

**COUNTY OF BROOME,  
NEW YORK**

*Federal Awards Information  
for the Year Ended December 31, 2018 and  
Independent Auditors' Reports*



**COUNTY OF BROOME, NEW YORK**  
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**Year Ended December 31, 2018**

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Certified Public Accountants

**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 County Comptroller  
Honorable Members of County Legislature  
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 aggregate 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, 2018 (with the Broome Community College for the year ended August 31, 2018), 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 5, 2019 (which report includes an emphasis of matter paragraph regarding the implementation of GASB Statement No. 75). Our report includes a reference to other auditors who audited the financial statements of the Broome Tobacco Asset Securitization Corporation, the Broome County Local Development Corporation, the Broome County Land Bank Corporation, SUNY Broome and Broome County Industrial Development Agency, as described in our report on the County's financial statements. These reports do 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.

**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") to determine the 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.

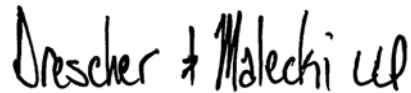
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during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

### **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 determination of financial statement amounts. 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.



July 5, 2019

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*Certified Public Accountants*

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

**Report on Compliance for Each Major Federal Program**

We have audited the County of Broome, New York's (the "County") compliance with the types of compliance requirements described 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, 2018. 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 Tobacco Asset Securitization Corporation ("BTASC"), the Broome County Local Development Corporation ("LDC"), the Broome County Land Bank Corporation ("LBC"), SUNY Broome (the "College"), and the Broome County Industrial Development Agency ("IDA"), which received \$0, \$0, \$0, \$29,185,333 and \$0, in federal awards, respectively, which are not included in the County's schedule of expenditures of federal awards for the year ended December 31, 2018. Our compliance audit, described below, did not include the operations of the BTASC, the LDC, the LBC, the College and the IDA because other auditors were engaged to perform an audit in accordance with the Uniform Guidance.

***Management's Responsibility***

The County's management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of 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, 2018.

### **Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's 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.

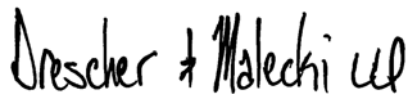
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 aggregate 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, 2018 (with the Broome Community College for the year ended August 31, 2018), and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated July 5, 2019, which contained unmodified opinions on those financial statements and an emphasis of matter paragraph regarding the implementation of GASB Statement No. 75. We did not audit the financial statements of the BTASC, which represent 2.2% and 0.8% of the assets and revenues, respectively, of the governmental activities. We did not audit the financial statements of the LDC and the LBC, which represents 0.1% and 0.4% of the assets, respectively, and 0.3% and 0.9% of revenues, respectively, of the business-type activities. We did not audit the financial statements of the College and the IDA, which are considered to be discretely presented component units and represent 99.6% and 99.4% of the assets and revenues, respectively, of the aggregate 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.



July 5, 2019



**COUNTY OF BROOME, NEW YORK**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended December 31, 2018**

Federal Grantor/Pass-through Grantor/Program Cluster Title (1a)	Federal CFDA Number (1b)	Pass-Through Entity Identifying Number (1c)	Passed Through to Sub- recipients	Total Federal Expenditures (1d)
<b>U.S. Department of Agriculture:</b>				
Passed through New York State Department of Health:				
Special Supplemental Nutrition Program for Woman, Infants and Children	10.557	C30405G	\$ -	\$ 2,390,382
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	-	1,285,729
<i>Total SNAP Cluster</i>			-	1,285,729
Direct program:				
Appalachian Regional Development	23.001	N/A	-	9,256
<b>Total U.S. Department of Agriculture</b>			-	3,685,367
<b>U.S. Department of Housing and Urban Development:</b>				
Passed through Town of Union:				
<i>CDBG Cluster:</i>				
Community Development Block Grants/Entitlement Grants	14.218	B17/18-MC360117	-	17,750
<i>Total CDBG Cluster</i>			-	17,750
Passed through New York State Community Planning and Development:				
Community Development Block Grants/State's Program and Non-Entitlement	14.228	135CRF-HO117-14	244,943	244,943
Direct program:				
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	NYLHB0592-15	-	1,330,570
<b>Total U.S. Department of Housing and Urban Development</b>			244,943	1,593,263
<b>U.S. Department of Justice:</b>				
Direct program:				
Equitable Sharing Program	16.922	N/A	-	28,800
<b>Total U.S. Department of Justice</b>			-	28,800
<b>U.S. Department of Labor:</b>				
Passed through New York State Department of Labor:				
Trade Adjustment Assistance	17.245	N/A	-	83,366
<i>WIOA Cluster:</i>				
WIA/WIOA Adult Program	17.258	N/A	94,471	511,728
WIA/WIOA Youth Activities	17.259	N/A	320,541	687,097
WIA/WIOA Dislocated Worker Formula Grants	17.278	N/A	120,059	496,543
<i>Total WIOA Cluster</i>			535,071	1,695,368
WIA/WIOA National Emergency Dislocated Worker	17.277	N/A	-	26,060
Direct program:				
Workforce Innovation Fund	17.283	N/A	-	169
<b>Total U.S. Department of Labor</b>			535,071	1,804,963

