

September 18, 2025

Honorable Members Erie County Legislature 92 Franklin Street, Fourth Floor Buffalo, New York 14202

Mark C. Poloncarz, Esq. Erie County Executive 95 Franklin Street, 16th Floor Buffalo, New York 14202

Dear Honorable Members and County Executive Poloncarz:

Enclosed is a copy of Erie County's Federal Financial Assistance Audit Report for the year ended December 31, 2024. The report is required pursuant to the Federal Single Audit Act of 1984.

Copies of this report have been filed with the Federal Audit Clearinghouse, as well as pertinent pass-through organizations.

If you have any questions regarding the report, please contact me at 858-8400.

Very truly yours,

Kevin R. Hardwick, Ph.D. Erie County Comptroller

Enclosure

cc: Mark Cornell, Director, Budget and Management Erie County Audit Committee Members Drescher & Malecki LLP (without Enclosure)

COUNTY OF ERIE, NEW YORK

Federal Awards Information for the Year Ended December 31, 2024 and Independent Auditors' Reports



COUNTY OF ERIE, NEW YORK Table of Contents Year Ended December 31, 2024

Pag	zе
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	
Independent Auditors' Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in	
Accordance with the Uniform Guidance	
Schedule of Expenditures of Federal Awards	
Notes to the Schedule of Expenditures of Federal Awards	
Schedule of Findings and Questioned Costs	
Summary Schedule of Prior Year Audit Findings	



2721 Transit Road, Suite 111 Elma, New York 14059

L Telephone: 716.565.2299

🏶 Fax: 716.389.5178



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 Honorable County Comptroller Honorable Members of the County Legislature County of Erie, New York:

We have audited in accordance with the 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 ("Government Auditing Standards"), the financial statements of the governmental activities, the business-type activities, the discretely presented component units, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Erie, New York (the "County") as of and for the year ended December 31, 2024, (with SUNY Erie (the "College") for the year ended August 31, 2024), 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, 2025 (which report includes an emphasis of matter paragraph regarding the implementation of GASB Statement No. 101, Compensated Absences). Our report includes a reference to other auditors who audited the financial statements of the Erie County Fiscal Stability Authority ("ECFSA"), Buffalo and Erie County Industrial Land Development Corporation, Inc. ("ILDC"), Erie County Medical Center Corporation ("ECMCC"), and the Erie Community College Foundation, Inc. ("Foundation"), 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. The financial statements of the Erie Community College Foundation, Inc. and the Auxiliary Services Corporation of the Erie Community College, Inc. 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 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 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. 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.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on 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 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*.

Purpose of this Report

prescher + Malecki UP

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.

June 16, 2025



• 2721 Transit Road, Suite 111 Elma, New York 14059

Lack Telephone: 716.565.2299

Fax: 716.389.5178



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 Honorable County Comptroller Honorable Members of the County Legislature County of Erie, New York:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Erie, New York's (the "County") compliance with the types of compliance requirements identified as subject to audit 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, 2024. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of the Erie County Fiscal Stability Authority ("ECFSA"), SUNY Erie (the "College"), Buffalo and Erie County Industrial Land Development Corporation, Inc. ("ILDC"), Erie County Medical Center Corporation ("ECMCC"), and Erie County Community College Foundation, Inc. ("Foundation"), which reported expending federal awards which are not included in the County's schedule of expenditures of federal awards during the year ended December 31, 2024. Our compliance audit, described below, did not include the operations of the ECFSA, College, ILDC, ECMCC, or the Foundation because other auditors were engaged to perform such audits or a separate engagement was conducted in accordance with the Uniform Guidance, as applicable.

In our opinion, the County complied, in all material respects, with the 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, 2024.

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 ("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 Title 2 U.S. Code of Federal Regulations ("CFR") 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County 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 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.

