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July 19, 2013

Mr. Thomas Squires, County Administrator  
Members of the Legislature  
County of Cayuga  
County Office Building, 6<sup>th</sup> floor  
160 Genesee Street  
Auburn, NY 13021

Report Number: S9-13-4

Dear Mr. Squires and Members of the Legislature:

A top priority of the Office of the State Comptroller is to help officials manage their resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support operations. The Comptroller oversees the fiscal affairs of local governments statewide, as well as compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations and governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard assets.

In accordance with these goals, we conducted an audit of eight counties throughout New York State. The objective of our audit was to determine whether counties are properly maintaining their bridges to ensure the safety of those who travel on them. Included in this, we attempted to ascertain if counties have a plan in place to prioritize bridge maintenance and replacement needs. Additionally, we questioned whether the counties have consistently provided funding for maintenance and repairs of bridges and, if so, whether bridge ratings are improving. We included the County of Cayuga (County) in this audit. Within the scope of this audit, we examined the County's policies and procedures and reviewed the maintenance and funding of bridge repairs and with the recent New York State Department of Transportation (NYSDOT) ratings of County-owned bridges for the period January 1, 2007, to December 31, 2011. We also reviewed financial data and inspections for the period January 1, 2002, to December 31, 2006, to gain additional understanding of the condition of the bridges.

This report of examination letter contains our findings and recommendations specific to the County of Cayuga. We discussed the findings and recommendations with County officials and considered their comments, which appear in Appendix A, in preparing this report. County officials agreed with our findings and recommendations and indicated they planned to initiate corrective action.

## **Summary of Findings**

We found that the County does not have a written plan for bridge maintenance and repairs. Despite this shortcoming, the County maintained average bridge ratings and a consistent level of funding for bridge maintenance, repairs, and replacements during the audit period.

The County received a relatively consistent number of flags from the NYSDOT, with an average of seven flags per year over the years reviewed.<sup>1</sup> We tested the flags to determine if the County complied with the NYSDOT response and action requirements. Of the 48 flags issued during the last five years of our audit period, County officials could not produce notification information from the NYSDOT for 31 flags. Therefore, we could not determine if the County had responded to these flags timely. For the remaining 17 flags for which the County provided documentation, the County responded timely to 12 flags, and failed to respond timely to five others. Of the five flags, four were red, which indicates that structural failure was a potential outcome before the next bridge inspection. The County's response to these four flags was an average of ten days later (52 days total) than the NYSDOT's six-week response requirement.

## **Background and Methodology**

The County covers 692 square miles and has approximately 80,000 residents. The County's budgeted expenditures totaled \$134 million in 2012; major costs included economic assistance, general government support, and transportation. These costs are funded primarily through property taxes, departmental income, sales tax, and State and Federal aid.

The County is governed by a 15-member County Legislature (Legislature). The County Administrator is the chief executive officer and is responsible, along with other administrative staff, for the County's day-to-day management. The County Highway Department (Department) is responsible for the maintenance and monitoring of bridges. This Department includes a Highway Superintendent and a senior engineer technician who are directly involved with the oversight of bridges. The Department's operating budget was \$10.3 million for the 2012 fiscal year. The Department is responsible for the maintenance and repair of 42 County-owned bridges. It is not fiscally responsible for other bridges in the County.

The NYSDOT requires that all highway bridges be inspected at least every two years, with certain bridges inspected annually if determined to be deficient. The inspections are performed by the NYSDOT inspectors and include an assessment of a bridge's individual parts and an evaluation, resulting in an overall condition score for a bridge. NYSDOT issues a numeric rating of 1 to 7, with ratings of 5 or greater considered "in good condition." A rating of less than 5 is considered "deficient" and indicates that corrective maintenance or rehabilitation be conducted to restore a bridge to a "non-deficient" condition. A rating of less than 5 does not necessarily mean that a bridge is unsafe, but highlights bridges that should be considered for further review and maintenance, repair, rehabilitation, or replacement. If a bridge is deemed unsafe, it must be closed to all traffic.

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<sup>1</sup> The County did not have available inspection information for 2005, so the average is over nine years.