(continued)

**COUNTY OF BROOME, NEW YORK**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended December 31, 2018**

Federal Grantor/Pass-through Grantor/Program Cluster Title (1a)	Federal CFDA Number (1b)	Pass-Through Entity Identifying Number (1c)	Passed Through to Sub- recipients	Total Federal Expenditures (1d)
<b>U.S. Department of Transportation:</b>				
Direct program:				
Airport Improvement Program	20.106	N/A	-	714,815
<i>Federal Transit Cluster:</i>				
Passed through New York State Department of Transportation:				
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	CO33455	-	85,747
Direct program:				
Federal Transit Formula Grants	20.507	N/A	-	3,782,859
<i>Total Federal Transit Cluster</i>			-	3,868,606
Passed through New York State Department of Transportation:				
<i>Highway Planning and Construction Cluster:</i>				
Highway Planning and Construction	20.205	CO33455	-	1,137,220
Federal Lands Access Program	20.224	D035819	-	47,576
<i>Total Highway Planning and Construction Cluster</i>			-	1,184,796
Formula Grants for Rural Areas	20.509	RTAP	-	15,021
<i>Highway Safety Cluster:</i>				
Passed through New York State Governor's Traffic Safety Committee:				
State and Community Highway Safety	20.600	C002269/C523650	-	101,669
Passed through New York State Stop DWI Foundation:				
National Priority Safety Programs	20.616	HS1-2018-00173-088	17,042	46,219
<i>Total Highway Safety Cluster</i>			17,042	147,888
Passed through New York State Division of Homeland Security:				
Interagency Hazardous Materials Public Section Training and Planning	20.703	T969276	-	4,065
<b>Total U.S. Department of Transportation</b>			17,042	5,935,191
<b>U.S. Department of Veterans Affairs:</b>				
Passed through Syracuse (NY) VA Medical Center:				
Veterans Home Based Primary Care	64.022	N/A	27,636	27,636
<b>Total U.S. Department of Veterans Affairs</b>			27,636	27,636
<b>U.S. Department of Education:</b>				
Passed through New York State Department of Health:				
<i>Special Education Cluster:</i>				
Special Education—Preschool Grants	84.173	N/A	-	1,039,395
<i>Total Special Education Cluster</i>			-	1,039,395
Special Education—Grants for Infants and Families	84.181	C31619GG	-	237,910
<b>Total U.S. Department of Education</b>			-	1,277,305

(continued)

**COUNTY OF BROOME, NEW YORK**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended December 31, 2018**

Federal Grantor/Pass-through Grantor/Program Cluster Title (1a)	Federal CFDA Number (1b)	Pass-Through Entity Identifying Number (1c)	Passed Through to Sub- recipients	Total Federal Expenditures (1d)
<b>U.S. Department of Health and Human Services:</b>				
Passed through National Association of County and City Health Officials:				
Medical Reserve Corps Small Grant Program	93.008	MRC1500017	-	149
Passed through New York State Office for the Aging:				
National Family Caregiver Support Title III, Part E	93.052	N/A	21,205	110,318
<i>Aging Cluster:</i>				
Special Programs for Aging, Title III, Part B—Grants for Supportive Services and Senior Centers	93.044	N/A	57,970	221,747
Special Programs for Aging, Title III, Part C—Nutrition Services	93.045	N/A	30,900	455,543
Nutrition Services Incentive Program	93.053	N/A	-	160,231
<i>Total Aging Cluster</i>			88,870	837,521
Direct program:				
Medicare Enrollment Assistance Program	93.071	N/A	16,946	16,946
Passed through New York State Office for the Aging:				
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	N/A	31,571	31,571
HIV Care Formula Grants	93.917	C028422	-	18,995
Passed through National Network of Public Health Institute:				
Non-ACA/PPHF Building Capacity of the Public Health System to Improve Population Health Through National Nonprofit	93.424	C1145	-	8,281
Passed through Health Research Incorporated:				
Public Health Emergency Preparedness	93.069	HRI1583-11	-	71,150
Hospital Preparedness	93.074	HRI583-12	-	53,803
Injury Prevention and Control Research and State Community Based	93.136	HRI-5714-01	-	36,670
Injury Prevention and Control Research and State Community Based	93.136	HRI-5714-02	-	9,552
Cancer Prevention and Control Programs for State, Territorial and Tribal	93.898	HRI-4685-05	-	16,875
Cancer Prevention and Control Programs for State, Territorial and Tribal	93.898	HRI-4685-06	-	9,052
Passed through New York State Department of Health:				
Immunization Cooperative Agreements	93.268	DOH01-C31619GG-3450000	-	22,411
Immunization Cooperative Agreements	93.268	DOH01-C32503GG	-	69,694
Children's Health Insurance Program	93.767	N/A	-	122,404
Maternal and Child Health Services Block Grant to the States	93.994	DOH01-C32649GG-3450000	-	32,250
Maternal and Child Health Services Block Grant to the States	93.994	DOH01-C31619GG-3450000	-	56,914
Maternal and Child Health Services Block Grant to the States	93.994	DOH01-C30879GG-3450000	-	72,620
Maternal and Child Health Services Block Grant to the States	93.994	DOH01-C32348GG-3450000	54,547	55,630
Passed through New York State Office and Temporary and Disability Assistance:				
Temporary Assistance for Needy Families	93.558	N/A	-	17,964,967
Child Support Enforcement	93.563	N/A	-	929,534
Low Income Home Energy Assistance	93.568	N/A	-	8,246,211
<i>Medicaid Cluster:</i>				
Medical Assistance Program	93.778	N/A	-	4,723,867
<i>Total Medicaid Cluster</i>			-	4,723,867
Passed through New York State Office of Children and Family Services:				
Guardianship Assistance	93.090	N/A	-	87,093
<i>Child Care and Development Fund Cluster:</i>				
Child Care and Development Block Grant	93.575	N/A	-	4,301,364
<i>Total Child Care and Development Fund Cluster</i>			-	4,301,364