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 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 GAAS, 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 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 County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, 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

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 Auditors' 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 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, the aggregate 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, 2024 (with SUNY Erie for the year ended August 31, 2024), 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, 2025, which contained unmodified opinions on those financial statements and an emphasis of matter paragraph regarding the implementation of GASB Statement No. 101, Compensated Absences. We did not audit the financial statements of the Erie County Fiscal Stability Authority ("ECFSA"), which represent 3.2% and 0.9% of the assets and revenues, respectively, of the governmental activities. We did not audit the financial statements of the Buffalo and Erie County Industrial Land Development Corporation, Inc. ("ILDC"), which represent 12.0% and 1.7% of the assets and revenues, respectively, of the business-type activities. We did not audit the financial statements of Erie County Medical Center Corporation ("ECMCC"), a discretely presented component unit. We did not audit the financial statements of the Erie Community College Foundation, Inc. ("Foundation"), which is shown as an aggregate discretely presented component unit, and represents 78.2% and 65.8% of the assets and revenues, respectively, of the aggregate discretely presented other 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 ECFSA, ILDC, ECMCC, and Foundation, 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.

September 5, 2025

Drescher & Malechi UP

COUNTY OF ERIE, NEW YORK Schedule of Expenditures of Federal Awards Year Ended December 31, 2024

Federal Grantor/Pass-Through Grantor Program or Cluster Title (12)	Federal Assistance Listing Number (1b)	Pass-Through Entity Identifying Number (1c)	Passed Through to Subrecipients	Total Federal Expenditures (1d)
U.S. DEPARTMENT OF AGRICULTURE:				
Passed through NYS Office of Temporary and Disability Assistance: SN-IP Cluster:				
State Administrative Matching Grants for the				
Supplemental Nutrition Assistance Program	10,561	N/A	5 -	S 15,162,233 15,162,233
Total SNAP Cluster				15,162.233
TOTAL U.S. DEPARTMENT OF AGRICULTURE				10(1)
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT: Direct Programs: Community Development Block Grant—Entitlement Grants Cluster:				
Community Development Block Grants Entitlement Grants	14,218	N/A	46,264	4,236,372
Total Community Development Block Grant—Entitlement Grants Cluster			46,264	4,236,372
Emergency Solutions Grants Program	[4,23]	N/A	-	417.671
HOME Investment Partnerships Program	14,239	N'A	-	1.205,836
Continuum of Care Program	14,267	N/A	6,539,088	6,539,088
Passed through NYS Dept. of Health - Bureau of Community Services	14,904	N'A	_	1,054,061
Lead Outreach Grants	14,704	IVA	6,585,352	13,453,028
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
U.S. DEPARTMENT OF JUSTICE:				
Direct Programs:	16,320	N/V		320.784
Services for Trafficking Victims Treatment Court Discretionary Grant Program	16,585	N'A	*	191,547
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16,590	15JOVW-21-GG-02031-ICJR	*	300.550
Local Law Enforcement Block Grants Program	16,592	N'A	£.	30,084
DNA Backlog Reduction Program	16,741	FY2022 DNA CAPACITY ENHA/2019-DN-BX-0013	*	799,533 394,083
Criminal and Juvenile Justice and Mental Health Collaboration Program	16,745	FEDERAL N'A		116,703
Second Chance Act Prisoner Reentry Initiative	16.812	N'A		11,787
Smart prosecution initiative Equitable Sharing Program	16,922	N'A		(31.709)
Passed through the City of Buffalo:				
Edward Byrne Memorial Justice Assistance Grant Program	16,738	N'A	*	4,971
Passed through NYS Division of Criminal Justice Services:				
Paul Coverdell Forensic Sciences Improvement Grant Program	16,742	N/A		39,990
Passed through NYS Office of Victim Services:				
Crime Victim Assistance	16,575	C11260GG/C11261GG		635,154
TOTAL U.S. DEPARTMENT OF JUSTICE				2,813.477
U.S. DEPARTMENT OF LABOR:				
Passed through NYS Office for the Aging:				
Senior Community Service Employment Program	17,235	N/A		938.924
Passed through the Buffalo and Erie County Workforce Investment Board:				0.1.800
Work Incentives Grants	17,266	N'A		91,890
TOTAL U.S. DEPARTMENT OF LABOR				1,030,814
U.S. DEPARTMENT OF TRANSPORTATION:				
Direct Programs:				
Highway Safety Cluster				
National Priority Safety Programs	20,616	N'A	· ·	27,072
Total Highway Sufety Cluster				27,072
Passed through NYS Department of Transportation:				
Highway Planning and Construction	20,205	N/A	12.0	2,071,748
Transit Services Programs Cluster				All the second
Enhanced Mobility of Seniors and Individuals with Disabilities	20,513	N/A		131,961
Total Transit Services Programs Cluster				131,961
Passed through Governor's Traffic Safety Committee:				
Highway Safety Cluster				
National Priority Safety Programs	20,616	N'A		26,180
Total Highway Safety Cluster			(*)	26,180
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				2,256,961

