

**Westchester County, New York**

OMB Circular A-133 Financial Report  
Together With Independent Auditors' Report

December 31, 2013

**Westchester County, New York**

OMB Circular A-133 Financial Report  
Together With Independent Auditors' Report  
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**Report on Compliance For Each Major Federal Program; Report on  
Internal Control Over Compliance; and Report on the Schedule of Expenditures  
of Federal Awards Required by OMB Circular A-133**

**Independent Auditors' Report**

**The Honorable Board of Legislators  
of the County of Westchester, New York**

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

We have audited the County of Westchester, New York's (the "County") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2013. The County's major federal programs are identified in the summary of auditors' 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 its federal programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 a major federal program 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 for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

**Opinion on Each Major Federal Program**

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, 2013.

O'CONNOR DAVIES, LLP

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

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. 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 each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 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 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.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

## **Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

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 as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 20, 2014 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 OMB Circular A-133 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 expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*O'Connor Davies, LLP*

**O'Connor Davies, LLP**  
Harrison, New York  
June 20, 2014

Westchester County, New York

Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2013

<u>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</u>	<u>Catalogue of Federal Domestic Assistance Number</u>	<u>Federal Expenditures</u>
<u>Department of Agriculture</u>		
Indirect Programs Pass-Through From: NYS Department of Health Special Supplemental Nutrition Program for Women, Infants and Children	10.557	\$ 2,199,794
Indirect Programs Pass-Through From: NYS Research Foundation Child and Adult Care Food Program	10.558	<u>16,828</u>
		2,216,622
Indirect Programs Pass-Through From: NYS Office of Temporary Disability State Administrative Matching Grants for Supplemental Nutrition Assistance Program (SNAP)	10.561	<u>9,526,041</u>
Total Department of Agriculture		<u>11,742,663</u>
<u>Department of Housing and Urban Development</u>		
Direct Programs:		
Community Development Block Grants/Entitlement Grants	14.218	6,659,461
Supportive Housing Program	14.235	1,322,602
Shelter Plus Care	14.238	628,181
HOME Investment Partnerships Program	14.239	810,484
Continuum of Care Program	14.267	5,873,389
Fair Housing Assistance Program State and Local	14.401	81,977
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	<u>312,309</u>
Total Direct Programs		<u>15,688,403</u>
Indirect Program Pass-Through From: New York State Homes & Community Renewal The Neighborhood Stabilization Program (NSP)	14.228	381,796
Indirect Programs Pass-Through From: New York City Department of Health and Mental Hygiene Housing Opportunities for Persons with AIDS	14.241	<u>2,224,721</u>
Total Indirect Direct Programs		<u>2,606,517</u>
Total Department of Housing and Urban Development		<u>18,294,920</u>
<u>Department of Justice</u>		
Direct Programs:		
Joint Law Enforcement Operations (JLEO)	16.111	475,925
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	812,009

(Continued)

See Independent Auditors' Report and Notes to Schedule of Expenditures of Federal Awards.

Westchester County, New York

Schedule of Expenditures of Federal Awards (Continued)  
 Year Ended December 31, 2013

<u>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</u>	<u>Catalogue of Federal Domestic Assistance Number</u>	<u>Federal Expenditures</u>
<u>Department of Justice (Continued)</u>		
DNA Backlog Reduction Program	16.741	\$ 203,371
Second Chance Act Prisoner Reentry Initiative	16.812	144,527
Equitable Sharing Program	16.922	<u>2,820,018</u>
Total Direct Programs		<u>4,455,850</u>
Indirect Program Pass-Through From: City of Yonkers		
<b>ARRA</b> - Edward Byrne Memorial Justice Assistance Grant Program	16.738	7,412
Indirect Programs Pass-Through From: New York		
State Department of Criminal Justice Services		
National Institute of Justice Research, Evaluation and Development Project		
Grants	16.560	56,320
Crime Victim Assistance	16.575	186,189
Edward Byrne Memorial Formula Grant Program	16.579	780
Violence Against Women Formula Grants	16.588	287,251
State Criminal Alien Assistance Program	16.606	990,779
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	<u>39,221</u>
Total Indirect Programs		<u>1,567,952</u>
Total Department of Justice		<u>6,023,802</u>
<u>Department of Labor</u>		
Indirect Programs Pass-Through From: NYS Department of Labor		
Employment Services/Wagner-Peyser Funded Activities	17.207	2,286
Trade Adjustment Assistance	17.245	30,823
Work Force Investment Act (WIA) National Emergency Grants	17.277	<u>3,405,253</u>
		<u>3,438,362</u>
<i>WIA Cluster:</i>		
WIA Adult Program	17.258	1,590,040
WIA Youth Activities	17.259	982,948
WIA Dislocated Worker Formula Grants	17.278	<u>874,570</u>
Subtotal WIA Cluster		<u>3,447,558</u>
Indirect Program Pass-Through From: NYC Strive for the Future		
WIA Pilots, Demonstrations, and Research Projects	17.261	<u>117,497</u>
Total Department of Labor		<u>7,003,417</u>

