

**COUNTY OF CHAUTAUQUA, NEW YORK**

**Single Audit Reports 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 INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

July 22, 2021

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards issued* by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Chautauqua, New York (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, and have issued our report thereon dated July 22, 2021. Our report includes a reference to other auditors who audited the financial statements of Chautauqua County Industrial Development Agency (CCIDA), Chautauqua Tobacco Asset Securitization Corporation (CTASC) and the Chautauqua County Land Bank Corporation (CCLBC), as described in our report on the County's financial statements. This report does not include the results of the auditor's testing of internal controls over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing on internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, the communication is not suitable for any other purpose.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY UNIFORM GUIDANCE**

July 22, 2021

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

**Report on Compliance for Each Major Federal Program**

We have audited the County of Chautauqua, New York's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2020. The County's major federal program 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for the County's major federal programs 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 Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirement, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 a major federal program 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 major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each of the Major Federal Programs***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have direct and material effect on its major federal program 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 each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on 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 federal 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 federal 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 federal 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance**

We have audited the financial statements of the governmental activities, the 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 basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Uniform Guidance and is not a required part of the basic 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 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 expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

**COUNTY OF CHAUTAUQUA, NEW YORK**

**Schedule of Expenditures of Federal Awards  
For the years ended December 31, 2020**

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Expenditures to Subrecipients</u>
U.S. Department of Agriculture:				
Schools and Roads - Grants to Counties	10.666	N/A	\$ 294	\$ -
Passed Through NYS Department of Health Child and Adult Care Food Program	10.558	CACFP	12,056	12,056
Passed through NYS Department of Social Services <i>SNAP Cluster</i> State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	SHINE	<u>85,938</u>	<u>-</u>
Total U.S. Department of Agriculture			<u>98,288</u>	<u>12,056</u>
U.S. Department of Housing and Urban Development:				
Passed through NYS Housing Agencies Multifamily Housing Service Coordinators	14.191	RES ADV	<u>11,017</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development			<u>11,017</u>	<u>-</u>
U.S. Department of Justice:				
State Criminal Alien Assistance Program	16.606	N/A	7,081	-
Passed through NYS Office of Victim Services Crime Victim Assistance/Discretionary Grants	16.582	C-10927GG	248,561	-
Passed through NYS Division of Criminal Justice Services - Violence Against Women Formula Grants	16.588	C-652051	13,900	-
Violence Against Women Formula Grants	16.588	C-652051	<u>41,070</u>	<u>-</u>
Total passed through NYS Division of Criminal Justice Services			<u>54,970</u>	<u>-</u>
Total U.S. Department of Justice			<u>310,612</u>	<u>-</u>
U.S. Department of Labor:				
Passed through Senior Services America Inc. Senior Community Service Employment Program	17.235	SSAI	<u>212,431</u>	<u>-</u>
Total U.S. Department of Labor			<u>212,431</u>	<u>-</u>

**COUNTY OF CHAUTAUQUA, NEW YORK**

**Schedule of Expenditures of Federal Awards  
For the years ended December 31, 2020**

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Expenditures to Subrecipients</u>
U.S. Department of Transportation:				
Airport Improvement Program	20.106	3-36-0022-55-17	61,436	-
Airport Improvement Program	20.106	3-36-0022-57-20	40,072	-
Airport Improvement Program	20.106	3-36-0048-45-17	40,562	-
Airport Improvement Program	20.106	3-36-0048-46-17	20,371	-
Airport Improvement Program	20.106	3-36-0048-47-17	13,718	-
Airport Improvement Program	20.106	3-36-0048-48-18	37,901	-
Airport Improvement Program	20.106	3-36-0048-49-18	4,256	-
Airport Improvement Program	20.106	3-36-0048-52-19	236,322	-
Airport Improvement Program	20.106	3-36-0048-53-20	2,000	-
Total Airport Improvement Program			<u>456,638</u>	<u>-</u>
Passed through the NYS Department of Transportation				
Formula Grants for Rural Areas	20.509	C-004107	2,964	-
Formula Grants for Rural Areas	20.509	C-004107	43,043	-
Formula Grants for Rural Areas	20.509	C-004063	381,500	-
Formula Grants for Rural Areas	20.509	C-004063	35,000	-
Formula Grants for Rural Areas	20.509	C-004063	3,630	-
Formula Grants for Rural Areas	20.509	C-004063	750,341	-
Formula Grants for Rural Areas	20.509	C-004063	17,792	-
Total passed through the NYS Department of Transportation			<u>1,234,270</u>	<u>-</u>
<i>Highway Planning and Construction Cluster</i>				
Highway Planning and Construction Projects	20.205	D-040090	1,345,941	-
Highway Planning and Construction Projects	20.205	D-040108	36,082	-
Highway Planning and Construction Projects	20.205	D-035610	1,522,673	-
Highway Planning and Construction Projects	20.205	D-036425	150,654	-
Highway Planning and Construction Projects	20.205	D-035636	42,781	-
Highway Planning and Construction Projects	20.205	D-035000	536,870	-
Highway Planning and Construction Projects	20.205	D-035753	46,126	-
Total Highway Planning and Construction Cluster			<u>3,681,127</u>	<u>-</u>
COVID-19 Coronavirus Relief Fund	21.019	T-004189	523,861	-
COVID-19 Coronavirus Relief Fund	21.019	3-36-0048-054-20	69,000	-
COVID-19 Coronavirus Relief Fund	21.019	3-36-0022-058-20	30,000	-
Total Coronavirus Relief Fund			<u>622,861</u>	<u>-</u>
Total NYS Department of Transportation			<u>5,994,896</u>	<u>-</u>

