SUFFOLK COUNTY
OFFICE OF THE COMPTROLLER
AUDIT DIVISION

John M. Kennedy, Jr.
Comptroller

Single Audit Subrecipient Monitoring
For the Period
January 1, 2015 through December 31, 2015

Assignment No. 2016-07
Date Issued: September 27, 2018

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," and "OMB Uniform Guidance, Code of Federal Regulations, Chapter 2, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 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, 2015 through December 31, 2015.

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 for subrecipients with fiscal years starting prior to December 26, 2014 or OMB Uniform Guidance for subrecipients with fiscal years starting on or after December 26, 2014; 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, 2014 through December 31, 2014 (Report No. 2016-03).

Summary of Significant Findings:

- One of the thirty-four (3%) 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.

- Five of the thirty-four (15%) Single Audit reports reviewed by the Comptroller's Office contained deficiencies that pertain to programs that received federal pass-through funding from Suffolk County.

- One of the thirty-four (3%) Single Audit reports reviewed by the Comptroller's Office contained quality deficiencies that were brought to the attention of the auditor.

- Six of the thirty-four (18%) Single Audit reports were not received by the Comptroller's Office within nine months of the Agency's respective fiscal year end.

- Eleven of the thirty-eight (29%) 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 Uniform Guidance, Code of Federal Regulations, Chapter 2, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200)". Suffolk County incorporated the requirements of 2 CFR Part 200 into Single Audit Advisories issued by the Suffolk County Department of Audit and Control's Division of Auditing Services.

OMB Uniform Guidance 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 nonprofit and for-profit organizations. States, other municipalities and nonprofit organizations are required to comply with the same reporting requirements as the County. A Single Audit must be obtained if for fiscal years starting prior to December 26, 2014 and for fiscal years starting on or after December 26, 2014; federal funding expended meets or exceeds $500,000 or $750,000, respectively, during their fiscal year. If the subrecipient did not expend the applicable threshold 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.

Seven County Departments passed through federal funding to subrecipients during the period January 1, 2015 through December 31, 2015 (Schedule 1). Based on the information provided by these Departments, we determined that Suffolk County passed through federal funds totaling $20,479,723 to eighty-six subrecipients as follows:

Subrecipient Category	Amount
Towns (10)	$ 5,580,022 (Schedule 2)
Villages (10)	358,180 (Schedule 3)
Nonprofit (52) / For-profit (13)	14,490,666 (Schedule 4)
Federal Agencies (1)	50,855 (Schedule 5)
Total (86)	$ 20,479,723

Thirty-four (34) subrecipients submitted Single Audit reports to the Audit Division and thirty-eight (38) subrecipients submitted Single Audit exemption letters. One (1) subrecipient is a federal agency and thirteen (13) subrecipients are for-profit agencies and are not subject to the requirements.

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, 2015 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[1], and submitting it to the Department of Audit and Control.

- Reviewed the Single Audit reports for compliance with OMB Circular A-133 for fiscal years starting prior to December 26, 2014 and OMB Uniform Guidance for fiscal years starting on or after December 26, 2014. 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, 2014 through December 31, 2014.

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[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 for fiscal years starting prior to December 26, 2014 and for fiscal years starting on or after December 26, 2014, federal funding expended was less than $500,000 or $750,000, respectively, during their fiscal year. The subrecipient is also required to submit a supporting schedule of federal funds expended as an attachment to the letter.

AUDIT RESULTS

One of the thirty-four (3%) 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 9/30/15) - The report includes several findings related to federal pass-through funding from Suffolk County which state:

  - The Organization delayed the accounting year-end closing entries and independent audit. The Organization is in agreement with this finding and has hired an outside accountant to help closeout the books and records as well as establish a plan for the 2016 closing of the books and records and external audit.

  - The Organization did not have adequate internal controls in place over its accounting and reporting functions. The Organization is in agreement with this finding and has hired an outside accountant with requisite expertise to assist in the review and approval of the year-end financial records and financial statements.

