



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

**Joseph Sawicki, Jr.
Comptroller**

Single Audit Subrecipient Monitoring
For the Period
January 1, 2011 through December 31, 2011

**Report No. 2014-05
Date Issued: March 14, 2014**

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Joseph Sawicki, Jr.
Suffolk County Comptroller

TABLE OF CONTENTS

	<u>Page</u>
LETTER OF TRANSMITTAL	1
GENERAL INFORMATION.....	3
SCOPE AND METHODOLOGY	4
AUDIT RESULTS	5
FOLLOW-UP ON PRIOR YEAR'S REPORT	9
 SCHEDULES	
<u>Schedule 1</u> Summary of Federal Pass-Through Funding to Subrecipients by Suffolk County Departments For the Period January 1, 2011 through December 31, 2011.....	13
<u>Schedule 2</u> Summary of Federal Pass-Through Funding to Town Subrecipients For the Period January 1, 2011 through December 31, 2011.....	14
<u>Schedule 3</u> Summary of Federal Pass-Through Funding to Village Subrecipients For the Period January 1, 2011 through December 31, 2011.....	15
<u>Schedule 4</u> Summary of Federal Pass-Through Funding to Non-Profit & For-Profit Subrecipients For the Period January 1, 2011 through December 31, 2011.....	16

LETTER OF TRANSMITTAL

March 14, 2014

Hon. Joseph Sawicki Jr.
Suffolk County Comptroller
Suffolk County Department of Audit and Control
H. Lee Dennison Executive Office Building
100 Veterans Memorial Highway
P.O. Box 6100
Hauppauge, N.Y. 11788

Dear Mr. Sawicki:

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," we conducted a performance audit regarding the federal funding that Suffolk County passed-through to subrecipients for the period January 1, 2011 through December 31, 2011. Our objectives were as follows:

- 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.
- To follow-up on any outstanding issues that were disclosed in our prior audit report on Subrecipient Monitoring that covered the period January 1, 2010 through December 31, 2010 (Report No. 2013-06).

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.

The results of our audit disclosed that thirty-nine out of seventy subrecipients were required to have a Single Audit conducted because they expended \$500,000 or more in federal funds. One of the thirty-nine subrecipients required to complete the Single Audit did not submit their Single Audit to the Comptroller's Office for review. We reviewed thirty-eight Single Audit reports and found that one report contained findings relating to programs that received federal funding passed-through from Suffolk County. In addition, exceptions pertaining to programs that received federal pass-through funding from Suffolk County were found in eleven reports.

Respectfully,

Frank Bayer

Frank Bayer, CPA
Executive Director of
Auditing Services

GENERAL INFORMATION

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, and non-profit and for-profit organizations. 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.

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.

SCOPE AND METHODOLOGY

To achieve the objectives stated in the Letter of Transmittal (p. 1) we performed the following procedures:

- Sent a letter to all County departments requesting information regarding the amount of federal funding passed-through to sub-recipients for the year 2011 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, 2010 through December 31, 2010.

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. Twenty-eight subrecipients were required to submit a Single Audit exemption letter. Twenty-seven subrecipients submitted a Single Audit exemption letter. The twenty-eighth sub-recipient is no longer in business.

AUDIT RESULTS

Seven County departments passed-through federal funding to subrecipients during the period January 1, 2011 through December 31, 2011 (Schedule 1). Based on the information provided by these departments, we determined that Suffolk County passed through federal funds totaling \$24,465,427 to seventy subrecipients as follows:

<u>Subrecipient Category</u>	<u>Amount</u>
Towns (10)	\$ 6,530,668 (Schedule 2)
Villages (5)	575,441 (Schedule 3)
Nonprofit (53) / For-profit (2)	<u>17,359,318</u> (Schedule 4)
Total (70)	<u>\$24,465,427</u>

