

FINANCE COMMITTEE MEETING MINUTES  
MAY 11, 2023

The Finance Committee of the Broome County Legislature met on Thursday, May 11, 2023 in the Legislative Conference Room, Sixth Floor, Edwin L. Crawford County Office Building.

Members Present: S. Flagg (Chair), L. Augostini, S. Baker, K. Wildoner, B. Weslar (Voting Representative for M. Kaminsky)

Members Absent: None

Others Present: E. Micha, J. Scott, M. Tanzini, C. Hall, Legislature; J. Garnar, M. Ponticiello, C. Whalen, County Executive's Office; G. Bucciarelli, T. Ryan, OMB; R. Behnke, C. Sullivan, Law; W. Hughes, RPTS; K. Andrews, Info Tech; K. Hawk, E. Kerr, WPRNC, M. McFadden, Health; P. Dewing, OES; C. Dziedzic, J. Mihalko, County Clerk's Office; K. White, DSS; E. Gartenman, Assigned Counsel Program; G. Kilmer, Transit; VF. Akshar, Sheriff; B. Gowe, DPW; S. Brewer, Planning; M. Heefner, Aviation; C. Marion, Arena; M. Klenovic, Audit & Control; K. Empett, Mental Health; C. Trottier, K. Patronik, Drescher & Malecki; V. Gialanella, Visitor

The Committee meeting was called to order by the Chairman at 4:15 p.m. Mr. Weslar moved the agenda, seconded by Mr. Wildoner. The Committee took the following action with regard to the matters before it:

#1 RESOLUTION AUTHORIZING AN AGREEMENT WITH THE NURSE CONNECTION STAFFING, INC., FOR A COMPUTER MAINTENANCE AND SUPPORT MEMORANUM OF UNDERSTANDING FOR THE DIVISION OF INFORMATION TECHNOLOGY FOR 2023

Carried. Ayes-5, Nays-0

#2 RESOLUTION AUTHORIZING AN AGREEMENT WITH ALL AMERICAN HEALTHCARE SERVICES, INC., FOR A COMPUTER MAINTENANCE AND SUPPORT MEMORANDUM OF UNDERSTANDING FOR THE DIVISION OF INFORMATION TECHNOLOGY FOR 2023

Carried. Ayes-5, Nays-0

#3 RESOLUTION AUTHORIZING AN AGREEMENT WITH CEDAR PARK GROUP, INC. FOR A COMPUTER MAINTENANCE AND SUPPORT MEMORANDUM OF UNDERSTANDING FOR THE DIVISION OF INFORMATION TECHNOLOGY FOR 2023

Carried. Ayes-5, Nays-0

#4 RESOLUTION AUTHORIZING AN AGREEMENT WITH GHR TRAVEL NURSING FOR A COMPUTER MAINTENANCE AND SUPPORT MEMORANDUM OF UNDERSTANDING FOR THE DIVISION OF INFORMATION TECHNOLOGY FOR 2023

Carried. Ayes-5, Nays-0

#5 RESOLUTION AUTHORIZING AN AGREEMENT WITH SPIEDIE FEST AND BALLOON RALLY EXPO, INC. FOR USE OF OTSININGO PARK FOR THE 2023 SPIEDIE FEST & BALLOON RALLY

