

TOWN OF HUNTINGTON, NEW YORK

**Schedule of New York State Department of
Transportation Assistance Expended**

Year Ended December 31, 2023

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

**The Honorable Supervisor and Town Board of the
Town of Huntington, New York**

Report on Compliance for Each Major New York State Department of Transportation Assistance Program

Opinion on Each Major New York State Department of Transportation Assistance Program

We have audited the Town of Huntington, New York's ("Town") compliance with the types of compliance requirements described in Part 43 of the *New York State Codification of Rules and Regulations* ("NYSCRR") that could have a direct and material effect on each of the Town's major New York State Department of Transportation ("NYSDOT") assistance programs for the year ended December 31, 2023. The Town's major NYSDOT assistance programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the NYSDOT assistance programs.

In our opinion, the Town complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major NYSDOT assistance programs for the year ended December 31, 2023.

Basis for Opinion on Each Major New York State Department of Transportation Assistance 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 Part 43 of the NYSCRR. Our responsibilities under those standards and Part 43 of the NYSCRR are further described in the Auditors' Responsibilities for the audit of Compliance section of our report.

We are required to be independent of the Town 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 as basis for our opinion on compliance for each major NYSDOT assistance program. Our audit does not provide a legal determination of the Town'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 Town's NYSDOT assistance programs.

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Auditors' 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 Town'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 Part 43 of the NYSCRR 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. Non-compliance 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 Town's compliance with the requirements of each major NYSDOT assistance program as a whole.

In performing an audit in accordance with auditing standards generally accepted in the United States ("GAAS"), the audit requirements of Part 43 of the NYSCRR and *Government Auditing Standards* 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 Town'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 Town'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 Part 43 of the NYSCRR, but not for the purpose of expressing an opinion on the effectiveness of the Town'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 NYSDOT 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 NYSDOT 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 NYSDOT 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. 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 Part 43 of the NYSCRR. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of New York State Department of Transportation Assistance Expended Required by Part 43 of the New York State Codification of Rules and Regulations

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the Town, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements. We issued our report thereon dated June 25, 2024, which contained unmodified opinions on those financial statements.

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The accompanying Schedule of New York State Department of Transportation Assistance Expended is presented for purposes of additional analysis as required by Part 43 of the NYSCRR 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 New York State Department of Transportation Assistance Expended is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Purpose of This Report

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 Part 43 of the NYSCRR. Accordingly, this report is not suitable for any other purpose.

PKF O'Connor Davies, LLP

PKF O'Connor Davies, LLP
Hauppauge, New York
September 16, 2024

TOWN OF HUNTINGTON, NEW YORK
SCHEDULE OF NEW YORK STATE DEPARTMENT OF
TRANSPORTATION ASSISTANCE EXPENDED
Year Ended December 31, 2023

Program Title	NYS DOT Contract/ Ref. Number	Expenditures
Consolidated Local Street and Highway Improvement Program ("CHIPS"): Capital Reimbursement Component	070411	\$ 2,408,799
Extreme Winter Recovery ("EWR")	070411	785,690
PAVE-NY	070411	585,468
Pave Our Potholes ("POP")	070411	571,839
Statewide Mass Transportation Operating Assistance Program	STOA	<u>753,895</u>
Total New York State Department of Transportation Assistance Expended		<u>\$ 5,105,691</u>

See notes to Schedule of New York State Department of Transportation Assistance Expended.

TOWN OF HUNTINGTON, NEW YORK

NOTES TO SCHEDULE OF NEW YORK STATE DEPARTMENT OF TRANSPORTATION ASSISTANCE EXPENDED Year Ended December 31, 2023

Note A - General

The accompanying Schedule of New York State Department of Transportation Assistance Expended of the Town of Huntington, New York ("Town") 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 New York State Department of Transportation Assistance Expended is presented using the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 17 of the NYSCRR Part 43. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements of the Town.

Note C - Matching Costs

Matching costs, i.e. the Town's share of certain program costs, are not included in the reported expenditures.

TOWN OF HUNTINGTON, NEW YORK

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR NEW YORK STATE DEPARTMENT
OF TRANSPORTATION ASSISTANCE EXPENDED
Year Ended December 31, 2023

Section I - SUMMARY OF AUDITORS' RESULTS

Internal control over New York State Department of Transportation Assistance Expended:

Material weakness(es) identified Yes No

Significant deficiencies identified that are not considered to be material weaknesses Yes None reported

Type of auditors' report on compliance for New York State Department of Transportation Assistance programs: Unmodified

Any audit findings that are required to be reported in accordance with *Part 43 of the New York State Codification of Rules and Regulations*: Yes None reported

Identification of the New York State Department of Transportation Assistance Programs tested:

<u>Grant No.</u>	<u>Program</u>
070411	Consolidated Local Street and Highway Improvement Program ("CHIPS") Capital Reimbursement Component
070411	Extreme Winter Recovery ("EWR")
070411	PAVE-NY
070411	Pave Our Potholes ("POP")
STOA	Statewide Mass Transportation Operating Assistance Program

Section II - Compliance Findings and Questioned Costs

Current Year

None Noted.

Prior Year

None Noted.