COUNTY OF ERIE, NEW YORK Schedule of Expenditures of Federal Awards Year Ended December 31, 2024

Federal Grantor/Pass-Through Grantor Program or Cluster Title (1a)	Federal Assistance Listing Number (1b)	Pass-Through Entity (dentifying Number (1c)	Passed Through to Subrecipients	Total Federal Expenditures (1d)
U.S. DEPARTMENT OF THE TREASURY:		7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7		
Direct Programs:				
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	4,862,331	41,930,560
TOTAL U.S. DEPARTMENT OF THE TREASURY			4,862,331	41,930,560
U.S. ENVIRONMENTAL PROTECTION AGENCY:				
Direct Program:				
Great Lakes Program	66.469	00E02491	53	52,294
Great Lakes Program	66.469	N/A		262,697
Total ALN 66.469				314,991
Passed through NYS Department of Health:				2222
Beach Monitoring and Notification Program Implementation Grants	66,472	N/A		9,525
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				324,516
U.S. DEPARTMENT OF EDUCATION:				
Passed through NYS Department of Health:		NIA	s	551.308
Special Education-Grants for Infants and Families	84_181	N/A		
TOTAL U.S. DEPARTMENT OF EDUCATION				551,308
U.S. ELECTION ASSISTANCE COMMISSION:				
Passed through NYS Board of Elections:				1,232,253
Help America Vote Act Requirements Payments	90,401	C003220		
TOTAL U.S. ELECTION ASSISTANCE COMMISSION			-	1,222,253
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
Direct Programs:				
Special Programs for the Aging, Title III, Part D, Disease Prevention and				14.700
Health Promotion Services	93_043	N/A		44,398
Substance Abuse and Mental Health Services-Projects of Regional				892,494
and National Significance	93,243	FEDERAL/1H79TI084841-01	5	39,595
Immunization Cooperative Agreements	93,268	C36928GG 11179FG000809-01		803,809
Congressional Directives	93_493 93_967	N/A		256,591
CDCs & Academia to Strengthen Pub Health	93,307	147/4		- /
Passed through Health Research Incorporated:	93:069	1601-18	===	431,298
Public Health Emergency Preparedness Public Health Emergency Preparedness	93.069	1601-19		207,162
Public Health Emergency Preparedness	93.069	1799-20	G -	22,018
Total ALN 93.069	1.00			660,478
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93,323	15-1043-06/7253-01		825,288
Public Health Emergency Response: Cooperative Agreement for Emergency				
Response: Public Health Crisis Response	93.354	N/A	9	325
Passed through National Association of County and City Health Officials:				210
Medical Reserve Corps Small Grant Program	93008	N/A	(2)	310
Passed through NYS Office for the Aging:				
Aging Cluster:				
Special Programs for the Aging, Title III, Part B-Grants for	07.014	N/A	30	2,228,172
Supportive Services and Senior Centers	93_044 93_045	N/A	548	3,833,078
Special Programs for the Aging, Title III, Part C-Nutrition Services Nutrition Services Incentive Program	93.053	N/A		305,390
Total Aging Cluster	.01000		547	6.366,640
National Family Caregiver Support, Title III, Part E	93,052	N/A	787	518,996
Medicare Enrollment Assistance Program	93.071	N/A	3.00	138,091
Centers for Medicare and Medicaid Services (CMS) Research,				
Demonstrations and Evaluations	93.779	N/A	9	61,780
				(continued)

