COUNTY OF SARATOGA, NEW YORK

New York State
Department of Transportation
Single Audit Report

December 31, 2012

(With Independent Auditors' Report Thereon)

COUNTY OF SARATOGA, NEW YORK

New York State
Department of Transportation
Single Audit Report

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND INTERNAL CONTROL OVER STATE TRANSPORTATION ASSISTANCE EXPENDED REQUIRED BY DRAFT PART 43 OF THE NEW YORK STATE CODIFICATION OF RULES AND REGULATIONS (NYCRR)

Chairman and Board of Supervisors
County of Saratoga, New York:

Report on Compliance for State Transportation Program

We have audited the compliance of the County of Saratoga (the County) with the types of compliance requirements described in the Draft Part 43 of the New York State Codification of Rules and Regulations (NYCRR) that are applicable to the state transportation assistance program audited for the year ended December 31, 2012. The program audited is 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 the program.

Auditor's Responsibility

Our responsibility is to express an opinion on the compliance for the County's state transportation program tested 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 Draft Part 43 of NYCRR. Those standards and Draft Part 43 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 the state transportation assistance program tested 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 the state transportation assistance program tested. However, our audit does not provide a legal determination on the County's compliance with those requirements.

Opinion on State Transportation Assistance 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 its state transportation assistance program 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 requirements of laws, regulations, contracts, and grants applicable to the state transportation assistance program tested. 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 state transportation assistance programs in order to determine our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance, and to test and report on internal control over compliance in accordance with Draft Part 43 of NYCRR, 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 state transportation assistance 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 state transportation assistance 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 state transportation assistance 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 Draft Part 43 of NYCRR. Accordingly, this report is not suitable for any other purpose.

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 as of and for the year ended December 31, 2012, and have issued our report thereon dated July 16, 2013, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming our opinion on the financial statements as a whole. 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 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 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 financial statements or to the 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 state transportation assistance expended is fairly stated in all material respects to the financial statements as a whole.

Toski & Co., CPAs, P.C.

Williamsville, New York
July 16, 2013

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Schedule of State Transportation Assistance Expended

Year ended December 31, 2012

Program Title	NYSDOT Reference Number	Expenditures
Consolidated Local Street and Highway Improvement Program - Capital Component	001-01/001-02	$ 2,252,415

See accompanying notes to Schedule of State Transportation Assistance Expended.

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Notes to Schedule of State Transportation Assistance Expended

Year ended December 31, 2012

(A) General

The accompanying schedule of state transportation assistance expended of the County of Saratoga presents the activity of all financial assistance programs provided by the New York State Department of Transportation.

(B) Basis of Accounting

The accompanying schedule of state transportation assistance expended is presented using the modified accrual basis of accounting.

(C) Indirect Costs

There were no indirect costs charged to State Transportation Assistance programs for the year ended December 31, 2012.

(D) Amounts Paid to Subrecipients

There were no amounts paid to subrecipients related to State Transportation Assistance for the year ended December 31, 2012.

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Schedule of Findings and Questioned Costs

Year ended December 31, 2012

Summary of Auditors' Results:

Internal control over State Transportation Assistance Expended:	
• Material weaknesses identified	No
• Significant deficiencies identified that are not considered to be material weaknesses	None reported
Type of auditors' report issued on compliance for program tested	Unmodified
Summary of Audit Findings	No findings noted

Identification of State Transportation Assistance Program Tested:

- Consolidated Local Street and Highway Improvement Program

Compliance Findings and Questioned Costs:	No matters were reported