

**COUNTY OF LIVINGSTON, NEW YORK**

**Single Audit Reports  
For the Year Ended December 31, 2021**

**Bonadio & Co., LLP**  
Certified Public Accountants

# COUNTY OF LIVINGSTON, NEW YORK

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**INDEPENDENT AUDITOR'S 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**

July 26, 2022

To the Board of Supervisors of the  
County of Livingston, New York

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Livingston, New York (the County) as of and for the year ended December 31, 2021, 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 26, 2022. The financial statements of the Livingston County Center for Nursing and Rehabilitation were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Livingston County Center for Nursing and Rehabilitation.

**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 entity'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 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 entity’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 entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

September 13, 2022 (except for the Schedule of Federal Awards, as to which the date is July 26, 2022)

To the Board of Supervisors of the  
County of Livingston, New York

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the County of Livingston, New York's (the County's) 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 the County's major federal programs for the year ended December 31, 2021. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of its component units whose federal awards are not included in the schedule of expenditures of federal awards for the year ended December 31, 2021. Our audit, described below, did not include the federal awards of the component units as these entities conducted separate audits in accordance with OMB Uniform Guidance, if required.

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 federal programs for the year ended December 31, 2021.

***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; 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 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 Auditor's 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 the major federal programs. 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 requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

### ***Auditor's 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 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 the major federal programs as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 Auditor's 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Livingston, New York (the County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated July 26, 2022, which contained unmodified opinions on those financial statements. 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.

**COUNTY OF LIVINGSTON, NEW YORK**

**Schedule of Expenditures of Federal Awards  
December 31, 2021**

<u>Federal Grantor/Pass Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Expenditures to Subrecipients</u>
U.S. Department of Agriculture				
Passed through the New York State Office of Temporary and Disability Assistance -				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	N/A	\$ 634,626	\$ -
<i>Subtotal - SNAP Cluster</i>			<u>634,626</u>	<u>-</u>
Passed through the New York State Department of Health -				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	C35461GG	<u>649,356</u>	<u>-</u>
Total U.S. Department of Agriculture			<u>1,283,982</u>	<u>-</u>
U.S. Department of Housing and Urban Development				
Passed through NYS Division of Housing and Community Renewal -				
Housing Voucher Cluster:				
Section 8 Housing Choice Vouchers	14.871	N/A	284,302	-
COVID-19 - Section 8 Housing Choice Vouchers	14.871	N/A	<u>24,712</u>	<u>-</u>
<i>Subtotal - Housing Voucher Cluster</i>			<u>309,014</u>	<u>-</u>
Total NYS Division of Housing and Community Renewal			<u>309,014</u>	<u>-</u>
Passed through New York State Housing Trust Fund Corporation -				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	658SB938-19	12,422	12,422
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	658SB949-20	48,796	48,796
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	658ME970-21	112,443	112,443
COVID-19 - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	658CV-SB5-21	<u>281,071</u>	<u>281,071</u>
Total New York State Housing Trust Fund Corporation			<u>454,732</u>	<u>454,732</u>
Passed through the New York State Office of Temporary and Disability Assistance -				
Emergency Solutions Grant Program	14.231	N/A	<u>18,041</u>	<u>-</u>
Total New York State Office of Temporary and Disability Assistance			<u>18,041</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development			<u>781,787</u>	<u>454,732</u>

