

COUNTY OF CHAUTAUQUA, NEW YORK

**State Transportation Assistance Expended
For the Year Ended December 31, 2020**

Bonadio & Co., LLP
Certified Public Accountants

COUNTY OF CHAUTAUQUA, NEW YORK

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE STATE TRANSPORTATION ASSISTANCE PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON THE SCHEDULE OF STATE TRANSPORTATION ASSISTANCE EXPENDED REQUIRED BY DRAFT PART 43

July 22, 2021

To the Honorable County Executive and Members of the County Legislature
County of Chautauqua, New York

Report on Compliance of the State Transportation Assistance Program

We have audited the County of Chautauqua, New York's (the County's) compliance with the types of compliance requirements described in Draft Part 43 of the New York State Codification of Rules and Regulations (NYSCRR) that could have a direct and material effect on the County's State Transportation Assistance program tested for the year ended December 31, 2020. The County's State Transportation Assistance program tested is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of state statutes, regulations, and the terms and conditions of its state awards applicable to its state transportation assistance programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the County's state transportation assistance program tested based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Draft Part 43 of NYSCRR. Those standards and Draft Part 43 of NYSCRR require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the state transportation assistance program tested occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the state transportation assistance program tested. However, our audit does not provide a legal determination of the County's compliance.

Opinion on State Transportation Assistance Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its State Transportation Assistance program tested for the year ended December 31, 2020.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on the state transportation assistance program tested to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the state transportation assistance program tested and to test and report on internal control over compliance in accordance with Draft Part 43 of NYSCRR, but not for the purpose of expressing an opinion of the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state transportation assistance program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state transportation assistance program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state transportation assistance program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Draft Part 43 of NYSCRR. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of State Transportation Assistance Expended Required by Draft Part 43 of NYSCRR

We have audited the financial statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated July 22, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of state transportation assistance expended is presented for purposes of additional analysis as required by Draft Part 43 of NYSCRR and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of state transportation assistance expended is fairly stated in all material respects in relation to the basic financial statements as a whole.

COUNTY OF CHAUTAUQUA, NEW YORK

**Schedule of State Transportation Assistance Expended
For the Year Ended December 31, 2020**

Program Title	NYS DOT Contract/Ref. Number	Expenditures
Consolidated Local Street and Highway Program (CHIPS)	N/A	\$ 2,979,405
CHIPS - PAVE NY	N/A	680,079
CHIPS – Extreme Winter Recovery (EWR)	N/A	437,837
State & Municipal Facilities Program/ Disaster Assistance	N/A	268,640
Airport Improvement Program / Dunkirk Airport	3-36-0022-55-17	3,413
Airport Improvement Program / Jamestown Airport	3-36-0048-48-18	2,106
Airport Improvement Program / Jamestown Airport	3-36-0048-52-19	13,365
Airport Improvement Program / Jamestown Airport	3-36-0048-50-19	75
Airport Improvement Program / Jamestown Airport	3-36-0048-45-17	1,067
Airport Improvement Program / Jamestown Airport	3-36-0048-46-17	245
Airport Improvement Program / Jamestown Airport	3-36-0048-47-17	361
		20,632
Non-Marchiselli State Share	D035000	117,062
Marchiselli Program - State Bridge Aid	D035636	8,021
Public Transportation/Section 511 Mobility Management Grant	C003798	32,069
Section 511 Mobility Management Grant (2019)	C004107	110,424
Section 511 Mobility Management Grant (2020)	N/A	4,783
Purchase of CARTS Hub Building in Downtown Jamestown	N/A	158,257
Mass Transportation Operating Assistance (STOA)	N/A	1,240,329
Public Transportation Assistance 18-19	N/A	136,246
		\$ 6,193,783

COUNTY OF CHAUTAUQUA, NEW YORK

Notes to the Schedule of State Transportation Assistance Expended December 31, 2020

1. GENERAL

The accompanying Schedule of State Transportation Assistance Expended of the County of Chautauqua, New York (the County) presents the expenditures of all financial assistance programs provided by the New York State Department of Transportation.

2. BASIS OF ACCOUNTING

The accompanying Schedule of State Transportation Assistance Expended is presented in conformity with accounting principles generally accepted in the United States.

3. INDIRECT COSTS

Indirect costs are included in the reported expenditures to the extent they are included in the New York State financial reports used as the source for the data presented.

4. MATCHING COSTS

Amounts identified as Marchiselli Program - State Bridge Aid represent matching costs for the federally aided programs.

COUNTY OF CHAUTAUQUA, NEW YORK

**Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2020**

A. SUMMARY OF AUDITOR'S RESULTS

1. Internal control over state transportation assistance expended:
 - No material weaknesses or significant deficiencies were reported.
2. The independent auditor's report on compliance for state transportation assistance expended for the County expressed an unmodified opinion and did not disclose any material noncompliance with the state transportation program tested.
3. The program tested was:
 - Consolidated Local Street and Highway Improvement Program (CHIPS).

B. FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

There were no current year findings and there were no prior year findings.

C. COMPLIANCE FINDINGS AND QUESTIONED COSTS

There were no current year findings.