three of the forty-two (55%) Single Audit Reports were not received by the Comptroller's Office within nine months of the Agency's respective fiscal year end.
- Thirteen of the twenty-nine (45%) Single Audit exemption letters were not received by the Comptroller's Office within nine months of the Agency's respective fiscal year end.

BACKGROUND

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, 2013 through December 31, 2013 (Schedule 1). Based on the information provided by these Departments, we determined that Suffolk County passed through federal funds totaling \$21,531,536 to seventy-seven subrecipients as follows:

<u>Subrecipient Category</u>	<u>Amount</u>
Towns (10)	\$ 6,807,854 (Schedule 2)
Villages (13)	219,334 (Schedule 3)
Nonprofit (51) / For-profit (2)	14,492,655 (Schedule 4)
State Agencies (1)	<u>11,693 (Schedule 5)</u>
Total (77)	<u>\$21,531,536</u>

Twenty-nine (29) subrecipients submitted Single Audit exemption letters and forty-two (42) subrecipients submitted Single Audit reports to the Audit Division. One (1) subrecipient, a state agency, considers the relationship with the County as that of a vendor; therefore, it is not required to comply with the requirements. Two (2) subrecipients are for-profit agencies and are not subject to the requirements. There were three (3) subrecipients that did not submit a Single Audit Report or Exemption Letter.

SCOPE AND METHODOLOGY

- 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, 2013 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 letter¹, 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 letters¹ 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, 2012 through December 31, 2012.

¹ 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.

AUDIT RESULTS

Three subrecipients did not submit the required Single Audit Report or exemption letter to the Comptroller's Office (Schedule 4, Notes 5 and 6). The results of our audit disclosed that one subrecipient (Shinnecock Indian Nation) did not submit the required Single Audit Report or exemption letter and, two subrecipients (Peconic Institute and St. Michael's Windmill Housing) did not submit an exemption letter to the Comptroller's Office for review. The oversight departments were notified, in addition, payments to Shinnecock Indian Nation were suspended.

Fifteen of the forty-two (36%) Single Audit Reports reviewed by the Comptroller's Office contained deficiencies that pertain to programs that received federal pass-through funding from Suffolk County.

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

- Adelante of Suffolk County, Inc. (For the Year Ended 12/31/13) - The report does not include the Nutrition Services Incentive Program – CFDA No. 93.053 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.
- 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 – 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.
- 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 was requested. The Corrective Action Plan was received by the Comptroller's Office on December 19, 2014.

- 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.
- 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.
- 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.
- 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.
- 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 Urban Area Security Initiative (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.

- 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 Sherriff’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.
- 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.

Five of the fifteen (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:

- 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.
- 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.
- 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.
- 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.

- 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.

Five of the forty-two (12%) 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:

- 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 Federal Audit Clearinghouse. 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.
- 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.
- 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.
- 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.

- 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.

Three of the 42 (7%) 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).

	Subrecipient Name	Subrecipient Year End	Single Audit Report Date	Date Report Due to FAC	Date Report Accepted by FAC
1	Adelante of Suffolk County, Inc.	12/31/13	01/23/14	09/30/14	04/01/15
2	Pederson-Krag Center, Inc.	12/31/13	12/02/14	09/30/14	12/10/14
3	Village of Port Jefferson	05/31/14	02/27/15	02/28/15	03/02/15

Twenty-three of the 42 (55%) 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).

	Subrecipient Name	Subrecipient Year End	Date Report Due	Date Report Received
1	Adelante of Suffolk County	12/31/13	09/30/14	01/06/15
2	Alternatives Counseling Services	12/31/13	09/30/14	10/09/14
3	Child Care Council of Suffolk, Inc.	09/30/13	06/30/14	10/10/14
4	Community Development Corp. of Long Island	10/31/13	07/31/14	09/24/14
5	Family & Children's Association	12/31/13	09/30/14	10/10/14
6	Family Service League	12/31/13	09/30/14	10/10/14
7	Federation of Organizations	12/31/13	09/30/14	10/15/14
8	Hands Across Long Island	12/31/13	09/30/14	10/09/14
9	Long Island Housing Services, Inc.	06/30/13	03/31/14	01/08/15
10	Pederson-Krag Center, Inc.	12/31/13	09/30/14	12/04/14
11	Research Foundation	06/30/13	03/31/14	10/29/14
12	Suffolk County Coalition Against Domestic Violence	12/31/13	09/30/14	10/10/14
13	SCO Family of Services & Affiliates	06/30/13	03/31/14	04/10/14
14	The Nature Conservancy	06/30/13	03/31/14	10/22/14