**COUNTY OF LIVINGSTON, NEW YORK**

**Schedule of Expenditures of Federal Awards  
December 31, 2021**

<u>Federal Grantor/Pass Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Expenditures to Subrecipients</u>
U.S. Department of Justice				
Bulletproof Vest Partnership Program	16.607	N/A	6,628	-
Equitable Sharing Program	16.922	N/A	7,738	-
Crime Victim Assistance/Discretionary Grants	16.582	N/A	89,260	-
Total U.S. Department of Justice			<u>103,626</u>	<u>-</u>
U.S. Department of Labor				
Passed Through the New York State Department of Labor -				
Trade Adjustment Assistance	17.245	N/A	82,470	8,121
COVID-19 - WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277	N/A	33,137	-
WIOA Cluster:				
WIOA Adult Program	17.258	N/A	674,409	319,742
WIOA Youth Activities	17.259	N/A	662,170	363,489
WIOA Dislocated Worker Formula Grants	17.278	N/A	447,771	257,263
<i>Subtotal - WIOA Cluster</i>			<u>1,784,350</u>	<u>940,494</u>
Total New York State Department of Labor			<u>1,899,957</u>	<u>948,615</u>
Total U.S. Department of Labor			<u>1,899,957</u>	<u>948,615</u>
U.S. Department of Transportation				
Passed Through the New York State Department of Transportation -				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	D040005	928,796	-
Highway Planning and Construction	20.205	D010015	122,886	-
Highway Planning and Construction	20.205	D040348	22,457	-
<i>Subtotal - Highway Planning and Construction</i>			<u>1,074,139</u>	<u>-</u>
Total New York State Department of Transportation			<u>1,074,139</u>	<u>-</u>
Passed Through the NYS Governor's Traffic Safety Committee -				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	N/A	28,976	-
National Priority Safety Programs	20.616	N/A	40,726	-
<i>Subtotal - Highway Safety Cluster</i>			<u>69,702</u>	<u>-</u>
Total NYS Governor's Traffic Safety Committee			<u>69,702</u>	<u>-</u>
Total U.S. Department of Transportation			<u>1,143,841</u>	<u>-</u>
U.S. Department of Treasury				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	6,950	-
Total U.S. Department of Treasury			<u>6,950</u>	<u>-</u>

**COUNTY OF LIVINGSTON, NEW YORK**

**Schedule of Expenditures of Federal Awards  
December 31, 2021**

<u>Federal Grantor/Pass Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Expenditures to Subrecipients</u>
U.S. Department of Education				
Passed through the New York State Department of Health - Special Education - Grants for Infants and Families	84.181	C36412GG	<u>19,554</u>	-
Total U.S. Department of Education			<u>19,554</u>	-
U.S. Election Assistance Commission				
Passed through the New York State Board of Elections - COVID-19 - 2020 HAVA Coronavirus Aid, Relief and Economic Security (CARES) Act Grants	90.404	BOE01-C004255- 1110000	<u>62,094</u>	-
Total U.S. Election Assistance Commission			<u>62,094</u>	-
U.S. Department of Health and Human Services				
COVID-19 - Provider Relief Fund	93.498	N/A	<u>1,781,713</u>	-
Passed through the New York State Office for the Aging - Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	N/A	<u>4,183</u>	-
Aging Cluster:				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	N/A	56,108	-
COVID-19 - Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	N/A	32,223	-
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	N/A	151,074	-
Nutrition Services Incentive Program	93.053	N/A	<u>49,634</u>	-
<i>Subtotal - Aging Cluster</i>			<u>289,039</u>	-
National Family Caregiver Support - Title III, Part E	93.052	N/A	<u>40,306</u>	-
Medicare Enrollment Assistance Program	93.071	N/A	<u>13,144</u>	-
Centers for Medicare and Medicaid Services Research, Demonstrations and Evaluations	93.779	N/A	<u>26,590</u>	-
Total New York State Office for the Aging			<u>373,262</u>	-

