

**COUNTY OF RENSSELAER,  
NEW YORK**

*Federal Awards Information  
for the Year Ended December 31, 2019 and  
Independent Auditors' Reports*



**COUNTY OF RENSSELAER, NEW YORK**  
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**Year Ended December 31, 2019**

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Certified Public Accountants

**INDEPENDENT AUDITORS' 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**

Honorable County Executive and County Legislature  
County of Rensselaer, New York:

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the 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 discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Rensselaer, New York (the "County"), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated May 6, 2020 (which report contains an emphasis of matter paragraph regarding the implementation of GASB Statement No. 84). Our report includes a reference to other auditors who audited the financial statements of the Rensselaer County Industrial Development Agency and Hudson Valley Community College, as described in our report on the County'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.

**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") to determine 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.

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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention to those charged by governance.

Our consideration of internal control over financial reporting 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 financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's 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 determination of financial statement amounts. 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*.

## **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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Drescher & Malecki LLP*

May 6, 2020

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*Certified Public Accountants*

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON  
INTERNAL CONTROL OVER COMPLIANCE  
IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

Honorable County Executive and County Legislature  
County of Rensselaer, New York:

**Report on Compliance for Each Major Federal Program**

We have audited the County of Rensselaer, 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, 2019. 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.

The County's basic financial statements include the operations of the Rensselaer County Industrial Development Agency and the Hudson Valley Community College, which received \$-0- and \$26,488,747 in federal awards, respectively, which are not included in the County's schedule of expenditures of federal awards during the year ended December 31, 2019. Our compliance audit, described below, did not include the operations of the Rensselaer County Industrial Development Agency and the Hudson Valley Community College, because other auditors were engaged to perform such audits in accordance with the Uniform Guidance.

***Management's Responsibility***

The County's management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs 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 Title 2 *U.S. Code of Federal Regulations* ("CFR") Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Those standards and the Uniform Guidance 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 a major federal program occurred. An audit includes examining, on a test basis, evidence about the County'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 major federal program. However, our audit does not provide a legal determination of the County's compliance.

### ***Opinion on Each Major Federal Program***

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, 2019.

### **Report on Internal Control Over Compliance**

Management of the County 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 County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County'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 federal 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 federal 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 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.

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 were not identified.

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 Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2019 (with Hudson Valley Community College for the year ended August 31, 2019), and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated May 6, 2020, which contained unmodified opinions on those financial statements. We did not audit the financial statements of the Rensselaer County Industrial Development Agency and the Hudson Valley Community College, which are shown as discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component units, is based solely on the reports of such other auditors. 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 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.