COUNTY OF ERIE, NEW YORK Schedule of Expenditures of Federal Awards Year Ended December 31, 2024

Federal Grantor/Pass-Through Grantor Program or Cluster Title (1a)	Federal Assistance Listing Number (1b)	Pass-Through Entity Identifying Number (Ic)	Passed Through to Subrecipients	Total Federal Expenditures (1d)
Passed through NYS Department of Health:				
Family Planning Services	93.217	C37867GG/C37887GG	*	493,721
Substance Abuse and Mental Health Services-Projects of Regional	757			
and National Significance	93.243	N/A		563.297
Immunization Cooperative Agreements	93.268	C32514GG	*	381,023
Medicaid Cluster				
Medical Assistance Program	93_778	N/A		9,578,051
Total Medicaid Cluster				9,578,051
Preventive Health Services-Sexually Transmitted Diseases Control Grants	93.977	C37235GG		497,795
Maternal and Child Health Services Block Grant to the States	93.994	DOIT 01-C36985-345000	¥	(70,944
Maternal and Child Health Services Block Grant to the States	93.994	DOI101-C30251GG-3450000		1,636,776
Maternal and Child Health Services Block Grant to the States	93_994	C37700GG		191,657
Total ALN 93-994				1,757,489
Passed through NYS Office of Temporary and Disability Assistance:				
Temporary Assistance for Needy Families	93,558	N/A		82,117,168
Child Support Enforcement	93,563	N/A		5.942.145
Refugee and Entrant Assistance-State Administered Programs	93,566	N/A		787,007
Low-income Home Energy Assistance	93.568	N/A		50,214.681
CCDF Cluster:	7515110			
Child Care and Development Block Grant	93,575	N/A		56,940.382
Total CCDF Cluster				56,940,382
Stephanic Tubbs Jones Child Welfare Services Program	93.645	N/A		1,120,420
Passed through NYS Office of Children and Family Services:				
Foster Care, Title IV-E	93.658	N/A	9	23,805,662
Social Services Block Grant	93,667	N/A		18,960,371
Family Violence Prevention and Services/				
Domestic Violence Shelter and Supportive Services	93.671	C028798	120	40,043
Passed through NYS Department of Mental Health:	07.050	N/A	2	1.787.414
Block Grants for Community Mental Health Services	93,958	18/74	100	.,,,,,,,,
Passed through NYS Office of Alcoholism and Substance Abuse:	93,959	N/A		5,194,667
Block Grants for Prevention and Treatment of Substance Abuse	93,939	141CF		
Passed through Catholic Charities of Buffalo:				
Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF)	93,763	N/A	320	266,102
	75,705	1777	-	271.056,233
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			-	
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:				
Direct Program:				
Retired and Senior Volunteer Program	94,002	N/A	-	106.273
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				106,272
SOCIAL SECURITY ADMINISTRATION:				
Direct Program:				
Disability Insurance/SSI Cluster:				
Supplementary Security Income	96,006	N/A		31,000
Total Disability Insurance/SSI Cluster			(€	31,000
			16.	31,000
TOTAL SOCIAL SECURITY ADMINISTRATION				31,000

(continued)

COUNTY OF ERIE, NEW YORK Schedule of Expenditures of Federal Awards Year Ended December 31, 2024

