

**COUNTY OF BROOME,
NEW YORK**

*Federal Awards Information
for the Year Ended December 31, 2024 and
Independent Auditors' Reports*

COUNTY OF BROOME, NEW YORK
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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable County Executive
Honorable Members of County Legislature
County Comptroller
County of Broome, New York:

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Broome, New York (the "County"), as of and for the year ended December 31, 2024 (with the Broome Community College for the year ended August 31, 2024), and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 10, 2025. Our report includes an emphasis of matter paragraph regarding a restatement for a change to the financial reporting entity and includes a reference to other auditors who audited the financial statements of the Broome County Local Development Corporation, Broome Community College and Broome County Industrial Development Agency, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Drescher & Malecki LLP

July 10, 2025

DRESCHER & MALECKI LLP

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Honorable County Executive
Honorable Members of County Legislature
County Comptroller
County of Broome, New York

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Broome, New York's (the "County") compliance with the types of compliance requirements identified as subject to audit in the *U.S. Office of Management and Budget* ("OMB") *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2024. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of the Broome County Local Development Corporation ("LDC"), the Broome County Land Bank Corporation ("LBC"), Broome Community College (the "College"), and the Broome County Industrial Development Agency ("IDA"), which are not included in the County's schedule of expenditures of federal awards for the year ended December 31, 2024. Our compliance audit, described below, did not include the operations of the LDC, the LBC, the College and the IDA.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Broome, New York (the "County"), as of and for the year ended December 31, 2024 (with the Broome Community College for the year ended August 31, 2024), and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated July 10, 2025, which contained unmodified opinions on those financial statements, (which report includes an emphasis of matter paragraph regarding the County's restatement for a change to the financial reporting entity). We did not audit the financial statements of the Broome County Local Development Corporation ("LDC"), which represent 1.1% of the assets, and 3.4% of revenues, respectively, of the business-type activities. We did not audit the financial statements of the Broome Community College (the "College") and Broome County Industrial Development Agency ("IDA"), which are considered discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for those component units, is based solely on the reports of such other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Drescher & Malecki LLP

July 10, 2025

COUNTY OF BROOME, NEW YORK
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024

Federal Grantor/Pass-through Grantor/Program Cluster Title (1a)	Federal Assistance Listing Number (1b)	Pass-Through Entity Identifying Number (1c)	Passed Through to Sub- recipients	Total Federal Expenditures (1d)
U.S. Department of Agriculture:				
Passed through New York State Department of Health:				
Special Supplemental Nutrition Program for Woman, Infants and Children	10.557	DOH01-C38255GG-3450000	\$ -	\$ 242,457
Special Supplemental Nutrition Program for Woman, Infants and Children	10.557	DOH01-C35452GG-3450000	-	686,088
Special Supplemental Nutrition Program for Woman, Infants and Children	10.557	N/A	-	3,501,585
<i>Total Special Supplemental Nutrition Program for Woman, Infants and Children</i>			-	4,430,130
Passed through New York State Office of Temporary and Disability Assistance:				
<i>SNAP Cluster:</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	N/A	-	2,518,592
<i>Total SNAP Cluster</i>			-	2,518,592
Total U.S. Department of Agriculture			-	6,948,722
U.S. Department of Housing and Urban Development:				
Passed through Town of Union:				
<i>CDBG-Disaster Recovery Grants-Pub. L. No. 113-2 Cluster:</i>				
Community Development Block Grants/Entitlement Grants	14.218	B23MC360117	-	19,515
Community Development Block Grants/Entitlement Grants	14.218	B24MC360117	-	7,988
<i>CDBG-Disaster Recovery Grants-Pub. L. No. 113-2 Cluster:</i>			-	27,503
Passed through NYS Office of Community Renewal:				
Community Development Block Grants	14.228	135HR125-20	365,325	365,325
<i>Total CDBG Cluster</i>			365,325	392,828
Direct program:				
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	NYLHD0507-23	-	469,691
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	NYLHB0698-18	-	146,611
<i>Total Lead-Based Paint Hazard Control in Privately-Owned Housing</i>			-	616,302
Total U.S. Department of Housing and Urban Development			365,325	1,009,130
U.S. Department of Justice:				
Direct program:				
State Criminal Alien Assistance Program	16.606	N/A	-	38,776
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	-	29,689
Total U.S. Department of Justice			-	68,465
U.S. Department of Labor:				
Passed through New York State Department of Labor:				
<i>WIOA Cluster:</i>				
WIA Adult Program	17.258	N/A	105,937	781,996
WIA Youth Activities	17.259	N/A	248,094	644,383
WIA Dislocated Worker Formula Grants	17.278	N/A	98,683	475,361
<i>Total WIOA Cluster</i>			452,714	1,901,740
Total U.S. Department of Labor			452,714	1,901,740