(Continued)

Westchester County, New York

Schedule of Expenditures of Federal Awards (Continued)  
 Year Ended December 31, 2013

<u>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</u>	<u>Catalogue of Federal Domestic Assistance Number</u>	<u>Federal Expenditures</u>
<u>Department of Transportation</u>		
Direct Programs:		
<i>Federal Transit - Cluster</i>		
Federal Transit Formula Grants	20.507	14,915,638
<b>ARRA</b> - Federal Transit Formula Grants	20.507	<u>480,798</u>
Subtotal Federal Transit - Cluster		15,396,436
Airport Improvement Program	20.106	1,307,887
Job Access and Reverse Commute Program	20.516	1,544,812
Clean Fuels	20.519	283,184
Public Transportation Emergency Relief Program	20.527	<u>317,200</u>
Total Direct Programs		<u>18,849,519</u>
Indirect Programs Pass-Through From:		
New York State Department of Transportation:		
Highway Planning and Construction	20.205	8,326,784
State and Community Highway Safety	20.600	<u>287,974</u>
Total Indirect Programs		<u>8,614,758</u>
Total Department of Transportation		<u>27,464,277</u>
<u>Department of the Treasury</u>		
Direct Program		
Treasury Forfeiture Fund	21.000	<u>2,010,557</u>
Total Department of the Treasury		<u>2,010,557</u>
<u>Environmental Protection Agency</u>		
Direct Programs:		
Beach Monitoring and Notification Program Implementation Grants	66.472	32,050
Indirect Program Pass-Through From:		
New York State Environmental Facilities Corp:		
<b>ARRA</b> - Capitalization Grants for Clean Water State Revolving Funds	66.458	<u>153,427</u>
Total Department of Environmental Protection Agency		<u>185,477</u>

(Continued)

Westchester County, New York

Schedule of Expenditures of Federal Awards (Continued)  
 Year Ended December 31, 2013

<u>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</u>	<u>Catalogue of Federal Domestic Assistance Number</u>	<u>Federal Expenditures</u>
<u>Department of Education</u>		
Direct Programs:		
<i>Student Financial Aid - Cluster</i>		
Federal Supplemental Education Opportunity Grants ( FSEOG )	84.007	\$ 278,559
Federal Work-Study Program ( FWS )	84.033	185,390
Federal Pell Grant Program ( PELL )	84.063	21,882,866
Federal Direct Student Loans	84.268	<u>8,680,692</u>
Total Direct Programs - SFA Cluster		<u>31,027,507</u>
Indirect Programs Pass-Through From: New York State Department of Education		
TRIO-Student Support Services	84.042	236,114
Career and Technical Education - Basic Grants to States	84.048	719,509
Special Education - Grants for Infants and Families	84.181	<u>447,744</u>
Total Indirect Programs		<u>1,403,367</u>
Total Department of Education		<u>32,430,874</u>
<u>Department of Health and Human Services</u>		
Indirect Programs Pass-Through From: New York State Department of Aging		
<i>Aging - Cluster</i>		
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	786,089
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	985,457
Nutrition Services Incentive Program	93.053	<u>355,377</u>
Subtotal Aging - Cluster		2,126,923
Special Program for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	91,924
National Family Caregiver Supports, Title III, Part E	93.052	312,584
Low-Income Home Energy Assistance	93.568	140,165
ARRA-Communities Putting Prevention to Work: Chronic Disease Self-Management Program	93.725	<u>3,041</u>
Total Administration on Aging		<u>2,674,637</u>

