

**COUNTY OF CHAUTAUQUA,  
NEW YORK**  
*Federal Awards Information  
for the Year Ended December 31, 2024 and  
Independent Auditors' Reports*



**COUNTY OF CHAUTAUQUA, NEW YORK**  
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**Year Ended December 31, 2024**

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### **INDEPENDENT AUDITORS' 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***

Honorable County Legislature  
County of Chautauqua, New York:

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (“*Government Auditing Standards*”), 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, 2024, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated September 22, 2025. Our report includes a reference to other auditors who audited the financial statements of the Chautauqua County Industrial Development Agency, the Chautauqua County Land Bank Corporation, and the Chautauqua Tobacco Asset Securitization Corporation, as described in our report on the County’s financial statements. This report does not include the results of the other auditors’ testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

#### ***Report on 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a 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 or significant deficiencies may exist that were not identified.

### ***Report on 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 of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Drescher & Malecki LLP*

September 22, 2025

**DRESCHER & MALECKI LLP**

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**INDEPENDENT AUDITORS’ REPORT ON COMPLIANCE  
FOR EACH MAJOR FEDERAL PROGRAM AND  
REPORT ON INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH  
THE UNIFORM GUIDANCE**

Honorable County Legislature  
County of Chautauqua, New York:

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

***Opinion on Each Major Federal Program***

We have audited the County of Chautauqua, New York’s (the “County”) compliance with the types of compliance requirements identified as subject to audit 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, 2024. The County’s major federal programs are identified in the summary of auditors’ results section of the accompanying schedule of findings and questioned costs.

The County’s basic financial statements include the operations of the Chautauqua County Industrial Development Agency (“CCIDA”), Chautauqua Tobacco Asset Securitization Corporation (“CTASC”), and the Chautauqua County Land Bank Corporation (“CCLBC”), which are not included in the County’s schedule of expenditures of federal awards. Our compliance audit, described below, did not include the operations of the CCIDA, CTASC, or CCLBC because other auditors were engaged to perform such audits in accordance with the Uniform Guidance, as applicable.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (“GAAS”); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (“*Government Auditing Standards*”); and the audit 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”). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors’ Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County’s compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 the 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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon, dated September 22, 2025, which contained unmodified opinions on those financial statements and includes a reference to other auditors. 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 the 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.

*Drescher + Maleki LLP*

September 22, 2025



**COUNTY OF CHAUTAUQUA, NEW YORK**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended December 31, 2024**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title (1a)	Federal Assistance Listing Number (1b)	Pass-Through Entity Identifying Number (1c)	Passed Through to Sub- Recipients	Total Federal Expenditures (1d)
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>				
Direct Programs:				
<i>Forest Service Schools and Roads Cluster</i>				
Schools and Roads - Grants to Counties	10.666	N/A	\$ -	\$ 437
<i>Total Forest Service Schools and Roads Cluster</i>			-	437
Passed Through NYS Office of Temporary and Disability Assistance:				
<i>SNAP Cluster</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	N/A	-	2,510,532
<i>Total SNAP Cluster</i>			-	2,510,532
<b>Total U.S. Department of Agriculture</b>			-	2,510,969
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>				
Passed through NYS Office of Community Renewal:				
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	222WS324-21	161,945	161,945
Passed through NYS Office of Lead Hazard Control and Healthy Homes:				
Lead Hazard Reduction Demonstration Grant Program	14.905	NYHHP008122	709,581	719,831
<b>Total U.S. Department of Housing and Urban Development</b>			871,526	881,776
<b>U.S. DEPARTMENT OF JUSTICE:</b>				
Direct Programs:				
State Criminal Alien Assistance Program	16.606	N/A	-	16,553
Congressionally Recommended Awards	16.753	N/A	-	16,690
Comprehensive Opioid, Stimulant, and Other Substances Use Program	16.838	N/A	-	308,431
<b>Total U.S. Department of Justice</b>			-	341,674
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>				
Direct Programs:				
Airport Improvement Program	20.106	3-36-0022-57-2020	-	623,058
Airport Improvement Program	20.106	3-36-0022-059-2021	-	2,816
Airport Improvement Program	20.106	3-36-0022-064-2023	-	560,265
Airport Improvement Program	20.106	3-36-0048-059-2022	-	211,433
Airport Improvement Program	20.106	3-36-0048-060-2023	-	68,850
Airport Improvement Program	20.106	3-36-0048-061-2023	-	1,433,131
Airport Improvement Program	20.106	Land RWS 6/24 & 15/33	-	(85,167)
Airport Improvement Program	20.106	3-36-0048-64-2024	-	10,620
Airport Improvement Program	20.106	3-36-0048-56-2021	-	1,833
Airport Improvement Program	20.106	3-36-0048-53-2020	-	27,750
<i>Total Airport Improvement Program</i>			-	2,854,589
Passed through NYS Department of Transportation:				
Highway Planning and Construction	20.205	D-041394	-	187,155
Highway Planning and Construction	20.205	D-036425	-	351,213
Highway Planning and Construction	20.205	D-040962	-	146,725
<i>Total Highway Planning and Construction</i>			-	685,093
Formula Grants for Rural Areas and Tribal Transit Program	20.509	C-004107	-	55,517
Formula Grants for Rural Areas and Tribal Transit Program	20.509	C-005966	-	644,973
<i>Total Formula Grants for Rural Areas and Tribal Transit Program</i>			-	700,490

