

**COUNTY OF CHAUTAUQUA,
NEW YORK**

*Federal Awards Information
for the Year Ended December 31, 2025 and
Independent Auditors' Reports*

COUNTY OF CHAUTAUQUA, NEW YORK
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DRESCHER & MALECKI LLP

2721 Transit Road, Suite 111
Elma, New York 14059
Telephone: 716.565.2299
Fax: 716.389.5178



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, 2025, 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 16, 2026. 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

July 16, 2026

DRESCHER & MALECKI LLP

2721 Transit Road, Suite 111
Elma, New York 14059
Telephone: 716.565.2299
Fax: 716.389.5178



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, 2025. 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, 2025.

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, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon, dated July 16, 2026, which contained unmodified opinions on those financial statements and includes a reference to other auditors. We did not audit the financial statements of the CTASC or the CCLBC, blended component units of the County, or the CCIDA, a discretely presented component unit of the County. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and in our opinion, insofar as it relates to the amounts included for CTASC, CCLBC and CCIDA, is based solely on the reports of the 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 & Malecki LLP

July 16, 2026

COUNTY OF CHAUTAUQUA, NEW YORK
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2025

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)
U.S. DEPARTMENT OF AGRICULTURE:				
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	\$ -	\$ 2,281,191
<i>Total SNAP Cluster</i>			-	2,281,191
Passed Through NYS Office for the Aging:				
<i>SNAP Cluster</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	SHINE	-	241,075
<i>Total SNAP Cluster</i>			-	241,075
Total U.S. Department of Agriculture			-	2,522,266
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
Passed through NYS Office of Community Renewal:				
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	222ME543-24	119,000	119,000
Passed through NYS Office of Lead Hazard Control and Healthy Homes:				
Lead Hazard Reduction Demonstration Grant Program	14.905	NYHHP0081 & NYLHD0537	796,978	918,850
Total U.S. Department of Housing and Urban Development			915,978	1,037,850
U.S. DEPARTMENT OF JUSTICE:				
Direct Programs:				
State Criminal Alien Assistance Program	16.606	N/A	-	8,633
Congressionally Recommended Awards	16.753	N/A	-	11,586
Comprehensive Opioid, Stimulant, and Substances Use Program	16.838	N/A	-	466,734
Total U.S. Department of Justice			-	486,953
U.S. DEPARTMENT OF TRANSPORTATION:				
Direct Programs:				
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	3-36-0048-059-2022	-	134,619
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	3-36-0022-064-2023	-	30,428
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	3-36-0048-060-2023	-	7,650
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	3-36-0048-061-2023	-	185,335
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	3-36-0048-063-2024	-	62,100
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	3-36-0048-064-2024	-	260,280
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	3-36-0048-062-2024	-	23,243
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	3-36-0022-066-2025	-	47,099
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	3-36-0048-066-2025	-	2,011
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	3-36-0048-067-2025	-	2,185
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	3-36-0048-065-2025	-	2,375
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	3-36-0022-065-2025	-	12,103
Total Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs			-	769,428

(continued)

COUNTY OF CHAUTAUQUA, NEW YORK
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2025

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)
Passed through NYS Department of Transportation:				
Highway Planning and Construction	20.205	D-041577	-	56,079
Highway Planning and Construction	20.205	D-040962	-	84,172
Highway Planning and Construction	20.205	D-041425	-	101,873
Highway Planning and Construction	20.205	D-041438	-	1,301
Highway Planning and Construction	20.205	D-041439	-	566
Total Highway Planning and Construction			-	243,991
Formula Grants for Rural Areas and Tribal Transit Program	20.509	C-004107	-	79,629
Formula Grants for Rural Areas and Tribal Transit Program	20.509	C-006003	-	6,294
Formula Grants for Rural Areas and Tribal Transit Program	20.509	C-005966	-	(3,000)
Formula Grants for Rural Areas and Tribal Transit Program	20.509	N/A	-	641,973
Total Formula Grants for Rural Areas and Tribal Transit Program			-	724,896
Passed through NYS Governor's Traffic Safety Committee				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	T-007251	-	9,094
Total Highway Safety Cluster			-	9,094
Passed through NYS Division of Homeland Security:				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	T-196727	-	16,000
Total U.S. Department of Transportation			-	1,763,409
U.S. DEPARTMENT OF THE TREASURY:				
Direct Programs:				
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	2,259,677
Total U.S. Department of the Treasury			-	2,259,677
U.S. ENVIRONMENTAL PROTECTION AGENCY:				
Passed through NYS Department of Health:				
State and Tribal Indoor Radon Grants	66.032	T-37364GG	-	7,916
Beach Monitoring and Notification Program				
Implementation Grants	66.472	C-37057GG	-	10,100
Total U.S. Environmental Protection Agency			-	18,016
U.S. DEPARTMENT OF EDUCATION:				
Passed through NYS Department of Health:				
Special Education - Grants for Infants and Families with Disabilities	84.181	C-36394GG	-	61,653
Total U.S. Department of Education			-	61,653
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
Direct Programs:				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	N/A	-	1,000,165
Certified Community Behavioral Health Clinic				
Expansion Grants	93.696	N/A	-	1,093,842
Public Health Emergency Preparedness	93.069	HRI 1587-18	-	47,480
Public Health Emergency Preparedness	93.069	HRI 1587-19	-	42,102
Total Public Health Emergency Preparedness			-	89,582
Injury Prevention and Control Research and State and Community Based Programs	93.136	N/A	-	1,500
Injury Prevention and Control Research and State Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	HRI 7481-01	-	93,612

(continued)

COUNTY OF CHAUTAUQUA, NEW YORK
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2025