(Continued)

Westchester County, New York

Schedule of Expenditures of Federal Awards (Continued)  
 Year Ended December 31, 2013

<u>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</u>	<u>Catalogue of Federal Domestic Assistance Number</u>	<u>Federal Expenditures</u>
<u>Department of Health and Human Services</u>		
<i>Administration for Children and Families</i>		
Direct Programs:		
Enhance Safety of Children Affected by Substance Abuse	93.087	\$ <u>177,025</u>
Indirect Programs Pass-Through From: NYS Office of Temporary Disability Assistance		
Temporary Assistance for Needy Families (TANF)	93.558	89,724,447
Child Support Enforcement	93.563	7,485,462
Low-Income Home Energy Assistance	93.568	1,226,988
Indirect Program Pass-Through From: SUNY Research Foundation		
Child Care and Development Block Grant	93.575	24,726
Indirect Programs Pass-Through From: NYS Office of Temporary Disability Assistance		
Child Care and Development Block Grant	93.575	24,368,210
Foster Care - Title IV-E	93.658	16,289,086
Adoption Assistance	93.659	3,964,037
Social Services Block Grant	93.667	<u>13,200,328</u>
		<u>156,283,284</u>
Total Administration for Children and Families		<u>156,460,309</u>
<i>Centers for Medicare and Medicaid Services</i>		
Indirect Program Pass -Through From: Community Service Society of New York		
Affordable Care Act (ACA) - Consumer Assistance Program Grants	93.519	34,485
Indirect Programs Pass-Through From: NYS Department of Health		
Children's Health Insurance Program	93.767	61,832
Medical Assistance Program	93.778	1,713,897
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	37,782
Indirect Program Pass-Through From: NYS Office of Temporary Disability Assistance		
Medical Assistance Program	93.778	14,831,786
Indirect Program Pass-Through From: NYS Office of Mental Health		
Medical Assistance Program	93.778	809,971
Indirect Program Pass-Through From: NYS Office of Alcoholism and Substance Abuse		
Medical Assistance Program	93.778	<u>126,248</u>
Total Centers for Medicare and Medicaid Services		<u>17,616,001</u>

(Continued)

See Independent Auditors' Report and Notes to Schedule of Expenditures of Federal Awards.

Westchester County, New York

Schedule of Expenditures of Federal Awards (Continued)  
 Year Ended December 31, 2013

<u>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</u>	<u>Catalogue of Federal Domestic Assistance Number</u>	<u>Federal Expenditures</u>
<i>Centers for Disease Control</i>		
Indirect Programs Pass-Through From: NYS Health Department		
Public Health Emergency Preparedness	93.069	\$ 560,351
Immunization Cooperative Agreements	93.268	167,085
State Planning and Establishment Grants for the Affordable Care Act (ACA) Exchanges	93.525	79,619
HIV Prevention Activities - Health Department Based	93.940	38,004
Preventive Health Service - Sexually Transmitted Diseases Control Grants	93.977	<u>216,607</u>
Total Centers for Disease Control		<u>1,061,666</u>
<i>Health Resources and Services Administration</i>		
Maternal and Child Health Services Block Grant to the States	93.994	159,390
Indirect Program Pass-Through From: the City of New York Department of Mental Hygiene		
HIV Emergency Relief Project Grants	93.914	<u>4,290,835</u>
Total Health Resources and Service Administration		<u>4,450,225</u>
<i>Substance Abuse and Mental Health Services Administration</i>		
Direct Program:		
Drug-Free Communities Support Program Grants	93.276	<u>125,000</u>
Total Direct Programs		<u>125,000</u>
Indirect Programs Pass-Through From: NYS Office of Alcoholism and Substance Abuse		
Block Grants for Prevention and Treatment of Substance Abuse	93.959	<u>4,357,659</u>
Total Substance Abuse and Mental Health Services Administration		<u>4,482,659</u>
Indirect Programs Pass-Through From: NYS Office of Mental Health		
Projects for Assistance in Transition from Homeless (PATH)	93.150	353,909
Block Grants for Community Mental Health Services	93.958	<u>796,989</u>
Total Department of Health and Human Services		<u>187,896,395</u>
<u>Social Security Administration</u>		
Direct Program:		
Supplemental Security Income (SSI)	96.006	<u>78,400</u>

(Continued)

See Independent Auditors' Report and Notes to Schedule of Expenditures of Federal Awards.

