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July 19, 2013

Mr. Spencer P. Hellwig, County Administrator  
Members of the Legislature  
County of Saratoga  
40 McMaster Street  
Ballston Spa, NY 12020

Report Number: S9-13-7

Dear Mr. Hellwig 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 Saratoga (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 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 recommendation specific to the County of Saratoga. We discussed the findings and recommendation with County officials and considered their comments, which appear in Appendix A, in preparing this report. County officials agreed with our findings and recommendation and indicated they planned to initiate corrective action. Appendix B includes our comments on issues raised in the County's response.

## **Summary of Findings**

We found that the County has a written plan for bridge maintenance and repairs. During our audit period, the County maintained average bridge ratings and a consistent level of funding for bridge maintenance, repairs, and replacements.

The County also received a relatively consistent number of flags from the NYSDOT, with an average of 12 flags per year over the years reviewed. We tested the flags to determine if the County complied with the NYSDOT's response and action requirements. Of the 95 flags issued during the last five years of our audit period, the County responded in a timely manner to all flags.

## **Background and Methodology**

The County covers 810 square miles and has approximately 220,000 residents. The County's budgeted expenditures totaled \$233 million in 2012; major costs included economic assistance, general government support, and transportation. These costs were funded primarily by property taxes, departmental income, sales tax, and State and Federal aid.

The County is governed by a 23-member Board of Supervisors (Board). 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 Department of Public Works (DPW) is responsible for the maintenance and monitoring of 104<sup>1</sup> County-owned bridges. The DPW includes a professional engineer who is directly involved with the oversight of bridges. The DPW operating budget was \$31.6 million for the 2012 fiscal year.

The NYSDOT requires that all highway bridges be inspected at least every two years, with certain bridges being 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. The NYSDOT issues a numeric rating of 1 to 7, with a rating of 5 or greater considered "in good condition." A rating of less than 5 is considered "deficient" and indicates that corrective maintenance or rehabilitation must be conducted to restore the 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.

In addition to numeric ratings, the 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.

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<sup>1</sup> The County indicated that some of these bridges are jointly-owned with other entities.

Additionally, the NYSDOT can issue a notice that prompt, interim action is required after issuance of 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. A State-certified professional engineer is required to certify 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 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 C 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 DPW should ensure that it complies with the NYSDOT's requirements for responding to flags.

We found that the County has developed a five-year capital plan that outlines the bridges to be repaired or replaced, and that it is updated each summer. The selection of bridges for repair and replacement is based partially on the results of the NYSDOT inspections.

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

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

**Table 1: Saratoga County - Bridge Expenditures, Ratings, and Deficiency History**

Year	Bridge Expenditures <sup>a</sup>	Average Bridge Rating (Scale: 1 to 7) <sup>b</sup>	Number of Bridges Inspected	Number of Deficient Bridges <sup>c</sup>	Bridge Deficiency Percentage <sup>d</sup>
2002	\$235,885	5.74	78	8	10.3%
2003	\$179,021	6.30	21	2	9.5 %
2004	\$212,533	5.74	74	7	9.5 %
2005	\$154,534	6.23	22	2	9.1 %
2006	\$366,570	5.80	75	6	8.0%
2007	\$300,045	6.39	23	1	4.3 %
2008	\$75,473	5.764	75	7	9.3 %
2009	\$268,343	6.34	22	0	0.0 %
2010	\$194,630	5.73	78	11	14.1 %
2011	\$205,555	6.44	17	0	0.0 %

a) These amounts are expenditures reported under a bridge expenditure account code; however, certain materials are also reported in the general highway supplies account code and the County does not differentiate between materials used for bridges and materials used for highways. As a result, we cannot determine the total amount of bridge expenditures.

b) The average is based on the NYSDOT computer-generated ratings for the bridges inspected during the year.

c) Number of inspected bridges each year that fell below a rating of 5.

d) The number of deficient bridges divided by the number of bridges inspected during the year.

Further, for the 10 available and completed fiscal years from 2002 through 2011, the County had an average of 12 flags (the number of deficient bridges varies based on the cyclical nature of bridge inspections). We examined all 95 flags issued during the period 2007 to 2011 to review for timely responses and/or actions on behalf of the County. Of these flags, 63 (66 percent) were yellow, 18 (19 percent) were red, and 14 (15 percent) were safety, of which none were labeled as requiring prompt interim action. All 95 flags were addressed within the required timeframe.

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.

## Recommendation

1. The DPW should record and monitor repair and maintenance costs by bridge.

The Board 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.



## **SARATOGA COUNTY DEPARTMENT OF PUBLIC WORKS**

**SARATOGA COUNTY PUBLIC WORKS FACILITY**  
3654 GALWAY ROAD  
BALLSTON SPA, NEW YORK 12020-2517  
(518) 885-2235 or 885-0087  
FAX (518) 885-8809

**Keith R. Manz, P.E.**  
Commissioner

**Thomas A. Spezzale**  
Deputy Commissioner

May 3, 2013

State of New York  
Office of the Comptroller  
State Office Building  
Room 1701  
44 Hawley Street  
Binghamton, New York 13901

Attention: Ms. Ann Singer

Regarding: Bridge Maintenance Audit  
Report # S9-13-46

Subject: Response to Draft Report of Examination Letter Dated April 8, 2013

Dear Ms. Singer,

As you have requested, we have reviewed the above subject document and we have the following response:

### **Cover Letter**

1. The cover letter to Saratoga County incorrectly indicates in two locations, the County of Cayuga.

See  
Note 1  
Page 9

### **Background and Methodology**

1. Saratoga County covers 845 Square Miles.
2. The DPW (adopted) operating budget was \$ 31.6 million for the 2012 fiscal year.

See  
Note 2  
Page 9

See  
Note 3  
Page 9

## **Recommendations**

1. The Department of Public Works has always maintained records of bridge repairs and maintenance completed on each county owned bridge. All bridge repair and maintenance history is recorded in individual bridge hard files. Efforts are currently being made to develop centralized electronic bridge maintenance records.

See  
Note 4  
Page 9

Thank you for the opportunity to comment on the draft report. If you have any additional questions or comments please contact us.

Sincerely,

  
Thomas A. Speziale  
Deputy Commissioner of Public Works

## **APPENDIX B**

### **OSC COMMENTS ON THE COUNTY'S RESPONSE**

#### **Note 1**

This was corrected in the final report.

#### **Note 2**

We used U.S. Census Bureau data as the source of this information, which indicates the County covers approximately 810 square miles. This was not adjusted in the final report.

#### **Note 3**

This was corrected in the final report.

#### **Note 4**

Per discussions with County officials, the County does not account for bridge material costs separate from other highway materials. Further questioning revealed that they cannot break out the bridge material costs and, therefore, cannot account for these costs per bridge.

## **APPENDIX C**

### **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 corresponding years' budgets and actual expenditures. We reviewed and documented all 95 flags issued during the period 2007 to 2011 to determine if the County complied with the NYSDOT's response and action requirements.

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.