(continued)

**COUNTY OF CHAUTAUQUA, NEW YORK**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended December 31, 2024**

<b>Federal Grantor/Pass-Through Grantor/Program or Cluster Title (1a)</b>	<b>Federal Assistance Listing Number (1b)</b>	<b>Pass-Through Entity Identifying Number (1c)</b>	<b>Passed Through to Sub- Recipients</b>	<b>Total Federal Expenditures (1d)</b>
Passed through NYS Governor's Traffic Safety Committee				
<i>Highway Safety Cluster:</i>				
State and Community Highway Safety	20.600	T-007251	-	19,817
<i>Total Highway Safety Cluster</i>			-	19,817
Passed through NYS Division of Homeland Security:				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	T-196714	-	11,900
<b>Total U.S. Department of Transportation</b>			-	4,271,889
<b>U.S. DEPARTMENT OF THE TREASURY:</b>				
Direct Programs:				
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	3,933,724
<b>Total U.S. Department of the Treasury</b>			-	3,933,724
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY:</b>				
Passed through NYS Department of Health:				
State Indoor Radon Grants	66.032	T-37364GG	-	9,892
Beach Monitoring and Notification Program Implementation Grants	66.472	C-37057GG	-	10,100
<b>Total U.S. Environmental Protection Agency</b>			-	19,992
<b>U.S. DEPARTMENT OF EDUCATION:</b>				
Passed through NYS Department of Health:				
Special Education - Grants for Infants and Families with Disabilities	84.181	C-36394GG	-	64,610
<b>Total U.S. Department of Education</b>			-	64,610
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>				
Direct Programs:				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	N/A	-	778,816
Certified Community Behavioral Health Clinic Expansion Grants	93.696	N/A	-	832,622
KIDS Evidence Based Practice Training & Implementation	93.958	N/A	-	76,362
Passed through Health Research Inc.:				
Public Health Emergency Preparedness	93.069	HRI 1587-15	-	116,129
Injury Prevention and Control Research and State and Community Based Programs	93.136	N/A	-	6,450
Injury Prevention and Control Research and State Immunization Cooperative Agreements	93.268	C-36920GG	48,002	62,882
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	HRI 6425-01	-	321,840
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	HRI 7177-01	-	(1,300)
Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)			-	320,540

(continued)