15	Touro College	06/30/13	03/31/14	06/15/15
16	Town of Huntington	12/31/13	09/30/14	10/09/14
17	Town of Riverhead	12/31/13	09/30/14	10/17/14
18	Town of Shelter Island	12/31/13	09/30/14	11/13/14
19	United Veterans Beacon House	09/30/13	06/30/14	08/14/14
20	University of Illinois	06/30/13	03/31/14	06/03/14
21	Victims Information Bureau of Suffolk	12/31/13	09/30/14	10/27/14
22	Village of Port Jefferson	05/31/14	02/28/15	04/06/15
23	YMCA of Long Island	12/31/13	09/30/14	10/14/14

Thirteen of the 29 (45%) 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).

	Subrecipient Name	Subrecipient Year End	Date Exemption Letter Due	Date Exemption Letter Received
1	Bellport, Hagerman, East Patchogue Alliance	12/31/13	09/30/14	01/30/15
2	Brighter Tomorrows	12/31/13	09/30/14	01/15/15
3	Council for Unity	06/30/13	03/31/14	10/20/14
4	Gateway Gardens, LLC	12/31/13	09/30/14	01/20/15
5	Human Understanding & Growth Seminars	12/31/13	09/30/14	02/09/15
6	Legal Aid Society of Suffolk County, Inc.	12/31/13	09/30/14	04/10/15
7	Mental Health Association	12/31/13	09/30/14	06/05/15
8	Moriches Nutrition Program, Inc.	12/31/13	09/30/14	10/06/14
9	Prison Families Anonymous, Inc.	07/31/13	04/30/14	10/17/14
10	Suffolk County United Veterans Halfway House Project, Inc.	12/31/13	09/30/14	06/05/15
11	Village of Lake Grove	05/31/14	02/28/15	05/27/15
12	Village of Southampton	05/31/14	02/28/15	04/20/15
13	West Islip Youth Enrichment Services	12/31/13	09/30/14	03/30/15

FOLLOW-UP ON PRIOR YEAR'S REPORT

Our prior audit report on Single Audit Subrecipient Monitoring (Report No. 2014-15) disclosed that all of the subrecipients that received pass through federal funding from Suffolk County in 2012 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 Hofstra University, Pederson-Krag, Shinnecock Indian Nation, Village of East Hampton and Group for the East End. Hofstra University and the Shinnecock Indian Nation did not submit a Single Audit Report for the 2012 year and Village of East Hampton and Group for the East End did not submit either a 2012 Single Audit Report or a Single Audit exemption letter. Pederson-Krag submitted their 2012 Single Audit Report and 2013 Single Audit Report on November 24, 2014 and December 4, 2014, respectively; Village of East Hampton submitted a 2013 Single Audit exemption letter and Hofstra University and Group for the East End did not receive pass through federal funding from Suffolk County in 2013. Therefore, for these organizations these findings are not repeated; however, for the Shinnecock Indian Nation this finding is repeated in the Single Audit Subrecipient Monitoring Report for the period January 1, 2013 through December 31, 2013.

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 6/30/12) - The report includes a repeat deficiency (2011) in which it does not include the 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. The Agency did not receive federal pass through funding from Suffolk County in 2013; therefore, this is not a repeat exception in the 2013 audit.
- United Veterans Beacon House, Inc. (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. This exception was not repeated in the 2013 audit.
- 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. The Agency did not receive federal pass through funding from Suffolk County in 2013; therefore, this is not a repeat exception in the 2013 audit.

- Education and Assistance Corporation, Inc. (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. This exception was not repeated in the 2013 audit.
- Economic Opportunity Council, Inc. (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. The Agency did not have programs funded through ARRA in 2013; therefore, this exception was not repeated in the 2013 audit.
- Family Service League, Inc. (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. Although the Agency included the Medically Supervised Outpatient Program and Primary Prevention Services Program both under CFDA No. 93.959, the Agency did not include the federal funding passed through the Suffolk County Department of Health Services under CFDA No. 93.958 for the Children & Family Support - CMHS (Respite) Program. Therefore, this is a repeat exception in the 2013 audit.
- 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. This exception was not repeated in the 2013 audit.

