

**COUNTY OF TIOGA,
NEW YORK**

*Federal Awards Information
for the Year Ended December 31, 2025 and
Independent Auditors' Reports*

COUNTY OF TIOGA, NEW YORK
Table of Contents
Year Ended December 31, 2025

	<u>Page</u>
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 <i>Government Auditing Standards</i>	1
Independent Auditors' Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance.....	3
Schedule of Expenditures of Federal Awards	6
Notes to the Schedule of Expenditures of Federal Awards	8
Schedule of Findings and Questioned Costs	9
Summary Schedule of Prior Year Audit Findings.....	10

DRESCHER & MALECKI LLP

2721 Transit Road, Suite 111
Elma, New York 14059
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 Legislature
County of Tioga, 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 ("*Government Auditing Standards*"), the financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Tioga, New York (the "County") as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated September 17, 2026. Our report includes a reference to other auditors who audited the financial statements of Tioga County Tobacco Asset Securitization Corporation ("TTASC"), Tioga County Soil and Water Conservation District (the "District"), and the Tioga County Industrial Development Agency (the "Agency"), 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.

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 County'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.

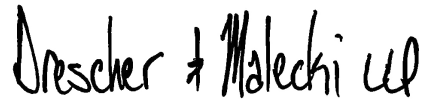
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 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.

A handwritten signature in black ink that reads "Drescher & Malecki LLP". The signature is written in a cursive, flowing style.

September 17, 2026

DRESCHER & MALECKI LLP

2721 Transit Road, Suite 111
Elma, New York 14059
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 Legislature
County of Tioga, New York:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Tioga, 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, 2025. 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 Tioga County Tobacco Asset Securitization Corporation ("TTASC"), Tioga County Soil and Water Conservation District (the "District"), and the Tioga County Industrial Development Agency (the "Agency"), which are not included in the County's schedule of expenditures of federal awards for the year ended December 31, 2025. Our compliance audit, as described below, did not include the operations of TTASC, the District, or the Agency because other auditors were engaged to perform such audits in accordance with the Uniform Guidance, as applicable.

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, 2025.

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.

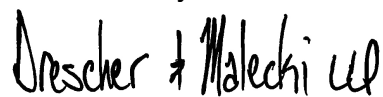
Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant 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 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, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon, dated September 17, 2026, which contained an unmodified opinion on the financial statements and includes reference to other auditors. We did not audit the financial statements of the TTASC, a blended component unit of the County, the District, or the Agency, discretely presented component units of the County. 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 TTASC, the District, and the Agency, is based solely on the reports of the 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 17, 2026

COUNTY OF TIOGA, NEW YORK
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2025

Federal Grantor/Pass-Through Grantor/Program Cluster Title (1a)	Assistance Listing Number (1b)	Pass-Through Entity Identifying Number (1c)	Passed Through to Sub- Recipients	Total Federal Expenditures (1d)
U.S. Department of Agriculture:				
Passed through New York State Department of Social Services:				
<i>SNAP Cluster</i>				
State Administrative Matching Grants for the				
Supplemental Nutrition Assistance Program	10.561	N/A	\$ -	\$ 714,000
<i>Total SNAP Cluster</i>			-	714,000
Total U.S. Department of Agriculture			-	714,000
U.S. Department of Housing and Urban Development:				
Passed through New York State Housing and Community Renewal:				
Community Development Block Grants/State's Program	14.228	N/A	-	334,132
Total U.S. Department of Housing and Urban Development			-	334,132
U.S. Department of Justice:				
Passed through New York State Department of Criminal Justice Services:				
The Bulletproof Vest Partnership	16.607	N/A	-	6,085
Total U.S. Department of Justice			-	6,085
U.S. Department of Labor:				
Passed through New York State Department of Labor:				
<i>WIOA Cluster</i>				
WIOA Adult Program	17.258	N/A	-	111,113
WIOA Youth Activities	17.259	N/A	-	33,022
WIOA Dislocated Workers Formula Grants	17.278	N/A	-	118,406
<i>Total WIOA Cluster</i>			-	262,541
Total U.S. Department of Labor			-	262,541
U.S. Department of Transportation:				
Passed through New York State Department of Transportation:				
Highway Planning and Construction	20.205	D040303	-	1,405,966
Highway Planning and Construction	20.205	D040376	-	4,289
Highway Planning and Construction	20.205	D040948	-	1,009,799
Highway Planning and Construction	20.205	D041014	-	131,391
Highway Planning and Construction	20.205	D041015	-	3,685
Total U.S. Department of Transportation			-	2,555,130
U.S. Department of Treasury:				
Direct Program:				
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	846,219
Total U.S. Department of Treasury			-	846,219
U.S. Department of Education:				
Passed through New York State Office of Mental Health:				
Special Education-Grants for Infants and Families	84.181	N/A	-	38,183
Total U.S. Department of Education			-	38,183

(continued)

COUNTY OF TIOGA, NEW YORK
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2025

(concluded)

