

Westchester County, New York

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

December 31, 2012

Westchester County, New York

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

	<u>Page No.</u>
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	1
Schedule of Expenditures of Federal Awards	3
Notes to Schedule of Expenditures of Federal Awards	9
Schedule of Findings and Questioned Costs	11
Summary Schedule of Prior Audit Findings	13

**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

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 (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, 2012. 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, 2012.

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

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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, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 21, 2013 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

Harrison, New York
June 21, 2013

Westchester County, New York

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2012

<u>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>NON ARRA</u>	<u>ARRA</u>	<u>Federal Expenditures</u>
<u>Department of Agriculture</u>				
Indirect Programs -Passed Through NYS Department of Health				
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	\$ 2,244,478	\$	\$ 2,244,478
Indirect Programs -Passed Through NYS Research Foundation				
Child and Adult Care Food Program	10.558	8,055		<u>8,055</u>
				<u>2,252,533</u>
Indirect Programs -Passed Through NYS Office of Temporary Disability				
<i>Snap Cluster: (Lone Program)</i>				
State Administrative Matching Grants for Supplemental Nutrition Assistance Program (SNAP)	10.561	9,438,528		<u>9,438,528</u>
Total Department of Agriculture				<u>11,691,061</u>
<u>Department of Housing and Urban Development</u>				
Direct Programs:				
<i>CDBG Entitlement Grants Cluster:</i>				
Community Development Block Grants/Entitlement Grants	14.218	6,175,169		6,175,169
ARRA - Community Development Block Grants/Entitlement Grants	14.253		238,000	<u>238,000</u>
Subtotal CDBG Entitlement Grants Cluster				<u>6,413,169</u>
Emergency Solutions Grants Program	14.231	5,854		5,854
Supportive Housing Program	14.235	1,742,936		1,742,936
Shelter Plus Care	14.238	8,189,603		8,189,603
HOME Investment Partnerships Program	14.239	700,203		700,203
ARRA - Homelessness Prevention and Rapid Re-Housing Program	14.257		588,881	588,881
Lead-Based Paint Hazard Control in Privately Owned Housing	14.900	1,258,528		1,258,528
Lead Hazard Reduction Demonstration Grant Program	14.905	178,166		<u>178,166</u>
Total Direct Programs				<u>19,077,340</u>
Indirect Program - Passed through New York State Division of Housing and Community Renewal				
Community Development Block Grants/Entitlement Grants	14.228	2,805,720		2,805,720
Indirect Programs - Passed through New York City Department of Health and Metal Hygiene				
Housing Opportunities for Persons with AIDS	14.241	2,402,683		<u>2,402,683</u>
				<u>5,208,403</u>
Total Department of Housing and Urban Development				<u>24,285,743</u>
<u>Department of Justice</u>				
Direct Programs:				
Equitable Sharing Program	16.922	1,368,593		1,368,593
Law Enforcement Assistance - Narcotics and Dangerous Drugs-Training	16.004	84,084		84,084
Law Enforcement Assistance FBI Advanced Police Training	16.300	21,314		21,314
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	95,547		95,547
Bulletproof Vest Partnership Program	16.607	6,934		6,934