  - The Organization informally tracked their various grant budgets through analyses that were not integrated with the financial reporting system ("general ledger"). While the Organization was able to provide budget information, the general ledger did not reflect financial accounting/reporting in accordance with various grants. The Organization is in agreement with this finding and will create formal policies and procedures to monitor grants.

  - The Schedule of Expenditures of Federal Awards was not maintained throughout the year and contained inaccurate data that was later corrected. In addition, fixed assets purchased with federal funds were not tracked and matching grants/funds were not recorded. The Organization is in agreement with this finding and will ensure that the Schedule of Expenditures of Federal Awards is updated and revised throughout the fiscal year.

Five of the thirty-four (15%) 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 five (80%) 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 12/31/15) - The report includes a repeat

deficiency (2013, 2014) in which it does not include all federal funding passed through Suffolk County. The report does not include UASI 2014 and 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 2016 Single Audit report. In addition, we requested a corrective action plan to prevent a recurrence of this deficiency; however, the Agency did not comply with our request.

- Family Service League, Inc. (For the Year Ended 12/31/15) - The report includes two awards reported as passed through Suffolk County Department of Health Services and one award reported as passed through Suffolk County Office for the Aging which were not reported by the Departments. The Agency was notified of these deficiencies, revised their 2015 Single Audit report and submitted it to the Comptroller's Office on January 17, 2017. In addition, we also notified the Agency that the Schedule of Expenditures of Federal Awards does not include the identifying numbers assigned by the pass-through entities and does not provide the total federal awards expended for each program, as required by 2 CFR 200.510 (b) (2) and (3). The response from the Agency's auditors indicated the changes would be implemented for the 2016 report.

- Town of East Hampton (For the Year Ended 12/31/15) - The report includes a repeat deficiency (2014) in which it does not include the DWI Crackdown Enforcement Program – CFDA No. 20.600 which is passed through the Suffolk County Probation Department. The Agency was notified of these deficiencies and agreed to properly report the programs on their 2016 Single Audit report.

- Family Residences and Essential Enterprises, Inc. (For the Year Ended 12/31/15) - The report does not include the Home Investment Partnership Program – CDFA No. 14.239 which is passed through the Suffolk County Community Development Office. The Agency was notified of this deficiency, and after consulting with their auditors informed us on June 5, 2017 that it would be necessary to reissue the report and submit it to the Comptroller's Office upon completion.

One of the five (20%) 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:

- North Fork Housing Alliance, Inc. (For the Year Ended 12/31/15) - The report incorrectly identified the U.S. Department of Housing and Urban Development as the pass-through entity for the federal funding passed through the Suffolk County Community Development Office for the Home Investment Partnership Program – CFDA No. 14.239. The Agency was notified of the proper reporting requirements for their 2016 Single Audit report.

One of the thirty-four (3%) 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:

- SCO Family of Services, Inc. (For the Year Ended 6/30/15) – The threshold for distinguishing Type A and Type B programs reported on the Schedule of Findings and Questioned Costs did not agree with Form SF-SAC Single Audit Data Collection Form. The Agency was notified of this deficiency; however, as of January 17, 2017 the information reported to the Federal Audit Clearinghouse was not revised.

Six of the thirty-four (18%) 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	Jewish Board of Family and Children	06/30/15	03/31/16	06/15/16
2	SCO Family of Services	06/30/15	03/31/16	04/08/16
3	Long Island Housing Services	06/30/15	03/31/16	07/27/16
4	Touro College	06/30/15	03/31/16	09/02/16
5	Child Care Council	09/30/15	06/30/16	07/20/16
6	United Veterans Beacon House	09/30/15	06/30/16	09/22/16

Eleven of the thirty-eight (29%) 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	Habitat for Humanity	06/30/15	03/31/16	07/29/16
2	Suffolk Y Jewish Community Center	06/30/15	03/31/16	05/09/16
3	Suffolk Perinatal Coalition	12/31/15	09/30/16	10/05/16
4	Town of Riverhead	12/31/15	09/30/16	11/15/16
5	Conscience Point Shellfish Hatchery	12/31/15	09/30/16	11/15/16