Westchester County, New York

Schedule of Expenditures of Federal Awards (Continued)  
 Year Ended December 31, 2013

<u>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</u>	<u>Catalogue of Federal Domestic Assistance Number</u>	<u>Federal Expenditures</u>
<u>Department of Homeland Security</u>		
Direct Program:		
Rail and Transit Security Grant Program	97.075	\$ 422,330
Indirect Programs Pass-Through From: New York State Division of Homeland Security & Emergency Services		
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	6,577,569
Emergency Management Performance Grants	97.042	198,003
Interoperable Emergency Communications	97.055	85,972
Port Security Grant Program	97.056	932,152
Homeland Security Grant Program	97.067	3,590,929
Rail and Transit Security Grant Program	97.075	95,276
Securing the Cities Program	97.106	<u>145,641</u>
Total Department of Homeland Security		<u>12,047,872</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>		<u><u>\$ 305,178,654</u></u>

See Independent Auditors' Report and Notes to Schedule of Expenditures of Federal Awards.

## Westchester County, New York

Notes to Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2013

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### **Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Westchester County, New York (the "County") under programs of the federal government for the year ended December 31, 2013. Federal awards received directly from the Federal agencies as well as Federal awards passed through other government agencies are included in the Schedule. The information in this Schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Government, and Non-Profit Organizations*. 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, changes in net position or cash flows of the County.

### **Note 2 - Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, which establishes principles and standards for determining costs for Federal awards carried out through grants, cost reimbursement contracts, and other agreements with State and local governments and federally-recognized Indian tribal governments (governmental units). The basis used to determine noncash awards expended: such as food stamps, food commodities and donated property, is the fair market value at the time of the receipt, or the assessed value provided by the Federal or pass-through agencies.

### **Note 3 - Westchester Community College - Federal Student Loan Programs**

Loans made by Westchester Community College ("College") to eligible students under the Federal Direct Loans ("FDL") program totaled \$8,680,692 as of August 31, 2013. The College is responsible only for the performance of certain administrative duties with respect to the FDL, and accordingly, these loans are not included in its financial statements, and it is not practical to determine the balance of the loans outstanding to students and former students of the College under this program at August 31, 2013.

Westchester Community College is collecting outstanding loans on the Perkins program:

	<u>CFDA#</u>	<u>Loans Extended</u>	<u>Outstanding Principal Balance at August 31, 2013</u>
Perkins Loan Program- NDSL	84.038	None	\$ 225,781

The College no longer participates in this program but is collecting outstanding balances on the loans.

**Westchester County, New York**

Notes to Schedule of Expenditures of Federal Awards (Continued)  
 Year Ended December 31, 2013

**Note 4 - Financing Available under the American Recovery and Reinvestment Act (ARRA) for CFDA 66.458 Capitalization Grants For Clean Water State Revolving Funds (CWSRF)**

Financial assistance was made available to the County under the American Recovery and Reinvestment Act of 2009 for the Green Project Reserve. This financial assistance is passed through the New York State Environmental Facilities Corporation ("NYSEFC") to the County. A Green Project is a project or project component to address green infrastructure, water or energy efficiency improvements or other environmentally innovative activities. The County has been advanced \$45,876,873 of the available \$55,000,000 in loans and has drawn down a total of \$40,647,025 as of December 31, 2013. Of the \$55,000,000 NYSEFC has earmarked \$24,555,919 as ARRA funding and \$30,444,081 as Non ARRA CWSRF.

The County is utilizing the short-term financing for the costs associated with the Green Project and the design of the Biological Nutrient Removal (BNR) upgrades at the Mamaroneck Wastewater Treatment Plant (WWTP). Costs incurred for the year ending December 31, 2013 amounted to \$153,427 and are reported on the Schedule of Expenditures of Federal Awards (SEFA).

The short-term financing is evidenced by recipient notes with the following future principal payments at December 31, 2013. The note is scheduled to convert to long term debt on July 2, 2014 and at that time \$22,943,566 of the note will be forgiven.

