



**County of Broome, New York
Finance Committee Meeting
April 11, 2024**

Audit Team

- Luke Malecki, Engagement Partner
- Kyle Patronik, Manager
- Ryan Hoffman, Senior Auditor
- Will Brinkerhoff, In-Charge Auditor
- Pontus Lundin, Staff Auditor
- Amy Overhoff, 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, 2023
- 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 2023
- Fieldwork: April 22nd – May 24th
- 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

- American Rescue Plan
- GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*
- _____
- _____
- _____