- 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. This is a repeat exception in the 2013 audit.
- 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. Although the Town included the Equitable Sharing Program – CFDA No. 16.922, the federal funding passed through the Suffolk County Office for the Aging under CFDA No. 93.044 for the Adult Day Care Program and CFDA No. 93.045 for the Nutrition Congregate Meals Program was overstated. In addition, the federal funding passed through the Suffolk County Department of Probation under CFDA No. 20.600 for the DWI Crackdown Enforcement Program was reported as passed through the Suffolk County District Attorney’s Office under CFDA No. 16.710. Therefore, this is a repeat exception in the 2013 audit.
- 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. This exception was not repeated in the 2013 audit.
- 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; however, not properly identifying the Department is a repeat exception in the 2013 audit.

- 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. The Town did not include the Equitable Sharing Program – CFDA No. 16.922 passed through the Suffolk County District Attorney's Office, the DWI Crackdown Enforcement Program – CFDA No. 20.600 passed through the Suffolk County Department of Probation and the Urban Area Security Initiative 2009 – CFDA No. 97.067 passed through the Suffolk County Police Department. Therefore, this is a repeat exception in the 2013 audit.
- 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. The State notified Audit & Control that funding passed through the Suffolk County Sheriff's Office would not be included on the State's Schedule of Expenditures of Federal Awards because the State considers their relationship with the County as that of a vendor, not a subrecipient. Therefore, this exception was not repeated in the 2013 audit.
- 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. This exception was not repeated in the 2013 audit.

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

- Economic Opportunity Council, Inc. (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. This exception was not repeated in the 2013 audit.
- 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. This exception was not repeated in the 2013 audit.

The status of exceptions that pertain to the fifteen 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:

	Subrecipient Name	Subrecipient Year End	Single Audit Report Date	Date Report Due to FAC	Date Report Accepted by FAC	Repeat Finding in 2013
1	Alternatives Counseling Services, Inc.	12/31/12	06/13/13	07/13/13	10/18/13	No
2	Child Care Council of Suffolk, Inc.	09/30/12	02/07/13	03/09/13	03/31/13	No
3	Cornell Cooperative Extension of Suffolk County	12/31/12	04/19/13	05/19/13	08/08/13	No
4	Federation of Organizations	12/31/12	12/23/13	09/30/13	01/06/14	No
5	Long Island Housing Services, Inc.	06/30/12	12/17/12	01/16/13	02/15/13	No
6	New York State	03/31/13	07/25/13	08/24/13	12/23/13	No

7	Suffolk County Coalition Against Domestic Violence	12/31/12	04/12/13	05/12/13	06/14/13	No
8	The Retreat Inc.	12/31/12	05/02/13	06/01/13	07/01/13	No
9	Town of East Hampton	12/31/12	06/14/13	07/14/13	08/07/13	No
10	Town of Southampton	12/31/12	04/26/13	05/26/13	07/02/13	No
11	United Veterans Beacon House	09/30/12	02/25/13	03/27/13	06/11/13	No
12	United Way of Long Island	06/30/12	10/26/12	11/25/12	10/31/13	No
13	Victims Information Bureau of Suffolk	12/31/12	03/15/13	04/14/13	05/29/13	No
14	Village of Patchogue	05/31/13	09/10/13	10/10/13	01/21/14	No
15	Village of Southampton	05/31/13	04/02/14	02/28/14	04/17/14	No

The status of exceptions that pertain to the eighteen 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:

	Subrecipient Name	Subrecipient Year End	Date Report Due	Date Report Received	Repeat Finding in 2013
1	Alternatives Counseling Services	12/31/12	09/30/13	01/29/14	Yes
2	American Red Cross (ARC)	06/30/12	03/31/13	04/10/13	No
3	Community Development Corp. of Long Island	10/31/12	07/31/13	08/08/13	Yes
4	Economic Opportunity Council	12/31/12	09/30/13	10/03/13	No
5	Family & Children's Association	12/31/12	09/30/13	02/25/14	Yes
6	Federation of Organizations	12/31/12	09/30/13	01/07/14	Yes
7	Long Island Housing Services, Inc.	06/30/12	03/31/13	04/30/13	Yes
8	Suffolk County Coalition Against Domestic Violence	12/31/12	09/30/13	02/26/14	Yes
9	SCO Family of Services & Affiliates	06/30/12	03/31/13	08/28/13	Yes
10	State of New York	03/31/13	12/31/13	02/07/14	No
11	Touro College	06/30/12	03/31/13	08/21/13	Yes
12	Town of Brookhaven	12/31/12	09/30/13	10/10/13	No
13	Town of Huntington	12/31/12	09/30/13	10/03/13	Yes
14	Town of Riverhead	12/31/12	09/30/13	10/17/13	Yes
15	United Veterans Beacon House	09/30/12	06/30/13	02/21/14	Yes
16	University of Illinois	06/30/12	03/31/13	04/09/13	Yes
17	Victims Information Bureau of Suffolk	12/31/12	09/30/13	02/26/14	Yes
18	Village of Southampton	05/31/13	02/28/14	04/22/14	Yes *