Twenty-seven (27) subrecipients submitted Single Audit exemption letters and thirty-eight (38) sub-recipients submitted Single Audit reports to our office. Three (3) subrecipients are for-profit agencies and are not subject to the requirements. Two subrecipients did not submit an exemption letter or Single Audit Report as follows:

- Stony Brook Hospital for the year ended 6/30/12 – The Agency was contacted numerous times by Heath Services and Audit & Control. The Agency stated they are included in State University of New York’s (SUNY) Single Audit; however, Stony Brook Hospital did not submit the Single Audit report to Suffolk County. SUNY Albany was contacted and will include the funding in their Single Audit Report for fiscal year ended 3/31/13.
- FOCUS (For Our Children and Us) for the year ended 12/31/11 - It appears the Agency is no longer in business. Social Services attempted to contact them through the postal service and Audit and Control sent e-mails that were unanswered. Phone calls were attempted; however, the lines are no longer in service.

Of the 38 reports reviewed, one report contains an audit finding that pertains to a program that received federal pass-through funding from Suffolk County. The details are as follows:

- Pederson-Krag for the year ended 12/31/11 – The report contains a finding related to federal pass-through funding from the Suffolk County Department of Health for the Community Mental Health Program, under CFDA No. 93.958 which states “During the audit, the Center was unable to provide certain support for our testing of payroll and cash disbursements. Payroll registers from January 2011 – May 2011 could not be located. Also, some invoices as well as cancelled checks could not be located. Questioned costs related to this finding amounted to \$4,085.”

In addition, eleven of the 38 reports reviewed contain deficiencies that pertain to programs that received federal pass-through funding from Suffolk County. The details are as follows:

- American Red Cross for the year ended 6/30/11 – The report does not include Suffolk County Office for the Aging as a pass-through entity for federal funding provided for the Nutrition Services Incentive under CFDA No. 93.053. The Agency’s management stated the required changes will be made on the 2012 report.
- Touro College for the year ended 6/30/11 – The report includes a repeat deficiency (2010) in which it does not include the Special Programs for the Aging Grants for Supportive Services and Senior Centers (Title IIIB) – CFDA No. 93.044 which is passed through Suffolk County Office for the Aging. The Agency’s management stated the required changes will be made on the 2012 report.
- United Veterans Beacon House for the year ended 9/30/11 – The report includes a repeat deficiency (2010) in which it does not include Suffolk County Department of Social Services as a pass-through entity for the federal funding provided for the Shelter Care Plus Program under CFDA No. 14.238. The Agency’s management stated the required changes will be made on the 2012 report.
- Economic Opportunity Council for the year ended 12/31/11 – The report includes a repeat deficiency (2010) in which it does not include the Suffolk County Department of Social Services/Community Development Office as a pass-through entity for the federal funding provided for the ARRA Homeless Prevention Program under CFDA No. 14.257. The Agency’s management stated the required changes will be made on the 2012 report.
- Family Service League for the year ended 12/31/11 – The report includes a repeat deficiency (2010) in which it does not include the ARRA Homeless Prevention & Rapid Re-housing Grant – CFDA No. 14.257 which is passed through the Suffolk County Department of Social Services/ Community Development Office. The Agency was notified of this deficiency and a corrective action plan was requested. Their revised 2011 Single Audit Report was received by our office on 6/13/13; however, the corrective action plan is still pending.
- Pederson-Krag for the year ended 12/31/11 – The report does not include Notes to the Schedule of Expenditures of Federal Awards describing the significant accounting policies used in preparing the schedule, as required by OMB Circular A-133 § .310(b)(4). In addition, the report does not include all Suffolk County pass-through funding under CFDA No. 93.959 (\$103,000). The Agency was advised to consult with their external auditors to determine if restatement of the schedule is necessary.
- Southside Hospital (NSLIJ) for the year ended 12/31/11 – A portion of the federal funding reported under CFDA No. 93.914 should have been reported under CFDA No. 93.940. The Agency’s management stated the funding will be correctly stated for the 2012 report.
- Suffolk County Coalition Against Domestic Violence for the year ended 12/31/11 – The report does not include Suffolk County Probation Department as a pass-through entity for the federal funding provided for ARRA Violence Against Women Grant under CFDA No.

