



**County of Broome, New York  
Finance Committee Meeting  
April 10, 2025**

---

**Audit Team**

- Luke Malecki, Engagement Partner
- Kyle Patronik, Manager
- Brian Chatt, In-Charge Auditor
- 2-3, Staff Auditors

**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, 2024
- 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:
  - Willow Point Rehabilitation and Nursing Center financial statements
  - Passenger Facility Charges agreed-upon procedures
  - Solid Waste agreed-upon procedures
  - Consolidate Fiscal Report agreed-upon procedures

**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: January 2025
- Fieldwork: April 28 – June 20, 2025
- Anticipated date for exit conference: July 10, 2025

**Consideration of Fraud**

- We will apply Statement on Auditing Standards ("SAS") 122 (AU-C Section 240), *Consideration of Fraud in a Financial Statement Audit*, which outlines the current requirements.

**Areas of Concern/Concentration**

- Annual Comprehensive Financial Report
- American Rescue Plan close-out
- Compensated absences (GASB Statement No. 101)
- Disbursement procedures and interdepartmental coordination for capital projects, grants, and accounts payable
- Proprietary Funds' financial performance

**Contact information**

- Luke Malecki, [lmalecki@dm-llp.com](mailto:lmalecki@dm-llp.com) (716) 565-2299 ext. 05
- Kyle Patronik, [kpatronik@dm-llp.com](mailto:kpatronik@dm-llp.com) (716) 565-2299 ext. 24