6	Bellport, Hagerman, East Patchogue Alliance	12/31/15	09/30/16	11/29/16
7	Clubhouse of Suffolk (Assoc. for Mental Health)	12/31/15	09/30/16	10/28/16
8	Village of Northport	02/28/16	11/30/16	12/12/16
9	Village of Head of the Harbor	02/29/16	11/30/16	01/04/17
10	Village of Bellport	05/31/16	02/28/17	03/21/17
11	Village of Port Jefferson	05/31/16	02/28/17	05/08/17

FOLLOW-UP ON PRIOR YEAR'S REPORT

Our prior audit report on Single Audit Subrecipient Monitoring (Report No. 2016-03) disclosed that all of the subrecipients that received pass-through federal funding from Suffolk County in 2014 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 Federation Employment & Guidance Services and the Villages of Bellport and Port Jefferson. Federation Employment & Guidance Services did not submit a Single Audit report for the 2014 year and the Villages of Bellport and Port Jefferson did not submit Single Audit exemption letters. Federation Employment & Guidance Services did not receive pass-through federal funding from Suffolk County in 2015, and the Villages of Bellport and Port Jefferson submitted Single Audit exemption letters and statements of federal funds expended; therefore, these findings are not repeated.

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. ***This finding was repeated in the 2015 audit.***

- 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. ***This was no longer considered a finding in the 2015 audit.***

- 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. ***This was no longer considered a finding in the 2015 audit.***

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

- 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 in their 2015 Single Audit report. ***These exceptions were repeated in the 2015 Single Audit.***

- Education and 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 in their 2015 Single Audit report. ***These exceptions were not repeated in the 2015 Single Audit.***

- 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 in their 2015 Single Audit report. ***This exception was repeated in the 2015 Single Audit.***

- 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. ***These exceptions were not repeated in the 2015 Single Audit.***

- 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. ***This exception was not repeated in the 2015 Single Audit.***

- 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. ***The Town was not required to have a Single Audit in 2015; therefore, this exception was not repeated.***

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

- 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. ***This exception was not repeated in the 2015 Single Audit.***

- 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 December 31, 2013. A revised report was submitted to the Comptroller's Office on November 10, 2015. ***This exception was not repeated in the 2015 Single Audit.***

- 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. ***This exception was not repeated in the 2015 Single Audit.***

The status of exceptions that pertain to the nine subrecipients that did not submit a Single Audit report to the Comptroller's Office within nine 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 2015
1	Child Care Council of Suffolk, Inc.	09/30/14	06/30/15	07/14/15	Yes
2	Jewish Association for Services for the Aged (JASA)	06/30/14	03/31/15	08/03/15	No
3	Nassau County	12/31/14	09/30/15	10/30/15	No
4	SCO Family of Services & Affiliates	06/30/14	03/31/15	06/24/15	Yes
5	Touro College	06/30/14	03/31/15	06/13/15	Yes

6	Town of Riverhead	12/31/14	09/30/15	10/20/15	Yes **
7	Town of Southold	12/31/14	09/30/15	10/08/15	No
8	United Veterans Beacon House	09/30/14	06/30/15	07/15/15	Yes
9	Victims Information Bureau of Suffolk	12/31/14	09/30/15	12/07/15	No

** Town of Riverhead did not submit their 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 six 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 2015
1	Adelante of Suffolk County	12/31/14	09/30/15	10/28/15	No
2	American Center for Senior Citizen Svcs	12/31/14	09/30/15	10/29/15	No
3	Bellport, Hagerman, East Patchogue Alliance	12/31/14	09/30/15	12/07/15	Yes
4	Suffolk Y Jewish Community Center	06/30/14	03/31/15	10/08/15	Yes
5	Village of East Hampton	07/30/14	04/30/15	06/08/15	No
6	Long Island Home d/b/a South Oaks Hospital	12/31/14	09/30/15	10/23/15	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, 2015 through December 31, 2015

