

OFFICE OF THE SUFFOLK COUNTY COMPTROLLER



Single Audit Subrecipient Monitoring

For the Period January 1, 2016 through December 31, 2016

Report 2017-04

Date Issued: July 3, 2019

John M. Kennedy, Jr.

**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 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)”, the Suffolk County Comptroller’s Office (Comptroller’s Office) conducted a performance audit regarding the federal funding that Suffolk County passed through to subrecipients for the period January 1, 2016 through December 31, 2016.

We conducted this performance audit in accordance with generally accepted government auditing standards. 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 Uniform Guidance; 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, 2015 through December 31, 2015 (Assignment No. 2016-07).

Summary of Significant Findings:

- One subrecipient did not submit the required Single Audit Report or exemption letter to the Comptroller’s Office (p. 4).
- Eight of the thirty (27%) Single Audit reports reviewed by the Comptroller’s Office contained deficiencies that pertain to programs that received federal pass-through funding from Suffolk County (p. 4).
- Two of the thirty (7%) Single Audit reports reviewed by the Comptroller’s Office contained quality deficiencies that were brought to the attention of the auditor (p. 6).
- Four of the thirty-six (11%) Single Audit exemption letters were not received by the Comptroller’s Office within nine months of the Agency’s respective fiscal year end (p. 6).

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 federal funding expended meets or exceeds \$750,000 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, contractors paid through federal funding for goods or services provided, 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, 2016 through December 31, 2016 (Schedule 1). Based on the information provided by these Departments, we determined that Suffolk County passed through federal funds totaling \$20,193,581 to eighty-two subrecipients as follows:

| <u>Subrecipient Category</u> | <u>Amount</u> |
|----------------------------------|--------------------------------|
| Towns (10) | \$ 5,791,883 (Schedule 2) |
| Villages (13) | 309,468 (Schedule 3) |
| Nonprofit (44) / For-profit (15) | <u>14,092,230</u> (Schedule 4) |
| Total (82) | <u>\$20,193,581</u> |

Thirty (30) subrecipients submitted Single Audit reports to the Audit Division and thirty-six (36) subrecipients submitted Single Audit exemption letters. Fifteen (15) subrecipients are for-profit agencies and are not subject to the requirements. There was one subrecipient that did not submit a Single Audit or exemption letter.

SCOPE AND METHODOLOGY

- Sent a letter to all County departments requesting information regarding the amount of federal funding passed through to subrecipients for the year ended December 31, 2016 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 Single Audit Advisories and sections of the OMB Uniform Guidance – Code of Federal Regulations, Chapter 2, Part 200 – Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards applicable to subrecipient monitoring and management.
- Reviewed the Single Audit reports for compliance with OMB Uniform Guidance. 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, 2015 through December 31, 2015.

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or relevant population size and the sample selected for examination.

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 federal funding expended was less than \$750,000 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 subrecipient, Central Pine Barrens Joint Planning and Policy Commission, did not submit the required Single Audit Report or exemption letter to the Comptroller's Office (Schedule 4, Note 6). The oversight department was notified.

Eight of the thirty (27%) Single Audit reports reviewed by the Comptroller's Office contained deficiencies that pertain to programs that received federal pass-through funding from Suffolk County.

Two of the eight (25%) Single Audit reports contained deficiencies that pertain to the reported amount of federal funding passed through Suffolk County. Both reports include a repeat deficiency in which the reports do not include all funding passed through Suffolk County. Our audit disclosed the following:

- Town of Southampton (For the Year Ended 12/31/16) - The report does not include the DWI Crackdown Enforcement Program which is passed through the Suffolk County Department of Probation under CFDA No. 20.616. In addition, the report incorrectly identified the Suffolk County Police Department as the pass-through entity for federal funding passed through the Suffolk County Sheriff's Office for the Homeland Security Grant – CFDA No. 97.067. The report also incorrectly identified the Suffolk County District Attorney's Office as the pass-through entity for the Alcohol Impaired Driving Countermeasures Incentive Grant – CFDA No. 20.601; however, the District Attorney's Office did not report any pass-through federal funding for this program. The Agency was notified of these deficiencies and instructed to properly report the programs on their 2017 Single Audit report.
- Town of East Hampton (For the Year Ended 12/31/16) - The report does not include the DWI Crackdown Enforcement Program which passed through the Suffolk County Probation Department under CFDA No. 20.616, the Home Investment Partnership Program which passed through Suffolk County Community Development Office under CFDA No. 14.239 and the Nutrition Services Incentive – Cash in Lieu of Program which passed through the Suffolk County Office for the Aging under CFDA No. 93.053. The Agency was notified of these deficiencies and after consulting with their auditors it was determined that a restatement of the Schedule of Expenditures of Federal Awards was not necessary.