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)
Passed through NYS Department of Health:				
<i>Medicaid Cluster</i>				
Grants to States for Medicaid	93.778	N/A	-	2,834,395
<i>Medicaid Cluster</i>			-	2,834,395
Maternal and Child Health Services Block Grant to the States	93.994	C-36977GG	-	29,939
Maternal and Child Health Services Block Grant to the States	93.994	C-35708GG	-	72,285
Total Maternal and Child Health Services Block Grant to the States			-	102,224
Passed through NYS Office of Temporary and Disability Assistance:				
Temporary Assistance for Needy Families	93.558	N/A	-	12,831,455
Child Support Services	93.563	N/A	-	1,483,426
Low-Income Home Energy Assistance	93.568	N/A	-	4,135,446
Passed through NYS Office of Children and Family Services:				
Guardianship Assistance	93.090	N/A	-	71,110
<i>Child Care and Development Fund Cluster</i>				
Child Care and Development Block Grant	93.575	N/A	-	8,202,750
<i>Total Child Care and Development Fund Cluster</i>			-	8,202,750
Foster Care-Title IV-E	93.658	N/A	-	2,255,058
Adoption Assistance	93.659	N/A	-	2,060,856
Social Services Block Grant	93.667	N/A	-	1,179,744
Child Abuse and Neglect State Grants	93.669	N/A	-	66,599
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	N/A	-	1,853
Elder Abuse Prevention Interventions Program	93.747	N/A	-	32,452
Passed through NYS Office for 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	-	89,553
Special Programs for the Aging, Title III Part C, Nutrition Services	93.045	III-C	-	373,726
Special Programs for the Aging, Title III Part C, Nutrition Services	93.045	COVID-19	-	9,678
Total Special Programs for the Aging, Title III Part C, Nutrition Services			-	383,404
Nutrition Services Incentive Program	93.053	NSIP	-	93,033
<i>Total Aging Cluster</i>			-	565,990
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	III-D	-	13,311
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	ADVC	-	1,750
National Family Caregiver Support, Title III, Part E	93.052	III-E	-	105,244
Medicare Enrollment Assistance Program	93.071	MIPPA / ADRC	-	48,515
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	HIICAP	-	24,501
Passed through NYS Office of Mental Hygiene:				
<i>Medicaid Cluster</i>				
Grants to States for Medicaid	93.778	N/A	-	582,692
<i>Total Medicaid Cluster</i>			-	582,692
Total U.S. Department of Health and Human Services			-	38,878,072

(continued)

COUNTY OF CHAUTAUQUA, NEW YORK
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2025

(concluded)				
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)
U.S. DEPARTMENT OF HOMELAND SECURITY:				
Direct Programs:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	N/A	-	18,740
Passed through NYS Division of Homeland Security and Emergency Services:				
Emergency Management Performance Grants	97.042	T-185182	-	6,908
Passed through NYS Office of Homeland Security:				
Homeland Security Grant Program	97.067	T-160249	-	50,000
Homeland Security Grant Program	97.067	C-160406	-	98,725
Homeland Security Grant Program	97.067	C160182	-	75,264
Homeland Security Grant Program	97.067	C-160200	-	50,995
Homeland Security Grant Program	97.067	C-969500	-	(3,389)
Homeland Security Grant Program	97.067	C-174710	-	(40,649)
Homeland Security Grant Program	97.067	C-190110	-	66,427
Homeland Security Grant Program	97.067	C-190248	-	49,350
Homeland Security Grant Program	97.067	C-190388	-	12,414
Homeland Security Grant Program	97.067	C-190111	-	4,123
Homeland Security Grant Program	97.067	C-190249	-	1,840
Homeland Security Grant Program	97.067	C-190389	-	25,000
Homeland Security Grant Program	97.067	T-180271	-	7,170
Homeland Security Grant Program	97.067	C-160152	-	20,462
Homeland Security Grant Program	97.067	C-160165	-	57,068
Homeland Security Grant Program	97.067	T-190219	-	856
Homeland Security Grant Program	97.067	C-190354	-	72,305
Homeland Security Grant Program	97.067	C-190498	-	32,908
Homeland Security Grant Program	97.067	T-160219	-	13,633
Homeland Security Grant Program	97.067	T-160378	-	2,881
Total Homeland Security Grant Program			-	597,383
Total U.S. Department of Homeland Security			-	623,031
TOTAL FEDERAL FINANCIAL ASSISTANCE (1e)			\$ 915,978	\$ 47,650,927

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, 2025

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, 2025. 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.
- (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). \$3,774,234 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, 2025

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	_____ ☒ No
Significant deficiency(ies) identified?	_____ Yes	_____ ☒ None reported
Noncompliance material to the financial statements noted?	_____ Yes	_____ ☒ No

Federal Awards:

Internal control over major federal programs:

Material weakness(es) identified?	_____ Yes	_____ ☒ No
Significant deficiency(ies) identified?	_____ Yes	_____ ☒ 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	_____ ☒ No
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Identification of major federal programs

<u>ALN</u>	<u>Name of Federal Program or Cluster</u>
93.558	Temporary Assistance for Needy Families
93.658	Foster Care-Title IV-E
93.667	Social Services Block Grant
93.696	Certified Community Behavioral Health Clinic Expansion Grants
93.778	Grants to States for Medicaid

Dollar threshold used to distinguish between Type A and Type B programs?	\$ <u>1,429,528</u>
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Auditee qualified as low-risk auditee?	_____ ☒ Yes	_____ No
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COUNTY OF CHAUTAUQUA, NEW YORK
Schedule of Findings and Questioned Costs
Year Ended December 31, 2025

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, 2025
(Follow-up on December 31, 2024 Findings)

No findings were reported.

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