

**TOWN OF EAST GREENBUSH, NEW YORK**

NEW YORK STATE SINGLE AUDIT REPORT

Year ended December 31, 2017

# TOWN OF EAST GREENBUSH, NEW YORK NEW YORK STATE SINGLE AUDIT REPORT

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR  
STATE TRANSPORTATION ASSISTANCE PROGRAMS AND ON  
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

To the Supervisor and Members of the Town Board  
Town of East Greenbush, NY

**Compliance**

We have audited the Town of East Greenbush, New York's compliance with the types of compliance requirements described in the preliminary Draft Part 43 of the New York State Codification of Rules and Regulations (NYSCRR) that could have a direct and material effect on each of its state transportation assistance programs tested for the year ended December 31, 2017. The Town of East Greenbush, New York's state transportation assistance programs tested are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its state transportation assistance programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the Town of East Greenbush, New York's state transportation assistance programs tested based on our audit of the types of compliance requirements referred to above. 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 Draft Part 43 of NYSCRR. Those standards and Draft Part 43 of NYSCRR 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 occurred. An audit includes examining, on a test basis, evidence about the Town of East Greenbush, 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 on compliance for each state transportation assistance program tested. However, our audit does not provide a legal determination of the Town of East Greenbush, New York's compliance.

***Opinion***

In our opinion, Town of East Greenbush, New York complied in all material respects with the requirements referred to above that could have a direct and material effect on each of its state transportation assistance programs tested for the year ended December 31, 2017.

## Internal Control Over Compliance

Management of the Town of East Greenbush, New York is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town of East Greenbush, New York's internal control over compliance with the types of requirements that could have a direct and material effect on state transportation assistance programs tested to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each state transportation assistance program tested and to test and report on internal control over compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town's 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 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 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Report on Schedule of Expenditures of State Transportation Assistance Required by Draft Part 43 of the New York State Codification of Rules and Regulations

We have audited the financial statements of the general fund, special revenue funds, and capital projects fund of the Town of East Greenbush, New York as of December 31, 2017 and for the year then ended, and the related notes to the financial statements and have issued our report thereon dated June 26, 2018, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements of the general fund, special revenue funds, and capital projects fund of the Town of East Greenbush, New York. The accompanying schedule of expenditures of state transportation assistance is presented for purposes of additional analysis as required by Draft Part 43 of NYSCRR, and is not a required part of the 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 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 financial statements or to the 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 state transportation assistance is fairly stated in all material respects in relation to the financial statements as a whole.

### Purpose of this Report

This report is intended solely for the information and use of Town of East Greenbush, New York's management and the New York State Department of Transportation and is not intended to be and should not be used by anyone other than these specified parties.

 UHY LLP

Albany, New York  
June 26, 2018

**TOWN OF EAST GREENBUSH, NEW YORK**  
**SCHEDULE OF EXPENDITURES OF STATE TRANSPORTATION ASSISTANCE**  
**For the Year Ended December 31, 2017**

| <u>Program Title</u>   | <u>Contract #</u> | <u>Expenditures</u>      |
|--|-------------------|--------------------------|
| Consolidated Local Street and Highway Improvement Program<br>Capital Reimbursement Component | 140249            | \$ 126,907               |
| PAVE-NY  | 140249            | 29,937                   |
| Extreme Winter Recovery  | 140249            | <u>24,298</u>            |
| Total  |                   | <u><u>\$ 181,142</u></u> |

*See Notes to Schedule of State Transportation Assistance.*

**TOWN OF EAST GREENBUSH, NEW YORK**  
**NOTES TO SCHEDULE OF EXPENDITURES OF STATE**  
**TRANSPORTATION ASSISTANCE**  
**For the Year Ended December 31, 2017**

**NOTE 1 — GENERAL**

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

**NOTE 2 — BASIS OF ACCOUNTING**

The accompanying Schedule of State Transportation Assistance Expended is presented using the accrual basis of accounting.

**NOTE 3 — MATCHING COST**

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

**TOWN OF EAST GREENBUSH, NEW YORK**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR**  
**EXPENDITURES OF STATE TRANSPORTATION ASSISTANCE**  
**For the Year Ended December 31, 2017**

**Summary of Audit Results:**

Internal control over state transportation assistance expended:

- Material weakness identified: No
- Significant deficiencies identified that are not considered to be material weakness: No

Type of auditors' report issued on compliance for programs tested:

- Unmodified

Identification of State Transportation Assistance Programs Tested:

- Consolidated Local Street and Highway Improvement Program

**TOWN OF EAST GREENBUSH, NEW YORK**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR**  
**EXPENDITURES OF STATE TRANSPORTATION ASSISTANCE**  
**For the Year Ended December 31, 2017**

**New York State Transportation Assistance Findings and Questioned Costs:**

No matters were reported.