Carried. Ayes-5, Nays-0

- #6 RESOLUTION AUTHORIZING AN AGREEMENT WITH SPIEDIE FEST AND BALLOON RALLY EXPO, INC. FOR USE OF OTSININGO PARK FOR THE FESTIVAL OF LIGHTS FOR 2023-2024  
Carried. Ayes-5, Nays-0
- #7 RESOLUTION AUTHORIZING AN AGREEMENT WITH QUALITY COUNTS, LLC FOR PROFESSIONAL TRAFFIC DATA COLLECTION SERVICES FOR THE BINGHAMTON METROPOLITAN TRANSPORTATION STUDY FOR 2023-2026  
Carried. Ayes-5, Nays-0
- #8 RESOLUTION AUTHORIZING AMENDMENT TO THE AGREEMENT WITH THE BROOME COUNTY INDUSTRIAL DEVELOPMENT AGENCY FOR ADMINISTRATION OF THE DEPARTMENT OF PLANNING AND ECONOMIC DEVELOPMENT'S COMMUNITY DEVELOPMENT BLOCK-CV GRANT FOR 2021-2023  
Carried. Ayes-5, Nays-0
- #9 RESOLUTION AUTHORIZING AGREEMENTS WITH PROPERTY OWNERS WITHIN THE BINGHAMTON, JOHNSON CITY AND ENDICOTT IDISTRICTS  
Carried. Ayes-5, Nays-0
- #10 RESOLUTION AUTHORIZING AGREEMENTS WITH ARTISTS TO DISPLAY PUBLIC ART THROUGH THE IDISTRICTS MURALS AND MOSAICS PUBLIC ART PROGRAM FOR THE DEPARTMENT OF PLANNING AND ECONOMIC DEVELOPMENT FOR 2022-2024  
Carried. Ayes-5, Nays-0
- #13 RESOLUTION AUTHORIZING RENEWAL OF THE AGREEMENT WITH CAROUSEL SPORTS, LLC FOR A PROFESSIONAL HOCKEY FRANCHISE AT THE VISIONS FEDERAL CREDIT UNION VETERANS MEMORIAL ARENA FOR 2024-2027  
Carried. Ayes-5, Nays-0
- #14 RESOLUTION AMENDING THE 2023 CAPITAL IMPROVEMENT PROGRAM  
Carried. Ayes-5, Nays-0
- #15 RESOLUTION AUTHORIZING THE CANCELLATION OF 2016-2020 UNCOLLECTIBLE ACCOUNT RECEIVABLES FOR THE DEPARTMENT OF HEALTH CLINIC SERVICES DIVISION  
Carried. Ayes-5, Nays-0
- #16 RESOLUTION AUTHORIZING AN AMENDMENT TO THE AGREEMENTS WITH PRESCHOOL SPECIAL EDUCATION PROGRAM PROVIDERS FOR THE DEPARTMENT OF HEALTH FOR 2023-2024  
Carried. Ayes-5, Nays-0
- #17 RESOLUTION AUTHORIZING RENEWAL OF THE AGREEMENT WITH OUR LADY OF LOURDES MEMORIAL HOSPITAL, INC., FOR SERVICES RELATED TO THE DEPARTMENT OF HEALTH'S HEALTHY FAMILIES BROOME PROGRAM GRANT FOR 2023-2024  
Carried. Ayes-5, Nays-0

- #18 RESOLUTION AUTHORIZING RENEWAL OF THE HEALTHY FAMILIES BROOME PROGRAM GRANT FOR THE DEPARTMENT OF HEALTH AND ADOPTING A PROGRAM BUDGET FOR 2023-2024  
Carried. Ayes-5, Nays-0
- #19 RESOLUTION AUTHORIZING AN AGREEMENT WITH VARIOUS VENDORS FOR SERVICES RELATED TO THE DEPARTMENT OF HEALTH'S CREATING HEALTHY SCHOOLS AND COMMUNITIES GRANT FOR THE FOR 2023-2024  
Carried. Ayes-5, Nays-0
- #20 RESOLUTION AUTHORIZING RENEWAL OF THE AGREEMENTS WITH LICENSED CHILD CARING INSTITUTIONS FOR FOSTER CARE, HOME FINDING AND ADOPTION SERVICES FOR THE DEPARTMENT OF SOCIAL SERVICES FOR 2023-2024  
Carried. Ayes-5, Nays-0
- #21 RESOLUTION AUTHORIZING RENEWAL OF THE TOBACCO CONTROL PROGRAM GRANT FOR THE DEPARTMENT OF HEALTH AND ADOPTING A PROGRAM BUDGET FOR 2023-2024  
Carried. Ayes-5, Nays-0
- #22 RESOLUTION AUTHORIZING THE HIRING OF KATHLEEN HAWK AS NURSING HOME ADMINISTRATOR AT A SALARY ABOVE THE MINIMUM  
Carried. Ayes-5, Nays-0
- #24 RESOLUTION AUTHORIZING PERSONNEL CHANGE REQUESTS FOR THE BROOME COUNTY HEALTH DEPARTMENT  
Carried. Ayes-5, Nays-0
- #25 RESOLUTION AUTHORIZING PERSONNEL CHANGE REQUESTS FOR THE DEPARTMENT OF SOCIAL SERVICES  
Carried. Ayes-5, Nays-0
- #26 RESOLUTION AUTHORIZING AN AGREEMENT WITH TRAILWAYS OF NEW YORK FOR BUS SLIP RENTAL AT THE GREATER BINGHAMTON TRANSPORTATION CENTER FOR THE DEPARTMENT OF PUBLIC TRANSPORTATION FOR 2023-2028  
Carried. Ayes-5, Nays-0
- #27 RESOLUTION AUTHORIZING AN EASEMENT AGREEMENT WITH NEW YORK STATE ELECTRIC AND GAS FOR THE DEPARTMENT OF PUBLIC TRANSPORTATION  
Carried. Ayes-5, Nays-0
- #28 RESOLUTION AUTHORIZING AN AGREEMENT WITH THE BINGHAMTON CITY SCHOOL DISTRICT FOR STUDENT TRANSPORTATION SERVICES FOR 2023-2026  
Carried. Ayes-5, Nays-0
- #29 RESOLUTION AUTHORIZING AN AGREEMENT WITH THE TRANSPORTATION SECURITY ADMINISTRATION FOR LEASE OF SPACE AT THE GREATER BINGHAMTON AIRPORT FOR 2023-2028  
Carried. Ayes-5, Nays-0