**COUNTY OF LIVINGSTON, NEW YORK**

**Schedule of Expenditures of Federal Awards  
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<u>Federal Grantor/Pass Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Expenditures to Subrecipients</u>
Passed Through the New York State Office of Temporary and Disability Assistance -				
Child Support Enforcement	93.563	N/A	443,217	-
Low-Income Home Energy Assistance	93.568	N/A	<u>2,208,449</u>	-
Total New York State Office of Temporary and Disability Assistance			<u>2,651,666</u>	-
Passed Through the New York State Department of State -				
Community Services Block Grant	93.569	N/A	<u>388,612</u>	-
Total New York State Department of State			<u>388,612</u>	-
Passed Through the New York State Office of Children and Family Services -				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	N/A	<u>12,255</u>	-
COVID-19 - Stephanie Tubbs Jones Child Welfare Services Program	93.645	N/A	<u>44,717</u>	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	N/A	<u>3,844</u>	-
Temporary Assistance for Needy Families	93.558	N/A	<u>3,700,252</u>	-
Child Care Development Fund Cluster:				
Child Care and Development Block Grant	93.575	N/A	<u>852,630</u>	-
<i>Subtotal - Child Care Development Fund Cluster</i>			<u>852,630</u>	-
Foster Care - Title IV-E	93.658	N/A	<u>904,302</u>	-
Adoption Assistance	93.659	N/A	<u>436,846</u>	-
Social Services Block Grant	93.667	N/A	<u>754,360</u>	-
Total New York State Office of Children and Family Services			<u>6,709,206</u>	-
Passed Through the New York State Department of Health				
Immunization Cooperative Agreements	93.268	C32524GG	<u>11,016</u>	-
COVID-19 - Immunization Cooperative Agreements	93.268	C36938GG	<u>2,827</u>	-
Maternal and Child Health Services Block Grant to the States	93.994	C35203GG	<u>59,468</u>	-
Maternal and Child Health Services Block Grant to the States	93.994	T36476GG	<u>3,402</u>	-
Maternal and Child Health Services Block Grant to the States	93.994	C35723GG	<u>16,856</u>	-
Medicaid Cluster:				
Medical Assistance Program	93.778	N/A	754,857	-
Medical Assistance Program	93.778	C34816GG	<u>10,475</u>	-
<i>Subtotal - Medicaid Cluster</i>			<u>765,332</u>	-
Total New York State Department of Health			<u>858,901</u>	-

**COUNTY OF LIVINGSTON, NEW YORK**

**Schedule of Expenditures of Federal Awards  
December 31, 2021**

<u>Federal Grantor/Pass Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Expenditures to Subrecipients</u>
Passed Through Health Research, Inc. -				
COVID-19 - Public Health Emergency Preparedness	93.069	1617-14	98,744	-
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6430-01	51,055	-
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6811-01	128,467	-
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	7002-01	4,759	-
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	7002-01	4,759	-
Total Health Research, Inc.			<u>287,784</u>	<u>-</u>
Total U.S. Department of Health and Human Services			<u>13,051,144</u>	<u>-</u>
Social Security Administration				
Passed Through Research Foundation for Mental Hygiene -				
Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries	96.009	N/A	37,965	-
Total Research Foundation for Mental Hygiene			<u>37,965</u>	<u>-</u>
Total Social Security Administration			<u>37,965</u>	<u>-</u>
U.S. Department of Homeland Security				
Passed Through the New York State Division of Homeland Security and Emergency Services -				
Homeland Security Grant Program	97.067	C971380	40,959	-
Homeland Security Grant Program	97.067	C971300	43,820	-
Homeland Security Grant Program	97.067	T971392	37,450	-
Homeland Security Grant Program	97.067	T971302	16,660	-
Emergency Management Performance Grant	97.042	T837205	29,073	-
Emergency Management Performance Grant	97.042	T971304	14,296	-
Emergency Management Performance Grant	97.042	T837295	28,879	-
Total New York State Division of Homeland Security and Emergency Services			<u>211,137</u>	<u>-</u>
Total U.S. Department of Homeland Security			<u>211,137</u>	<u>-</u>
Total Federal Award Expenditures			<u>\$ 18,602,037</u>	<u>\$ 1,403,347</u>

**COUNTY OF LIVINGSTON, NEW YORK**

**Schedule of Expenditures of Federal Awards  
December 31, 2021**

<u>Federal Grantor/Pass Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Expenditures to Subrecipients</u>
<u>Total Program Expenditures by Assistance Listing Number</u>				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		<u>\$ 88,331</u>	<u>\$ -</u>
Immunization Cooperative Agreements	93.268		<u>\$ 13,843</u>	<u>\$ -</u>
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		<u>\$ 184,281</u>	<u>\$ -</u>
Medical Assistance Program	93.778		<u>\$ 765,332</u>	<u>\$ -</u>
Maternal and Child Health Services Block Grant to the States	93.994		<u>\$ 79,726</u>	<u>\$ -</u>
Emergency Management Performance Grant	97.042		<u>\$ 72,248</u>	<u>\$ -</u>
Homeland Security Grant Program	97.067		<u>\$ 138,889</u>	<u>\$ -</u>

The accompanying notes are an integral part of this schedule.

