COUNTY OF ONONDAGA, NEW YORK

REPORTS REQUIRED BY THE UNIFORM GUIDANCE AND *GOVERNMENT AUDITING STANDARDS*

DECEMBER 31, 2025

Bonadio & Co., LLP
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COUNTY OF ONONDAGA, NEW YORK

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

June 16, 2026

The Honorable J. Ryan McMahon II, County Executive, Honorable Members of the County Legislature and The Honorable Martin D. Masterpole, County Comptroller County of Onondaga, New York:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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 of Onondaga, New York (the County), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 16, 2026. Our report includes a reference to other auditors who audited the financial statements of Onondaga Civic Development Corporation, Friends of the Rosamond Gifford Zoo, and Onondaga County Industrial Development Agency as described in our report on County of Onondaga, New York's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of Friends of the Rosamond Gifford Zoo were not audited in accordance with *Government Auditing Standards*.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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(Continued)

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)

Report on Internal Control over Financial Reporting (Continued)
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 a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and responses as item 2025-002 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and responses as item 2025-001 to be a significant deficiency.

Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether the County's basic financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

County of Onondaga, New York's Response to Findings
Government Auditing Standards requires the auditor to perform limited procedures on the County's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

September 22, 2026

The Honorable J. Ryan McMahon II, County Executive, Honorable Members of the County Legislature and The Honorable Martin D. Masterpole, County Comptroller
County of Onondaga, New York:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program
We have audited the County of Onondaga, New York's (the County) compliance with the types of compliance requirements described in the *OMB 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, 2025. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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, 2025.

The County's basic financial statements include the operations of Onondaga Community College, Onondaga County Housing Development Fund Company, Friends of the Rosamond Gifford Zoo, Onondaga County Industrial Development Agency, Onondaga Tobacco Asset Securitization Corporation, Onondaga Civic Development Corporation, Onondaga County Convention Hotel Development Corporation (OCCHDC), Onondaga County Water Redevelopment Corporation, and Greater Syracuse Soundstage Development Corporation, whose federal awards are not included in the schedule of expenditures of federal awards for the year ended December 31, 2025. Our audit, described below, did not include the federal awards of the above entities as these entities conducted separate audits in accordance with the Uniform Guidance, if required.

Basis for Opinion on Each Major Federal Program
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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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Basis for Opinion on Each Major Federal Program (Continued)
We are required to be independent of the County and to meet our ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance
Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance
Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. However, as discussed below, we did identify deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies.

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 a 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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-003 to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-004 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the County's responses to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on the Schedule of Expenditures of Federal Awards

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 of Onondaga, New York (the County) as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 16, 2026, which contained unmodified opinions on those financial statements.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE (Continued)

Report on the Schedule of Expenditures of Federal Awards (Continued)

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to June 16, 2026. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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 expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Bonadio & Co. LLP