#30 RESOLUTION AUTHORIZING ACCEPTANCE OF THE HURRELL-HARRING ASSIGNED COUNSEL PROGRAM GRANT FOR THE OFFICE OF THE ASSIGNED COUNSEL PROGRAM AND ADOPTING A PROGRAM BUDGET FOR 2023-2024

Carried. Ayes-5, Nays-0

#31 RESOLUTION AUTHORIZING PERSONNEL CHANGE REQUESTS FOR THE OFFICE OF THE SHERIFF

Carried. Ayes-5, Nays-0

#32 RESOLUTION AUTHORIZING DISTRIBUTION OF MORTGAGE TAX RECEIPTS PURSUANT TO SECTION 261 OF THE TAX LAW OF THE STATE OF NEW YORK

Carried. Ayes-5, Nays-0

#33 RESOLUTION AUTHORIZING THE CORRECTION OF ERRORS ON 2023 TAX BILLS

Carried. Ayes-5, Nays-0

#34 RESOLUTION APPROVING THE TRANSFER OF TITLE FOR 17 MUNSELL STREET TO THE CITY OF BINGHAMTON

Carried. Ayes-5, Nays-0

#35 RESOLUTION AUTHORIZING THE SALE OF COUNTY-OWNED PROPERTY IN THE TOWN OF UNION

Carried. Ayes-5, Nays-0

#37 RESOLUTION AUTHORIZING ACCEPTANCE OF A PETS SAFE GRANT AWARD FOR THE DEPARTMENT OF PARKS, RECREATION AND YOUTH SERVICES

Carried. Ayes-5, Nays-0

#38 RESOLUTION AUTHORIZING THE REINSTATEMENT OF CANCELLED TAXES ON A PARCEL IN THE CITY OF BINGHAMTON

Carried. Ayes-5, Nays-0

#39 RESOLUTION AUTHORIZING AN AGREEMENT WITH TIerno DEVELOPMENT, LLC, FOR LEASE OF SPACE FOR THE BROOME COUNTY DEPARTMENT OF MOTOR VEHICLES FOR 2022-2027

Carried. Ayes-5, Nays-0

#40 RESOLUTION AUTHORIZING AGREEMENTS WITH VARIOUS VENDORS AND AGENCIES FOR FUNDS TO SUPPORT ECONOMIC DEVELOPMENT AND COMMUNITY PROJECTS IN BROOME COUNTY FOR 2023-2024

Mr. Weslar made a motion, seconded by Mr. Wildoner to amend the Resolution to add a Further Resolved paragraph to read "FURTHER RESOLVED, that this County Legislature hereby authorizes an agreement with various vendors, attached as Exhibit "C" for funding from the American Rescue Plan Act, budget line 45010001.6004255.4510001.1011 (Contracted Services), and be it", add Exhibit "C" and move the Town of Vestal agreement/project from Exhibit "B" to Exhibit "C".

Amendment carried. Ayes-0, Nays-0

Resolution as amended carried. Ayes-5, Nays-0

#41 RESOLUTION AUTHORIZING A PERSONNEL CHANGE REQUEST FOR THE OFFICE OF THE DISTRICT ATTORNEY

Carried. Ayes-5, Nays-0

The Auditors from Drescher & Malecki LLP presented their plans for the audit of Broome County's 2022 Financial Records. (Outline attached with the minutes)

Mr. Wildoner made a motion, seconded by Mr. Augustini to go into Executive Session to discuss a pending litigation matter.

Carried. Ayes-5, Nays-0

Mr. Wildoner made a motion, seconded by Mr. Augustini to come out of Executive Session.

Carried. Ayes-5, Nays-0

There being no further business to come before the Committee at this time, Mr. Wildoner made a motion to adjourn, seconded by Mr. Weslar. The meeting adjourned at 4:43 p.m.



**County of Broome, New York  
Finance Committee Meeting  
May 11, 2023**

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**Audit Team**

- Luke Malecki, Engagement Partner
- Charles Trottier, Senior Manager
- Kyle Patronik, Senior Auditor
- Ryan Hoffman, In-Charge Auditor
- Will Brinkerhoff, Staff Auditor
- Brian Chatt, 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, 2022
- 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 2022
- Fieldwork: April 24<sup>th</sup> – May 26<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**

- Annual Comprehensive Financial Report
- American Rescue Plan
- Leases – GASB 87
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