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

Westchester County, New York

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2012

<u>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>NON ARRA</u>	<u>ARRA</u>	<u>Federal Expenditures</u>
<u>Department of Justice</u> (Continued)				
DNA Backlog Reduction Program	16.741	\$ 290,867	\$	\$ 290,867
Paul Coverdell Forensic Science Improvement Grant Program	16.742	124,315		124,315
Public Safety Partnership and Community Policing Grants	16.710	20,133		20,133
Internal Crimes Against Children Task Force Program	16.800	6,151		6,151
Second Chance Act Prisoner Reentry Initiative	16.812	85,172		85,172
Total Direct Programs				2,103,110
Indirect Programs - Passed through New York State Department of Criminal Justice Services <i>Jag Program Cluster (Lone Program)</i>				
Indirect Program-Passed through City of Yonkers ARRA - Edward Byrne Memorial Justice Assistance Grant	16.738		29,757	29,757
Juvenile Accountability Block Grants	16.523	933		933
National Institute of Justice Research, Evaluation and Development Project Grants	16.560	41,497		41,497
Crime Victim Assistance	16.575	135,807		135,807
Edward Byrne Memorial Formula Grant Program	16.579	38,845		38,845
Violence Against Women Formula Grants	16.588	239,159		239,159
State Criminal Alien Assistance Program Formula Grants	16.606	1,187,832		1,187,832
ARRA - Internal Crimes Against Children Task Force Program	16.800		1,257	1,257
Total Indirect Programs				1,645,330
Total Department of Justice				3,778,197
<u>Department of Labor</u>				
Indirect Programs - Passed through NYS Department of Labor				
Employment Services/Wagner-Peyser Funded Activities	17.207	2,286		2,286
Trade Adjustment Assistance	17.245	73,554		73,554
<i>WIA Cluster:</i>				
WIA Adult Program	17.258	2,569,057		2,569,057
WIA Youth Activities	17.259	1,376,010		1,376,010
WIA National Emergency Grants	17.277	2,276,964		2,276,964
WIA Dislocated Worker Formula Grants	17.278	1,413,344		1,413,344
Subtotal WIA Cluster				7,635,375
Total Department of Labor				7,711,215
<u>Department of Transportation</u>				
Direct Programs:				
Airport Improvement Program	20.106	140,626		140,626
Public Transportation Research	20.514	380,069		380,069
<i>Federal Transit - Cluster</i>				
Federal Transit-Capital Investment Grants	20.500	14,779		14,779
Federal Transit Formula Grants	20.507	20,112,533		20,112,533

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

Westchester County, New York

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2012

<u>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>NON ARRA</u>	<u>ARRA</u>	<u>Federal Expenditures</u>
<u>Department of Transportation</u> (Continued)				
ARRA - Federal Transit Formula Grants	20.507	\$	\$ 54,550	\$ 54,550
Subtotal Federal Transit - Cluster				<u>20,181,862</u>
Job Access and Reverse Commute Program	20.516	1,615,952		<u>1,615,952</u>
Clean Fuels	20.519	283,185		<u>283,185</u>
Total Direct Programs				<u>22,601,694</u>
Indirect Programs - Passed through New York State Department of Transportation:				
<i>Highway Planning and Construction - Cluster</i>				
Highway Planning and Construction	20.205	5,266,650		<u>5,266,650</u>
State and Community Highway Safety	20.600	376,884		<u>376,884</u>
Total Indirect Programs				<u>5,643,534</u>
Total Department of Transportation				<u>28,245,228</u>
<u>Environmental Protection Agency</u>				
Direct Programs:				
Beach Monitoring and Notification Program Implementation Grants	66.472	28,556		<u>28,556</u>
Indirect Programs - Passed through New York State Environmental Facilities Corp:				
ARRA - Capitalization Grants for Clean Water State Revolving Funds	66.458		1,216,917	<u>1,216,917</u>
Total Department of Environmental Protection Agency				<u>1,245,473</u>
<u>Department of Energy</u>				
Direct Programs:				
ARRA - Energy Efficiency and Conservation Block Grant Program	81.128		438,860	438,860
Indirect Program - Passed through New York State Division of Housing and Community Renewal				
ARRA - Weatherization Assistance for Low-Income Persons	81.042		3,123,713	<u>3,123,713</u>
Total Department of Energy				<u>3,562,573</u>
<u>Department of Education</u>				
Direct Programs:				
<i>Student Financial Aid - Cluster</i>				
Federal Supplemental Education Opportunity Grants (FSEOG)	84.007	196,107		196,107
Federal Family Education Loans (FFEL)	84.032	8,333,126		8,333,126
Federal Work Study Program (FWS)	84.033	178,709		178,709
Federal Pell Grant Program (PELL)	84.063	19,944,267		<u>19,944,267</u>
Total Direct Programs - SFA Cluster				<u>28,652,209</u>
Indirect Programs - Passed through New York State Department of Education				
<i>IDEA Cluster (Lone Program)</i>				
Special Education- Grants for Infants and Families	84.181	574,031		<u>574,031</u>
TRIO-Student Support Services (TRIO)	84.042	258,927		<u>258,927</u>
Career and Technical Education - Basic Grants to States	84.048	456,224		<u>456,224</u>
Total Indirect Programs				<u>1,289,182</u>
Total Department of Education				<u>29,941,391</u>