(continued)

COUNTY OF BROOME, NEW YORK
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024

Federal Grantor/Pass-through Grantor/Program Cluster Title (1a)	Federal Assistance Listing Number (1b)	Pass-Through Entity Identifying Number (1c)	Passed Through to Sub- recipients	Total Federal Expenditures (1d)
U.S. Department of Transportation:				
Direct program:				
<i>Airport Improvement Program:</i>				
Airport Improvement Program	20.106	K007504	-	306,900
Airport Improvement Program	20.106	K007504-1	-	41,389
Airport Improvement Program	20.106	K007495	-	5,600,030
Airport Improvement Program	20.106	K007590	-	7,736,695
Airport Improvement Program	20.106	N/A	-	202,901
<i>Total Airport Improvement Program</i>			-	13,887,915
Passed through New York State Department of Transportation:				
Metropolitan Transportation Planning and State and				
Non-Metropolitan Planning and Research	20.505	CO33455	-	318,015
Direct program:				
<i>Federal Transit Cluster:</i>				
Federal Transit Formula Grants	20.507	K007391	-	541,479
Federal Transit Formula Grants	20.507	N/A	-	5,514,628
Buses and Bus Facilities Formula, Competitive, and				
Low or No Emissions Programs	20.526	K007391	-	113,467
Low or No Emissions Programs	20.526	K007547	-	1,518,005
Low or No Emissions Programs	20.526	N/A	-	81,762
<i>Total Federal Transit Cluster</i>			-	7,769,341
Formula Grants for Rural Areas	20.509	RTAP	-	23,079
<i>Highway Safety Cluster:</i>				
Passed through New York State Governor's Traffic Safety Committee:				
State and Community Highway Safety	20.600	C002671	-	85,440
State and Community Highway Safety	20.600	C002740	-	30,082
State and Community Highway Safety	20.600	C523650	-	5,779
<i>Total State and Community Highway Safety</i>			-	121,301
Passed through New York State Stop DWI Foundation:				
National Priority Safety Programs	20.616	T007187	-	13,844
National Priority Safety Programs	20.616	T007066	-	6,890
<i>Total Highway Safety Cluster</i>			-	142,035
Total U.S. Department of Transportation			-	22,140,385
U.S. Department of Treasury:				
Direct programs:				
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	3,227,975	6,758,058
Appalachian Area Development	23.002	N/A	-	143,711
Total U.S. Department of Treasury			3,227,975	6,901,769
U.S. Department of Education:				
Passed through New York State Department of Health:				
<i>Special Education Cluster:</i>				
Special Education—Preschool Grants	84.173	N/A	-	807,452
<i>Total Special Education Cluster</i>			-	807,452
Special Education—Grants for Infants and Families	84.181	C36391GG	-	115,781
Special Education—Grants for Infants and Families	84.181	N/A	-	50,466
<i>Total Special Education Cluster</i>			-	166,247
Total U.S. Department of Education			-	973,699

(continued)

COUNTY OF BROOME, NEW YORK
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024

