

Westchester County, New York

Uniform Guidance Schedules and
Independent Auditors' Reports
December 31, 2016

Westchester County, New York

Uniform Guidance Schedule and
Independent Auditors' Reports
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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 the Uniform Guidance**

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 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, 2016. 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 federal statutes, regulations and the terms and conditions of its federal awards 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 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"). Those standards and the Uniform Guidance 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, 2016.

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 the Uniform Guidance, 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 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 as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 27, 2017 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 basic 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.

PKF O'Connor Davies, LLP
PKF O'Connor Davies, LLP
Harrison, New York
September 10, 2017

Westchester County, New York

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2016

<u>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying number</u>	<u>Passed Through To Subrecipients</u>	<u>Total Federal Expenditures</u>
<u>Department of Agriculture</u>				
Indirect Programs: Passed Through New York Department of Health				
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10.557	C025809	\$ 17,721	\$ 253,474
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10.557	NON-CASH	-	7,021,985
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10.557	DOH01-C30395GG-3450000	-	1,937,852
Indirect Program: Passed Through SUNY Health Central				
Child and Adult Care Food Program	10.558	CACFP#4098	-	14,811
Indirect Program: Passed Through New York Office of Temporary Disability Assistance				
<i>SNAP Cluster</i>				
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	1246-ADMINSFY1314	-	12,004,474
Total Department of Agriculture			17,721	21,232,396
<u>Department of Housing and Urban Development</u>				
Direct Programs:				
<i>CDBG - Entitlement Grants Cluster</i>				
Community Development Block Grants/Entitlement Grants	14.218		375,593	2,634,429
Supportive Housing Program	14.235		4,089,270	4,574,502
Continuum of Care Program	14.267		6,613,825	6,698,566
Indirect Program: Passed through New York City Department of Health and Mental Hygiene				
Housing Opportunities for Persons with AIDS	14.241	13AE011801OX00	643,124	643,124
Total Department of Housing and Urban Development			11,721,812	14,550,621
<u>Department of Justice</u>				
Direct Programs:				
Enhanced Training and Services to End Violence and Abuse of Women Later in Life	16.528		43,813	43,813
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590		117,917	257,396
DNA Backlog Reduction Program	16.741		-	231,501
Equitable Sharing Program	16.922		240,000	345,747
Indirect Program: Passed through Westchester Community Opportunity Program, Inc., (WestCOP)				
Education, Training, and Enhanced Services to End Violence Against and Abuse of Women with Disabilities	16.529	CMH2013022	-	12,457
Indirect Programs: Passed through New York State Department of Criminal Justice Services				
Juvenile Accountability Block Grants	16.523	T612200	-	3,503
Juvenile Accountability Block Grants	16.523	T612244	-	24,322
Juvenile Justice and Delinquency Prevention	16.540	C612272/JJ11612272	-	24,434
National Institute of Justice Research, Evaluation and Development Project Grants	16.560	T662017	-	21,394
Crime Victim Assistance	16.575	C100020	-	167,504
Crime Victim Assistance	16.575	C100020	-	2,984
Violence Against Women - Formula Grants	16.588	C652048	-	66,750
Violence Against Women - Formula Grants	16.588	C652055	-	66,750
State Criminal Alien Assistance Program	16.606	2016-AP-BX-0056	-	1,165,693
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	T662040/ DCJS FS15662040	-	21,351
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	T662041/ DCJS FS15662041	-	21,533
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	C612236	-	4,200
Total Department of Justice			401,730	2,481,332
<u>Department of Labor</u>				
Direct Programs:				
Youth Build	17.274		-	276,112
H-1B Job Training Grants	17.268		716,580	781,948
Indirect Programs: Passed through New York State Department of Labor				
<i>WIA / WIOA Cluster</i>				
WIOA Adult Program	17.258	ADULT-PY14-16	197,678	1,348,443
WIOA Youth Activities	17.259	YOUTH-PY14-16	580,522	1,110,496
WIOA Dislocated Worker Formula Grants	17.278	DLW-PY14-16	51,984	1,593,817
Subtotal WIA/WIOA Cluster			830,184	4,052,756

(Continued)

Westchester County, New York

Schedule of Expenditures of Federal Awards (Continued)
Year Ended December 31, 2016

