



**County of Broome, New York  
Finance Committee Meeting  
February 13, 2020**

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**Audit Team**

- Luke Malecki, Engagement Partner
- Charles Trottier, Manager
- Kyle Patronik, Senior Auditor
- Ryan Schamber, In-Charge Auditor
- Ryan Hoffman, Staff Auditor
- Josh Kennedy, Staff Auditor

**Independence**

- We are not aware of any matters that would impair our independence.

**Reports Anticipated**

- Opinion on the County's financial statements for the fiscal year ended December 31, 2019
- Opinions on the County's compliance with laws and regulations, internal control and major federal and state financial assistance programs (Single Audit and NYSDOT Audit)
- Auditors' communication letter (SAS 122 AU-C Section 260)
- Management letter (SAS 122 AU-C Section 265)
- Other items

**Audit Plan**

- Meet with Finance Committee, discuss areas of concern.
- Audit planning, preparation of confirmations, etc.
- Perform substantive testing procedures.
- Compile/review reports and draft audit opinions.
- Meet with management and Finance Committee to discuss results.

**Audit Timing**

- Planning: December 9<sup>th</sup> – December 13<sup>th</sup>
- Fieldwork: April 20<sup>th</sup> – May 15<sup>th</sup>
- Potential dates for exit conference and discussions.

**Consideration of Fraud**

- Statement on Auditing Standards ("SAS") 122 (AU-C Section 240), *Consideration of Fraud in a Financial Statement Audit*, outlines current requirement.

**Areas of Concern/Concentration**

- Key trends
- GASB Statement No. 84, *Fiduciary Activities*
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