16.588. The Agency's management stated the required changes will be made on the 2012 report.

- Town of Huntington for the year ended 12/31/11 –The programs tested as major programs do not include the Prevention and Treatment of Substance Abuse program passed through Suffolk County Health Services under CFDA No. 93.959, thereby indicating non-compliance with OMB Circular A-133. The town was notified of this deficiency; as a result, their 2011 Single Audit Report was revised and received by our office on 8/5/13.
- Town of Smithtown for the year ended 12/31/11 – The report does not include Suffolk County Community Development Office as a pass-through entity for the federal funding provided for the ARRA Community Development Recovery Grant under CFDA No. 14.253. The town was notified of the proper reporting requirements for their 2012 Single Audit Report.
- Town of Southampton for the year ended 12/31/11 – The report does not include Suffolk County Police Department as a pass-through entity for the federal funding provided for the COPS 2009 CSP Program under CFDA No. 16.710. The Agency's management stated the required changes will be made on the 2012 report.

Two subrecipients did not submit a Single Audit Report to the Federal Audit Clearinghouse (FAC) within 9 months of their fiscal year end as required by the Compliance Provisions of OMB A-133 as follows:

- SCO Family of Services, Inc. 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. SCO Family of Services, Inc.'s fiscal year end is 6/30/11; therefore the Single Audit Report was due to the FAC by 3/31/12. However, the Single Audit Report was not submitted to the FAC until 5/8/12.
- Pederson-Krag did not complete their 2011 Single Audit Report until 9/30/13. Their year end is 12/31/11; therefore the report was due to the FAC by 9/30/12. Due to a government shutdown from 10/1/13 through 10/17/13, the FAC website could not be accessed to verify the submission was received by the FAC; however, based on the date of the Single Audit Report, it is determined the report was not submitted on time.

Twelve of the 38 Single Audit Reports were not received by Audit & Control within nine months of the Agency's respective fiscal year end as follows:

- Jewish Association for Services for the Aged (JASA) for the year ended 6/30/11 – JASA's Single Audit Report was due to Audit & Control no later than 3/31/12; however, it was not received until 5/23/12.

- Long Island Housing Services, Inc. for the year ended 6/30/11 – Long Island Housing Services’ Single Audit Report was due to Audit & Control no later than 3/31/12; however, it was not received until 5/11/12.
- SCO Family of Services, Inc. for the year ended 6/30/11 – SCO’s Single Audit Report was due to Audit & Control no later than 3/31/12; however, it was not received until 6/29/12.
- The Nature Conservancy (TNC) for the year ended 6/30/11 – TNC’s Single Audit Report was due to Audit & Control no later than 3/31/12; however, it was not received until 5/14/12.
- Touro College for the year ended 6/30/11 – Touro College’s Single Audit Report was due to Audit & Control no later than 3/31/12; however, it was not received until 10/9/12.
- United Way of Long Island (UWLI) for the year ended 6/30/11 – UWLI’s Single Audit Report was due to Audit & Control no later than 3/31/12; however, it was not received until 10/4/12.
- University of Illinois for the year ended 6/30/11 – University of Illinois’ Single Audit Report was due to Audit & Control no later than 3/31/12; however, it was not received until 5/3/12.
- Alternatives Counseling Services for the year ended 12/31/11 – Alternative’s Single Audit Report was due to Audit & Control no later than 9/30/12; however, it was not received until 11/19/12.
- Family & Children’s Association for the year ended 12/31/11 – Family & Children’s Association’s Single Audit Report was due to Audit & Control no later than 9/30/12; however, it was not received until 12/12/12.
- Federation of Organizations for the year ended 12/31/11 – Federation of Organizations’ Single Audit Report was due to Audit & Control no later than 9/30/12; however, it was not received until 11/7/12.
- Pederson-Krag for the year ended 12/31/11 – Pederson-Krag’s Single Audit Report was due to Audit & Control no later than 9/30/12; however, it was not received until 10/3/13.
- Town of Huntington for the year ended 12/31/11 – The Town of Huntington’s Single Audit Report was due to Audit & Control no later than 9/30/12; however, it was not received until 11/19/12.