*Drescher & Malecki LLP*

July 31, 2020



**COUNTY OF RENNELAER, NEW YORK**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended December 31, 2019**

<b>Federal Grantor/Pass-Through Grantor/Program or Cluster Title (1a)</b>	<b>Federal CFDA Number (1b)</b>	<b>Pass-Through Entity Identifying Number (1c)</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures (1d)</b>
<b>U.S. Department of Agriculture:</b>				
Passed through NYS Department of Agriculture & Markets:				
Specialty Crop Block Grant Program - Farm Bill	10.170	N/A	\$ -	\$ 1,800
Passed through New York State:				
<i>Child Nutrition Cluster</i>				
Summer Food Service Program for Children	10.559	N/A	-	122,789
<i>Total Child Nutrition Cluster</i>			-	122,789
Passed through NYS Office of Temporary and Disability Assistance:				
<i>SNAP Cluster</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	N/A	-	2,850,817
<i>Total SNAP Cluster</i>			-	2,850,817
<b>Total U.S. Department of Agriculture</b>			-	2,975,406
<b>U.S. Department of Housing and Urban Development:</b>				
Passed through New York State Office of Homes and Community Renewal:				
Hudson River Foods Program	14.258	N/A	-	533,804
<b>Total U.S. Department of Housing and Urban Development</b>			-	533,804
<b>U.S. Department of Justice:</b>				
Direct Program:				
Equitable Sharing	21.016	N/A	-	44,927
Passed through NYS Department of Justice:				
Law Enforcement Assistance—Narcotics and Dangerous Drugs Training	16.004	N/A	-	25,911
Passed through Unity House:				
Encourage Arrest Policies and Enforcement of Orders	16.590	N/A	-	3,319
Passed through City of Troy:				
Encourage Arrest Policies and Enforcement of Orders	16.590	N/A	-	23,234
Passed through New York State:				
State Criminal Alien Assistance Program	16.606	N/A	-	21,757
<b>Total U.S. Department of Justice</b>			-	119,148
<b>U.S. Department of Labor:</b>				
Passed through NYS Department of Labor:				
Employment Service/Wagner—Peyser Funded Activities	17.207	N/A	-	20,493
Passed through NYS Department of Labor:				
Trade Adjustment Assistance	17.245	N/A	-	5,019
<i>WIA Cluster</i>				
WIA Adult Program	17.258	N/A	-	444,275
WIA Youth Activities	17.259	N/A	-	302,504
WIA Dislocated Worker Formula Grants	17.278	N/A	-	254,615
<i>Total WIA Cluster</i>			-	1,001,394
<b>Total U.S. Department of Labor</b>			-	1,026,906

(continued)

**COUNTY OF RENNELAER, NEW YORK**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended December 31, 2019**

<b>Federal Grantor/Pass-Through Grantor/Program or Cluster Title (1a)</b>	<b>Federal CFDA Number (1b)</b>	<b>Pass-Through Entity Identifying Number (1c)</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures (1d)</b>
<b>U.S. Department of Transportation:</b>				
Passed through NYS Department of Transportation:				
<i>Highway Planning and Construction Cluster</i>				
Highway Planning and Construction	20.205	N/A	-	1,334
Highway Planning and Construction	20.205	N/A	-	28,782
Highway Planning and Construction	20.205	N/A	-	473,997
Highway Planning and Construction	20.205	N/A	-	19,187
Highway Planning and Construction	20.205	N/A	-	25,391
<i>Total Highway Planning and Construction Cluster</i>			-	548,691
Formula Grants for Rural Areas	20.509	PIN 1781.36.404	-	65,000
Passed through NYS Division of Criminal Justice Services:				
<i>Highway Safety Cluster</i>				
National Priority Safety Programs	20.616	N/A	-	6,047
<i>Total Highway Safety Cluster</i>			-	6,047
<b>Total U.S. Department of Transportation</b>			-	619,738
<b>U.S. Department of Education:</b>				
Passed through NYS Department of Health:				
Special Education Grants for Infants and Families	84.181	NYLHB0697-18	-	38,882
Special Education Grants for Infants and Families	84.181	C-021815	-	61,391
<b>Total U.S. Department of Education</b>			-	100,273
<b>U.S. Election Assistance Commission:</b>				
Passed through New York State:				
Help America Vote Act Requirements Payments	90.401	N/A	-	390,441
<b>Total U.S. Election Assistance Commission:</b>			-	390,441
<b>U.S. Department of Health and Human Services:</b>				
Direct Program:				
Guardianship Assistance	93.09	N/A	-	1,103
Passed through Health Research Inc.:				
Public Health Emergency Preparedness	93.069	HRI 1595-09	-	230,721
Overdose Data to Action	93.136	HRI 6146-01	-	9,207
Passed through Foundation for Mental Hygiene, Inc.:				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	N/A	-	397,747.00
Passed through the NYS Department of Labor:				
Temporary Assistance for Needy Families (TANF)	93.558	N/A	-	323,777
Passed through NYS Office of Temporary and Disability Assistance:				
Temporary Assistance for Needy Families (TANF)	93.558	N/A	-	13,144,296
<i>Total Temporary Assistance for Needy Families (TANF)</i>			-	13,468,073
Child Support Enforcement	93.563	N/A	-	524,162
Low-Income Home Energy Assistance	93.568	N/A	-	4,870,115
Passed through NYS Office of Children and Family Services:				
<i>CCDF Cluster</i>				
Child Care and Development Block Grant	93.575	N/A	-	172,055
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	N/A	-	1,997,052
<i>Total CCDF Cluster</i>			-	2,169,107

