

COUNTY OF TIOGA

Owego, New York

**NEW YORK STATE DEPARTMENT
OF TRANSPORTATION
STATE SINGLE AUDIT**

December 31, 2011

COUNTY OF TIOGA
NEW YORK STATE DEPARTMENT OF TRANSPORTATION
STATE SINGLE AUDIT
DECEMBER 31, 2011

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John H. Dietershagen, C.P.A.
Jerry E. Mickelson, C.P.A.
Thomas K. Van Derzee, C.P.A.
Debbie Conley Jordan, C.P.A.
Patrick S. Jordan, C.P.A.
Duane R. Shoen, C.P.A.
Lesley L. Horner, C.P.A.
D. Leslie Spurgin, C.P.A.



Ciaschi • Dietershagen • Little • Mickelson & Company, LLP

Certified Public Accountants and Consultants

Frederick J. Ciaschi, C.P.A.

REPORT ON COMPLIANCE AND CONTROLS OVER STATE TRANSPORTATION ASSISTANCE EXPENDED BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

INDEPENDENT AUDITOR'S REPORT

County Legislature
County of Tioga
Owego, New York

Compliance

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

We conducted our audit of compliance in accordance with generally accepted auditing standards; 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 NYCRR. Those standards and Draft Part 43 require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above, that could have a direct and material effect on the state transportation assistance programs tested, has 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. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its state transportation assistance programs tested for the year ended December 31, 2011.

Internal Control Over Compliance

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

CORTLAND

39 Church Street
Cortland, New York 13045
607-753-7439
fax 607-753-7874

ITHACA

401 East State Street ~ Suite 500
Ithaca, New York 14850
607-272-4444
fax 607-273-8372
www.cdIm.com

WATKINS GLEN

108 West Fourth Street
Watkins Glen, New York 14891
607-535-4443
fax 607-535-6220

Our consideration of internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that non-compliance with applicable requirements of laws, regulations, contracts, and grants, that would be material in relation to state transportation assistance programs tested, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of State Transportation Assistance Expended

We have audited the financial statements of the County as of December 31, 2011 and for the year ended December 31, 2011, and have issued our report thereon dated September 7, 2012. Our audit was performed for the purpose of forming an opinion on the County's financial statements taken as a whole. The accompanying schedule of state transportation assistance expended is presented for purposes of additional analysis as required by Draft Part 43 of NYCRR, 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 financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of the County of Tioga's management and the New York State Department of Transportation. However, this report is a matter of public record and its distribution is not limited.

Cinchi, DiCicco, Little, Mickelson & Co., LLP

September 7, 2012
Ithaca, New York

COUNTY OF TIOGA
 SCHEDULE OF STATE TRANSPORTATION ASSISTANCE EXPENDED
FOR THE YEAR ENDED DECEMBER 31, 2011

<u>Program Title</u>	<u>NYS DOT Contract</u>	<u>Ref. Number</u>	<u>Expenditures</u>
Consolidated Local Streets and Highway Improvement Program (CHIPS) - Capital Component	(1)	(1)	\$ 1,007,055
State Transit Operating Assistance		N/A	791,328
State Matching Share of Highway Planning and Construction/Marchiselli Programs	Various	N/A	<u>20,580</u>
Total State Transportation Assistance Expended			<u>\$ 1,818,963</u>

(1) Denotes unable to obtain

COUNTY OF TIOGA
NOTES TO SCHEDULE OF STATE TRANSPORTATION ASSISTANCE EXPENDED
DECEMBER 31, 2011

Note 1 - General

The accompanying Schedule of State Transportation Assistance Expended of the County of Tioga 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 State Transportation Expended is presented using the accrual basis of accounting.

Note 3 - Matching Cost

The costs associated with the federal and local shares of the Marchiselli projects are not included in the reported expenditures.

COUNTY OF TIOGA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR
STATE TRANSPORTATION ASSISTANCE EXPENDED
DECEMBER 31, 2011

Summary of Audit Results:

Internal Control Over State Transportation Assistance Expended:

- Material weakness(es) identified None
- Reportable condition(s) identified that are not considered to be material weakness(es) None

Type of Auditor's Report Issued on Compliance for Programs Tested: Unqualified

Summary of Audit Findings:

Identification of State Transportation Assistance Programs Tested: CHIPS

Compliance Findings and Questioned Costs: None

Summary Schedule of Prior Audit Findings: None