## COUNTY OF LIVINGSTON, NEW YORK

### Notes to the Schedule of Expenditures of Federal Awards December 31, 2021

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#### 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the County of Livingston, New York (the County) under programs of the federal government for the year ended December 31, 2021. 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, the respective changes in financial position, or, where applicable, cash flows of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County.

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are presented in conformity with accounting principles generally accepted in the United States of America and the amounts presented are derived from the County's general ledger. For programs with funding ceilings and caps, federal expenditures are only recorded and presented in the schedule of expenditures of federal awards up to such amounts.

The County has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

#### 3. PASS-THROUGH PROGRAMS

Where the County receives funds from a government entity other than the federal government (pass-through), the funds are accumulated based upon the Assistance Listing (AL) number advised by the pass-through grantor.

Identifying numbers, other than the AL numbers, which may be assigned by pass-through grantors are not maintained in the County's financial management system. The County has identified certain pass-through identifying numbers and included them in the schedule of expenditures of federal awards, as available.

#### 4. INDIRECT COSTS

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

#### 5. MATCHING COSTS

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

**COUNTY OF LIVINGSTON, NEW YORK**

**Notes to the Schedule of Expenditures of Federal Awards  
December 31, 2021**

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**6. NONCASH AWARDS**

A significant portion of federal award programs do not involve cash awards to the County. The value of these noncash awards has been recorded as expenditures on the schedule of expenditures of federal awards. Those relating to the County are as follows:

<u>Program Title</u>	<u>Federal AL Number</u>	<u>Amount</u>
U.S. Department of Agriculture: Special Supplemental Food Program for Women, Infants, and Children	10.557	<u>\$ 649,356</u>
U.S. Department of Health and Human Services: Low-Income Home Energy Assistance	93.568	<u>\$ 2,202,934</u>

**7. PROVIDER RELIEF FUNDS (PRF)**

The amount included in the schedule of expenditures of federal awards is based upon the June 30, 2021 and December 31, 2021 PRF reports as directed by the United States Treasury.

**8. RELATED PARTY TRANSACTION**

Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii, AL #14.228, funding in the amount of \$454,732 is passed through to Livingston County Development Corporation (LCDC) as a subrecipient. LCDC is a component unit of the County.

**COUNTY OF LIVINGSTON, NEW YORK**

**Schedule of Findings and Questioned Costs  
December 31, 2021**

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**A. SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of auditor's report issued on whether the financial statements were prepared in accordance with GAAP.

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

Yes  No

Significant deficiencies identified not considered to be material weaknesses?

Yes  None reported

Noncompliance material to financial statements noted?

Yes  No

**Federal Awards**

Internal control over major programs:

Material weakness(es) identified?

Yes  No

Significant deficiencies identified not considered to be material weaknesses?

Yes  None reported

Type of auditor's report issued on compliance for major programs

Unmodified opinions for each of the major federal programs

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance, 2 CFR Section 200.516(a)?

Yes  No

Identification of major programs:

<u>AL Number</u>	<u>Name of Federal Program or Cluster</u>
93.498	COVID-19 - Provider Relief Fund
93.575	Child Care and Development Block Grant
93.658	Foster Care - Title IV-E
93.667	Social Services Block Grant
93.778	Medical Assistance Program

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee?

Yes  No

**B. FINDINGS - FINANCIAL STATEMENT AUDIT**

None.

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT**

None.