	Subrecipient Category					
Suffolk County Department	Towns (Schedule 2)	Villages (Schedule 3)	Nonprofit Organizations (Schedule 4)	For Profit Organizations (Schedule 4)	State & Federal Agencies (Schedule 5)	Total
Economic Development & Planning: Community Development Office	$ 2,602,066	$ 312,727	$ 1,283,621	$ 660,000	$ -	$ 4,858,414
* County Executive: Office for the Aging	1,943,145	-	1,086,116	242,984	-	3,272,245
* County Executive: Budget Office	-	-	52,929	-	-	52,929
District Attorney	133,174	38,002	5,952	-	-	177,128
Department of Health Services	811,271	-	6,917,644	12,373	50,855	7,792,143
Police Department	24,621	-	-	-	-	24,621
Probation Department	65,745	7,451	379,441	-	-	452,637
Social Services	-	-	3,849,606	-	-	3,849,606
Total	**$ 5,580,022**	**$ 358,180**	**$ 13,575,309**	**$ 915,357**	**$ 50,855**	**$ 20,479,723**

* 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, 2015 through December 31, 2015

Notes	Towns	Amounts
(5), (6)	Babylon	$ 411,578
(6)	Brookhaven	2,307,854
(5), (6)	East Hampton	180,065
(5), (6)	Huntington	627,975
(5), (6)	Islip	223,980
(2)	Riverhead	361,556
(2)	Shelter Island	59,105
(5), (6)	Smithtown	518,303
(5), (6)	Southampton	697,266
(2)	Southold	192,340
		$ 5,580,022

See Notes to Schedules (p. 19)

Schedule 3

Single Audit Subrecipient Monitoring
Summary of Federal Pass-Through Funding to Village Subrecipients
For the Period January 1, 2015 through December 31, 2015

Notes	Villages	Amounts
(2)	Amityville	$ 2,050
(2)	Bellport	43,898
(2)	Head of the Harbor	30,351
(2)	Lake Grove	51,166
(2)	Northport	5,402
(5), (6)	Patchogue	183,550
(2)	Port Jefferson	5,083
(2)	Sag Harbor	2,320
(2)	Southampton	25,608
(2)	Westhampton Beach	8,752
		$ 358,180

See Notes to Schedules (p. 19)

Schedule 4

Single Audit Subrecipient Monitoring
Summary of Federal Pass-Through Funding to Nonprofit & For-Profit Subrecipients
For the Period January 1, 2015 through December 31, 2015