(continued)

**COUNTY OF RENSSELAER, NEW YORK**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended December 31, 2019**

<b>Federal Grantor/Pass-Through Grantor/Program or Cluster Title (1a)</b>	<b>Federal CFDA Number (1b)</b>	<b>Pass-Through Entity Identifying Number (1c)</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures (1d)</b>
Foster Care—Title IV-E	93.658	N/A	-	2,624,771
Adoption Assistance—Title IV-E	93.659	N/A	-	1,388,233
Social Services Block Grant	93.667	N/A	-	4,338,681
Chafee Foster Care Independence Program	93.674	N/A	-	18,464
Passed through NYS Department of Health:				
Medical Assistance Program	93.778	N/A	-	(18,585)
Passed through NYS Office of Mental Health:				
Medical Assistance Program	93.778	N/A	-	438,034
Passed through NYS Office of Social Services:				
Medical Assistance Program	93.778	N/A	-	2,090,458
<i>Total Medical Assistance Program</i>			-	2,509,907
State Indoor Radon Grants Program	66.032	N/A	-	13,328
Community Mental Health Services Block Grant	93.958	N/A	-	45,287
Community Mental Health Services Block Grant	93.958	N/A	-	53,907
Community Mental Health Services Block Grant	93.958	N/A	-	83,075
Community Mental Health Services Block Grant	93.958	N/A	-	49,292
<i>Total Community Mental Health Services Block Grant</i>			-	231,561
Passed through NYS Department of Health:				
Immunization Grants	93.268	C023265	-	80,459
Children's Health Insurance Program	93.767	N/A	-	68,888
Preventive Health and Health Services Block Grant	93.991	C030512	-	246,084
Maternal and Child Health Services Block Grant to the States	93.994	C026530	-	84,612
Maternal and Child Health Services Block Grant to the States	93.994	C024636	-	26,284
<i>Total Maternal and Child Health Services Block Grant to the States</i>			-	506,327
Passed through NYS Office of Alcoholism and Substance Abuse Services:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	104,203	104,203
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	28,239	28,239
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	241,276	241,276
<i>Total Block Grants for Prevention and Treatment of Substance Abuse</i>			373,718	373,718
Passed through NYS Office for the Aging:				
<i>Aging Cluster</i>				
Special Programs for the Aging—Title III, Part B - Grants for Supportive Service and Senior Centers	93.044	N/A	-	505,023
Special Programs for the Aging—Title III, Part C - Nutrition Services	93.045	N/A	-	829,370
Nutrition Services Incentive Program	93.053	N/A	-	136,807
<i>Total Aging Cluster</i>			-	1,471,200
Special Programs for the Aging—Title III, Part D - Disease Prevention and Health Promotion Services	93.043	N/A	-	1,044
National Family Caregiver Support—Title III, Part E Centers for Medicare and Medicaid Services (CMS)	93.052	N/A	-	82,150
Research, Demonstrations and Evaluations	93.779	N/A	-	18,776
<b>Total U.S. Department of Health and Human Services</b>			<u>373,718</u>	<u>35,248,395</u>

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**COUNTY OF RENSSELAER, NEW YORK**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended December 31, 2019**

(concluded)