In addition to numeric ratings, NYSDOT can issue one or more flags on a bridge, indicating a clear and present danger or a condition that would result in a clear and present danger prior to the next scheduled inspection. There are three levels of flags: safety, yellow, and red. A safety flag represents a danger to vehicles or pedestrians, but no threat to the structural integrity of the bridge. A yellow flag represents a potentially hazardous structural condition which, if left unattended, could become a clear and present danger before the next scheduled inspection. The highest level of flag is red, indicating a failure or potential failure of a primary structural component of the bridge that is likely to occur before the next scheduled inspection. Additionally, NYSDOT can issue a notice that prompt interim action is required for a red or safety flag indicating there is an extreme situation that requires a response within 24 hours. All of these flags require prompt acknowledgement<sup>2</sup> by the responsible government and prompt action, ranging from correcting the safety issue to closing the bridge. Certification by a State-certified professional engineer is required for any repairs made in response to both the yellow and red flags.

To complete our audit objective, we conducted interviews with County officials and reviewed adopted policies and procedures. We also reviewed the most recent 10 years of bridge inspection reports and the corresponding years' budgets and actual expenditures. We reviewed available documentation addressing responses to notification of flags on bridges for the most recent five years. We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit is included in Appendix B of this report.

## Audit Results

Counties have a responsibility to taxpayers to ensure that public roadways, including bridges, are properly maintained and repaired. The failure to provide regular maintenance and needed repairs represents a hazard to the public and a potential liability to the County.

Due to the high costs of materials and limited financial flexibility, it is important that the County have a plan for both maintaining and repairing bridges. An established bridge maintenance and repair plan should include a mechanism for determining when and which bridges should be repaired and/or replaced. The County should ensure that the plan is sufficiently funded and feasible for the County to execute. Annual budgets for bridge repairs, replacement, and maintenance should be based on realistic expectations of expenditures. In addition, the Department should ensure that it complies with the NYSDOT requirements for responding to flags.

We found that the County does not have a written plan for bridge maintenance or replacement. The County generally repairs bridges because of the NYSDOT inspections, or because County or town highway department employees observe a problem with a bridge and notify the Department. Alternatively, with the permission of the Department, town highway departments do minor repairs on the County-owned bridges.

The Department develops its annual budget for bridges based on how many repairs it expects will be needed in the coming year. During our audit period, the annual expenditures remained

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<sup>2</sup> This acknowledgement is considered overdue if it has been longer than six weeks since notification was issued.

relatively consistent, with any significant variations attributed to larger projects. During the same period, the County's average bridge ratings fluctuated slightly, averaging a deficient rating overall. Ratings ranged from less than 5 (considered deficient) to more than 5 (considered in good condition).

<b>Table 1: Cayuga County - Bridge Expenditures, Ratings, and Deficiency History</b>					
<b>Year</b>	<b>Bridge Expenditures</b>	<b>Average Bridge Rating (Scale: 1 to 7)<sup>a</sup></b>	<b>Number of Bridges Inspected</b>	<b>Number of Deficient Bridges<sup>b</sup></b>	<b>Bridge Deficiency Percentage<sup>c</sup></b>
2002	N/A <sup>d</sup>	4.66	9	6	67%
2003	N/A <sup>d</sup>	4.89	9	5	56%
2004	\$303,621	5.16	9	6	67%
2005	\$99,098	N/A <sup>e</sup>	N/A <sup>e</sup>	N/A <sup>e</sup>	N/A <sup>e</sup>
2006	\$113,279	4.83	10	7	70%
2007	\$195,121	4.84	38	26	68%
2008	\$96,064	5.27	13	8	62%
2009	\$21,459	4.95	35	22	63%
2010	\$64,094	5.25	12	7	58%
2011	\$47,891	4.89	34	21	62%

a) The average is based on the NYSDOT computer-generated ratings for the bridges inspected during the year.  
b) Number of inspected bridges each year that fell below a rating of 5.  
c) The number of deficient bridges during the year divided by the number of bridges inspected during the year.  
d) The County did not retain its financial records before 2004.  
e) The County was not able to provide the 2005 inspection information.

Additionally, we found the County does not track maintenance and repairs by bridge, which could make it more difficult to determine when it is more economical to replace rather than repair a bridge.

