

**COUNTY OF TIOGA**

**Owego, New York**

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

**December 31, 2013**

COUNTY OF TIOGA  
NEW YORK STATE DEPARTMENT OF TRANSPORTATION  
STATE SINGLE AUDIT  
DECEMBER 31, 2013

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

County Legislature  
County of Tioga  
Owego, New York

### **Report on Compliance**

We have audited the County of Tioga's (the County) compliance with the types of compliance requirements described in Part 43 of the New York State Codes, Rules and Regulations (NYCRR) that could have a direct and material effect on each state transportation assistance program tested for the year ended December 31, 2013. The programs tested are identified in the summary of audit results section of the accompanying Schedule of Findings and Questioned Costs.

### **Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to each state transportation assistance program tested.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's state transportation assistance program tested based on our audit of the types of requirements referred to above.

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 Part 43 of NYCRR. Those standards and 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 on compliance with each state transportation assistance program tested. However, our audit does not provide a legal determination of the County's compliance with those requirements.

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### **Opinion on Each State Transportation Assistance Program Tested**

In our opinion, the County of Tioga 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 tested for the year ended December 31, 2013.

### **Report on Internal Control Over Compliance**

Management of the County of Tioga 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 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 the state transportation assistance programs tested to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance in accordance with Part 43 of NYCRR, 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 a 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 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 is 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.

### **Schedule of State Transportation Assistance Expended**

We have audited the financial statements of the County of Tioga as of December 31, 2013 and for the year ended December 31, 2013, and have issued our report thereon dated September 8, 2014. Our audit was performed for the purpose of forming an opinion on the County of Tioga'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 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, Dietrich, Little, Mickelson & Co., LLP*

September 8, 2014  
Ithaca, New York

COUNTY OF TIOGA  
 SCHEDULE OF STATE TRANSPORTATION ASSISTANCE EXPENDED  
FOR THE YEAR ENDED DECEMBER 31, 2013

<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	N/A	N/A	\$ 985,041
State Transit Operating Assistance	N/A	N/A	<u>810,430</u>
Total State Transportation Assistance Expended			<u>\$ 1,795,471</u>

COUNTY OF TIOGA  
NOTES TO SCHEDULE OF STATE TRANSPORTATION ASSISTANCE EXPENDED  
DECEMBER 31, 2013

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, 2013

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: Unmodified

Summary of Audit Findings:

Identification of State Transportation Assistance Programs Tested:

- Consolidated Local Street and Highway Improvement Program (CHIPS) - Capital Component

Compliance Findings and Questioned Costs: None

Summary Schedule of Prior Audit Findings: None