**COUNTY OF CHAUTAUQUA, NEW YORK**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended December 31, 2024**

<b>Federal Grantor/Pass-Through Grantor/Program or Cluster Title (1a)</b>	<b>Federal Assistance Listing Number (1b)</b>	<b>Pass-Through Entity Identifying Number (1c)</b>	<b>Passed Through to Sub- Recipients</b>	<b>Total Federal Expenditures (1d)</b>
Passed through NYS Department of Health:				
<i>Medicaid Cluster</i>				
Medical Assistance Program	93.778	N/A	-	2,307,588
<i>Medicaid Cluster</i>			-	2,307,588
Maternal and Child Health Services Block Grant to the States	93.994	C-36977GG	-	28,892
Maternal and Child Health Services Block Grant to the States	93.994	C-35708GG	-	63,251
Total Maternal and Child Health Services Block Grant to the States			-	92,143
Passed through Columbia University:				
Drug Abuse and Addiction Research Programs	93.279	N/A	-	162,642
Passed through NYS Office of Temporary and Disability Assistance:				
Temporary Assistance for Needy Families	93.558	N/A	-	11,310,583
Child Support Services	93.563	N/A	-	1,355,849
Low-Income Home Energy Assistance	93.568	N/A	-	7,906,291
Passed through NYS Office of Children and Family Services:				
Guardianship Assistance	93.090	N/A	-	61,795
Promoting Safe and Stable Families	93.556	N/A	-	92,651
<i>Child Care and Development Fund Cluster</i>				
Child Care and Development Block Grant	93.575	N/A	-	9,049,795
<i>Total Child Care and Development Fund Cluster</i>			-	9,049,795
Foster Care, Title IV-E	93.658	N/A	-	1,065,060
Adoption Assistance	93.659	N/A	-	2,025,038
Social Services Block Grant	93.667	N/A	-	1,470,357
Child Abuse and Neglect State Grants	93.669	N/A	-	55,770
Chafee Foster Care Independence Program	93.674	N/A	-	28,133
Elder Abuse Prevention Interventions Program	93.747	N/A	-	72,144
Passed through NYS Office for the Aging:				
<i>Aging Cluster</i>				
Special Programs for the Aging, Title III Part B	93.044	III-B	-	259,642
Special Programs for the Aging, Title III Part C	93.045	III-C	-	810,298
Nutrition Services Incentive Program	93.053	NSIP	-	82,499
<i>Total Aging Cluster</i>			-	1,152,439
Special Programs for the Aging, Title III, Part D - Disease Prevention and Health Promotion Services	93.043	III-D	-	11,802
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	N/A	-	107,075
National Family Caregiver Support, Title III, Part E	93.052	III-E	-	62,066
Medical Assistance Enrollment Assistance Program	93.071	MIPPA / ADRC	-	31,718
Demonstrations and Evaluations	93.779	HIICAP	-	33,509
Passed through NYS Office of Mental Hygiene:				
<i>Medicaid Cluster</i>				
Medical Assistance Program	93.778	N/A	-	198,875
<i>Total Medicaid Cluster</i>			-	198,875
<b>Total U.S. Department of Health and Human Services</b>			<b>48,002</b>	<b>40,847,124</b>

(continued)

**COUNTY OF CHAUTAUQUA, NEW YORK**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended December 31, 2024**

<b>Federal Grantor/Pass-Through Grantor/Program or Cluster Title (1a)</b>	<b>Federal Assistance Listing Number (1b)</b>	<b>Pass-Through Entity Identifying Number (1c)</b>	<b>Passed Through to Sub- Recipients</b>	<b>Total Federal Expenditures (1d)</b>
(concluded)				
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>				
Direct Programs:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	N/A	-	46,357
Passed through NYS Division of Homeland Security and Emergency Services:				
Hazard Mitigation Grant Program (HMGP)	97.039	C-000875	-	5,688
Emergency Management Performance Grants	97.042	T-185124	-	49,939
Passed through NYS Office of Homeland Security:				
Homeland Security Grant Program	97.067	C-160022	-	7,547
Homeland Security Grant Program	97.067	C-160182	-	15,436
Homeland Security Grant Program	97.067	C-160200	-	39,705
Homeland Security Grant Program	97.067	C-969500	-	47,222
Homeland Security Grant Program	97.067	C-174710	-	43,523
Homeland Security Grant Program	97.067	C-190111	-	29,499
Homeland Security Grant Program	97.067	C-190249	-	23,160
Homeland Security Grant Program	97.067	T-180271	-	5,854
Homeland Security Grant Program	97.067	C-160078	-	30,257
Homeland Security Grant Program	97.067	C-160152	-	53,509
Homeland Security Grant Program	97.067	C-160165	-	10,315
Homeland Security Grant Program	97.067	C-969509	-	10,421
Homeland Security Grant Program	97.067	T-835619	-	33,231
Homeland Security Grant Program	97.067	T-190219	-	20,394
Homeland Security Grant Program	97.067	C-190354	-	7,206
Homeland Security Grant Program	97.067	T-160048	-	4,344
Homeland Security Grant Program	97.067	T-160219	-	1,268
<b>Total U.S. Department of Homeland Security</b>			-	484,875
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE (1e)</b>			\$ 919,528	\$ 53,356,633

The notes to the schedule of expenditures of federal awards are an integral part of this schedule.