COUNTY OF ONONDAGA, NEW YORK

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2025

Federal Grantor/Program Title or Cluster Title	AL #	Pass-Through Grantor ID #	Federal Expenditures
U.S. Department of Agriculture:			
Pass-Through NYS Department of Health:			
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	NYS DOH C-38250GG	2,080,558
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	NYS DOH	8,751,322
Total WIC			10,831,880
Pass-Through NYS Department of Family Assistance:			
State Administrative Matching Grants for Supplemental Nutrition Assistance Program Cluster			
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	NYS DFA	6,642,023
Total Pass-Through NYS Department of Family Assistance:			6,642,023
Pass-Through NYS Department of Health:			
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	C30356GG	5,759
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	C36050GG	67,830
Total Pass-Through NYS Department of Health:			73,589
Total State Administrative Matching Grants for Supplemental Nutrition Assistance Program Cluster			6,715,612
Total U.S. Department of Agriculture			17,547,492
U.S. Department of Housing and Urban Development:			
Direct Programs:			
CDBG- Entitlement Grants Cluster			
Community Development Block Grants/Entitlement Grants	14.218	B-10-UC-36-0100	(10,000)
Community Development Block Grants/Entitlement Grants	14.218	B-17-UC-36-0100	(1,888)
Community Development Block Grants/Entitlement Grants	14.218	B-19-UC-36-0100	1,524
Community Development Block Grants/Entitlement Grants	14.218	B-20-UC-36-0100	713
Community Development Block Grants/Entitlement Grants	14.218	B-20-UW-36-0100	153,235
Community Development Block Grants/Entitlement Grants	14.218	B-21-UC-36-0100	79,639
Community Development Block Grants/Entitlement Grants	14.218	B-22-UC-36-0100	1,601,230
Community Development Block Grants/Entitlement Grants	14.218	B-23-UC-36-0100	1,149,204
Community Development Block Grants/Entitlement Grants	14.218	B-24-UC-36-0100	735,668
Community Development Block Grants/Entitlement Grants	14.218	CDBG - CV	(43,755)
Community Development Block Grants/Entitlement Grants	14.218	NYS Main St	(23,544)
Total CDBG- Entitlement Grants Cluster			3,642,026
Emergency Solutions Grants Program	14.231	E-22-UC-36-0100	8,953
Emergency Solutions Grants Program	14.231	E-23-UC-36-0100	37,637
Emergency Solutions Grants Program	14.231	E-24-UC-36-0100	150,655
Emergency Solutions Grants Program	14.231		(13,181)
Total Emergency Solutions Grants Program			184,064
Home Investment Partnerships Program	14.239	E-22-UC-36-0100	1,333,890
Home Investment Partnerships Program	14.239	M-15-DC-36-0509	490,477
Home Investment Partnerships Program	14.239	M-17-DC-36-0509	4,881
Home Investment Partnerships Program	14.239	M-18-DC-36-0509	99,449
Home Investment Partnerships Program	14.239	M-19-DC-36-0509	141,592
Home Investment Partnerships Program	14.239	M-20-DC-36-0509	(71,458)
Home Investment Partnerships Program	14.239	M-21-DC-36-0509	101,420
Home Investment Partnerships Program	14.239	M-22-DC-36-0509	326,405
Total Home Investment Partnerships Program			2,426,656
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	NYLHB0326-19	380,619
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	NYLHB0695-18	129,615
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	NYLHD0295-16	34,206
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	NYLHD0326-19	(201,779)
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	NYLHD0326-19	(100,269)
Total Lead-Based Paint Hazard Control in Privately-Owned Housing			242,392
Total U.S. Department of Housing and Urban Development			6,495,138
U.S. Department of Justice:			
Direct Programs:			
Crime Laboratory Improvement	16.564	15PBJA-24-GG-016988-DNAX	206,473
			206,473
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	FAW-185767	423,000
	16.580	LOA 2025-85	10,221
			433,221

COUNTY OF ONONDAGA, NEW YORK

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2025

Federal Grantor/Program Title or Cluster Title (Continued)	AL #	Pass-Through Grantor ID #	Federal Expenditures
U.S. Department of Justice (Continued):			
State Criminal Alien Assistance Program	16.606	15PBJA-20-RR-00194-SCAA	(24,282)
State Criminal Alien Assistance Program	16.606	15PBJA-21-RR-05167-SCAA	170,412
State Criminal Alien Assistance Program	16.606	15PBJA-24-RR-05851-SCAA	4,232
Total State Criminal Alien Assistance Program			150,362
Project Safe Neighborhoods	16.609		(3,981)
Edward Byrne Memorial Justice Assistance Grant Program	16.738		15,092
Pass-Through NYS Division of Criminal Justice Services:			
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	NYS DCJS - C662441	57,310
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	NYS DCJS - C662442	34,831
Total Paul Coverdell Forensic Sciences Improvement Grant Program			92,141
Opioid COSSAP	16.838	15PBJA-22-GG-04464-COAP	595,211
STOP School Violence	16.839	15PBJA-21-GG-03971-MENT	185,962
Total Pass-Through NYS Division of Criminal Justice Services			873,314
Total U.S. Department of Justice			1,674,481
U.S. Department of Transportation:			
Pass-Through NYS Department of Transportation:			
Highway Planning and Construction Cluster			
Highway Planning and Construction	20.205		2,393,081
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	C033461	1,442,511
Total Pass-Through NYS Department of Transportation			3,835,592
Pass-Through NYS Governor's Traffic Safety Committee:			
Highway Safety Cluster			
State and Community Highway Safety	20.600	C104219	26,953
State and Community Highway Safety	20.600	PTS-2022-Onondaga Co SO -00	(26,079)
State and Community Highway Safety	20.600	PTS-2023-Onondaga Co SO -00	(3,472)
State and Community Highway Safety	20.600	PTS-2025-Onondaga Co SO -00	296
State and Community Highway Safety	20.600	SO-00196-034	1,269
State and Community Highway Safety	20.600	SO-00197-034	1,373
State and Community Highway Safety	20.600	SO-00274-034	32,490
State and Community Highway Safety	20.600		(143,435)
Total State and Community Highway Safety			(110,605)
Total U.S. Department of Transportation			3,724,987
U.S. Environmental Protection Agency:			
Pass-through NYS Dept. of Health			
State Indoor Radon Grants	66.032	DOH01-T027073	9,486
Total U.S. Environmental Protection Agency			9,486
U.S. Department of Treasury:			
COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027	SLT0780	14,677,662
Total U.S. Department of Treasury			14,677,662
U.S. Department of Education:			
Pass-Through Syracuse City School District:			
Special Education Cluster (IDEA)			
Special Education Grants to States	84.027		5,800
Pass-Through NYS Department of Health:			
Special Education - Grants for Infants and Families	84.181	C36420GG	330,953
Total Special Education - Grants for Infants and Families			
Total U.S. Department of Education			336,753