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

Westchester County, New York

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2012

<u>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>NON ARRA</u>	<u>ARRA</u>	<u>Federal Expenditures</u>
<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	\$ 1,315,265	\$	\$ 1,315,265
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	1,514,645		1,514,645
Nutrition Services Incentive Program	93.053	347,661		<u>347,661</u>
Subtotal Aging - Cluster				3,177,571
Special Program for the Aging Title III, Part D - Disease Prevention and Health Promotion Services	93.043	49,382		49,382
Special Program for the Aging Title IV and Title II - Discretionary Projects	93.048	74,536		74,536
National Family Caregiver Supports - Title III, Part E	93.052	400,922		400,922
Medicare Enrollment Assistance Program	93.071	36,379		36,379
Low-Income Home Energy Assistance	93.568	68,883		68,883
ARRA-Communities Putting Prevention to Work: Chronic Disease Self-Management Program	93.725		46,459	<u>46,459</u>
Total Administration on Aging				<u>3,854,132</u>
<i>Administration for Children and Families</i>				
Direct Programs:				
Enhance Safety of Children Affected by Substance Abuse	93.087	457,137		<u>457,137</u>
<i>TANF - Cluster</i>				
Indirect Programs Passed through NYS Department of Social Services				
Temporary Assistance for Needy Families (TANF)	93.558	81,755,539		81,755,539
Emergency Contingency Fund for TANF - State Program	93.714	5,103		<u>5,103</u>
Subtotal TANF - Cluster				81,760,642
ARRA Computers Putting Prevention to Work, Chronic Disease Self - Management Program	93.563		785,678	785,678
Child Support Enforcement	93.563	7,535,698		7,535,698
Low-Income Home Energy Assistance	93.568	1,071,497		1,071,497
<i>CCDF - Cluster (Lone Programs)</i>				
Indirect Programs -Passed Through NYS Research Foundation				
Child Care and Development Block Grant	93.575	15,760		15,760
Indirect Programs Pass through NYS Administration for Children & Families				
Child Care and Development Block Grant	93.575	21,337,608		21,337,608
Foster Care - Title IV-E	93.658	16,695,244		16,695,244
Adoption Assistance	93.659	3,810,171		3,810,171
Social Services Block Grant	93.667	17,102,126		<u>17,102,126</u>
Total Administration for Children and Families				<u>150,571,561</u>

Westchester County, New York

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2012

<u>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>NON ARRA</u>	<u>ARRA</u>	<u>Federal Expenditures</u>
<i>Department of Health and Human Services (Continued)</i>				
<i>Centers for Medicare and Medicaid Services</i>				
Indirect Programs Passed through NYS Department of Health				
Affordable Care Act (ACA) - Consumer Assistance Program Grants	93.519	\$ 3,203	\$	\$ 3,203
Children's Health Insurance Program	93.767	76,418		76,418
Medical Assistance Program	93.778	76,418		76,418
Indirect Programs Passed through NYS Department of Social Services				
Medical Assistance Program	93.778	15,218,130		15,218,130
Centers for Medicare and Medicaid Services (CMS) Research Demonstration and Evaluations	93.779	43,000		43,000
Indirect Programs Passed through NYS Office of Mental Health				
Medical Assistance Program	93.778	1,000,000		<u>1,000,000</u>
Total Centers for Medicare and Medicaid Services				<u>16,417,169</u>
<i>Centers for Disease Control</i>				
Indirect Programs Passed through NYS Health Department				
<i>Immunization Cluster (Lone Program)</i>				
Immunization Cooperative Agreements	93.268	131,241		<u>131,241</u>
Public Health Emergency Preparedness	93.069	486,026		486,026
State Planning and Establishment Grants for the Affordable Care Act (ACA)	93.525	50,079		50,079
Preventive Health Service - Sexually Transmitted Diseases Control Grants	93.977	209,384		<u>209,384</u>
Total Centers for Disease Control				<u>876,730</u>
<i>Health Resources and Services Administration</i>				
Maternal and Child Health Services Block Grant to the States	93.994	201,861		201,861
Indirect Programs - Passed through the City of New York Department of Mental Hygiene				
HIV Emergency Relief Project Grants	93.914	5,669,470		<u>5,669,470</u>
Total Health Resources and Service Administration				<u>5,871,331</u>
<i>Substance Abuse and Mental Health Services Administration</i>				
<i>Direct Program:</i>				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	50,000		50,000
Drug Free Communities Support Program Grants	93.276	125,000		<u>125,000</u>
Total Direct Programs				<u>175,000</u>
Indirect Programs - Passed through NYS Office of Alcoholism and Substance Abuse				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	4,072,875		<u>4,072,875</u>
Total Substance Abuse and Mental Health Services Administration				<u>4,247,875</u>