<u>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Passed Through To Subrecipients</u>	<u>Total Federal Expenditures</u>
<u>Department of Labor (Continued)</u>				
Indirect Program: Passed through Monroe College Trade Adjustment Assistance Community College and Career Training (TAACCT) Grants	17.282	TC-23772-12-60-A-36	\$ -	\$ 44,677
Indirect Program: Passed through New York City Strive for the Future WIOA Pilots, Demonstrations, and Research Projects	17.261	YF-27304-15-60-A-36	-	57,814
Total Department of Labor			<u>1,546,764</u>	<u>5,213,307</u>
<u>Department of Transportation</u>				
Direct Programs:				
Airport Improvement Program	20.106		-	2,575,767
<i>Federal Transit Cluster</i>				
Federal Transit - Capital Investment Grants	20.500		-	97,710
Federal Transit - Formula Grants	20.507		-	9,397,279
Bus and Bus Facilities Formula Program	20.526		-	107,536
Subtotal Federal Transit Cluster			-	9,602,525
<i>Transit Services Program Cluster</i>				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513		-	608,526
Job Access and Reverse Commute Program	20.516		-	1,674,068
Subtotal Transit Services Program Cluster			-	2,282,594
Clean Fuels	20.519		-	83,631
Indirect Programs: Passed through New York State Department of Transportation				
<i>Highway Planning and Construction Cluster</i>				
Highway Planning and Construction	20.205	D017561	-	62,856
Highway Planning and Construction	20.205	D024688	-	8,376
Highway Planning and Construction	20.205	D35020	-	2,116,684
Highway Planning and Construction	20.205	C017680	-	868,868
Highway Planning and Construction	20.205	C017681	-	144,000
Highway Planning and Construction	20.205	D033472	-	646,283
Subtotal Highway Planning and Construction Cluster			-	3,847,067
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	T152746	-	497
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	T191056	-	3,400
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	T191066	-	5,172
Indirect Program: Passed through New York State Department of Criminal Justice Services				
<i>Highway Safety - Cluster</i>				
State and Community Highway Safety	20.600	C523704	75,855	123,175
Indirect Programs: Passed through New York State Governor's Traffic Safety Committee				
<i>Highway Safety - Cluster</i>				
State and Community Highway Safety	20.600	DMV01-C002219-3700393	-	98,973
State and Community Highway Safety	20.600	DMV01-C002214-3700393	-	236,055
National Priority Safety Program	20.616	HS1-2016 DMV01-T005977-3700393	-	43,455
National Priority Safety Program	20.616	HS1-2017 DMV-01-T006105-3700393	-	23
Subtotal Highway Safety Cluster			-	501,681
Total Department of Transportation			<u>75,855</u>	<u>18,902,334</u>
<u>Department of Treasury</u>				
Direct Programs:				
Treasury Forfeiture Fund	21.000		-	121,336
Treasury Forfeiture Fund	21.000		-	95,687
Total Department of Treasury			-	217,023
<u>Environmental Protection Agency</u>				
Direct Program:				
Beach Monitoring and Notification Program Implementation Grants	66.472		-	34,305
Total Department of Environmental Protection Agency			-	34,305

(Continued)

Westchester County, New York

Schedule of Expenditures of Federal Awards (Continued)
Year Ended December 31, 2016