COUNTY OF ONONDAGA, NEW YORK

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2025

Federal Grantor/Program Title or Cluster Title (Continued)	AL #	Pass-Through Grantor ID #	Federal Expenditures	
U.S. Department of Health and Human Services:				
Direct Programs:				
Medical Reserve Corps Small Grant Program	93.008	HRI 7875-01	6,600	
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79SM082204-01	903,912	702,849
SAMSHA-SOC 2025	93.104		436,529	
Total Health and Human Services			1,347,041	
Pass-Through NYS Office for the Aging:				
Aging Cluster:				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		532,715	355,919
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		1,675,900	849,496
Nutrition Services Incentive Program	93.053		204,496	204,496
Total Aging Cluster			2,413,111	
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043		25,055	25,055
National Family Caregiver Support, Title III, Part E	93.052		281,948	196,402
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations, and Evaluations	93.779		31,838	
Total Pass-Through NYS Office for the Aging			2,751,952	
Pass-Through Health Research Inc.:				
Public Health Emergency Preparedness Program	93.069	1578-18	42,390	
Public Health Emergency Preparedness Program	93.069	5NU90TP9220090400	56,030	
Total Public Health Emergency Preparedness Program			98,420	
Public Health Emergency Preparedness Program	93.074		306,159	
Total Pass-Through Health Research Inc.			404,579	
Prescription Drug Overdose Prevention - Building Local Health Department Capacity	93.136	CDC	(10,195)	
Pass-Through NYS Department of Family Assistance:				
TANF Cluster:				
Temporary Assistance for Needy Families	93.558		44,834,021	
Total Temporary Assistance for Needy Families			44,834,021	
Pass-Through NYS Department of Family Assistance:				
Guardianship Assistance	93.090		521,779	
Child Support Enforcement	93.563		2,694,199	
Refugee and Entrant Assistance - Voluntary Agency Programs	93.567		2,050,808	
Low-Income Home Energy Assistance	93.568		7,696,424	
CCDF Cluster				
Child Care and Development Block Grant	93.575		44,827,756	
Stephanie Tubbs Jones Child Welfare Services Program	93.645		280,077	
Foster Care - Title IV-E	93.658		9,190,428	
Adoption Assistance	93.659		6,380,109	
Social Services Block Grant	93.667		2,647,508	
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674		217,733	
Total Pass-Through NYS Department of Family Assistance			76,506,821	
Pass-Through NYS Department of Health:				
Immunization Cooperative Agreements	93.268	C36945GG	(608)	
Immunization Cooperative Agreements	93.268	C38457GG	34,872	
			34,264	