<u>SRF Project Code</u>	<u>Note No.</u>	<u>Principal</u>	<u>Annual Principal Payment Due</u>	<u>Maturity Date</u>
C3-7396-02-00	RST-1	\$55,000,000	February 1, 2014	August 27, 2014

**Note 5 - Loans Outstanding**

The County had the following loan balances outstanding awarded as of and for the year ended December 31, 2013. There were no loans made in 2013.

<u>Program Title</u>	<u>CFDA Number</u>	<u>Loans Outstanding</u>
Community Development Block Grants/Entitlement Grants	14.218	\$ 7,907,848
HOME Investment Partnership Program	14.239	3,245,558
Lead - Based Paint Hazard Control in Privately Owned Housing	14.900	357,338
		<u>\$ 11,510,744</u>

**Note 6 - Subrecipients**

Of the Federal expenditures presented in the Schedule, the County provided Federal awards to subrecipients as follows. Differences in amounts reported on Note 6 and the Schedule are due to NYS reporting requirements and differences in the fiscal year of the subrecipient and NYS.

**Westchester County, New York**

Notes to Schedule of Expenditures of Federal Awards (Continued)  
 Year Ended December 31, 2013

**Note 6 - Subrecipients (Continued)**

CFDA Number	Program Name	Amount Provided to Subrecipients
10.561	State Administrative Matching Grants for Supplemental Nutrition Assistance Program (SNAP)	\$ 173,447
14.218	Community Development Block Grants/Entitlement Grants	337,442
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	1,140,187
14.238	Shelter Plus Care	628,181
14.239	HOME Investment Partnerships Program	799,611
14.241	Housing Opportunities for Persons with AIDS	2,186,395
14.267	Continuum of Care Program	5,746,323
14.900	Lead-Based Paint Hazard Control in Privately-Owned Housing	26,000
16.575	Crim Victims Assistance	12,691
16.588	Violence Against Women Formula Grants	88,432
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	458,360
16.812	Second Chance Act Prisoner Reentry Initiative	128,500
16.922	Equitable Sharing	882,226
17.258	WIA Adult Program	252,287
17.259	WIA Youth Activities	745,115
17.261	WIA Pilots, Demonstrations, and Research Projects	110,294
17.278	WIA Dislocated Worker Formula Grants	24,263
93.043	Special Program for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services	41,788
93.044	Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	788,479
93.045	Special Programs for the Aging-Title III, Part C-Nutrition Services	900,721
93.052	National Family Caregiver Support - Title III, Part E	82,429
93.053	Nutrition Services Incentive Program	292,960
93.069	Public Health Emergency Preparedness	9,783
93.087	Enhance Safety of Children Affected by Substance Abuse	131,253
93.519	Affordable Care Act (ACA) – Consumer Assistance Program Grants	30,828
93.525	State Planning and Establishment of the Affordable Care Act (ACA) Exchanges	34,893
93.558	Temporary Assistance for Needy Families (TANF)	32,695,638
93.575	Child Care and Development Block Grant	754,190
93.658	Foster Care-Title IV-E	4,815,965
93.667	Social Services Block Grant	3,712,859
93.767	Children's Health Insurance Program	25,836
93.778	Medical Assistance Program	96,846
93.914	HIV Emergency Relief Project Grants	4,041,727
	Total Provided to Subrecipients	<u>\$ 62,195,949</u>

**Westchester County, New York**

Schedule of Findings and Questioned Costs  
Year End December 31, 2013

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**Section I - Summary of Auditors' Results**

***Financial Statements***

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?  yes  no
- Significant deficiency(ies) identified?  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 deficiency(ies) identified?  yes  none reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?  yes  no

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
14.218	Community Development Block Grant/Entitlement Grants
14.267	Continuum of Care Program
<b>WIA Cluster</b>	
17.258	WIA Adult Program
17.259	WIA Youth Activities
17.278	WIA Dislocated Workers Formula Grants
17.277	Workforce Investment Act (WIA) National Emergency Grants
93.558	Temporary Assistance for Needy Families (TANF)
93.575	Child Care and Development Block Grant
93.667	Social Services Block Grant



**Westchester County, New York**

Summary Schedule of Prior Audit Findings  
Year End December 31, 2013

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**Financial Statement Findings**

None

**Federal Award Findings and Questioned Costs**

None