Notes	Nonprofit Organizations	Amounts
(2)	Adelante	$ 128,400
(5), (6)	Alternatives	647,461
(2)	American Center for Senior Citizen Services	149,110
(2)	Bellport Area Community Action Committee, Inc.	4,327
(2)	Bellport Hagerman Fire Department	181,956
(2)	Brighter Tomorrows	195,416
(6)	Catholic Charities	1,752,452
(4)	Child Care Council of Suffolk Inc.	998,842
(2)	Clubhouse of Suffolk, Inc.	34,700
(1)	Community Connections for Youth, Inc.	5,757
(5), (6)	Cornell Cooperative Extension (CCE) of Suffolk County	35,783
(2)	Conscience Point Shellfish Hatchery	5,000
(5), (6)	Economic Opportunity Council	58,000
(6)	Education & Assistance Corporation (EAC)	1,105,971
(2)	Faith Baptist Church of Coram	47,266
(5), (6)	Family and Children's Association	270,401
(5), (6)	Family Residences and Essential Enterprises	118,630
(6)	Family Service League	764,799
(8)	Federation Employment & Guidance Services (FEGS)	22,044
(5), (6)	Federation of Organizations	647,969
(2)	Friends of the Retired & Senior Volunteer Program	162,969
(2)	Good Samaritan Hospital	204,672
(1)	Habitat for Humanity of Suffolk	163,107
(2)	Hands Across Long Island (HALI)	130,445
(2)	Herstory Writers Workshop	9,882
(5), (6)	Hudson River Healthcare, Inc.	77,855
(2)	Human Understanding & Growth Seminars (HUGS)	130,274
(3) (4)	JASA	180,199
(3) (4)	Jewish Board of Family & Children	14,734
(2)	Legal Aid Society	52,929
(2)	Long Island Against Domestic Violence	396,103
(5), (6)	LI Housing Partnership Development Corp.	42,000
(3) (4)	Long Island Housing Services	10,000
(2)	Moriches Nutrition Program, Inc.	13,025
(5), (6)	Mothers Against Drunk Driving	5,952
(1)	North American Family Institute	30,000
(5), (6)	North Fork Housing Alliance	96,700
(5), (6)	Options for Community Living	53,675
(2)	The Crimes Victims Center (Formely Parents for Megan's Law)	4,968
(6)	Pederson-Krag	1,010,709
(5), (6)	Retreat Inc.	211,200
(4)	SCO Family of Services	1,104,613
(2)	South Country Community Land Trust	50,000
(2)	Suffolk Perinatal Coalition	132,606
(1)	Suffolk Y Jewish Community Center	1,800
(2)	The Ministry for Hope	84,607
(3) (4)	Touro Law	211,338
(3) (4)	United Veterans Beacon House	158,964
(3) (4)	University of Illinois	12,045
(5), (6)	Victims Information Bureau of Suffolk (VIBS)	283,757
(2)	West Islip Youth Enrichment Services (YES)	272,236
(2)	Wool Worth Revitalization	265,007
(6)	YMCA of Long Island	822,654
		$ 13,575,309
	For-Profit Organizations	
(7)	Aids at Home	42,183
(7)	Artspace Patchogue Lofts	660,000
(7)	Attentive Care	52,606
(7)	Bestcare, Inc.	11,017
(7)	Jzanus Home Care	24,796
(7)	Maxim Temporary Agency	12,373
(7)	Nesconset Center for Nursing Care	4,730
(7)	Personal Touch Home Care	14,793
(7)	Recco Touch Home Care	11,378
(7)	Unlimited Care, Inc.	1,269
(7)	Utopia Home Care	57,167
(7)	Woodhaven Home for Adults	1,553
(7)	785 8th Street Corporation, d/b/a Zan's	21,492
		$ 915,357
	Total of Nonprofit and For-Profit Organizations	**$ 14,490,666**

See Notes to Schedules (p. 19)

Schedule 5

Single Audit Subrecipient Monitoring
Summary of Federal Pass-Through Funding to Federal and State Subrecipients
For the Period January 1, 2015 through December 31, 2015

Notes	State and Federal Agencies	Amounts
(9)	US Geological Society	$ 50,855
		$ 50,855

See Notes to Schedules (p. 19)

Notes to Schedules

Single Audit Subrecipient Monitoring
For the Period January 1, 2015 through December 31, 2015

(1) The subrecipient submitted a Single Audit exemption letter which stated their fiscal year started prior to December 26, 2014 and 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) The subrecipient submitted a Single Audit exemption letter which stated their fiscal year started on or after December 26, 2014 and they expended less than $750,000 in federal funds; therefore, they were not required to comply with the reporting requirements of OMB Uniform Guidance.

(3) 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 and they were required to comply with the reporting requirements of OMB Circular A-133.

(4) 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.

(5) Suffolk County passed through less than $750,000 in federal funds to the subrecipient. However, the subrecipient reported that they had other sources of federal funding and expended more than $750,000 in federal funds; therefore, they were required to comply with the reporting requirements of OMB Uniform Guidance.

(6) 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 Uniform Guidance.

(7) The subrecipient was a for-profit agency; therefore, they were not required to comply with the reporting requirements of OMB Circular A-133 or OMB Uniform Guidance.

(8) In fiscal year 2016 the Department reported a prior year adjustment of ($22,044) to adjust the 2015 reported estimate to the actual for this subrecipient. Therefore, federal funding was not passed through to this subrecipient and a Single Audit or Single Audit exemption letter was not requested.

(9) The subrecipient was a federal agency; therefore, it was not required to comply with the reporting requirements of OMB A-133 or OMB Uniform Guidance.