Federal Grantor/Pass-through Grantor/Program Cluster Title (1a)	Federal Assistance Listing Number (1b)	Pass-Through Entity Identifying Number (1c)	Passed Through to Sub- recipients	Total Federal Expenditures (1d)
U.S. Department of Health and Human Services:				
Passed through New York State Office for the Aging:				
National Family Caregiver Support Title III, Part E	93.052	N/A	-	67,154
<i>Aging Cluster:</i>				
Special Programs for Aging, Title III, Part B—Grants for				
Supportive Services and Senior Centers	93.044	N/A	45,831	143,149
Special Programs for Aging, Title III, Part C—Nutrition Services	93.045	N/A	111,574	182,278
Nutrition Services Incentive Program	93.053	N/A	-	81,188
<i>Total Aging Cluster</i>			<u>157,405</u>	<u>406,615</u>
Direct programs:				
Medicare Enrollment Assistance Program	93.071	N/A	15,526	15,526
Promoting Safe and Stable Families	93.556	N/A	-	136,451
Passed through New York State Office for the Aging:				
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	N/A	7,898	7,898
Passed through Health Research Incorporated:				
Public Health Emergency Preparedness	93.069	HRI-1583-17	-	106,794
Injury Prevention and Control Research and State Community Based CDC'S Collaboration with Academia to	93.136	6 NH28CE003553-01-01	-	543,569
Strengthen Public Health	93.967	HRI-7515-01	-	155,702
Passed through New York State Department of Health:				
<i>Immunization Cooperative Agreements:</i>				
Immunization Cooperative Agreements	93.268	DOH01-C38429GG-3450000	-	93,599
Immunization Cooperative Agreements	93.268	DOH01-C36917GG	-	165,107
<i>Total Immunization Cooperative Agreements</i>			<u>-</u>	<u>258,706</u>
<i>Epidemiology and Laboratory Capacity for Infectious Diseases (ELC):</i>				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	HRI-6417-01	-	1,004,756
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	HRI-6857-01	-	112,298
<i>Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)</i>			<u>-</u>	<u>1,117,054</u>
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	HRI-6961-01	-	147,565
Children's Health Insurance Program	93.767	N/A	-	107,121
HIV Care Formula Grants	93.917	C38517GG	-	6,806
<i>Maternal and Child Health Services Block Grant to the States:</i>				
Maternal and Child Health Services Block Grant to the States	93.994	C36974GG	20,580	25,912
Maternal and Child Health Services Block Grant to the States	93.994	C35705GG	-	74,751
<i>Total Maternal and Child Health Services Block Grant to the States</i>			<u>20,580</u>	<u>100,663</u>
Passed through National Association of County and City Health Officials:				
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	2022-122710	-	12,589
Passed through New York State Office and Temporary and Disability Assistance:				
<i>TANF Cluster:</i>				
Temporary Assistance for Needy Families	93.558	N/A	-	14,107,478
<i>Total TANF Cluster</i>			<u>-</u>	<u>14,107,478</u>
Child Support Enforcement	93.563	N/A	-	948,463
Low Income Home Energy Assistance	93.568	N/A	-	10,026,542
<i>Medicaid Cluster:</i>				
Medical Assistance Program	93.778	N/A	-	2,958,025
<i>Total Medicaid Cluster</i>			<u>-</u>	<u>2,958,025</u>
Passed through New York State Office of Children and Family Services:				
Refugee and Entrant Assistance State Administered Programs	93.566	N/A	-	63,897
<i>Child Care and Development Fund Cluster:</i>				
Guardianship Assistance	93.090	N/A	-	152,410
Child Care and Development Block Grant	93.575	N/A	-	10,566,750
<i>Total Child Care and Development Fund Cluster</i>			<u>-</u>	<u>10,719,160</u>

(continued)

COUNTY OF BROOME, NEW YORK
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024

(concluded)				
Federal Grantor/Pass-through Grantor/Program Cluster Title (1a)	Federal Assistance Listing Number (1b)	Pass-Through Entity Identifying Number (1c)	Passed Through to Sub- recipients	Total Federal Expenditures (1d)
Foster Care—Title IV-E	93.658	N/A	-	4,863,987
Adoption Assistance Program	93.659	N/A	-	3,256,673
Social Services Block Grant	93.667	N/A	-	2,134,960
Child Abuse and Neglect State Grants	93.669	N/A	-	70,000
Chafee Foster Care Independence Program	93.674	N/A	-	105,015
Elder Abuse Prevention Programs	93.747	N/A	-	28,430
Passed through OCIS:				
Stephanie Tubbs Jones Child Welfare Services Program	93.645	N/A	-	79,564
Passed through Express Scripts:				
PPHF Cooperative Agreement to Support Navigators in Federally-facilitated and State Partnership Exchanges	93.750	N/A	-	1,792,501
Total U.S. Department of Health and Human Services			201,409	54,344,908
U.S. Corporation for National and Community Service:				
Direct program:				
<i>Foster Grandparent/Senior Companion Cluster:</i>				
Foster Grandparent Program	94.011	N/A	-	172,489
<i>Total Foster Grandparent/Senior Companion Cluster</i>			-	172,489
Total U.S. Corporation for National and Community Service			-	172,489
U.S. Social Security Administration:				
Passed through Maximus Tickets to Work program:				
Social Security-Work Incentives Planning and Assistance	96.008	N/A	-	106,169
Total U.S. Social Security Administration			-	106,169
U.S. Department of Homeland Security:				
Passed through New York State Emergency Management Office:				
Hazard Mitigation Grant Program	97.039	C000920	-	77,467
<i>Emergency Management Performance Grants:</i>				
Emergency Management Performance Grants	97.042	C185002	-	2,459
Emergency Management Performance Grants	97.042	C185121	-	45,853
<i>Total Emergency Management Performance Grants</i>			-	48,312
Passed through New York State Division of Homeland and Emergency Services:				
Homeland Security Grant Program	97.067	C969200	-	94,066
Homeland Security Grant Program	97.067	C190242	-	73,844
Homeland Security Grant Program	97.067	C190105	-	8,587
Homeland Security Grant Program	97.067	C160063	-	29,463
Homeland Security Grant Program	97.067	C175002	-	488
Total U.S. Department of Homeland Security			-	332,227
Total Expenditures of Federal Awards (1e)			\$ 4,247,423	\$ 94,899,703

The notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

COUNTY OF BROOME, NEW YORK
Notes to the Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal grant activity of the County of Broome, New York (the “County”) under programs of the federal government for the year ended December 31, 2024. The information in this Schedule is presented in accordance with the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”). Because the Schedule presents only a select portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County. The following notes were identified on the schedule of expenditures of federal awards:

- a) Includes all federal award programs of the County of Broome, New York. The federal expenditures of the LDC, the LBC, the College and the IDA have not been included.
- b) Source: Assistance Listing Numbers, previously known as Catalog of Federal Domestic Assistance.
- c) Pass-through entity identifying numbers are presented where available.
- d) Prepared under accounting principles generally accepted in the United States of America and includes all federal award programs.
- e) A reconciliation to the financial statements is available.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The County has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance. Pass-through identifying numbers are presented where available.

3. AMOUNTS PROVIDED TO SUBRECIPIENTS

Certain program funds are passed through the County to subrecipient organizations. The County identifies, to the extent practical, the total amount provided to subrecipients from each federal program; however, the Schedule does not contain separate schedules disclosing how the subrecipients outside of the County’s control utilize the funds. The County requires subrecipients receiving funds to submit separate audit reports disclosing the use of the program funds.

4. MATCHING COSTS

Matching costs (i.e., the County’s share of certain program costs) are not included in the reported expenditures.

5. NON-MONETARY FEDERAL PROGRAMS

The County is the recipient of federal award programs that do not result in cash receipts or disbursements, termed “non-monetary programs.” During the year ended December 31, 2024, the County distributed the following:

Program Title	ALN Number	Amount
Low Income Home Energy Assistance	93.568	\$ 9,728,332

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COUNTY OF BROOME, NEW YORK
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2024

Section I. SUMMARY OF AUDITORS' RESULTS

Financial Statements:

Type of auditors' report issued: Unmodified*

* (which report includes an emphasis of matter paragraph regarding a restatement for a change to the financial reporting entity and includes a reference to other auditors)

Internal control over financial reporting:

Material weakness(es) identified? _____ Yes ✓ No

Significant deficiency(ies) identified? _____ Yes ✓ None reported

Noncompliance material to the financial statements noted? _____ Yes ✓ No

Federal Awards:

Internal control over major federal programs:

Material weakness(es) identified? _____ Yes ✓ No

Significant deficiency(ies) identified? _____ Yes ✓ None reported

Type of auditors' report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516 (a)? _____ Yes ✓ No

Identification of major federal programs:

<u>ALN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
17.258, 17.259, 17.278	WIOA Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
93.558	TANF Cluster
93.568	Low Income Home Energy Assistance
93.778	Medicaid Cluster

Dollar threshold used to distinguish between Type A and Type B programs? \$ 2,846,991

Auditee qualified as low-risk auditee? ✓ Yes _____ No

Section II. FINANCIAL STATEMENT FINDINGS

No findings noted.

Section III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No findings noted.

COUNTY OF BROOME, NEW YORK
Summary Schedule of Prior Audit Findings
Year Ended December 31, 2024
(Follow Up on December 31, 2023 Findings)

No findings were reported.

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