COUNTY OF ONONDAGA, NEW YORK

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2025

Federal Grantor/Program Title or Cluster Title (Continued)	AL #	Pass-Through Grantor ID #	Federal Expenditures	
U.S. Department of Health and Human Services (Continued):				
Affordable Care Act - Maternal, Infant and Early Childhood Home Visiting Program	93.505	C33495GG	2,811	
Healthy Start Initiative	93.926	H49MC00067	1,252,318	
Preventative Health Services - Sexually Transmitted Disease Control Grants	93.977	NYS DOH C3027977	1,762	
Preventative Health Services - Sexually Transmitted Disease Control Grants	93.977	NYS DOH C37238GG	356,986	
Total Preventative Health Services - Sexually Transmitted Disease Control Grants			358,748	
Preventive Health and Health Services Block Grant	93.991	C030356GG	9,803	
Maternal and Child Health Services Block Grant to the States	93.994	NYS DOH C399929	79,101	
Maternal and Child Health Services Block Grant to the States	93.994	NYS DOH C36483GG	197,594	
Maternal and Child Health Services Block Grant to the States	93.994	NYS DOH C-35731GG	106,939	
Maternal and Child Health Services Block Grant to the States	93.994	NYS DOH C036050GG	400,490	
Maternal and Child Health Services Block Grant to the States	93.994		1,518	
Total Maternal and Child Health Services Block Grant to the States			785,642	
Total Pass-Through NYS Department of Health			2,443,586	
Medicaid Cluster				
Pass-Through NYS Department of Family Assistance:				
Medical Assistance Program	93.778		7,530,345	318,816
Pass-Through NYS Department of Health:				
Medical Assistance Program	93.778	C027842	1,052,171	
Medical Assistance Program	93.778		876,916,833	
Total Medical Assistance Program			885,499,349	
Pass-Through NYS Office of Alcohol and Substance Abuse Services:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959		5,122,367	4,154,420
Total U.S. Department of Health and Human Services			1,018,899,522	
U.S. Department of Homeland Security and Emergency Services:				
Pass-Through NYS Division of Homeland Security and Emergency Services:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	669511	94,305	
Homeland Security Grant Program	97.067	C160085	89,298	
Homeland Security Grant Program	97.067	C160159	77,767	
Homeland Security Grant Program	97.067	C160172	83,333	
Homeland Security Grant Program	97.067	C175031	144,547	
Homeland Security Grant Program	97.067	C185209	7,650	
Homeland Security Grant Program	97.067	C190290	45,871	
Homeland Security Grant Program	97.067	C190427	36,537	
Homeland Security Grant Program	97.067	C485176	31,405	
Homeland Security Grant Program	97.067	C972102	11,198	
Homeland Security Grant Program	97.067		12,087	
Homeland Security Grant Program	97.067	PTS-2021-ONONDAGA CO SO-(	28,146	
Homeland Security Grant Program	97.067	SO-00274-034	4,773	
Homeland Security Grant Program	97.067	T160231	14,982	
Homeland Security Grant Program	97.067	T160388	4,399	
Homeland Security Grant Program	97.067	T180161	(32,642)	
Homeland Security Grant Program	97.067	T191598	(9,395)	
Homeland Security Grant Program	97.067	T192598	16,159	
Homeland Security Grant Program			832	
Total Homeland Security Grant Program			566,947	
Total U.S. Department of Homeland Security and Emergency Services			661,252	
Total Expenditures of Federal Awards			$ 1,064,026,773	

1. BASIS OF PRESENTATION

Pass-Through Programs

Where the County of Onondaga, New York (the County) receives funds from a government entity other than the federal government (pass-through), the funds are accumulated based upon the Assistance Listings (AL) number when advised by the pass-through grantor. Identifying numbers, other than AL numbers, which may be assigned by the pass-through grantors, are not maintained in the County's financial management system. County management has identified certain pass-through identifying numbers and included them in the schedule of expenditures of federal awards (SEFA).

Non-Monetary Federal Programs

The County is awarded financial assistance programs that do not result in cash receipts or disbursements, termed "non-monetary programs." During the fiscal year ended December 31, 2025, the County distributed $8,752,322 of Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) food instruments to eligible persons participating in the WIC Program (AL 10.557), $6,898,586 of energy assistance to eligible persons under the Low-Income Home Energy Assistance Program (AL 93.568) and $876,916,833 of medical goods and services were received by eligible persons participating in the Medical Assistance Program (AL 93.778), as listed in the accompanying schedule.

2. BASIS OF ACCOUNTING

The SEFA is presented in accordance with accounting principles generally accepted in the United States of America and is derived from the County's general ledger. Federal expenditures are recorded when an allowable cost is incurred under the applicable program and is due and payable. For programs with funding ceilings and caps, federal expenditures are only recorded and presented in the SEFA up to such amounts. Negative amounts shown in the SEFA represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

3. INDIRECT COSTS

Indirect costs are included in the reported expenditures to the extent such costs are included in the federal financial reports used as the source for the data presented. The County has not elected to use the 15 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

4. MATCHING COSTS

Matching costs (i.e., the County's share of certain program costs) are not included in the schedule of expenditures of federal awards.

COUNTY OF ONONDAGA, NEW YORK
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2025

Part I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued on whether the County's financial statements are prepared in accordance with GAAP:	Unmodified	
Internal control over financial reporting:		
Material weakness(es) identified?	☒ yes	☐ no
Significant deficiencies identified?	☒ yes	☐ none reported
Noncompliance material to financial statements noted?	☐ yes	☒ no

Federal Awards

Internal control over major programs:		
Material weakness(es) identified?	☒ yes	☐ no
Significant deficiencies identified?	☒ yes	☐ none reported
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance, 2 CFR Section 200.516(a)?	☒ yes	☐ no

The dollar threshold for distinguishing between Type A and B programs was $3,000,000.