**COUNTY OF CHAUTAUQUA, NEW YORK**

**Schedule of Expenditures of Federal Awards  
For the years ended December 31, 2020**

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Expenditures to Subrecipients</u>
U.S. Department of Health and Human Services:				
Passed through Department of Education - Office of Special Education				
Special Education-Grants for Infants and Families	84.181	C-31622GG	38,952	-
Passed through NYS Department of Health				
Beach Monitoring and Notification Program Implementation Grants				
Immunization Cooperative Agreements	66.472	C-029637	9,305	-
Medical Assistance Program	93.268	C-32506GG	58,492	-
Medical Assistance Program	93.778	C-028959	145,647	-
Medical Assistance Program	93.778	N/A	2,173,519	-
Maternal and Child Health Services Block Grant to the States	93.994	C-027015	(1,773)	-
Maternal and Child Health Services Block Grant to the States	93.994	C-35192GG	10,096	-
Maternal and Child Health Services Block Grant to the States	93.994	C-32652GG	22,559	-
Maternal and Child Health Services Block Grant to the States	93.994	C-030882	14,863	-
Total passed through NYS Department of Health			<u>2,432,708</u>	<u>-</u>
Passed through NYS Office of Temporary and Disability Assistance				
Temporary Assistance for Needy Families	93.558	N/A	10,748,323	-
Child Support Enforcement	93.563	N/A	852,527	-
Low-Income Home Energy Assistance	93.568	N/A	6,702,144	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	N/A	<u>1,811,583</u>	<u>-</u>
Total passed through NYS Office of Temporary and Disability Assistance			<u>20,114,577</u>	<u>-</u>
Passed through NYS Office of Children and Family Services				
Promoting Safe and Stable Families	93.556	N/A	26,200	-
<i>Child Care and Development Fund Cluster</i>				
Child Care and Development Block Grant	93.575	N/A	<u>3,314,413</u>	<u>-</u>
Total Child Care and Development Fund Cluster			3,314,413	-
Child Welfare Services Program	93.645	N/A	87,832	-
Foster Care, Title IV-E	93.658	N/A	2,489,071	-
Adoption Assistance	93.659	N/A	1,019,141	-
Social Services Block Grant	93.667	N/A	667,448	-
Child Abuse and Neglect State Grants	93.669	N/A	16,087	-
Chafee Foster Care Independence Program	93.674	N/A	<u>50,617</u>	<u>-</u>
Total passed though NYS Office of Children and Family Services			<u>7,670,809</u>	<u>-</u>

