



THOMAS P. DiNAPOLI
COMPTROLLER

STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER
110 STATE STREET
ALBANY, NEW YORK 12236

ANDREW S. SANFILIPPO
EXECUTIVE DEPUTY COMPTROLLER
OFFICE OF STATE AND LOCAL GOVERNMENT
ACCOUNTABILITY
Tel: (518) 474-4593 Fax: (518) 402-4892

July 19, 2013

Mr. David Pendergast, County Manager
Members of the Legislature
County of Lewis
7660 North State Street
Court House – Room 310
Lowville, NY 13367

Report Number: S9-13-3

Dear Mr. Pendergast 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 Lewis (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 recommendations specific to the County of Lewis. 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 also received a relatively consistent number of flags from the NYSDOT, with an average of nine flags per year over the years reviewed. We tested the flags issued during the last five years of our audit period to determine if the County complied with the NYSDOT's response and action requirements. Of the 51 flags issued, County officials could not produce documentation for 12 flags. Therefore, we could not determine if the County had responded to these flags in a timely manner. For the remaining 39 flags for which the County provided documentation, the County responded in a timely manner to 38 flags and failed to respond in a timely manner to one flag. The one flag was a red flag that was responded to after 50 days, eight days over the NYSDOT's six-week response requirement.

Background and Methodology

The County covers 1,274 square miles and has approximately 27,000 residents. The County's budgeted expenditures totaled \$41 million in 2012; major costs include nursing homes, social services, and employee benefits. These costs were funded primarily by departmental income, property taxes, non-property taxes, and State and Federal aid.

The County is governed by a 10-member County Legislature (Legislature). The County Manager 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 contracted professional engineer, both of whom are directly involved with the oversight of bridges. The Department's operating budget was \$6.7 million for the 2012 fiscal year. The Department is responsible for the maintenance and repair of approximately 92 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 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 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 must 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.

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 represent 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, the NYSDOT can also 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 acknowledgement¹ 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 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 a 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 results of the NYSDOT inspections or as a result of in-house observances of the bridges.

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

¹ This acknowledgement is considered overdue if it has been longer than six weeks since notification was issued.

Year	Bridge Expenditures^a	Average Bridge Rating (Scale: 1 to 7)^b	Number of Bridges Inspected	Number of Deficient Bridges^c	Bridge Deficiency Percentage^d
2002	\$172,479	4.94	61	37	61%
2003	\$249,462	5.06	83	48	58%
2004	\$126,418	4.87	55	38	69%
2005	\$242,857	5.13	64	36	56%
2006	\$237,609	4.92	42	28	67%
2007	\$135,214	5.23	77	39	51%
2008	\$341,632	5.15	57	34	60%
2009	\$202,443	5.59	75	39	52%
2010	\$202,065	5.13	55	30	55%
2011	\$230,461	5.23	74	36	49%

a) The expenditures include aid.
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 during the year divided by the number of bridges inspected during the year.

While the County does track all maintenance and repairs by bridge, County officials indicated that they do not budget for bridge replacement, for bridge repairs, or to address flags issued by the NYSDOT. Although they do not budget for these expenditures, we found that they operated within the overall limits of the adopted budgets for our audit period. However, this raises concerns over the budgeting practices for bridge maintenance and repair costs. In addition, while the County tracks maintenance and repairs by bridge, the lack of a plan which outlines at what point the County should consider replacing a bridge based on annual expenditures incurred limits the effectiveness of this tracking.

Further, for the most recently available and completed fiscal years from 2002 through 2011, the County had an average of nine flags (the number of deficient bridges varies based on the cyclical nature of the timing of bridge inspections). We examined all 51 flags issued during the period 2007 to 2011 to review for timely responses and/or action on behalf of the County. Of these flags, five (10 percent) were red, 27 (53 percent) were yellow, and 19 (37 percent) were safety. One red and two safety flags were labeled as requiring prompt, interim action. Of the 51 flags examined, 12 lacked sufficient documentation, so we could not determine if the County responded in a timely manner. For the remaining 39 flags, the County responded to 38 flags in a timely manner. The one remaining flag that was not responded to in a timely manner was a red flag, indicating that structural failure was a potential outcome before the next bridge inspection. However the County's response time to this flag was only eight days later (50 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, rehabilitation, 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 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 ensure that bridge flags are responded to within the NYSDOT required timeframe.

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 page.

LEWIS COUNTY HIGHWAY DEPT.
7660 STATE STREET
LOWVILLE NY 13367
315/376-5350 FAX: 315/376-5874

DAVID L. BECKER
HIGHWAY SUPERINTENDENT

ATTN: Ms. Ann Singer

Dear Ann,

In response to the findings of the recent examination of the County Bridge Maintenance and Repair Audit, I do agree that Lewis County Highway does not have a written plan for Bridge and Maintenance repairs. We have been working on a plan since February of 2013 and expect to have it done in the near future.

Lewis County does not have a Professional Licensed Engineer in house. If we have a structural flag that requires a NYS Licensed Engineer we choose a consultant from our LDSA list for Region 7. In your findings it was said that we could not produce information for 12 flags. I spoke with the Auditors and said that we could get this information from the NYSDOT in Watertown NY. We now keep better records here in our office and are continuing to improve tracking of all flags and maintenance.

Here at Lewis County Highway we inspect all County Bridges owned by the County every Spring of every year. We then send our crew out and fix all of the issues that have been found. We also wash every open and concrete deck each spring. Every concrete deck bridge gets sealed bi-annually.

The Bridge Expenditure Chart does not identify how the Highway Department fund for bridges has decreased 80% over the past 6 years. In 2008 we had \$200,000 for Bridge Flags, Maintenance and Rehabilitation of one County bridge each year with County forces. Our bridge crew has decreased from six men to two with a budget of \$20,000 per year for minor maintenance, flag repairs and the sealing of concrete decks. The chart shows Capital money for bridge replacement and our budgeted \$20,000 for maintenance and flag repairs.

When this Audit started it was said that this was going to help Lewis County and I believe that is exactly what it did, this is going to help us with tracking and getting a plan in writing.

Thank you for everything.

Sincerely
David L. Becker

Chairman, County Legislature
Michael A. Tabolt

Chairman, Highway Committee
Charles R. Fanning

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 corresponding years' budgets and actual expenditures. We reviewed and documented the 51 flags received by County bridges during the last five years of our scope period. Due to the low number of flags issued, we chose to review all of them to determine if there was available documentation addressing responses to the NYSDOT 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.