Six of the eight (75%) 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:

- Jewish Board of Family and Children's Services Inc. (For the Year Ended 6/30/16) - The report incorrectly identified the New York State Office of Mental Health as the pass-

through entity for the federal funding passed through the Suffolk County Department of Health for the Community Mental Health Services Block Grant – CFDA No. 93.958. The Agency was notified of the proper reporting requirements for their 2017 Single Audit report.

- United Veterans Beacon House, Inc. (For the Year Ended 9/30/16) – The report did not identify the Suffolk County Department of Social Services as the pass-through entity for the Continuum of Care Program – CFDA No. 14.267. In addition, the report incorrectly identified the Suffolk County Department of Social Services as the pass-through entity for the Shelter Plus Care Program – CFDA No. 14.238 and the Home Investment Partnership Program – CFDA No. 14.239; however, the department did not report any pass-through federal funding for this program. The Agency was notified of these reporting errors and instructed to properly report the programs on their 2017 Single Audit Report.
 - Catholic Charities of the Dioceses of Rockville Centre (For the Year Ended 12/31/16) – The report incorrectly included the federal funding passed through Suffolk County Office for the Aging for the Balancing Incentive Program – Caregiver Services – CFDA No. 93.778 with the federal funding passed through for the Special Programs for the Aging, Title III, Part C Nutrition Services – CFDA No. 93.045. The Agency was notified of the proper reporting requirements for their 2017 Single Audit report.
 - Family and Children’s Association, Inc. (For the Year Ended 12/31/16) – The report incorrectly identified the Suffolk County Department of Social Services as the pass-through entity for the Community Mental Health Services Block Grant – CFDA No. 93.958; however, the federal funding was passed through the Suffolk Department of Health Services. The Agency was notified of this reporting error and agreed to properly report the program on their 2017 Single Audit Report.
 - Education & Assistance Corporation, Inc. (EAC) (For the Year Ended 12/31/16) – The report incorrectly identified the Suffolk County Department of Social Services as the pass-through entity for the Community Guardianship Services – CFDA No. 16.738 and the TASC Drug Testing – CFDA No. 93.667; however, the department did not report any pass-through federal funding for these programs. The Agency was notified of these reporting errors and instructed to properly report the programs on their 2017 Single Audit Report.
 - Retreat Inc. (For the Year Ended 12/31/16) – The report incorrectly identified the Suffolk County Department of Social Services as the pass-through entity for the Residential Program Suffolk County – CFDA No. 93.558; however, the department did not report any pass-through federal funding for this program. The Agency was notified of this reporting error and instructed to properly report the program on their 2017 Single Audit Report.
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Two of the thirty (7%) 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:

- Jewish Association for Services for the Aged (JASA) (For the Year Ended 12/31/16) – The report did not properly identify Health and Human Services Programs for Disaster Relief Appropriations Act – Non-Construction Super Storm Sandy Block Grant – CFDA No. 93.095 as a major program. The County was not a pass through entity for this program; however, the Agency was notified of this deficiency.
- Long Island Against Domestic Violence (For the Year Ended 12/31/16) – The report incorrectly identified the subrecipient as a low-risk auditee. The percentage of coverage for an auditee that did not meet the criteria for a low-risk auditee was met; however, the Agency was notified of this deficiency.