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through To Subrecipients	Total Federal Expenditures
<u>Department of Education</u>				
Direct Programs:				
<i>TRIO Cluster</i>				
TRIO-Student Support Services	84.042		\$ -	\$ 255,875
<i>Student Financial Aid - Cluster</i>				
Federal Supplemental Educational Opportunity Grants	84.007		-	235,483
Federal Work-Study Program	84.033		-	219,069
Federal Pell Grant Program	84.063		-	21,136,062
Federal Direct Student Loan	84.268		-	6,250,275
Subtotal Student Financial Aid Cluster			-	27,840,889
Indirect Programs: Passed through New York State Department of Education				
Special Education- Grant for Infants and Families	84.181	C027519	-	269,352
Special Education- Grant for Infants and Families	84.181	DOH01-C31672GG-34500	-	59,057
Career and Technical Education-Basic Grants to States	84.048	69528-1120865	-	545,887
Total Department of Education			-	28,971,060
<u>Department of Health and Human Services</u>				
Indirect Programs: Passed through 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	26385686Q9853	661,341	1,072,782
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	26385941Q9853	953,681	1,571,426
Nutrition Services Incentive Program	93.053	26385939P9853	320,396	344,186
Subtotal Aging - Cluster			1,935,418	2,988,394
Special Program for the Aging Title III Part D Disease Prevention and Health Promotion Services	93.043	26385943Q9853	-	51,295
National Family Caregiver Support, Title III, Part E	93.052	26385448Q9853	201,398	405,105
Medicare Enrollment Assistance Program	93.071	26385962Q9853	-	24,785
Direct Programs:				
Child Abuse and Neglect Discretionary Activities	93.670		143,406	358,500
Indirect Programs: Passed through New York State Office of Temporary Disability Assistance				
<i>Temporary Assistance for Needy Families Cluster (TANF)</i>				
Temporary Assistance for Needy Families	93.558	12469	31,302,541	76,073,800
Child Support Enforcement	93.563	124435210ADM1615	-	6,852,525
Low-Income Home Energy Assistance	93.568	124665257SFY1516	-	1,637,055
Low-Income Home Energy Assistance	93.568	HEAP FFY2015-16	-	747,832
Indirect Programs: Passed through New York State Office of Children and Family Services				
<i>Child Care and Development Block Grant Cluster (CCDF)</i>				
Child Care and Development Block Grant	93.575	MOU	-	29,280,225
Child Care and Development Block Grant	93.575	MOU 2318	601,452	1,111,815
Indirect Program: Passed through SUNY Research Foundation				
Child Care and Development Block Grant	93.575	69528-1120865	-	19,899
Subtotal CCDF - Cluster			601,452	30,411,939
Indirect Programs: Passed through New York State Office of Children and Family Services				
Foster Care Title IV-E	93.658	36119	-	14,200,471
Adoption Assistance	93.659	36119	-	4,659,904
Social Services Block Grant	93.667	36119	11,481,333	11,944,675
Indirect Programs: Passed through Community Service Society of New York				
Children's Health Insurance Program	93.767	C028088	-	3,059
<i>Medicaid Cluster</i>				
Medical Assistance Program	93.778	C028088	-	19,233
Indirect Programs: Passed through New York State Department of Health				
Children's Health Insurance Program	93.767	C028900	3,082	23,004

(Continued)

Westchester County, New York

Schedule of Expenditures of Federal Awards (Continued)
Year Ended December 31, 2016

<u>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Passed Through To Subrecipients</u>	<u>Total Federal Expenditures</u>
<u>Department of Health and Human Services (Continued)</u>				
<i>Medicaid Cluster</i>				
Medical Assistance Program	93.778	C028900	\$ 19,380	\$ 3,599,055
Preventive Health and Health Services Block Grant	93.991	C030510	-	98,572
Centers for Medicare and Medicaid Services (CMS) Research, Demonstration and Evaluations	93.779	N/A	-	47,304
Indirect Program: Passed through New York State Office of Temporary Disability Assistance				
<i>Medicaid Cluster</i>				
Medical Assistance Program	93.778	N/A	4,292,240	10,758,873
Indirect Programs Passed through New York State Office of Mental Health				
<i>Medicaid Cluster</i>				
Medical Assistance Program	93.778	N/A	-	791,824
Indirect Program: Passed through New York State Department of Health				
Public Health Emergency Preparedness	93.069	1631-11	-	392,137
Public Health Emergency Preparedness	93.069	1800-11 HRI# 15-0686-04/15-0686	-	25,000
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	4999-01	-	41,508
Immunization Cooperative Agreements	93.268	C028330	-	159,717
Immunization Cooperative Agreements	93.268	NON-CASH	-	69,193
State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)	93.757	5138-01, 02	-	159,461
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	C027659	-	21,577
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	C027978	-	124,481
Maternal and Child Health Services Block Grant to the States	93.994	C029750	-	76,165
Maternal and Child Health Services Block Grant to the States	93.994	DOH01-C30930GG-3450000	-	134,151
Indirect Program : Passed through the City of New York Department of Health and Mental Hygiene				
HIV Emergency Relief Project Grants	93.914	15-WCDOH-01	-	154,655
Direct Programs:				
Drug-Free Communities Support Program Grants	93.276		-	200,000
Block Grants for Community Mental Health Services	93.958		-	29,548
Indirect Program: Passed through New York State Office of Alcoholism and Substance Abuse				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	1,655,922	1,655,922
Indirect Program: Passed through New York State Office of Mental Health				
Block Grants for Community Mental Health Services	93.958		576,732	1,280,793
Indirect Program: Passed through New York State Board of Elections Voting Access for Individuals with Disabilities Grants to States	93.617	T003311	-	23,336
Total Department of Health and Human Services			<u>52,212,904</u>	<u>170,244,848</u>
<u>Social Security Administration</u>				
Direct Program:				
Supplemental Security Income	96.006		-	63,000

(Continued)

Westchester County, New York

Schedule of Expenditures of Federal Awards (Continued)
 Year Ended December 31, 2016