**COUNTY OF CHAUTAUQUA, NEW YORK**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**Year Ended December 31, 2024**

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**1. BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal grant activity of County of Chautauqua, New York (the “County”) under programs of the federal government for the year ended December 31, 2024. 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, changes in net position or cash flows of the County. The following notes were identified on the Schedule:

- (a) Includes all federal award programs of the County of Chautauqua, New York. The federal expenditures of the Chautauqua County Community College have not been included.
- (b) Source: Federal Assistance Listing Numbers, previously known as Catalog of Federal Domestic Assistance.
- (c) Pass-through entity identifying numbers are presented where available.
- (d) Prepared under accounting principles generally accepted in the United States of America and includes all federal award programs.
- (e) A reconciliation to the financial statements is available.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or limited as to reimbursement. Pass-through entity identifying numbers are presented where available. Negative amounts shown on the Schedule represent adjustments or credits made to correct expenditures of federal awards made in prior years. The County has not elected to use the 10 percent de minimus indirect cost rate, as allowed under the Uniform Guidance. The County’s policy is not to charge federal programs with indirect costs unless funded in the original award notification.

**3. AMOUNTS PROVIDED TO SUBRECIPIENTS**

Certain program funds are passed through the County to subrecipient organizations. The County identifies, to the extent practical, the total amount provided to subrecipients from each federal program, however, the Schedule does not contain separate schedules disclosing how the subrecipients outside of the County’s control utilize the funds. The County requires subrecipients receiving funds to submit separate audit reports disclosing the use of the program funds.

#### **4. NON-MONETARY FEDERAL PROGRAM**

The County is the recipient of federal financial assistance programs that do not result in cash receipts or disbursements, termed “nonmonetary programs.” New York State makes payments of benefits directly to vendors, primarily utility companies on behalf of eligible persons participating in the Low-Income Home Energy Assistance Program (ALN 93.568). \$7,048,877 in direct payments were received by participants, which represents the amount presented on the Schedule.

**COUNTY OF CHAUTAUQUA, NEW YORK**  
**Schedule of Findings and Questioned Costs**  
**Year Ended December 31, 2024**

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**Section I. SUMMARY OF AUDITORS' RESULTS**

**Financial Statements:**

Type of auditors' report issued: Unmodified\*  
 \*(which report includes a reference to other auditors)

Internal control over financial reporting:

Material weakness(es) identified?	_____ Yes	_____ <input checked="" type="checkbox"/> No	
Significant deficiency(ies) identified?	_____ Yes	_____ <input checked="" type="checkbox"/> None reported	
Noncompliance material to the financial statements noted?	_____ Yes	_____ <input checked="" type="checkbox"/> No	

**Federal Awards:**

Internal control over major federal programs:

Material weakness(es) identified?	_____ Yes	_____ <input checked="" type="checkbox"/> No	
Significant deficiency(ies) identified?	_____ Yes	_____ <input checked="" type="checkbox"/> None reported	

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____ Yes	_____ <input checked="" type="checkbox"/> No	
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Identification of major federal programs

<u>ALN</u>	<u>Name of Federal Program or Cluster</u>
10.561	SNAP Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.563	Child Support Services
93.575	Child Care and Development Fund Cluster
93.778	Medicaid Cluster

Dollar threshold used to distinguish between Type A and Type B programs?	_____	\$ <u>1,600,699</u>
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Auditee qualified as low-risk auditee?	_____ <input checked="" type="checkbox"/> Yes	_____ <input type="checkbox"/> No	
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**COUNTY OF CHAUTAUQUA, NEW YORK**  
**Schedule of Findings and Questioned Costs**  
**Year Ended December 31, 2024**

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**Section II. FINANCIAL STATEMENT FINDINGS**

No findings noted.

**Section III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No findings noted.

**COUNTY OF CHAUTAUQUA, NEW YORK**  
**Summary Schedule of Prior Year Audit Findings**  
**Year Ended December 31, 2024**  
**(Follow-up on December 31, 2023 Findings)**

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No findings were reported.

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