Four of the thirty-six (11%) 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 | Town of Riverhead | 12/31/16 | 09/30/17 | 01/22/18 |
| 2 | Town of Southold | 12/31/16 | 09/30/17 | 01/23/18 |
| 3 | Village of Lake Grove | 05/31/17 | 02/28/18 | 04/13/18 |
| 4 | Bellport Hagerman East Patchogue Alliance | 12/31/16 | 09/30/17 | 04/30/18 |

FOLLOW-UP ON PRIOR YEAR'S REPORT

Our prior audit report on Single Audit Subrecipient Monitoring (Assignment No. 2016-07) disclosed that all of the subrecipients that received pass-through federal funding from Suffolk County in 2015 complied with the reporting 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 and SOP D-10 by submitting a copy of their Single Audit report or Single Audit exemption letter to the Comptroller's Office.

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. *This was no longer considered a finding in the 2016 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. *Programs tested as major programs did not have federal funding passed through Suffolk County; however, this finding was repeated in the 2016 audit.*
 - 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. *Programs tested as major programs did not have federal funding passed through Suffolk County; however, this finding was repeated in the 2016 audit.*
 - 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. ***This was no longer considered a finding in the 2016 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 12/31/15) - 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. ***These exceptions were repeated in the 2016 audit.***
- 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. ***The exception pertaining to incorrect identification of the pass-through entity was not repeated; however, the Agency's auditors did not implement any changes to ensure the Schedule of Expenditures of Federal Awards contains all required information.***
- 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. ***This exception was repeated in the 2016 audit.***
- 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. ***This exception was not repeated in the 2016 audit.***

- 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. ***This exception was not repeated in the 2016 audit.***

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

- 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. ***This exception was not repeated in the 2016 audit.***

The status of exceptions that pertain to the six 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:

| | <u>Subrecipient Name</u> | <u>Subrecipient Year End</u> | <u>Date Report Due</u> | <u>Date Report Received</u> | <u>Repeat Finding 2016</u> |
|---|-------------------------------------|------------------------------|------------------------|-----------------------------|----------------------------|
| 1 | Jewish Board of Family and Children | 06/30/15 | 03/31/16 | 06/15/16 | No |
| 2 | SCO Family of Services | 06/30/15 | 03/31/16 | 04/08/16 | No |
| 3 | Long Island Housing Services | 06/30/15 | 03/31/16 | 07/27/16 | No |
| 4 | Touro College | 06/30/15 | 03/31/16 | 09/02/16 | No |
| 5 | Child Care Council | 09/30/15 | 06/30/16 | 07/20/16 | No |
| 6 | United Veterans Beacon House | 09/30/15 | 06/30/16 | 09/22/16 | No |

The status of exceptions that pertain to the eleven subrecipients that did not submit a Single Audit exemption letter 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 Exemption Letter Due | Date Exemption Letter Received | Repeat Finding 2016 |
|----|---|------------------------------|----------------------------------|---------------------------------------|----------------------------|
| 1 | Habitat for Humanity | 06/30/15 | 03/31/16 | 07/29/16 | No |
| 2 | Suffolk Y Jewish Community Center | 06/30/15 | 03/31/16 | 05/09/16 | No |
| 3 | Suffolk Perinatal Coalition | 12/31/15 | 09/30/16 | 10/05/16 | No |
| 4 | Town of Riverhead | 12/31/15 | 09/30/16 | 11/15/16 | Yes |
| 5 | Conscience Point Shellfish Hatchery | 12/31/15 | 09/30/16 | 11/15/16 | No |
| 6 | Bellport, Hagerman, East Patchogue Alliance | 12/31/15 | 09/30/16 | 11/29/16 | Yes |
| 7 | Clubhouse of Suffolk (Assoc. for Mental Health) | 12/31/15 | 09/30/16 | 10/28/16 | No |
| 8 | Village of Northport | 02/28/16 | 11/30/16 | 12/12/16 | No |
| 9 | Village of Head of the Harbor | 02/29/16 | 11/30/16 | 01/04/17 | No |
| 10 | Village of Bellport | 05/31/16 | 02/28/17 | 03/21/17 | No |
| 11 | Village of Port Jefferson | 05/31/16 | 02/28/17 | 05/08/17 | No |

