

COUNTY OF LEWIS, NEW YORK

New York State
Department of Transportation
Single Audit Report and
Independent Auditors' Report
December 31, 2021

COUNTY OF LEWIS, NEW YORK

New York State
Department of Transportation
Single Audit Report

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND INTERNAL
CONTROL OVER STATE TRANSPORTATION ASSISTANCE EXPENDED
REQUIRED BY PART 43 OF THE NEW YORK STATE
CODIFICATION OF RULES AND REGULATIONS (NYCRR)

Chairman and Members of the Lewis
County Board of Legislators
County of Lewis, New York:

Report on Compliance for State Transportation Assistance Program

Opinion on State Transportation Assistance Program

We have audited the compliance of the County of Lewis (the County) with the types of compliance requirements described in the Part 43 of the New York State Codification of Rules and Regulations (NYCRR) that are applicable to the major state transportation assistance programs tested for the year ended December 31, 2021. The County's major programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state transportation assistance programs for the year ended December 31, 2021.

Basis for Opinion on Each Major State Transportation Assistance Program

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 the audit requirements of Part 43 of the NYCRR. Our responsibilities under those standards and Part 43 of the NYCRR 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 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 state transportation assistance 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 state transportation assistance 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 generally accepted auditing standards, Government Auditing Standards, and Part 43 of the NYCRR, 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 that judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major state transportation assistance program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, and Part 43 of the NYCRR, 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 Part 43 of the NYCRR, 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 state transportation assistance 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 state transportation assistance 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 state transportation assistance 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 Part 43 of the NYCRR. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of State Transportation Assistance Expended

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of the County as of and for the year ended December 31, 2021, and the related notes to financial statements, which collectively comprise the County's financial statements. We issued our report thereon dated July 27, 2022, which contained unmodified opinions on those statements. We did not audit the financial statements of Lewis County General Hospital and Residential Health Care Facility (the Hospital). Those statements were audited by other auditors whose report has been provided to us, and our opinion, insofar as it related to amounts included in the Hospital is based solely on the report of other auditors.

Our audit was conducted for the purpose of forming our opinion on the financial statements as a whole. The accompanying schedule of state transportation assistance expended is presented for purposes of additional analysis as required by Part 43 of the NYCRR and is not a required part of the 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 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 financial statements or to the 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 state transportation assistance expended is fairly stated in all material respects in relation to the financial statements as a whole.

EFPR Group, CPAs, PLLC

Williamsville, New York
July 27, 2022

COUNTY OF LEWIS, NEW YORK

New York State
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Schedule of State Transportation Assistance Expended
Year ended December 31, 2021

<u>Program Title</u>	<u>NYSDOT Reference Number</u>	<u>Expenditures</u>
Consolidated Local Street and Highway Improvement Program	(CG63224, CG93299)	\$ 2,452,324
Pave-NY Program	(PF95208)	673,036
Extreme Winter Recovery Program	(WG63582)	419,228
Marchiselli/Bond Match for Federal Aid Highway Projects (CFDA No. 20.205)	N/A	<u>18,325</u>
		\$ <u>3,562,913</u>

See accompanying notes to schedule of state transportation assistance expended.

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Notes to Schedule of State Transportation Assistance Expended

December 31, 2021

(A) General

The accompanying schedule of state transportation assistance expended of the County of Lewis, New York presents the activity of all financial assistance programs provided by the New York State Department of Transportation.

(B) Basis of Accounting

The accompanying schedule of state transportation assistance expended is presented using the modified accrual basis of accounting.

(C) Indirect Costs

There were no indirect costs charged to state transportation assistance programs for the year ended December 31, 2021.

(D) Amounts Paid to Subrecipients

There were no amounts paid to subrecipients related to state transportation assistance programs for the year ended December 31, 2021.

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Schedule of Findings and Questioned Costs
Year ended December 31, 2021

Summary of Auditors' Results:

Internal control over state transportation assistance expended:

- | | |
|---------------------------------------|---------------|
| • Material weaknesses identified | No |
| • Significant deficiencies identified | None reported |

Type of auditors' report issued on compliance for programs tested	Unmodified
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Summary of Audit Findings	No findings noted
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Identification of State Transportation Assistance Program Tested:

- Consolidated Local Street and Highway Improvement Program
- Pave-NY Program

Compliance Findings and Questioned Costs	No matters were reported
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