The major federal programs of the County for the year ended December 31, 2025 were as follows:

U.S. Department of Agriculture

- Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) (10.557)
- State Administrative Matching Grants for Supplemental Nutrition Assistance Program (10.561)
-

U.S. Department of Health and Human Services

- Medical Assistance Program (93.778)
- Adoption Assistance (93.659)
- Foster Care – Title IV-E (93.658)
- Block Grants for Prevention & Treatment of Substance Abuse (93.959)

U.S. Department of Housing and Urban Development

- Community Development Block Grant (CDBG) / Entitlement Program (14.218)

The County was not considered a low-risk auditee for the year ended December 31, 2025.

COUNTY OF ONONDAGA, NEW YORK
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2025

Part II - Findings and Questioned Costs Relating to Financial Statements

Reference Number: 2025-001

Grant Monitoring

Criteria:
Controls over tracking grant-funded projects should be in place to reconcile grants at a minimum on an annual basis to ensure matching revenues and expenditures, that projects and grants are properly closed at completion, and transfers related to local funding are recorded.

Cause/Condition:
The County's General Grants Fund reported projects that were not reconciled as part of the year-end financial close process.

Effect:
Reconciliations are required to identify project deficits that may require local appropriations or remaining unrestricted project funds that may be returned to the General Fund. A lack of reconciliation process further creates opportunity for potential misstatements in financial reporting.

Recommendation:
The County should fully reconcile projects at minimum on an annual basis, including matching grant revenues and expenditures.

Management's Response:
The majority of the County's non-capital projects are reimbursement based; a member of financial operations is required to submit claims based on expenses typically on a quarterly basis.

Finance has historically conducted a project review on a yearly basis to determine what projects can be closed and resolve any that are out of balance. In 2025 Finance contracted with a consultant to assist in the design and implementation of Project Costing module in Peoplesoft, this module went live July 1, 2025. This new module allows us to better track and reconcile projects and identify any projects that have deficits that may require local appropriations. In preparation of this new module finance has been reviewing older projects and closing them where applicable (historically Onondaga has not fully closed projects in Peoplesoft). We closed many projects in 2025 and anticipate closing more in 2026, significantly reducing the number of open projects that need to be reviewed. This will make a yearly review of all open projects significantly easier and ensure open projects have been reviewed and any discrepancies between expense and revenue be addressed.

Part II - Findings and Questioned Costs Relating to Financial Statements (Continued)

Reference Number: 2025-002

Leases and SBITAs

Criteria:
GASB Statement No. 87, *Leases,* requires governments to recognize applicable leases as financing transactions. Lessees are required to report a lease liability and intangible right-of-use asset equal to the present value of lease payments at commencement of the lease. Lessors are required to report an intangible right-of-use asset and deferred inflow equal to the present value of lease payments receivable.

GASB Statement No. 96, *Subscription-based Information Technology Arrangements (SBITAs),* requires governments to recognize a right-to-use subscription asset and a corresponding subscription liability equal to the present value of payments due for the arrangement at commencement of the subscription term.

Cause/Condition:
The County failed to report two applicable leases in accordance with GASB Statement No. 87.

The County failed to report a qualifying SBITA in accordance with GASB Statement No. 96.

Effect:
Lease liabilities and right-of-use lease assets were materially understated as of December 31, 2024, requiring a prior period adjustment to be reported.

Lease receivable and deferred inflows of resources were understated at December 31, 2025.

SBITA liabilities and right-of-use SBITA assets were materially understated as of December 31, 2024, requiring a prior period adjustment to be reported.

Recommendation:
We recommend the County establish a formalized process to evaluate contracts for lease and SBITA components, including embedded leases and SBITAs and provide targeted training to accounting and procurement staff related to GASB lease and SBITA standards.

Management Response:
Management concurs with the finding and recommendation. During 2026, the County will implement an updated lease and subscription-based information technology arrangement (SBITA) review procedure designed to strengthen compliance with GASB Statements No. 87 and No. 96.

Targeted training will be provided to accounting, procurement, and departmental staff to improve awareness of lease and SBITA reporting requirements and to ensure that qualifying agreements are identified and communicated in a timely manner.

