



## **City of Saratoga Springs, New York**

New York State Department of  
Transportation Single Audit Report

Year Ended December 31, 2021

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**Report on Compliance for Each Major State Transportation Program; Report on Internal Control Over Compliance; and Report on Schedule of State Transportation Assistance Expended Required by Draft Part 43 of the New York State Codification of Rules and Regulations**

Mayor and Members of the City Council  
City of Saratoga Springs, New York  
Saratoga Springs, New York

**Report on Compliance for Each Major State Transportation Program**

***Opinion on Each Major State Transportation Program***

We have audited the City of Saratoga Springs, New York's (City) compliance 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 tested for the year ended December 31, 2021. The City's major state transportation assistance program is identified in the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major state transportation assistance program for the year ended December 31, 2021.

***Basis for Opinion on Each Major State Transportation Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Draft Part 43 of NYCRR. Our responsibilities under those standards and Draft Part 43 of NYCRR are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other 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 the major state transportation program. Our audit does not provide a legal determination of the City'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 state statutes, regulations, and the terms and conditions of its state awards applicable to its state transportation assistance 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 City'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 GAAS, *Government Auditing Standards*, and Draft Part 43 of NYCRR will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for 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 City's compliance with the requirements of each major state transportation program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and Draft Part 43 of NYCRR, 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 City'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 City'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 Draft Part 43 of NYCRR, but not for the purpose of expressing an opinion on the effectiveness of the City'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**

*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 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 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.



### **Report on Internal Control over Compliance - Continued**

Our consideration of the 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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

### **Report on Schedule of State Transportation Assistance Expended**

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon, dated September 19, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the 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 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 basic 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 state transportation assistance expended is fairly stated in all material respects in relation to the basic financial statements as a whole.

**BST+Co.CPAs, LLP**

Albany, New York  
September 19, 2022



# City of Saratoga Springs, New York

## Schedule of State Transportation Assistance Expended

<b>New York State Department of Transportation/ Program Title</b>	<b>Year Ended December 31, 2021</b>	
	<b>Program Number</b>	<b>Expenditures</b>
Consolidated Highway Improvement Program	152052	\$ 811,324
Saratoga Greenbelt Trail Downtown Connector	DEC01-C00363GG-3350000	<u>29,435</u>
		<u>\$ 840,759</u>

See accompanying Notes to Schedule of State Transportation Assistance Expended and Report on Compliance for Each Major State Transportation Program; Report on Internal Control Over Compliance; and Report on Schedule of State Transportation Assistance Expended Required by Draft Part 43 of the New York State Codification of Rules and Regulations.

# City of Saratoga Springs, New York

## Notes to Schedule of State Transportation Assistance Expended Year Ended December 31, 2021

### **Note 1 - General**

The accompanying Schedule of State Transportation Assistance Expended (Schedule) of the City of Saratoga Springs, New York (City) has been prepared in accordance with the requirements of Draft Part 43 of New York State Codification of Rules and Regulations (NYCRR). The purpose of the Schedule is to present a summary of the activity of all financial assistance programs provided by the New York State Department of Transportation for the year ended December 31, 2021.

### **Note 2 - Basis of Accounting**

The accompanying Schedule is presented using the modified accrual basis of accounting. The Schedule presents only a selected portion of the activities of the City. It is not intended to, and does not present either the financial position, statement of activities or other changes in net position of the City.

### **Note 3 - Indirect Costs**

There were no indirect costs.

### **Note 4 - Matching Costs**

There were no matching costs.

### **Note 5 - Amounts Paid to Subrecipients**

There were no subrecipients.

