

COUNTY OF SARATOGA, NEW YORK

New York State  
Department of Transportation  
Single Audit Report

December 31, 2009

(With Independent Auditors' Report Thereon)

COUNTY OF SARATOGA, NEW YORK  
New York State Department of Transportation  
Single Audit Report

Table of Contents

	<u>Page</u>
Independent Auditors' Report on Compliance and Internal Controls Over State Transportation Assistance Expended Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	1 - 3
Schedule of State Transportation Assistance Expended	4
Notes to Schedule of State Transportation Assistance Expended	5
Schedule of Findings and Questioned Costs	6

\* \* \* \* \*

**TOSKI, SCHAEFER & CO., P.C.**  
CERTIFIED PUBLIC ACCOUNTANTS  
555 INTERNATIONAL DRIVE  
WILLIAMSVILLE, NEW YORK 14221  
TELEPHONE (716) 634-0700  
FAX (716) 634-0764

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND INTERNAL CONTROLS  
OVER STATE TRANSPORTATION ASSISTANCE EXPENDED BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

The Chairman and Members of the  
County Board of Supervisors  
County of Saratoga:

Compliance

We have audited the compliance of the County of Saratoga (the County) with the types of compliance requirements described in the preliminary Draft Part 43 of the New York State Codification of Rules and Regulations (NYCRR) that are applicable to each state transportation assistance program tested for the year ended December 31, 2009. The programs tested are identified in the summary of audit results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each program tested is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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 Draft Part 43 of NYCRR. Those standards and Draft Part 43 of NYCRR require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above, that could have a direct and material effect on the state transportation assistance programs tested, has 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. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County of Saratoga complied in all material respects with the requirements referred to above that are applicable to its state transportation assistance programs tested for the year ended December 31, 2009.

## Internal Control Over Compliance

The management of the County of Saratoga is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to state transportation assistance programs tested. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on state transportation assistance programs tested in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, and to test and report on the internal control over compliance in accordance with Draft Part 43 of NYCRR.

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 material noncompliance with a type of compliance requirement of state transportation assistance program will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be a material weakness, as defined above.

## Schedule of State Transportation Assistance Expended

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the County of Saratoga, New York as of and for the year ended December 31, 2009, and have issued our report thereon dated July 15, 2010. Those financial statements are the responsibility of the County's management. Our responsibility is to express opinions on those financial statements based on our audit. We did not audit the financial statements of the Saratoga County Industrial Development Agency or the Saratoga County Water Authority, which represent 100% of the assets, net assets and revenue of the discretely reported component unit. Those statements were audited by other auditor's whose reports have been furnished to us, and our opinions insofar as it relates to the amounts included for the Saratoga County Industrial Agency and the Saratoga Water Authority are based solely on the reports of the other auditors.

Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of State Transportation Assistance Expended is presented for purposes of additional analysis as required by Draft Part 43 of NYCRR and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the County of Saratoga's management and the New York State Department of Transportation. However, this report is a matter of public record and its distribution is not limited.

Toski, Schaefer & Co. P.C.

Williamsville, New York  
July 15, 2010

COUNTY OF SARATOGA, NEW YORK  
Schedule of State Transportation Assistance Expended  
Year ended December 31, 2009

<u>Program Title</u>	<u>Contract Numbers</u>	<u>PIN Numbers</u>	NYS DOT <u>Reference Number</u>	<u>Expenditures</u>
Consolidated Local Street and Highway Improvement Program			001-01/001-02	\$ <u>2,236,399</u>
<u>State Bridge Aid</u>			005	
CR43 (Geysers Road over D&H RR)	D024675	1757.07.121		4,929
CR 7 (Stewart Bridge) over Scandaga	D024677	1756.40.121		<u>4,372</u>
				<u>9,301</u>
<u>Special Aviation Program</u>			007	
Land acquisition	K550782	1902.42		14,221
Taxiway/apron rehabilitation/hangar	K006780	1902.11		2,145,270
Parking lot/main entrance road	K006880	1902.12		161,647
Pave perimeter access roads	K006879	1902.13		250,000
Replace beacon/obstruction removal	K006909	1902.44		1,605
Weather station (AWOS)	K006878	1902.14		134,492
Airport waterline extension	K006773	1902.90		<u>127,167</u>
				<u>2,834,402</u>
Total State Transportation Assistance Expended				<u>\$ 5,080,102</u>

See accompanying notes to Schedule of State Transportation Assistance Expended.

COUNTY OF SARATOGA, NEW YORK  
Notes to Schedule of State Transportation Assistance Expended  
December 31, 2009

(1) General

The accompanying Schedule of State Transportation Assistance Expended of the County of Saratoga (the County) presents the activity of all financial assistance programs provided by the New York State Department of Transportation.

(2) Basis of Accounting

The accompanying Schedule of State Transportation Expended is presented using the modified accrual basis of accounting.

(3) Indirect Costs

There were no indirect costs charged to State Transportation Assistance programs for the year ended December 31, 2009.

(4) Matching Cost

Amounts identified as State Bridge Aid represent matching costs for Federally aided projects.

(5) Amounts Paid to Subrecipients

There were no amounts paid to subrecipients related to State Transportation Assistance for the year ended December 31, 2009.

COUNTY OF SARATOGA, NEW YORK  
Schedule of Findings and Questioned Costs  
Year ended December 31, 2009

Part I SUMMARY OF AUDIT RESULTS

Internal control over State Transportation Assistance Expended:

- Material weakness(es) identified? \_\_\_ Yes  X  No
  
- Significant deficiency(ies) identified that are not considered to to material weakness(es)? \_\_\_ Yes  X  None Reported

Type of auditors' report issued on compliance for programs tested Unqualified

Summary of audit findings N/A

Identification of State Transportation Assistance Programs Tested:

Consolidated Local Street and Highway Improvement Program  
Special Aviation Program

Part II COMPLIANCE FINDINGS AND QUESTIONED COSTS

No matters were reported.