**COUNTY OF CHAUTAUQUA, NEW YORK**

**Schedule of Expenditures of Federal Awards  
For the years ended December 31, 2020**

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Expenditures to Subrecipients</u>
Passed through NYS Office of the Aging				
<i>Aging Cluster</i>				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	III-B	112,692	-
Special Programs for the Aging - Title III, Part C- Nutrition Services	93.045	III-C	425,681	425,681
COVID-19 Special Programs for the Aging - Title III, Part C- Nutrition Services	93.045	COVID-19	307,874	-
Nutrition Services Incentive Program	93.053	NSIP	<u>160,255</u>	<u>160,255</u>
<i>Total Aging Cluster</i>			<u>1,006,502</u>	<u>585,936</u>
Special Programs for the Aging, Title III, Part D - Disease Prevention and Health Promotion Services	93.043	III-D	11,534	-
National Family Caregiver Support - Title III, Part E	93.052	III-E	67,782	67,782
Medical Assistance Enrollment Assistance Program	93.071	MIPPA / ADRC	15,692	-
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	N/A	43,864	-
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	HIICAP	<u>31,348</u>	<u>-</u>
Total passed through NYS Office of the Aging			<u>1,176,722</u>	<u>653,718</u>
Passed through NYS Office of Mental Hygiene				
Medical Assistance Program	93.778	N/A	85,298	-
Medical Assistance Program	93.778	N/A	<u>97,586</u>	<u>-</u>
Total passed through NYS Office of Mental Hygiene			<u>182,884</u>	<u>-</u>
Passed through Health Research Inc.				
Hospital Preparedness Program (HPPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	HRI 1587-13	70,583	-
Hospital Preparedness Program (HPPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	HRI 1587-14	48,037	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	HRI 6148-01	52,635	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	HRI 6148-02	21,873	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	HRI 6425-01	52,011	-
Public Health Emergency Response	93.354	HRI 6317-01	<u>100,000</u>	<u>-</u>
Total passed though Health Research Inc.			<u>345,139</u>	<u>-</u>

**COUNTY OF CHAUTAUQUA, NEW YORK**

**Schedule of Expenditures of Federal Awards  
For the years ended December 31, 2020**

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Expenditures to Subrecipients</u>
Passed through SAMHSA				
Comprehensive Community Mental Health Service for Children with Serious Emotional Disturbances (SED)	93.104	5U79SM062460	359,717	-
Comprehensive Community Mental Health Service for Children with Serious Emotional Disturbances (SED)	93.104	1H79SM082275	598,383	-
Comprehensive Community Mental Health Service for Children with Serious Emotional Disturbances (SED)	93.104	1H79SM083048	62,525	-
Total passed through SAMHSA			<u>1,020,625</u>	<u>-</u>
Passed through NYS Office of Community Renewal				
Community Development Block Grants	14.228	222WS320-19	87,493	-
Passed through HRSA				
Rural Communities Opioid Response Program	93.912	GA1RH33495	215,760	-
COVID-19 Coronavirus Relief Fund	21.019	N/A	138,136	-
Total U.S. Department of Health and Human Services			<u>33,423,805</u>	<u>665,774</u>
U.S. Department of Homeland Security:				
Passed Through NYS Division of Homeland Security and Emergency Services				
Emergency Management Performance Grants	97.042	C-969585	38,359	-
Emergency Management Performance Grants	97.042	C-835695	26,369	-
Emergency Management Performance Grants	97.042	T-969504	994	-
Homeland Security Grant Program	97.067	C-969570	78,085	-
Homeland Security Grant Program	97.067	C-969580	108,340	-
Homeland Security Grant Program	97.067	C-835689	1,262	-
Total passed though NYS Division of Homeland Security and Emergency Services			<u>253,409</u>	<u>-</u>

**COUNTY OF CHAUTAUQUA, NEW YORK**

**Schedule of Expenditures of Federal Awards  
For the years ended December 31, 2020**

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Expenditures to Subrecipients</u>
Passed through NYS Office of Homeland Security				
Homeland Security Grant Program	97.067	C-198791	209,271	-
Homeland Security Grant Program	97.067	C-198172	196,208	-
Homeland Security Grant Program	97.067	C197901	348,943	-
Homeland Security Grant Program	97.067	T-969572	21,688	-
Homeland Security Grant Program	97.067	T-969582	19,158	-
Homeland Security Grant Program	97.067	C-182470	40,716	-
Homeland Security Grant Program	97.067	C-182480	16,415	-
Homeland Security Grant Program	97.067	T-182479	5,015	-
Homeland Security Grant Program	97.067	C-192479	4,681	-
Homeland Security Grant Program	97.067	C-182489	53,196	-
Total passed though NYS Office of Homeland Security			<u>915,291</u>	<u>-</u>
Passed Through Federal Emergency Management Agency				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	N/A	<u>305,602</u>	<u>-</u>
Total U.S. Department of Homeland Security			<u>1,474,302</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 41,525,351</u>	<u>\$ 677,830</u>
<u>Total Program Expenditures by CFDA Number</u>				
COVID-19 Coronavirus Relief Fund	21.019		<u>\$ 760,997</u>	<u>\$ -</u>
Hospital Preparedness Program (HPPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074		<u>\$ 118,620</u>	<u>\$ -</u>
Injury Prevention and Control Research and State and Community Based Programs	93.136		<u>\$ 74,508</u>	<u>\$ -</u>
Medical Assistance Program	93.778		<u>\$ 2,502,050</u>	<u>\$ -</u>
Maternal and Child Health Services Block Grant to the States	93.994		<u>\$ 45,745</u>	<u>\$ -</u>
Emergency Management Performance Grants	97.042		<u>\$ 65,722</u>	<u>\$ -</u>
Homeland Security Grant Program	97.067		<u>\$ 1,102,978</u>	<u>\$ -</u>

