

ONTARIO COUNTY

Canandaigua, New York

NEW YORK STATE DEPARTMENT OF TRANSPORTATION

STATE SINGLE AUDIT

For Year Ended December 31, 2011

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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO STATE
TRANSPORTATION ASSISTANCE THAT COULD HAVE A DIRECT AND MATERIAL
EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH DRAFT PART 43 OF THE NYSCRR**

To the Board of Supervisors
County of Ontario
Canandaigua, New York

Compliance

We have audited Ontario County, Canandaigua, New York's (the County) compliance with the types of compliance requirements described in the preliminary *Draft Part 43 of the New York State Codification of Rules and Regulations (NYSCRR)* that could have a direct and material effect on each of the County's state transportation assistance program tested for the year ended December 31, 2011. The Ontario County, Canandaigua, New York's major state transportation programs tested are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major programs tested is the responsibility of Ontario County, Canandaigua, New York's management. Our responsibility is to express an opinion on Ontario County, Canandaigua, New York's compliance based on our audit.

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 Draft Part 43 of NYSCRR. Those standards and Draft Part 43 of NYSCRR require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the major state transportation assistance programs occurred. An audit includes examining, on a test basis, evidence about Ontario County, Canandaigua, New York's compliance with those requirements and performing such other procedures as we consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Ontario County, Canandaigua, New York's compliance with those requirements.

In our opinion, Ontario County, Canandaigua, New York complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its state transportation assistance programs for the year ended December 31, 2011.

Internal Control Over Compliance

The management of Ontario County, Canandaigua, New York is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Ontario County, Canandaigua, New York's internal control over compliance with the the requirements that could have a direct and material effect on state transportation assistance programs in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with Draft Part 43 of the NYSCRR, 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 Ontario County, Canandaigua, New York'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, 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.

Our consideration of the 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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be *material weaknesses*, as defined above.

Schedule of State Transportation Assistance Expended

We have audited the basic financial statements of Ontario County, Canandaigua, New York as of and for the year ended December 31, 2011, and have issued our report thereon dated April 17, 2012. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of state transportation assistance expended is presented for purposes of additional analysis as required by Draft Part 43 of NYSCRR and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of Ontario County, Canandaigua, New York's management, and the New York State Department of Transportation and is not intended to be and should not be used by anyone other than these specified parties.



September 21, 2012

ONTARIO COUNTY

Canandaigua, New York

SCHEDULE OF EXPENDITURES OF STATE TRANSPORTATION
ASSISTANCE PROGRAMS

FOR THE YEAR ENDED DECEMBER 31, 2011

<u>Program Title</u>	<u>NYSDOT Contract/ Ref. Number</u>	<u>Total Expenditures</u>
CHIPS	440000	\$ 1,469,417 *
State Transit Operating Assistance	N/A	1,870,774
CATS/Highway Facility	C003708	19,596
Railroad Bridge Route #21	D013699	44,395
Williams Street Bridge	D024635	37,367
Wayne Street Bridge	D031584	282,137
Ferguson Road Bridge	D032797	1,424
County Roads 10 & 46 Intersection	D032823	62,858
Old Mill Road Bridge	D033518	7,959
Main Street Fishers Bridge	D033517	<u>7,555</u>
Total U.S. Department of Transportation		<u><u>\$ 3,803,482</u></u>

* Major Program

ONTARIO COUNTY

Canandaigua, New York

**Notes to Schedule of Expenditures of State Transportation
Assistance Programs**

December 31, 2011

Note 1 General

The accompanying Schedule of Expenditures of State Transportation Assistance Programs of Ontario County, Canandaigua, New York presents the activity of all financial assistance programs provided by the New York State Department of Transportation.

Note 2 Basis of Accounting

The accompanying Schedule of Expenditures of State Transportation Assistance Programs is presented using the accrual basis of accounting.

Note 3 Indirect Costs

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

Note 4 Matching Costs

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

ONTARIO COUNTY

Canandaigua, New York

Schedule of Findings and Questioned Costs

December 31, 2011

I. Summary of the Auditor's Results

Financial Statements

- | | |
|---|--------------|
| a) Type of auditor's report issued | Unqualified. |
| b) Internal control over financial reporting | |
| 1. Material weaknesses identified | No |
| 2. Significant deficiency(ies) identified | No |
| c) Noncompliance material to financial statements noted | No |

State Transportation Assistance Programs

- | | |
|---|-------------|
| a) Internal control over major programs | |
| 1. Material weaknesses identified | No |
| 2. Significant deficiency(ies) identified | No |
| b) Type of auditor's report issued on compliance for major programs | Unqualified |
| c) State Transportation Assistance Identification Number: | |
| CHIPS | 440000 |

II. Financial Statement Findings

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

III. Federal Award Findings and Questioned Costs

There were no current year findings or questioned costs and there were no prior year findings or questioned costs.