One of the 27 Single Audit exemption letters was not received by Audit & Control within nine months of the Agency’s respective fiscal year end as follows:

- Good Samaritan Hospital for the year ended 12/31/11 - Good Samaritan Hospital’s exemption letter was due to Audit & Control no later than 9/30/12; however, it was not received until 9/16/13.

FOLLOW-UP ON PRIOR YEAR'S REPORT

Our prior audit report on Single Audit Subrecipient Monitoring (Report No. 2013-06) disclosed that all of the subrecipients that received pass through federal funding from Suffolk County in 2010 complied with the reporting requirements of OMB Circular A-133 and SOP D-10 by submitting a copy of their Single Audit report or a Single Audit exemption letter to the Comptroller's Office, except for Stony Brook Hospital and For Our Children and Us (FOCUS). Stony Brook Hospital did not submit a Single Audit Report for the 2010 year and FOCUS, an Agency that is no longer in business, did not submit either a 2010 Single Audit Report or a Single Audit exemption letter. These findings are repeated in the Single Audit Subrecipient Monitoring Report for the period January 1, 2011 through December 31, 2011.

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

- American Red Cross - Suffolk County Chapter for the year ended 6/30/10 - Several findings related to federal pass-through funding from the Suffolk County Office for the Aging, under CFDA No. 93.045 are not repeated for the 2011 audit as follows:
 - A repeat finding from the past three audits (2007, 2008 & 2009) states that the management of the agency does not have a written procurement policy. Management's response indicates that a procedure will be implemented that will ensure that price quotes are secured for purchases. This finding is not repeated for the 2011 audit.
 - A repeat finding (2009) states the Agency is not performing procedures to ensure that vendors used are not suspended or debarred. Management's response indicates starting January 1, 2011, vendors are researched monthly to ensure the vendors have not been debarred, suspended or voluntarily excluded from conducting business with an agency of the federal government. This finding is not repeated for the 2011 audit.
 - A finding states there is a limited segregation of duties or supervisory review over the processing of payroll. Management's response indicates internal controls surrounding the payroll process have been enhanced to ensure employees are paid for the hours worked. This finding is not repeated for the 2011 audit.

- Town of Riverhead for the year ended 12/31/10 - The report includes a repeat finding (2009) related to federal pass through funding from Suffolk County which states, the Town did not meet the required September 30, 2011 filing deadline for the audited financial statements and is not in compliance with OMB Circular A-133 requirements. Management's response indicates that the Town hired a consultant to assist in preparing the Schedule of Expenditures of Federal Awards, for the year ended December 31, 2010. The Town is now up to date and expects to have audits completed timely going forward. This finding is not repeated for the 2011 audit.