<b>Federal Grantor/Pass-Through Grantor/Program or Cluster Title (1a)</b>	<b>Federal CFDA Number (1b)</b>	<b>Pass-Through Entity Identifying Number (1c)</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures (1d)</b>
<b>U.S. Department of Homeland Security:</b>				
Passed through NYS Division of Homeland Security and Emergency Services:				
Homeland Security Grant Program	97.067	C835485	-	64,206
Homeland Security Grant Program	97.067	C972860	-	69,642
Homeland Security Grant Program	97.067	C972870	-	156,665
Homeland Security Grant Program	97.067	C972880	-	63,558
Homeland Security Grant Program	97.067	C972890	-	4,995
Homeland Security Grant Program	97.067	C972875	-	48,226
Homeland Security Grant Program	97.067	T835486	-	183
Homeland Security Grant Program	97.067	T972862	-	6,384
Homeland Security Grant Program	97.067	T972872	-	5,442
<i>Total Homeland Security Grant Program</i>			-	419,301
<b>Total U.S. Department of Homeland Security</b>			-	419,301
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS (1e)</b>			<b>\$ 373,718</b>	<b>\$ 41,433,412</b>

The notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

**COUNTY OF RENSSELAER, NEW YORK**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**Year Ended December 31, 2019**

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**1. BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of County of Rensselaer, New York (the "County") under programs of the federal government for the year ended December 31, 2019. The information in this Schedule is presented in accordance with the 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"). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County. The following notes were identified on the schedule of expenditures of federal awards:

- (a) Includes all federal award programs of the County of Rensselaer, New York. The federal expenditures, if any, of the Rensselaer County Industrial Development Agency (the "Agency") and the Hudson Valley Community College (the "College") have not been included.
- (b) Source: Catalog of Federal Domestic Assistance
- (c) Pass-through entity identifying numbers are presented where available.
- (d) Prepared under accounting principles generally accepted in the United States of America and includes all federal award programs.
- (e) A reconciliation to the financial statements is available.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The County has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**3. AMOUNTS PROVIDED TO SUBRECIPIENTS**

Certain program funds are passed through the County to subrecipients organizations. The County identifies, to the extent practical, the total amount provided to subrecipients from each federal program, however, the Schedule does not contain separate schedules disclosing how the subrecipients outside of the County's control utilize the funds. The County requires subrecipients receiving funds to submit separate audit reports disclosing the use of the program funds.

**4. MATCHING COSTS**

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

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**COUNTY OF RENSSELAER, NEW YORK**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended December 31, 2019**

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**Section I. SUMMARY OF AUDITORS' RESULTS**

**Financial Statements:**

Type of auditor's report issued: Unmodified\*  
 \*(which report includes a reference to other auditors and emphasis of matter paragraph regarding the implementation of GASB Statement No. 84)

Internal control over financial reporting:

Material weakness(es) identified?	_____ Yes	_____ <input checked="" type="checkbox"/> No	
Significant deficiency(ies) identified?	_____ Yes	_____ <input checked="" type="checkbox"/> None reported	
Noncompliance material to the financial statements noted?	_____ Yes	_____ <input checked="" type="checkbox"/> No	

**Federal Awards:**

Internal control over major programs:

Material weakness(es) identified?	_____ Yes	_____ <input checked="" type="checkbox"/> No	
Significant deficiency(ies) identified?	_____ Yes	_____ <input checked="" type="checkbox"/> None reported	

Unmodified

Type of auditor's report issued on compliance for major programs:

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____ Yes	_____ <input checked="" type="checkbox"/> No	
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The County's major programs were:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.044	Special Programs for the Aging—Title III, Part B - Grants for Supportive Service and Senior Centers
93.045	Special Programs for the Aging—Title III, Part C - Nutrition Services
93.053	Nutrition Services Incentive Program
93.658	Foster Care - Title IV E
93.659	Adoption Assistance
93.667	Social Services Block Grant

Dollar threshold used to distinguish between Type A and Type B programs?		\$ <u>1,243,002</u>	
Auditee qualified as low-risk auditee?	_____ <input checked="" type="checkbox"/> Yes	_____ No	

**Section II. FINANCIAL STATEMENT FINDINGS**

No findings noted.

**Section III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No findings noted.

**COUNTY OF RENSSELAER, NEW YORK**  
**Summary Schedule of Prior Audit Findings and Corrective Action Plan**  
**Year Ended December 31, 2019**  
**(Follow-up of December 31, 2018 findings)**

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No findings noted.

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