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

Westchester County, New York

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2012

<u>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>NON ARRA</u>	<u>ARRA</u>	<u>Federal Expenditures</u>
Indirect Programs-Passed through NYS Office of Mental Health				
Projects for Assistance in Transition from Homeless (PATH)	93.150	\$ 361,526	\$	\$ 361,526
Block Grants for Community Mental Health Services	93.958	766,022		<u>766,022</u>
Total Department of Health and Human Services				<u>182,966,346</u>
<u>Social Security Administration</u>				
Direct Program:				
Supplemental Security Income	96.006	81,200		<u>81,200</u>
<u>Department of Homeland Security</u>				
Indirect Programs -Passed Through New York State Emergency Management Office				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	3,624,437		3,624,437
Emergency Management Performance Grants	97.042	194,988		194,988
Interoperable Emergency Communications	97.055	461,125		461,125
Port Security Grant Program	97.056	114,975		114,975
Homeland Security Grant Program	97.067	9,671,052		9,671,052
State Homeland Security Program (SHSP)	97.073	228		228
Rail and Transit Security Grant Program	97.075	290,245		290,245
Securing the Cities Program	97.106	<u>286,938</u>		<u>286,938</u>
Total Department of Homeland Security				<u>14,643,988</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS		<u>\$ 301,628,343</u>	<u>\$ 6,524,072</u>	<u>\$ 308,152,415</u>

Westchester County, New York

Notes to Schedule of Expenditures of Federal Awards
Year Ended December 31, 2012

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, 2012. 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

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

		<u>August 31, 2012</u>	
	<u>CFDA#</u>	<u>Loans Extended</u>	<u>Outstanding Principal Balance</u>
Perkins Loan Program- NDSL	84.038	None	\$ 226,524

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

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 \$33,190,619 as of December 31, 2012. Of the \$55,000,000 NYSEFC has earmarked \$24,402,492 as ARRA funding and \$30,597,508 as Non ARRA CWSRF.

Westchester County, New York

Notes to Schedule of Expenditures of Federal Awards (Continued)
 Year Ended December 31, 2012

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) (Continued)

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, 2012 amounted to \$1,216,917 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, 2012:

<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, 2013	August 27, 2014

Note 5 - Subrecipients

Of the Federal expenditures presented in the Schedule, the County provided Federal awards to subrecipients as follows. Amounts reported on Note 5 have been adjusted to agree with the SEFA. The adjustments are due to NYS reporting requirements and differences in the fiscal year of the subrecipient and NYS.

<u>CFDA Number</u>	<u>Program Name</u>	<u>Amount Provided to Subrecipients</u>
10.561	State Administrative Matching Grants for Supplemental Nutrition Assistance Program (SNAP)	\$ 132,709
14.218	Community Development Block Grants/Entitlement Grants	2,417,292
14.253	ARRA - Community Development Block Grants Entitlement Grants	238,000
14.231	Emergency Solutions Grants Program	5,854
14.235	Supportive Housing Program	1,463,074
14.238	Shelter Plus Care	6,933,320
14.239	HOME Investment Partnerships Program	598,327
14.257	ARRA - Homelessness Prevention and Rapid Re-Housing Program	433,591
14.905	Lead Hazard Reduction Demonstration Grant Program	30,800
14.228	Community Development Block Grants Entitlement Grants	1,681,070
14.241	Housing Opportunities for Persons with AIDS	1,817,756
16.922	Equitable Sharing Program	520,092
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	251,193
16.812	Second Chance Act Prisoner Reentry Initiative	42,710
16.588	Violence Against Women Formula Grants	113,246