				(concluded)
Federal Grantor/Pass-Through Grantor Program or Cluster Title (1a)	Federal Assistance Listing Number (1b)	Pass-Through Entity Identifying Number (1c)	Passed Through to Subrecipients	Total Federal Expenditures (1d)
U.S. DEPARTMENT OF HOMELAND SECURITY:				
Direct Programs:				
Port Security Grant Program	97,056	EMW-2023-PU-00024-S01	2	102,840
Homeland Security Grant Program	97.067	C845261/C160167/C160220/C970309		285.088
Passed through NYS Division of Homeland Security and Emergency Services:				
Emergency Management Performance Grants	97,042	N/A	-	340.921
Homeland Security Grant Program	97.067	18-634-ES	8	1,232
Homeland Security Grant Program	97.067	N/A		3,329,636
Total ALN 97.067			-	3.330,868
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				4,059,717
TOTAL FEDERAL FINANCIAL ASSISTANCE (1e)			S 11.447,683	\$ 353,998,372

The notes to the schedule of expenditures of federal awards are an integral part of this schedule.

COUNTY OF ERIE, NEW YORK

Notes to the Schedule of Expenditures of Federal Awards Year Ended December 31, 2024

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of County of Erie, New York (the "County") under programs of the federal government for the year ended December 31, 2024. 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:

- (a) Includes all federal award programs of the County of Erie, New York. The federal expenditures of ECFSA, ILDC, ECMCC, the Foundation, and the College have not been included.
- (b) Source: Federal Assistance Listing Numbers, previously known as 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. Pass-through entity identifying numbers are presented where available. The County has not elected to use the 10 percent de minimus indirect cost rate, as allowed under the Uniform Guidance.

3. AMOUNTS PROVIDED TO SUBRECEIPIENTS

Certain program funds are passed through the County to subrecipient 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.

** THIS PAGE INTENTIONALLY LEFT BLANK **

COUNTY OF ERIE, NEW YORK Schedule of Findings and Questioned Costs Year Ended December 31, 2024

Section I. SUMMARY OF AUDITORS' RESULTS

Financial Stat	tements:					
Type of auditors' report issued: * (which report includes an emphasis of matter paragraph regarding the implementation of GASB Statement No. 101, Compensated Absences and a reference to other auditors)					Unmodified*	
Internal contro	ol over financial report	ing:				
Material we	akness(es) identified?			Yes	✓ No	
Significant	deficiency(ies) identifi	ed?		Yes	✓ None reported	
Noncompliano	e material to the finan	cial statements noted?		Yes	No	
Federal Awai	rds:					
Internal contro	ol over major federal p	rograms:				
Material we	akness(es) identified?			Yes	No	
Significant	deficiency(ies) identifi	ed?		Yes	✓ None reported	
Type of audito	ors' report issued on co	mpliance for major federal prograr	ns:		Unmodified	
-	lings disclosed that are with 2 CFR 200.516(a	required to be reported)?		Yes	No	
Identification	of major federal progra	ans:	7.5			
	ALN	Name of Federal Program or Clus	ster			
	10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				
	14.239	14.239 HOME Investment Partnerships Program				
	21.027 Coronavirus State and Local Fiscal Recovery Funds 90.401 Help America Vote Act Requirements Payments					
	90.401 Help America Vote Act Requirements Payments 93.493 Congressional Directives					
	93.563					
	93.568	Low-income Home Energy Assistance				
	93.778	Medicaid Cluster				
Dollar thresho	old used to distinguish	between Type A and Type B progr	rams?		\$ 3,000,000	
Auditee quali	fied as low-risk auditee	?		Yes	No	
Section II.	FINANCIAL STAT	EMENT FINDINGS				
No findings noted.						
Section III.	FEDERAL AWARD	FINDINGS AND QUESTIONE	D COS	STS		
No findings n	oted.					

** THIS PAGE INTENTIONALLY LEFT BLANK **

COUNTY OF ERIE, NEW YORK
Summary Schedule of Prior Year Audit Findings and Corrective Action Plan
Year Ended December 31, 2024 (Follow-up of December 31, 2023 Findings)

No findings were reported.

** THIS PAGE INTENTIONALLY LEFT BLANK **