* Village of Southampton did not submit their 2013 Single Audit exemption letter within nine months of their fiscal year end. Therefore, this is a repeat finding.

The status of exceptions that pertain to the eight 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:

	Subrecipient Name	Subrecipient Year End	Date Exemption Letter Due	Date Exemption Letter Received	Repeat Finding in 2013
1	Adelante of Suffolk County	12/31/12	09/30/13	12/17/13	Yes *
2	Child Abuse Prevention Services	06/30/12	03/31/13	05/21/13	No
3	Cleary School for the Deaf	06/30/12	03/31/13	06/21/13	No
4	Council for Unity	06/30/12	03/31/13	06/03/13	Yes
5	Moriches Nutrition Program	12/31/12	09/30/13	10/09/13	Yes
6	Village of Lake Grove	05/31/13	02/28/14	05/19/14	Yes
7	Village of Northport	02/28/13	11/30/13	04/10/14	No
8	Village of Port Jefferson	05/31/13	02/28/14	05/16/14	Yes *

* Adelante of Suffolk County and Village of Port Jefferson did not submit their 2013 Single Audit Reports within nine months of their fiscal year end. Therefore, this is a repeat finding.

SCHEDULES

Schedule 1

Single Audit Subrecipient Monitoring
 Summary of Federal Pass-Through Funding to Subrecipients
 By Suffolk County Departments
 For the Period January 1, 2013 through December 31, 2013

	<u>Subrecipient Category</u>				<u>Total</u>
	<u>Towns</u> (Schedule 2)	<u>Villages</u> (Schedule 3)	<u>Nonprofit & For-Profit Organizations</u> (Schedule 4)	<u>State & Federal Agencies</u> (Schedule 5)	
<u>Suffolk County Department</u>					
Economic Development & Planning: Community Development Office	\$ 3,415,687	\$ 135,922	\$ 1,768,425	\$ -	\$ 5,320,034
* [County Executive: Office for the Aging	1,955,678	-	1,193,451	-	3,149,129
[County Executive: Budget Office	-	-	23,808	-	23,808
District Attorney	18,040	-	87,618	-	105,658
Fire, Rescue & Emergency Services	26,055	-	-	-	26,055
Department of Health Services	1,246,561	-	6,974,191	-	8,220,752
Department of Labor	-	-	277,781	-	277,781
Police Department	1,350	3,001	119,634	-	123,985
Probation Department	22,521	12,868	197,539	-	232,928
Sheriff's Office	121,962	67,543	34,434	11,693	235,632
Department of Social Services	-	-	3,815,774	-	3,815,774
Total	<u>\$ 6,807,854</u>	<u>\$ 219,334</u>	<u>\$ 14,492,655</u>	<u>\$ 11,693</u>	<u>\$ 21,531,536</u>

* 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, 2013 through December 31, 2013

<u>Notes</u>	<u>Towns</u>	<u>Amounts</u>
(3)	Babylon	\$ 612,563
(3)	Brookhaven	3,033,207
(2), (3)	East Hampton	315,234
(3)	Huntington	738,913
(2), (3)	Islip	220,971
(2), (3)	Riverhead	293,790
(2), (3)	Shelter Island	40,911
(3)	Smithtown	738,529
(3)	Southampton	654,985
(2), (3)	Southold	158,751
		<u>\$ 6,807,854</u>

See Notes to Schedules (p. 24)

Schedule 3

Single Audit Subrecipient Monitoring
Summary of Federal Pass-Through Funding to Village Subrecipients
For the Period January 1, 2013 through December 31, 2013

<u>Notes</u>	<u>Villages</u>	<u>Amounts</u>
(1)	Amityville	\$ 598
(1)	Asharoken	2,169
(1)	Bellport	17,896
(1)	East Hampton	2,823
(1)	Lake Grove	24,665
(1)	Llyod Harbor	28,549
(1)	Northport	5,228
(2), (3)	Patchogue	44,294
(2), (3)	Port Jefferson	6,140
(1)	Quogue	32,775
(1)	Sag Harbor	1,764
(1)	Southampton	35,791
(1)	Westhampton Beach	16,642
		<u>\$ 219,334</u>