Management believes this will strengthen internal controls over financial reporting and help ensure the complete and accurate identification, evaluation, and reporting of leases and SBITAs in future reporting periods.

Part III - Findings and Questioned Costs Relating to Federal Awards

Reference: 2025-003
U.S. Department of Health and Human Services
Pass-through entities: NYS Department of Family Assistance
Foster Care 93.658
Onondaga County Department of Social Services
Program Year: 2025

Criteria:

According to the Uniform Guidance in CFR Part 200, Part IV, Eligibility para. (1) (a), foster care benefit payments may be paid on behalf of a child only if all the requirements are met. These requirements are to be evaluated on the LDSS-4809 Initial Foster Care Eligibility Checklist or the LDSS-4810 Re-Determination of Title IV-E Eligibility Checklist.

Internal controls should provide reasonable assurance that the County complies with activities allowed or unallowed and eligibility requirements according to the Uniform Guidance.

Cause/Condition:

The County's current policies and procedures are not operating effectively to ensure that only eligible recipients are receiving payments. Specifically, the following deficiencies in internal control over compliance were identified:

- 7 of 40 cases tested, the LDSS-4810 re-determination checklist was not completed sufficiently to document eligibility.
- 13 of 40 cases tested, the LDSS-4810 re-determination checklist in the selected case file was not properly completed annually including signatures of both the worker and supervisor.

This is a repeat of the finding in the prior fiscal year's audit report, 2024-003.

Part III - Findings and Questioned Costs Relating to Federal Awards (Continued)

Reference: 2025-003 (Continued)

Effect:

Existing internal controls were not operating properly to ensure compliance with eligibility according to Uniform Guidance.

Context:

A sample of 40 cases was selected for audit from a population of greater than 200. Our sample was a statistically valid sample.

Recommendation:

We recommend that the County reinforce existing policies and procedures that require completion and review of the Title IV-E Eligibility Checklist to ensure proper documentation and eligibility determination.

Questioned Costs:

None noted.

Management's Response:

The Department of Children and Family Services management agrees with the findings and will reinforce existing policies and procedures to ensure that all required documents are properly retained and signed. The Department will continue to work collaboratively with the Courts to improve the timeliness and completeness of court documentation. In addition, the Department will strengthen supervisory oversight and internal review processes to ensure that eligibility and re-determination documentation is completed, reviewed, and signed within the required timeframes.

Reference: 2025-004
U.S. Department of Agriculture
Pass-through entities: NYS Department of Health
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) 10.557
Onondaga County Department of Health
Program Year: 2025

Criteria:

A competent professional authority, CPA, must determine that the applicant is at nutritional risk. At minimum, the CPA must perform and/or document measurements of each applicant's height or length and weight. In addition, a hematological test for anemia must be performed and documented at certification. Additionally, the determination of nutritional risk factors must be based on the current referral data provided by a competent professional authority who is not on the WIC staff. (7 CFR sections 246.2 & 246.7(e))

Internal controls should provide reasonable assurance that the County complies with activities allowed or unallowed and eligibility requirements according to the Uniform Guidance.

Reference: 2025-004 (Continued)

Cause/Condition:

The County's current policies and procedures did not operate effectively to ensure complete and accurate documentation of required anthropometric and hematological data. Specifically, deficiencies in internal control over compliance were identified: in 8 of 40 cases, documentation of height and weight measurements and hematological testing and/or attempts to obtain measurements were incomplete or not properly entered.

This is a repeat of the finding in the prior fiscal year's audit report, 2024-004.

Effect:

Existing internal controls were not operating properly to ensure compliance with eligibility according to Uniform Guidance.

Context:

A sample of 40 cases was selected for audit from a population of greater than 200. Our sample was a statistically valid sample.

Recommendation:

We recommend that the County create or reinforce existing policies and procedures that require completion and review of the case files to ensure proper documentation related to the eligibility determination.

Questioned Costs:

None noted.

Management's Response:

WIC administration reeducated all Nutrition staff on the WIC Program's procedures for obtaining anthropometric measurements and blood work for remote appointments and reinforced the requirement that all attempts to obtain this information be documented, including options such as texting the secure document upload link or providing a WIC Medical Referral Form. WIC administration conducted monthly reviews of 10 records from October 2025 through March 2026 to assess compliance with WIC Program procedures and American Rescue Plan Act (ARPA) Waiver Guidance. All findings were reviewed individually with Nutrition staff. Beyond this corrective action plan review period, compliance continues to be monitored through other ongoing record reviews completed as part of routine program oversight.