Federal Grantor/Pass-Through Grantor/Program Cluster Title (1a)	Assistance Listing Number (1b)	Pass-Through Entity Identifying Number (1c)	Passed Through to Sub- Recipients	Total Federal Expenditures (1d)
U.S. Department of Health and Human Services:				
Passed through New York State Department of Health:				
Medical Reserve Corps Small Grant Program	93.008	7886-01	-	6,600
Public Health Emergency Preparedness	93.069	1623-15/1623-16	-	50,155
Environmental Public Health and Emergency Response	93.070	7155-03/7155-04	-	6,600
Injury Prevention and Control Research and State and Community Based Programs	93.136	N/A	-	750
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	5H79SP083541-02	-	49,880
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	5H79SP083541-03	-	12,135
Immunization Cooperative Agreements	93.268	N/A	-	31,067
Drug-Free Communities Support Program Grants	93.276	6 NH28CE002522-07-01	-	89,520
Drug-Free Communities Support Program Grants	93.276	5 NY28CE002522-08-00	-	24,248
CARA ACT Comprehensive Addition and Recovery Act of 2016	93.799	5 NH28CD003328-05-00	-	21,355
CARA ACT Comprehensive Addition and Recovery Act of 2016	93.799	6 NH28CE003328-04-02	-	27,585
CDC's Collaboration with Academia to Strengthen Public Health	93.967	7497-01	-	127,210
Maternal and Child Health Services Block Grant to the States	93.994	N/A	-	14,727
<i>Medicaid Cluster:</i>				
Medical Assistance Program	93.778	N/A	-	532,964
<i>Total Medicaid Cluster</i>			-	532,964
Passed through New York State Department of Social Services:				
Temporary Assistance for Needy Families	93.558	N/A	-	3,395,916
Child Support Enforcement	93.563	N/A	-	452,480
Low-Income Home Energy Assistance	93.568	N/A	-	3,072,151
Child Care and Development Block Grant	93.575	N/A	-	2,660,500
Foster Care Title IV-E	93.658	N/A	-	1,143,104
Adoption Assistance	93.659	N/A	-	409,466
Social Services Block Grant	93.667	N/A	-	608,558
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	N/A	-	706
Total U.S. Department of Health and Human Services			-	12,737,677
U.S. Department of Homeland Security:				
Passed through NYS Department of Homeland Security:				
Homeland Security Grant	97.067	T185227	-	22,058
Homeland Security Grant	97.067	C190185	-	21,469
Homeland Security Grant	97.067	C190321	-	18,338
Homeland Security Grant	97.067	C190960	-	11,643
Total U.S. Department of Homeland Security			-	73,508
Total Federal Financial Assistance (1e)			\$ -	\$ 17,567,475

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

COUNTY OF TIOGA, NEW YORK
Notes to the Schedule of Expenditures of Federal Awards
Year Ended December 31, 2025

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of County of Tioga, New York (the "County") under programs of the federal government for the year ended December 31, 2025. 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 Tioga, New York. The federal expenditures of the Tioga County Tobacco Asset Securitization Corporation, Tioga County Soil and Water Conservation District, or the Tioga County Industrial Development Agency 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. Pass-through entity identifying numbers are presented where available. Negative amounts shown on the Schedule represent adjustments or credits made to correct expenditures of federal awards made in prior years. The County has not elected to use the 10 percent de minimus indirect cost rate, as allowed under the Uniform Guidance. The County's policy is not to charge federal programs with indirect costs unless funded in the original award notification.

**** THIS PAGE INTENTIONALLY LEFT BLANK ****

COUNTY OF TIOGA, NEW YORK
Schedule of Findings and Questioned Costs
Year Ended December 31, 2025

Section I. SUMMARY OF AUDITORS' RESULTS

Financial Statements:

Type of auditors' report issued: Unmodified*

*(which report includes a reference to other auditors)

Internal control over financial reporting:

Material weakness(es) identified? Yes ✓ No

Significant deficiency(ies) identified? Yes ✓ None reported

Noncompliance material to the financial statements noted? Yes ✓ No

Federal Awards:

Internal control over major federal programs:

Material weakness(es) identified? Yes ✓ No

Significant deficiency(ies) identified? Yes ✓ None reported

Type of auditors' report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported
in accordance with 2 CFR 200.516(a)? Yes ✓ No

Identification of major federal programs:

<u>Name of Federal Program or Cluster</u>	<u>Federal Assistance Listing Number</u>
Temporary Assistance for Needy Families	93.558
Title IV-E	93.658
Medicaid Cluster	93.778

Dollar threshold used to distinguish between Type A and Type B programs? \$ 1,000,000

Auditee qualified as low-risk auditee? ✓ Yes No

Section II. FINANCIAL STATEMENT FINDINGS

No findings noted.

Section III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No findings noted.

**** THIS PAGE INTENTIONALLY LEFT BLANK ****

COUNTY OF TIOGA, NEW YORK
Summary Schedule of Prior Audit Findings
Year Ended December 31, 2025
(Follow-Up on December 31, 2024 Findings)

No findings were reported.

**** THIS PAGE INTENTIONALLY LEFT BLANK ****