## COUNTY OF CHAUTAUQUA, NEW YORK

### Notes to the Schedule of Expenditures of Federal Awards December 31, 2020

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#### 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the County of Chautauqua, New York (the County) under programs of the federal government for the year ended December 31, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative requirements, Cost Principles, and Audit requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, the respective changes in financial position, or, where applicable, cash flows of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County.

#### 2. BASIS OF ACCOUNTING

The schedule of expenditures of federal awards is presented in conformity with accounting principles generally accepted in the United States of America and the amounts presented are derived from the County's general ledger. For programs with funding ceilings and caps, federal expenditures are only recorded and presented in the schedule of expenditures of federal awards up to such amounts.

#### 3. PASS THROUGH PROGRAMS

Where the County receives funds from a government entity other than the federal government (pass-through), the funds are accumulated based upon the Catalog of Federal Domestic Assistance (CFDA) number advised by the pass-through grantor.

Identifying numbers, other than the CFDA numbers, which may be assigned by pass-through grantors are not maintained in the County's financial management system. The County has identified certain pass-through identifying numbers and included them in the schedule of expenditures of federal awards, as available.

#### 4. NONMONETARY FEDERAL PROGRAMS

The County is the recipient of federal financial programs that do not result in cash receipts or disbursements to the County, termed "nonmonetary programs."

New York State pays benefits directly to vendors, primarily utility companies, on behalf of eligible persons participating in the Low-Income Home Energy Assistance Program (CFDA Number 93.568). Included in the amount presented on the schedule of expenditures of federal awards is \$6,073,090 in direct payments to vendors.

## COUNTY OF CHAUTAUQUA, NEW YORK

### Notes to the Schedule of Expenditures of Federal Awards December 31, 2020

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#### 5. INDIRECT COSTS

Indirect costs are included in the reported expenditures to the extent such costs are included in the federal financial reports used as the source for the data presented.

The County has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

#### 6. MATCHING COSTS

Matching costs, i.e., the County's share of certain program costs, are not included in the schedule of expenditures of federal awards.

COUNTY OF CHAUTAUQUA, NEW YORK

Schedule of Findings and Questioned Costs  
December 31, 2020

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A. Summary of Auditor's Results

**Financial Statements**

Type of auditor's report issued on whether the financial statements were prepared in accordance with GAAP Unmodified

Internal control over financial reporting:

Material weakness(es) identified?  Yes  No

Significant deficiencies identified not considered to be material weaknesses?  Yes  None reported

Noncompliance material to financial statements noted?  Yes  No

**Federal Awards**

Internal control over major programs:

Material weakness(es) identified?  Yes  No

Significant deficiencies identified not considered to be material weaknesses?  Yes  None reported

Type of auditor's report issued on compliance for major programs Unmodified opinion for the major federal programs

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance, 2 CFR Section 200.516(a)  Yes  No

Identification of major program:

<u>CFDA</u>	<u>Name of Federal Program</u>
93.778	Medical Assistance Program
20.205	Highway Planning and Construction Cluster
93.568	Low-Income Home Energy Assistance

Dollar threshold used to distinguish between Type A and Type B programs: \$ 1,245,761

Auditee qualified as low-risk auditee?  Yes  No

**COUNTY OF CHAUTAUQUA, NEW YORK**

**Schedule of Findings and Questioned Costs  
December 31, 2020**

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**B. Findings - Financial Statement Audit**

None.

**C. Findings And Questioned Costs - Major Federal Award Programs Audit**

None.