Westchester County, New York

Notes to Schedule of Expenditures of Federal Awards (Concluded)
Year Ended December 31, 2012

Note 5 - Subrecipients (Continued)

CFDA Number	Program Name	Amount Provided to Subrecipients
17.258	WIA Adult Program	1,512,444
17.259	WIA Youth Activities	897,374
17.278	WIA Dislocated Worker Formula Grants	121,419
81.042	ARRA - Weatherization Assistance for Low-Income Persons	11,810
93.044	Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	1,045,109
93.045	Special Programs for the Aging - Title III, Part C - Nutrition Services	1,186,892
93.053	Nutrition Services Incentive Program	347,661
93.043	Special Program for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	49,382
93.052	National Family Caregiver Support - Title III, Part E	201,024
93.568	Low-Income Home Energy Assistance	51,850
93.087	Enhance Safety of Children Affected by Substance Abuse	383,062
93.558	Temporary Assistance for Needy Families (TANF) - State Program	26,185,158
93.714	Emergency Contingency Fund for TANF	5,103
93.575	Child Care and Development Block Grant	849,873
93.658	Foster Care Title IV-E	12,983,860
93.667	Social Services Block Grant	1,941,169
93.519	Affordable Care Act (ACA) - consumer Assistance Program Grants	3,203
93.767	Children's Health Insurance Program	70,328
93.778	Medical Assistance Program	411,262
93.069	Public Health Emergency Preparedness	20,000
93.525	State Planning and Establishment of the Affordable Care Act (ACA) Exchanges	32,865
93.914	HIV Emergency Relief Project Grants	4,745,527
93.959	Block Grants for Prevention and Treatment of Substance Abuse	4,072,875
93.958	Block Grants for Community Mental Health Services	430,699
	Total Provided to Subrecipients	<u>\$ 74,238,980</u>

Westchester County, New York

Schedule of Findings and Questioned Costs
 Year End December 31, 2012

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? ___ yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ___ yes X no
- Significant deficiency(ies) identified? ___ yes X 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 X no

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
10.561	State Administrative Matching Grants for Supplemental Nutrition Assistance Program (SNAP)
14.238	Shelter Plus Care
20.205	Highway Planning and Construction
81.042	ARRA - Weatherization Assistance for Low-Income Persons
Student Financial Assistance Cluster	
84.007	Federal Supplemental Education Opportunity Grants (FSEOG)
84.032	Federal Family Education Loans (FFEL)
84.033	Federal Work Study Program (FWS)
84.063	Federal Pell Grant Program (PELL)
93.563	Child Support Enforcement
93.563	ARRA - Child Support Enforcement
93.658	Foster Care -Title IV-E
93.659	Adoption Assistance
93.914	HIV Emergency Relief Project Grants
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disaster)

Westchester County, New York

Schedule of Findings and Questioned Costs Section (Continued)
Year End December 31, 2012

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

No matters to report

Section III – Federal Award Findings and Questioned Costs

No matters to report

Westchester County, New York

Summary Schedule of Prior Audit Findings
Year End December 31, 2012

Financial Statement Findings

None

Federal Awards findings and Questioned Cost

Finding 2011-01 – The County did not properly identify certain Federal expenditures and pass-through agencies on the initial Schedule of Expenditures of Federal Awards (SEFA) for CFDA 93.959 Block Grant for the Prevention and Treatment of Substance Abuse, CFDA 93.958 Block Grants for Community and Mental Health Service, CFDA 93.150 Projects for Assistance in Transition for Homelessness and CDFA 93.778 Medical Assistance.

The County did not report Federal expenditures made by the Department of Community Mental Health for awards as a pass-through from the New York State Office of Alcoholism and Substance Abuse. In addition, although reported under the correct CFDA 93.778 for Medical Assistance, \$1 million of the expenditures should have been reported as pass-through from the New York State Department of Mental Health and not the New York State Department of Social Services.

Status of Prior Finding - Management has taken corrective action. The County was required to revise and reissue the 2011 SEFA as a result of these errors identified.