(continued)

**COUNTY OF BROOME, NEW YORK**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended December 31, 2018**

<b>Federal Grantor/Pass-through Grantor/Program Cluster Title (1a)</b>	<b>Federal CFDA Number (1b)</b>	<b>Pass-Through Entity Identifying Number (1c)</b>	(concluded)	
			<b>Passed Through to Sub- recipients</b>	<b>Total Federal Expenditures (1d)</b>
Foster Care—Title IV-E	93.658	N/A	-	5,643,909
Adoption Assistance	93.659	N/A	-	1,958,664
Social Services Block Grant	93.667	N/A	-	1,760,927
Chafee Foster Care Independence Program	93.674	N/A	-	70,118
Passed through OCIS:				
Stephanie Tubbs Jones Child Welfare Services Program	93.645	N/A	-	225,917
Passed through Express Scripts:				
PPHF Cooperative Agreement to Support Navigators in Federally-facilitated and State Partnership Exchanges	93.750	N/A	-	1,008,477
Passed through New York State Office of Alcoholism and Abuse Services:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	1,197,361	1,197,361
<b>Total U.S. Department of Health and Human Services</b>			<u>1,410,500</u>	<u>49,771,215</u>
<b>U.S. Corporation for National and Community Service:</b>				
Direct program:				
Foster Grandparent Program	94.011	N/A	-	227,877
<b>Total U.S. Corporation for National and Community Service</b>			<u>-</u>	<u>227,877</u>
<b>U.S. Social Security Administration:</b>				
Passed through Maximus Tickets to Work program:				
Social Security-Work Incentives Planning and Assistance	96.008	N/A	-	103,009
<b>Total U.S. Social Security Administration</b>			<u>-</u>	<u>103,009</u>
<b>U.S. Department of Homeland Security:</b>				
Passed through New York State Division of Homeland and Emergency Services:				
Homeland Security Grant Program	97.067	C969250	-	75,585
Homeland Security Grant Program	97.067	C969259	-	32,080
Homeland Security Grant Program	97.067	T969266	-	5,170
Homeland Security Grant Program	97.067	C969269	-	5,742
Homeland Security Grant Program	97.067	C969260	-	139,366
Homeland Security Grant Program	97.067	C198627	-	76,956
Homeland Security Grant Program	97.067	C969270	-	137,628
Homeland Security Grant Program	97.067	C835265	-	51,914
Homeland Security Grant Program	97.067	C969280	-	38,711
<b>Total U.S. Department of Homeland Security</b>			<u>-</u>	<u>563,152</u>
<b>Total Expenditures of Federal Awards (1e)</b>			<u>\$ 2,235,192</u>	<u>\$ 65,017,778</u>

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, 2018**

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**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, 2018. 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 BTASC, the LDC, the LBC, the College and the IDA have not been included.
- b) Source: 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.

**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, 2018, the County distributed the following:

<u>Program Title</u>	<u>CFDA Number</u>	<u>Amount</u>
Low-Income Home Energy Assistance	93.568	\$ 8,246,211
Medical Assistance Program	93.778	258,076,818

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**COUNTY OF BROOME, NEW YORK**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended December 31, 2018**

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**Section I. SUMMARY OF AUDITORS' RESULTS**

**Financial Statements:**

Type of auditors' report issued: Unmodified\*

\* (which report includes a reference to other auditors and an emphasis of matter paragraph regarding the implementation of GASB Statement No. 75)

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>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
	Workforce Investment Cluster:
17.258	WIA/WIOA Adult Program
17.259	WIA/WIOA Youth Activities
17.278	WIA/WIOA Dislocated Worker Formula Grants
93.558	Temporary Assistance for Needy Families
93.568	Low Income Home Energy Assistance
93.677	Social Services Block Grant
93.778	Medical Assistance Program

8. Dollar threshold used to distinguish between Type A and Type B programs? \$ 1,950,533

9. 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, 2018**  
**(Follow Up on December 31, 2017 Findings)**

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No findings were reported.