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

- Touro Law for the year ended 6/30/10 - The Single Audit Review includes an exception related to federal pass through funding from the Suffolk County Office for the Aging. The Agency's Single Audit Report did not include the "Special Programs for the Aging Grants for Supportive Services and Senior Centers" (Title IIIB) - CDFA No. 93.044, which is passed through Suffolk County's Office for the Aging. As a result, \$182,095.50 was not included in the Single Audit. The Agency's management stated the required changes will be made for the year ending 6/30/12. This is a repeat exception in the 2011 audit.
- United Veterans Beacon House for the year ended 9/30/10 - The Single Audit Review includes an exception related to federal pass-through funding from the Suffolk County Department of Social Services, under CFDA No. 14.238. The Agency's Single Audit Report did not state Suffolk County Department of Social Service as a pass-through agency for the Shelter Plus Care Program - CDFA No. 14.238. The Agency's management stated the required changes will be made for the year ending 9/30/12. This is a repeat exception in the 2011 audit.
- Economic Opportunity Council of Suffolk, Inc. for the year ended 12/31/10 - The Single Audit Review includes an exception related to federal pass through funding from the Suffolk County Department of Social Services / Suffolk County Community Development Office, under CFDA No. 14.257. The Agency's Single Audit Report did not state Suffolk County Department of Social Services as a pass-through agency for the ARRA Homeless Prevention & Rapid Re-housing Grant - CDFA No. 14.257. The Agency's management stated the required changes will be made in the current fiscal year. This is a repeat exception in the 2011 audit.
- Family Service League for the year ended 12/31/10 - The Single Audit Review includes an exception related to federal pass-through funding from the Suffolk County Department of Social Services / Suffolk County Community Development Office under CFDA No. 14.257. The Agency's Single Audit Report did not include the "ARRA Homeless Prevention & Rapid Re-housing Grant" - CFDA No. 14.257 which is passed through the Suffolk County Department of Social Services / Suffolk County Community Development Office. As a result, \$658,552.21 was not included in the Single Audit. In addition, the program was required to be audited as a major

program. The Agency's management restated their 2010 Single Audit. This is a repeat exception in the 2011 audit.

SCHEDULES

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

Schedule 1

Summary of Federal Pass-Through Funding to Subrecipients
By Suffolk County Departments
For the Period January 1, 2011 through December 31, 2011

	<u>Subrecipient Category</u>			<u>Total</u>
	<u>Towns (Schedule 2)</u>	<u>Villages (Schedule 3)</u>	<u>Nonprofit and For-profit Organizations (Schedule 4)</u>	
<u>Suffolk County Department</u>				
Department of Health Services	\$ 1,125,274	\$ -	\$ 7,128,034	\$ 8,253,308
Economic Development & Workforce Housing: Office of Community Development	4,075,806	575,441	3,695,973	8,347,220
Department of Social Services	-	-	4,268,216	4,268,216
County Executive: Office for the Aging	1,327,340	-	1,731,013	3,058,353
County Executive: Budget Office	-	-	114,057	114,057
Police Department	2,248	-	222,750	224,998
Fire, Rescue & Emergency Services	-	-	1,200	1,200
Probation Department	-	-	198,075	198,075
Total	<u>\$ 6,530,668</u>	<u>\$ 575,441</u>	<u>\$ 17,359,318</u>	<u>\$ 24,465,427</u>

Schedule 2

Summary of Federal Pass-Through Funding to Town Subrecipients
For the Period January 1, 2011 through December 31, 2011

<u>Notes</u>	<u>Towns</u>	<u>Amounts</u>
(2), (3)	Babylon	\$ 456,768
(3)	Brookhaven	3,121,290
(2), (3)	East Hampton	278,879
(3)	Huntington	606,666
(2), (3)	Islip	299,017
(2), (3)	Riverhead	281,306
(1)	Shelter Island	60,472
(3)	Smithtown	659,438
(2), (3)	Southampton	420,722
(2), (3)	Southold	346,110
		<u><u>\$ 6,530,668</u></u>

See Notes to Schedules (p.17)

Schedule 3

Summary of Federal Pass-Through Funding to Village Subrecipients
For the Period January 1, 2011 through December 31, 2011

<u>Notes</u>	<u>Villages</u>	<u>Amounts</u>
(1)	Bellport	\$ 24,476
(1)	Lake Grove	118,372
(2), (3)	Patchogue	388,887
(1)	Port Jefferson	22,456
(1)	Southampton	21,250
		<u>\$ 575,441</u>

See Notes to Schedules (p.17)