SCHEDULES

Schedule 1

Single Audit Subrecipient Monitoring
Summary of Federal Pass-Through Funding to Subrecipients
By Suffolk County Departments
For the Period January 1, 2016 through December 31, 2016

| | <u>Subrecipient Category</u> | | | | <u>Total</u> |
|--|-------------------------------|----------------------------------|---|--|--------------------------|
| | <u>Towns (Schedule 2)</u> | <u>Villages (Schedule 3)</u> | <u>Nonprofit & Organizations (Schedule 4)</u> | <u>For Profit Organizations (Schedule 4)</u> | |
| <u>Suffolk County Department</u> | | | | | |
| Economic Development & Planning: Community Development Office | 2,173,626 | 143,225 | 792,202 | 678,800 | 3,787,853 |
| County Executive: Office for the Aging | 2,128,693 | - | 1,199,495 | 303,468 | 3,631,656 |
| District Attorney | 212,089 | 131,316 | 10,795 | - | 354,200 |
| Department of Health Services | 1,117,081 | - | 6,820,783 | | 7,937,864 |
| Sheriff | 99,898 | 28,347 | 20,000 | - | 148,245 |
| Probation Department | 60,496 | 6,580 | 302,722 | - | 369,798 |
| Social Services | - | - | 3,963,965 | - | 3,963,965 |
| Total | <u>5,791,883</u> | <u>309,468</u> | <u>13,109,962</u> | <u>982,268</u> | <u>20,193,581</u> |

Schedule 2

Single Audit Subrecipient Monitoring
Summary of Federal Pass-Through Funding to Town Subrecipients
For the Period January 1, 2016 through December 31, 2016

| <u>Notes</u> | <u>Towns</u> | <u>Amounts</u> |
|--------------|----------------|-------------------------|
| (2), (3) | Babylon | 593,620 |
| (3) | Brookhaven | 2,159,943 |
| (2), (3) | East Hampton | 322,647 |
| (2), (3) | Huntington | 695,956 |
| (2), (3) | Islip | 225,938 |
| (1) | Riverhead | 241,561 |
| (1) | Shelter Island | 76,368 |
| (2), (3) | Smithtown | 470,821 |
| (3) | Southampton | 847,154 |
| (1) | Southold | 157,875 |
| | | <u><u>5,791,883</u></u> |

See Notes to Schedules (p. 16)

Schedule 3

Single Audit Subrecipient Monitoring
Summary of Federal Pass-Through Funding to Village Subrecipients
For the Period January 1, 2016 through December 31, 2016

| <u>Notes</u> | <u>Villages</u> | <u>Amounts</u> |
|--------------|--------------------|-----------------------|
| (1) | Amityville | 3,387 |
| (1) | Asharoken | 2,128 |
| (1) | Bellport | 20,875 |
| (1) | East Hampton | 35,724 |
| (1) | Head of the Harbor | 33,004 |
| (1) | Lake Grove | 648 |
| (1) | Nissequogue | 31,647 |
| (1) | Northport | 5,295 |
| (2), (3) | Patchogue | 78,137 |
| (1) | Port Jefferson | 43,565 |
| (1) | Quogue | 30,416 |
| (1) | Sag Harbor | 14,429 |
| (1) | Southampton | 10,213 |
| | | <u>309,468</u> |

See Notes to Schedules (p. 16)

Schedule 4

Single Audit Subrecipient Monitoring
 Summary of Federal Pass-Through Funding to Non-Profit & For-Profit Subrecipients
 For the Period January 1, 2016 through December 31, 2016

