



County of Broome, New York
Finance Committee Meeting
April 9, 2026

Audit Team

- Luke Malecki, Engagement Partner
- Kyle Patronik, Manager
- Brian Chatt, In-Charge Auditor
- Rosita Waltz-Rieber, In-Charge Auditor
- Alex Fickle, In-Charge Auditor
- Liam De La Osa Cruz, 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, 2025
- 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: December 2025 and January 2026
- Fieldwork: April 20, 2026 through June 12, 2026
- Anticipated date for exit conference: July 9, 2026

Consideration of Fraud

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

Areas of Concern/Concentration

- Office of Management and Budget: staffing updates
- Grant monitoring
- Proprietary Funds' financial performance
- Other items _____

Contact information

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