Schedule 4

Summary of Federal Pass-Through Funding to Non-Profit & For-Profit Subrecipients
For the Period January 1, 2011 through December 31, 2011

<u>Notes</u>	<u>Organizations</u>	<u>Amounts</u>
(1)	Adelante	75,838
(3)	Alternatives	621,216
(1)	American Center for Senior Citizen Services	32,774
(3)	American Red Cross	652,479
(4)	ArtSpace	660,000
(1)	Bellport, Hagerman, East Patchogue (BHEP) Alliance	159,132
(1)	Brighter Tomorrows	145,961
(1)	Brookhaven Hospital	60,622
(4)	Cameron Engineering	70,000
(3)	Catholic Charities	1,731,991
(3)	Child Care Council of Suffolk Inc.	991,427
(3)	Community Development Corp. of Long Island (CDCLI)	1,571,196
(2), (3)	Cornell Cooperative Extension (CCE) of Suffolk County	333,245
(2), (3)	Economic Opportunity Council	252,807
(3)	Education & Assistance Corporation (EAC)	1,082,261
(1)	Faith Baptist Church of Coram	47,952
(2), (3)	Family and Children's Association	269,668
(1)	Family Counseling Services	272,078
(3)	Family Service League	968,651
(2), (3)	Federation Employment & Guidance Services (FEGS)	52,906
(3)	Federation of Organizations	519,036
(5)	For Our Children and Us, Inc. (FOCUS)	16,710
(1)	Good Samaritan Hospital	147,751
(1)	Group for the East End	117,922
(1)	Hands Across Long Island (HALI)	112,000
(1)	Human Understanding & Growth Seminars (HUGS)	52,542
(2), (3)	Jewish Association for Services for the Aged (JASA)	169,236
(1)	Land Use Ecology Services, Inc.	1,000
(1)	Legal Aid Society	114,057
(1)	Long Island Coalition for Homeless	4,400
(3)	Long Island Housing Partnership	757,361
(2), (3)	Long Island Housing Services	20,000
(4)	Maxim Temporary Agency	43,645
(1)	Moriches Nutrition Program, Inc.	37,643
(2), (3)	North Fork Housing Alliance	30,579
(1)	Pathways to Recovery	5,304
(1)	Peconic Bay Medical Center - PMB	12,461
(3)	Pederson-Krag	1,099,757
(1)	Retired Senior Volunteer Program (RSVP)	125,540
(2), (3)	Retreat Inc.	204,662
(3)	SCO Family of Services & Affiliates	1,073,406
(1)	Shinnecock Indian Nation	15,277
(2), (3)	Southside Hospital	276,164
(3)	SC Coalition Against Domestic Violence	641,994
(6)	Stony Brook Hospital	16,411
(1)	Suffolk County United Veterans	39,139
(2), (3)	The Nature Conservancy	55,705
(1)	Timothy Hill Children's Ranch, Inc.	52,990
(2), (3)	Touro College	195,977
(2), (3)	United Veterans Beacon House	44,899
(2), (3)	United Way of Long Island	9,500
(2), (3)	University of Illinois	4,460
(2), (3)	Victims Information Bureau of Suffolk (VIBS)	358,566
(1)	Vocational Education Extension Board (VEEB / SC Fire Academy)	1,200
(3)	YMCA of Long Island	929,820
		<u>\$ 17,359,318</u>

See Notes to Schedules (p.17)

Notes to Schedules

For the Period January 1, 2011 through December 31, 2011

- (1) The subrecipient submitted a Single Audit exemption letter, which stated that they expended less than \$500,000 in federal funds and were, therefore, 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 and were, therefore, 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, not required to comply with the reporting requirements of OMB Circular A-133.
- (5) The subrecipient was required to submit an exemption letter; however, the subrecipient is no longer in business and an exemption letter was not submitted.
- (6) The subrecipient has not submitted a Single Audit Report as of October 31, 2013.