| <u>Notes</u> | <u>Nonprofit Organizations</u> | <u>Amounts</u> |
|--------------|---|-------------------|
| (1) | Adelante | 130,194 |
| (2), (3) | Alternatives | 686,719 |
| (1) | American Center for Senior Citizen Services | 127,302 |
| (1) | Association for Mental Health | 37,280 |
| (1) | Bellport Hagerman Fire Department | 140,718 |
| (1) | Brighter Tomorrows | 147,536 |
| (3) | Catholic Charities | 1,806,974 |
| (6) | Central Pine Barrens Joint Planning & Policy Commission | 5,000 |
| (3) | Child Care Council of Suffolk Inc. | 1,033,079 |
| (2), (3) | Cornell Cooperative Extension (CCE) of Suffolk County | 15,000 |
| (3) | Education & Assistance Corporation (EAC) | 1,083,670 |
| (1) | Faith Baptist Church of Coram | 62,893 |
| (2), (3) | Family and Children's Association | 361,859 |
| (3) | Family Service League | 773,658 |
| (5) | Federation Employment & Guidance Services (FEGS) | (22,044) |
| (2), (3) | Federation of Organizations | 722,451 |
| (1) | Friends of the Retired & Senior Volunteer Program | 207,909 |
| (1) | Habitat for Humanity of Suffolk | 44,330 |
| (1) | Hands Across Long Island (HALI) | 114,244 |
| (1) | Human Understanding & Growth Seminars (HUGS) | 127,467 |
| (2), (3) | JASA | 187,069 |
| (2), (3) | Jewish Board of Family & Children | 16,128 |
| (2), (3) | Long Island Against Domestic Violence | 417,559 |
| (2), (3) | LI Housing Partnership Development Corp. | 58,000 |
| (1) | Long Island Housing Services | 10,000 |
| (1) | Moriches Nutrition Program, Inc. | 35,656 |
| (2), (3) | Mothers Against Drunk Driving | 10,000 |
| (1) | North American Family Institute | 30,000 |
| (2), (3) | North Fork Housing Alliance | 237,029 |
| (1) | North Shore Youth Council | 10,000 |
| (2), (3) | Options for Community Living | 56,062 |
| (3) | Pederson-Krag | 826,194 |
| (1) | PSCH, Inc. | 323,912 |
| (2), (3) | Retreat Inc. | 144,642 |
| (3) | SCO Family of Services | 1,095,547 |
| (1) | Suffolk County PAL | 4,795 |
| (1) | Suffolk Land Bank Corporation | 60,000 |
| (1) | Suffolk Y Jewish Community Center | 1,710 |
| (1) | The Crime Victims Center / Parents for Megan's Law | 8,979 |
| (1) | The Ministry for Hope | 100,294 |
| (2), (3) | Touro Law | 212,153 |
| (2), (3) | United Veterans Beacon House | 178,834 |
| (2), (3) | Victims Information Bureau of Suffolk (VIBS) | 324,387 |
| (1) | West Islip Youth Enrichment Services (YES) | 269,723 |
| (3) | YMCA of Long Island | 885,050 |
| | | 13,109,962 |
| | <u>For-Profit Organizations</u> | |
| (4) | Aids at Home | 45,533 |
| (4) | Artspace Patchogue Lofts | 660,000 |
| (4) | Assistcare (aka Preferred Home Care) | 11,123 |
| (4) | Attentive Care | 39,567 |
| (4) | Bestcare, Inc. | 9,855 |
| (4) | J&P Watson (aka Inerim Health Care) | 3,634 |
| (4) | Jzanus Home Care | 26,654 |
| (4) | Nesconset Center for Nursing Care | 5,471 |
| (4) | Personal Touch Home Care | 16,507 |
| (4) | Recco Touch Home Care | 18,736 |
| (4) | South Shore Home Care | 4,261 |
| (4) | Tagi A. Garbizu & Associates | 18,800 |
| (4) | Utopia Home Care | 97,194 |
| (4) | Woodhaven Home for Adults | 779 |
| (4) | 785 8th Street Corporation, d/b/a Zan's | 24,154 |
| | | 982,268 |
| | Total of Nonprofit and For-Profit Organizations | 14,092,230 |

See Notes to Schedules (p. 16)

Notes to Schedules

Single Audit Subrecipient Monitoring
For the Period January 1, 2016 through December 31, 2016

- (1) The subrecipient submitted a Single Audit exemption letter which stated that they expended less than \$750,000 in federal funds; therefore, they were not required to comply with the reporting requirements of OMB Uniform Guidance.
- (2) 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.
- (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 Uniform Guidance.
- (4) The subrecipient was a for-profit agency; therefore, they were not required to comply with the reporting requirements of OMB Uniform Guidance.
- (5) 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.
- (6) 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 report.