



Audit of American Rescue Plan Act Grant for 2024

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SECTION I

Background & Executive Summary

Background

In 2025, the Onondaga County Comptroller's Office (Comptroller) performed an audit of activity related to the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program authorized by the federal government's American Rescue Plan Act (ARPA) program. The program delivered approximately \$350 billion to state, territorial, local, and Tribal governments across the country to support their response to and recovery from, the COVID-19 public health emergency. Through SLFRF/ARPA, over 30,000 recipient governments across the country have been and will be investing these funds to address the unique needs of their local communities. The recipients of SLFRF funding have used it to:

- Replace lost public sector revenue
- Respond to the far-reaching public health impacts of the pandemic
- Respond to negative economic impacts of the pandemic
- Provide premium pay for essential workers
- Invest in water, sewer and broadband infrastructure
- Provide emergency relief from natural disasters and their negative economic impacts
- Support surface transportation projects

The purpose of this report is to provide administrators of Onondaga County's SLFRF with information and recommendations pertaining to the American Rescue Plan Acts Projects and their effectiveness. Onondaga County (County) was awarded SLFRF funding in 2021 in the amount of \$89,452,165. According to federal requirements, the funds were to be financially **obligated** to specific projects prior to December 31, 2024, and have to be **expended** by December 31, 2026. Pursuant to 2 C.F.R 200.344, any funds not expended by that date must be returned to the U.S. Treasury Department.

The County proposed 21 projects to utilize SLFRF funding. With the exception of administrative costs, each of the projects fall under the Revenue Replacement eligible use per SLFRF compliance. The County webpage dedicated to the plan for spending the funds can be found at <https://americanrescueplan.ongov.net/>.

Executive Summary

The audit noted that all of the \$89,452,164.50 received by the County has been obligated to specific projects by the federal deadline of 12/31/24. The total of \$70,416,474.24 has been expended as of 12/31/24, leaving \$19,035,690.26 of the total funding received still available for expenditures to be spent by 12/31/26.

We recommend the County Administration take steps to ensure the obligated American Rescue Plan Act Funds are spent prior to the Federal deadline date of 12/31/2026.

A brief description of each project and financial status as of 12/31/24, seen below:

Project Title	Project Description	Budgeted Amount	Amount Expensed	Remaining
Broadband Digital Divide	Provide Broadband access across the County	\$ 11,111,820.00	\$ 8,481,720.00	\$ 2,630,100.00
Lead Initiative	Increase lead testing and community outreach	\$ 3,726,082.00	\$ 2,519,714.00	\$ 1,206,368.00
Parks/Facility Funding	Replacement of Outdated Equipment	\$ 105,756.97	\$ 105,756.97	\$ -
Lakefront Development Study	Market feasibility study	\$ 129,979.72	\$ 129,979.72	\$ -
Administration	Admin. Costs, Salaries, etc.	\$ 651,452.16	\$ 615,488.16	\$ 35,964.00
Infrastructure Maintenance Equipment	Replacement of outdated equipment	\$ 1,997,007.59	\$ 1,997,007.59	\$ -
Carnegie Renovations	Renovation to create more County office space	\$ 4,000,000.00	\$ 3,993,487.22	\$ 6,512.78
Road and Bridge Work	Infrastructure investment	\$ 5,000,000.00	\$ 5,000,000.00	\$ -
CNY Arts Film Incentives	Production incentives aimed to stimulate local economy and expand workforce	\$ 5,000,000.00	\$ 2,240,244.93	\$ 2,759,755.07
Site Development & Workforce Incentives	Revolving loan fund for economic development opportunities	\$ 19,729,708.62	\$ 19,729,708.62	\$ -
White Pine Improvements	Development of business park in preparation for Micron	\$ 8,886,493.18	\$ 8,886,493.18	\$ -
Men Homeless Shelter - Catholic Charities	Newly Renovated homeless shelter in city of Syracuse	\$ 2,000,000.00	\$ 2,000,000.00	\$ -
Mental Health Clinics in Schools	Mental health services in schools	\$ 5,500,000.00	\$ 5,500,000.00	\$ -
Non-Profit Veterans Initiative	Home repair program for Veterans	\$ 1,000,000.00	\$ 917,620.00	\$ 82,380.00
Public Health Fellows	Expanded salary support for essential Public Health Fellows	\$ 229,075.16	\$ 229,075.16	\$ -
Emergency Response	Vehicle purchase to enhance response capabilities	\$ 214,000.00	\$ 214,000.00	\$ -
AI Technology	Pilot Project to incorporate an AI-powered EVA phone system	\$ 209,412.00	\$ 209,412.00	\$ -
RESTORE	Support Housing Initiatives and economic development	\$ 1,250,000.00	\$ 616,404.75	\$ 633,595.25
Industrial Wastewater	Expand capacity to manage increased wastewater flow from new facilities	\$ 2,094,733.90	\$ 1,254,783.44	\$ 839,950.46
Semiconductor	Center for Advanced Semiconductor Manufacturing at Syracuse university	\$ 10,000,000.00	\$ -	\$ 10,000,000.00
Aquarium	State-of-the-art facility in Syracuse inner Harbor	\$ 6,616,643.20	\$ 5,775,578.50	\$ 841,064.70
Totals		\$ 89,452,164.50	\$ 70,416,474.24	\$ 19,035,690.26

SECTION II

Scope & Methodology

Scope:

We randomly selected 40 expenditures from a mix of Coronavirus State and Local Fiscal Recovery Funds, (SLFRF) projects for the audit period of 1/1/2024 -12/31/2024, for testing.

Our objectives were to:

- Obtain an understanding of the ARPA/SLFRF program, policies, and procedures.
- Evaluate and report on compliance with applicable laws, regulations, policies and procedures as outlined by the Treasury and associated compliance supplements.
- Evaluate and report on the effectiveness and efficiency of internal controls.
- Trace voucher activity to ensure proper consideration of policies and procedures was given.
- Review reports to ensure supporting documentation.
- Determine if funds were spent within program guidelines.

Methodology:

In order to achieve our objectives, we:

- Reviewed laws, policies, procedures, SLFRF Compliance Supplement, and other requirements of the SLFRF program and the implementation of these by Onondaga County.
- Gathered program forms, contracts and other supporting documentation for program expenditures.
- Tested a group of vouchers selected haphazardly to determine the effectiveness of SLFRF policies and procedures.
- Requested quarterly and yearly reports required to be submitted to the treasury to check for accuracy of information and supporting documentation.
- Provided SLFRF administrators with recommendations related to our findings.

SECTION III

Findings & Recommendations

Findings:

- We noted that all of the \$89,452,164.50 received by the County had been obligated to specific projects by the funder deadline of 12/31/24.
- We noted that a total of \$ 70,416,474.24 had been expended as of 12/31/24, leaving \$19,035,690.26 of the total funding received still available for expenditures.
- After randomly selecting 40 expenditures from a mix of SLFRF projects within the audited period, no findings were noted.

Recommendations:

- *We recommend that all projects are completed, and funds expended in accordance with Onondaga County purchasing policies and procedures prior to the deadline of 12/31/26, as any unspent funds at the deadline must be returned to the US Treasury.*
- *We recommend that County administration continue to adhere to purchasing policies and procedures on all purchases.*

Section IV
Management Response

The Comptroller's Office requested a response to the findings and recommendations from County administration. None was provided.