

SARATOGA COUNTY, NEW YORK
NEW YORK STATE DEPARTMENT OF
TRANSPORTATION SINGLE AUDIT REPORT
Year Ended December 31, 2008

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C O N T E N T S

	<u>Page</u>
Independent Auditor's Report on Compliance for Programs Tested and Controls over State Transportation Assistance Expended Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1-2
Schedule of State Transportation Assistance Expended	3
Notes to Schedule of State Transportation Assistance Expended	4
Schedule of Findings and Questioned Costs for State Transportation Assistance Expended	5

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
PROGRAMS TESTED AND CONTROLS OVER STATE
TRANSPORTATION ASSISTANCE EXPENDED BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Chairman of the Board Supervisors
Saratoga County, New York
Ballston Spa, New York

Compliance

We have audited the compliance of Saratoga County, New York 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, 2008. The programs tested are identified in the summary of 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 Saratoga County, New York's management. Our responsibility is to express an opinion on Saratoga County, New York'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 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 programs tested, has occurred. An audit includes examining, on a test basis, evidence about Saratoga County, New York'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 Saratoga County, New York's compliance with those requirements.

In our opinion, Saratoga County, New York, complied in all material respects with the requirements referred to above that are applicable to each of its state transportation assistance programs tested for the year ended December 31, 2008.

Internal Control over Compliance

The management of Saratoga County, New York 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 Saratoga County, New York'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.

Our consideration of the internal control over compliance would not necessarily disclose all matters in internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants, that would be material in relation to state transportation assistance programs tested, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of State Transportation Assistance Expended

We have audited the financial statements of Saratoga County, New York as of and for the year ended December 31, 2008, and have issued our report thereon dated September 21, 2009. Our audit was performed for the purpose of forming an opinion on Saratoga County, New York's financial statements taken 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 has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of Saratoga County, New York'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.

Bollam Sheedy Torani & Co. LLP

Albany, New York
September 21, 2009

COUNTY OF SARATOGA, NEW YORK

**SCHEDULE OF STATE TRANSPORTATION ASSISTANCE EXPENDED
Year Ended December 31, 2008**

<u>Program Title</u>	<u>Contract/ Identification Number</u>	<u>Expenditures</u>
New York State Department of Transportation/ FAA Airport Land Acquisition Phase II	1801.41	\$ 434,585
Bryants Bridge	1756.23.321	630
Geyser Road	1757.08.121	12,658
Stewart Bridge	1756.40.121	79,182
Consolidated Highway Improvement Program	1500.00 (a)	<u>2,229,697</u>
Total		<u>\$ 2,756,752</u>

(a) Municipal Code used for Consolidated Highway Program

See accompanying Independent Auditor's Report on Compliance for Programs Tested and Controls Over State Transportation Assistance Expended Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

SARATOGA COUNTY, NEW YORK

NOTES TO SCHEDULE OF STATE TRANSPORTATION ASSISTANCE EXPENDED Year Ended December 31, 2008

NOTE A - GENERAL

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

NOTE B - BASIS OF ACCOUNTING

The accompanying Schedule of State Transportation Assistance Expended is presented using the current resources measurement focus and the modified accrual basis of accounting.

NOTE C - MATCHING COST

Saratoga County, New York provided matching cost funds totaling 5% of the total cost for all Marcheselli projects at the commencement of the projects as required by the Marchiselli agreements. The FAA Saratoga Airport Project matching local funds totaled 2.5%.

NOTE D - SUBRECIPIENTS

There were no subrecipients on the projects.

SARATOGA COUNTY, NEW YORK
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR STATE TRANSPORTATION ASSISTANCE EXPENDED
Year Ended December 31, 2008

Section I - Summary of Results

Internal control over state transportation assistance expended:

Material weakness(es) identified	None reported
Significant deficiencies identified that are not considered to be material weakness(es)	None reported

Type of auditors' report issued on compliance for programs tested:	Unqualified
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Summary of audit findings:	N/A
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Identification of State Transportation Assistance Programs tested:

Consolidated Local Streets and Highway Program, Capital Component

Section II - Compliance Findings and Questioned Costs

No matters were reported.