See Notes to Schedules (p. 24)

Schedule 4

Single Audit Subrecipient Monitoring
Summary of Federal Pass-Through Funding to Non-Profit & For-Profit Subrecipients
For the Period January 1, 2013 through December 31, 2013

<u>Notes</u>	<u>Nonprofit Organizations</u>	<u>Amounts</u>
(2), (3)	Adelante	\$ 87,753
(3)	Alternatives Counseling Services	758,484
(1)	American Center for Senior Citizen Services	190,523
(1)	Bellport, Hagerman, East Patchogue (BHEP) Alliance	83,222
(1)	Brighter Tomorrows	145,269
(3)	Catholic Charities	1,762,960
(3)	Child Care Council of Suffolk Inc.	932,146
(3)	Community Development Corp. of Long Island (CDCLI)	578,830
(2), (3)	Cornell Cooperative Extension (CCE) of Suffolk County	279,015
(1)	Council for Unity	30,000
(2), (3)	Economic Opportunity Council	29,814
(3)	Education & Assistance Corporation (EAC)	762,598
(1)	Faith Baptist Church of Coram	61,471
(2), (3)	Family and Children's Association	273,094
(3)	Family Service League	847,334
(2), (3)	Federation Employment & Guidance Services (FEGS)	52,906
(3)	Federation of Organizations	506,484
(1)	Friends of the Retired & Senior Volunteer Program	83,123
(1)	Gateway Garden Housing	400,000
(1)	Good Samaritan Hospital	44,758
(1)	Habitat for Humanity of Suffolk	109,477
(2), (3)	Hands Across Long Island (HALI)	112,000
(1)	Human Understanding & Growth Seminars (HUGS)	131,394
(2), (3)	JASA	185,090
(1)	Legal Aid Society	23,808
(2), (3)	LI Housing Partnership Development Corp.	334,404
(2), (3)	Long Island Housing Services	10,000
(1)	Mental Health Association	9,500
(1)	Moriches Nutrition Program, Inc.	15,426
(2), (3)	Mothers Against Drunk Driving	36,212
(2), (3)	North Fork Housing Alliance	170,123
(2), (3)	Options for Community Living	24,350
(1)	Parents for Megan's Law	52,935
(6)	Peconic Institute, Inc.	5,000
(3)	Pederson-Krag	1,163,479
(1)	Prison Families Anonymous	8,472
(2), (3)	Research Foundation	40,000
(2), (3)	Retreat Inc.	327,380
(3)	SCO Family of Services	1,158,323
(6)	St. Michael's Windmill Housing	30,000
(5)	Shinnecock Indian Nation	12,927
(3)	SC Coalition Against Domestic Violence	530,260
(1)	Suffolk County United Veterans	14,930
(1)	The Ministry for Hope	17,222
(2), (3)	The Nature Conservancy (TNC)	76,516
(2), (3)	Touro Law	204,991
(2), (3)	United Veterans Beacon House	148,630
(2), (3)	University of Illinois	3,991
(2), (3)	Victims Information Bureau of Suffolk (VIBS)	345,176
(1)	West Islip Youth Enrichment Services (YES)	283,111
(3)	YMCA of Long Island	966,182
		<u>\$ 14,461,093</u>
	<u>For-Profit Organizations</u>	
(4)	Land Use Ecology Services, Inc.	\$ 30,502
(4)	Maxim Temporary Agency	1,060
		<u>\$ 31,562</u>
	Total of Nonprofit and For-Profit Organizations	<u>\$ 14,492,655</u>

See Notes to Schedules (p. 24)

Schedule 5

Single Audit Subrecipient Monitoring
Summary of Federal Pass-Through Funding to Federal & State Agency Subrecipients
For the Period January 1, 2013 through December 31, 2013

<u>Notes</u>	<u>State and Federal Agencies</u>	<u>Amounts</u>
(2)	New York State	\$ 11,693
		<u>\$ 11,693</u>

See Notes to Schedules (p. 24)

Notes to Schedules

Single Audit Subrecipient Monitoring
For the Period January 1, 2013 through December 31, 2013

- (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 September 11, 2015.
- (6) The subrecipient has not submitted the required exemption letter as of September 11, 2015.