Further, for the nine available and completed fiscal years from 2002 through 2011, the County had an average of seven flags (the number of deficient bridges varies based on the cyclical nature of bridge inspections). We examined all 48 flags issued during the period 2007 to 2011 to review for timely responses and/or actions on behalf of the County. Of these flags, 12 (25 percent) were red, 12 (25 percent) were yellow, and 24 (50 percent) were safety, none of which were labeled as requiring prompt interim action. Of the 48 flags examined, 31 lacked any documentation regarding a County response to the NYSDOT, so we could not determine if the County responded timely. For the remaining 17 flags, the County responded to 12 timely. Of the five flags that were not responded to timely, four were red, indicating that structural failure was a potential outcome before the next bridge inspection. The County's response to these four flags was an average of ten days later (52 days total) than the NYSDOT's six-week response requirement.

Without having a written plan that prioritizes bridge maintenance and replacement needs, the County risks being faced with costly and unexpected bridge repairs, rehabilitations, or replacements in the future. In addition, the lack of records documenting the timeliness of the County's actions in response to the NYSDOT flags and the failure to track bridge maintenance and repairs by bridge may increase the County's liability for any future vehicular damages because the County would have trouble demonstrating the adequacy of its repair actions.

## **Recommendations**

1. The Department should establish a written plan for bridge maintenance and replacement.
2. The Department should record and monitor repairs and maintenance by bridge.
3. The Department should ensure that bridge flags are responded to within the NYSDOT required timeframe.
4. The Department should ensure that response letters to the NYSDOT are maintained.

The Legislature has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and forwarded to our office within 90 days, pursuant to Section 35 of the General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Legislature to make this plan available for public review in the Clerk's office.

Our office is available to assist you upon request. If you have any further questions, please contact Ann Singer, Chief of Statewide Projects, at (607) 721-8306.

Sincerely,

Andrew S. SanFilippo  
Executive Deputy Comptroller  
Office of State and Local Government  
Accountability

## **APPENDIX A**

### **RESPONSE FROM COUNTY OFFICIALS**

The County officials' response to this audit can be found on the following pages.



## Cayuga County Department of Highways

George Wethey  
Highway Superintendent  
91 York Street  
Auburn, NY 13021  
Phone: 315-253-1513 Office  
315-253-1015 Fax  
E-Mail: [gweethy@cayugacounty.us](mailto:gweethy@cayugacounty.us)

April 16, 2013

Steven J. Hancox  
Deputy Comptroller  
Division of Local Government  
and School Accountability  
Office of State Comptroller  
110 State Street  
Albany, NY 12236

Dear Mr. Hancox:

The following is the County's response and corrective action plan addressing each finding included in the Office of State Comptrollers auditor's report number S9-12-40.

**Recommendation:**

The Department should establish a written plan for bridge maintenance and replacement.

**Management Response:**

The Department has formalized its current bridge maintenance policy into a written plan including both cyclical maintenance and corrective repair maintenance activities.

**Recommendation:**

The Department should record and monitor repairs and maintenance by bridge.

**Management Response:**

The Department recently purchased activity cost software to allow the tracking of work tasks associated with the various assets (roads, bridges, guard rail, culverts, signs, machinery, etc), which has required modification of field work reporting. Tracking of each asset type has been gradually added, with bridge maintenance activities taking effect beginning in 2013.

**Recommendation:**

The Department should ensure that bridge flags are responded to within the NYSDOT required time frame.

**Management Response:**

The Department will respond to all bridge flags within the required NYSDOT time frame. The County will request that NYSDOT send all future flag notifications to the Sr. Engineering Technician in addition to the Highway Superintendent.

**Recommendation:**

The Department should ensure that response letter to NYSDOT are maintained.

**Management Response:**

The Department will ensure that response letters regarding bridge flags are maintained by keeping copies both physically within the bridge file and electronically within the activity costing program.

Please contact me at 315/253-1366 or by email [gwehey@cayugacounty.us](mailto:gwehey@cayugacounty.us) if you have questions or need additional information.

Very truly yours,

George Wethéy  
Highway Superintendent



## **APPENDIX B**

### **AUDIT METHODOLOGY AND STANDARDS**

To complete our audit objective, we conducted interviews with County officials and reviewed adopted policies and procedures. We also reviewed the most recent 10 years of bridge inspection reports and the corresponding years' budgets and actual expenditures. We reviewed and documented all 48 flags received by County bridges for the period 2007 to 2011. Due to the low number of flags issued, we chose to review all of them for available documentation addressing responses to the NYSDOT's notification of flags on bridges.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.