<u>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Passed Through To Subrecipients</u>	<u>Total Federal Expenditures</u>
<u>Department of Homeland Security</u>				
Direct Program:				
Port Security Grant Program	97.056		\$ -	\$ 24,815
Indirect Programs: Passed Through New York State Division of Homeland Security and Emergency Services				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4085 DR NY	-	670,153
Emergency Management Performance Grants	97.042	DCJS WM15152755 C152755	-	298,273
Emergency Management Performance Grants	97.042	DCJS WM15152765 C152765	-	84,575
Homeland Security Grant Program	97.067	C189249	-	9,165
Homeland Security Grant Program	97.067	C974520	-	499
Homeland Security Grant Program	97.067	C974530	-	139,961
Homeland Security Grant Program	97.067	C974540	-	623,194
Homeland Security Grant Program	97.067	C974550	-	87,277
Homeland Security Grant Program	97.067	C974543	-	1,023,457
Homeland Security Grant Program	97.067	C974553	-	313,131
Homeland Security Grant Program	97.067	HMGP-4085-PL-4020-0011	-	18,000
Homeland Security Grant Program	97.067	C974542	-	414,056
Homeland Security Grant Program	97.067	C974552	-	170,757
Homeland Security Grant Program	97.067	C884533	-	417,671
Homeland Security Grant Program	97.067	C884543	-	857,090
Homeland Security Grant Program	97.067	T188940	-	387,493
Homeland Security Grant Program	97.067	C188963	-	94,598
Homeland Security Grant Program	97.067	C884541	-	28,391
Homeland Security Grant Program	97.067	C974522	-	178,951
Homeland Security Grant Program	97.067	C884551	-	136,320
Total Department of Homeland Security			-	5,977,827
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 65,976,786	\$ 267,888,053

Westchester County, New York

Notes to Schedule of Expenditures of Federal Awards
Year Ended December 31, 2016

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Westchester County, New York (the "County") under programs of the federal government for the year ended December 31, 2016. Federal awards received directly from 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 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, 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 the Uniform Grant Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through identifying numbers are presented where available.

Note 3 - Indirect Cost Rate

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

Note 4 - Westchester Community College

Prior Perkins Loans

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

	<u>Federal CFDA Number</u>	<u>Loans Extended</u>	<u>Outstanding Principal Balance at August 31, 2016</u>
Perkins Loan Program- NDSL	84.038	None	\$ <u>215,709</u>

The College no longer participates in this Perkins Loan program but is collecting outstanding balances on the loans. The loans, the proceeds of which were received and expended in prior years, are not considered federal awards expended since the federal statutes, regulations, and terms and conditions of federal awards pertaining to such loans impose no continuing compliance requirements other than to pay the loans.

Note 5 - Fair Value of Noncash Awards

Included in the amount reported for CFDA 10.557, Special Supplemental Nutrition Program for Women, Infants and Children, is \$7,021,985 for the fair market value of the redeemed food instrument issuances. A food instrument is a check produced through the New York State WIC Statewide Information System ("WICSIS") that is issued to WIC participants and may be redeemed to obtain WIC approved foods/formula from authorized vendors.

Included in the amount reported for CFDA 93.268, Immunization Cooperative Agreements is \$69,193 for immunizations services. Included in the amount reported for CFDA 93.568, Low-Income Home Energy Assistance, is \$747,832 for payments made to utility companies by New York State on behalf of eligible Westchester residents.

Westchester County, New York

Schedule of Findings and Questioned Costs
 Year End December 31, 2016

Section I - Summary of Auditors' Results

Financial Statements

Type of report the auditor issued on whether the financial statement audited were prepared in accordance with GAAP:

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 federal programs:

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

Type of auditors' report issued on compliance for major federal programs

Unmodified

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

yes no

Identification of major federal programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.267	Continuum of Care Program
	WIOA Cluster
17.258	WIOA Adult Program
17.259	WIOA Youth Activities
17.278	WIOA Dislocated Worker Formula Grant
	TANF Cluster
93.558	Temporary Assistance for Needy Families
	CCDF Cluster
93.575	Child Care and Development Block Grant
93.667	Social Services Block Grant

Westchester County, New York

Schedule of Findings and Questioned Costs (Continued)
Year End December 31, 2016

Section I - Summary of Auditors' Results (Continued)

Dollar threshold used to distinguish between Type A and Type B programs	<u>\$3,000,000</u>
Auditee qualified as low-risk auditee?	<u> X </u> yes <u> </u> no

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None

Westchester County, New York

Summary of Prior Year Audit Findings
Year End December 31, 2016

Financial Statement Findings

None

Federal Award Findings

None