COUNTY OF SULLIVAN,
NEW YORK

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

Drescher
& Malecki
Certified Public Accountants

COUNTY OF SULLIVAN, NEW YORK
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Year Ended December 31, 2024

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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*

To the Honorable County Legislature of the
County of Sullivan, New York:

We have audited in accordance with 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 Sullivan, New York (the "County") as of and for the year ended December 31, 2024 (with the Sullivan County Community College for the fiscal 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 30, 2025. Our report includes a reference to other auditors who audited the financial statements of the Sunset Lake Local Development Corporation, the Sullivan Tobacco Asset Securitization Corporation, Sullivan County Funding Corporation, the Sullivan County Infrastructure Local Development Corporation, the Sullivan County Broadband Local Development Corporation, Sullivan County Community College, the Sullivan County Industrial Development Agency, the Emerald Corporate Center Economic Development Corporation, and the Sullivan County Land Bank Corporation, 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. The financial statements of the Sullivan County Soil and Water Conservation District were not audited in accordance with *Government Auditing Standards*.

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 30, 2025

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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

To the Honorable County Legislature of the
County of Sullivan, New York:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Sullivan, New York's (the "County") compliance with the types of compliance requirements identified as subject to audit in the 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 auditors' results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of the of the Sunset Lake Local Development Corporation, the Sullivan Tobacco Asset Securitization Corporation, Sullivan County Funding Corporation, the Sullivan County Infrastructure Local Development Corporation, the Sullivan County Broadband Local Development Corporation, Sullivan County Community College, the Sullivan County Industrial Development Agency, the Emerald Corporate Center Economic Development Corporation, and the Sullivan County Land Bank Corporation, 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, included the operations of the Sullivan County Adult Care Center and did not include the operations of the Sunset Lake Local Development Corporation, the Sullivan Tobacco Asset Securitization Corporation, Sullivan County Funding Corporation, the Sullivan County Infrastructure Local Development Corporation, the Sullivan County Broadband Local Development Corporation, Sullivan County Community College, the Sullivan County Industrial Development Agency, the Emerald Corporate Center Economic Development Corporation, and the Sullivan County Land Bank Corporation, because other auditors were engaged to perform such audits in accordance with the Uniform Guidance, where applicable.

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, 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2024 (with Sullivan County 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 have issued our report thereon dated July 30, 2025, which contained unmodified opinions on those financial statements and includes a restatement for the implementation of GASB Statement. 101, *Compensated Absences*. We did not audit the financial statements of the Sunset Lake Local Development Corporation, the Sullivan Tobacco Asset Securitization Corporation, the Sullivan County Funding Corporation, the Sullivan County Infrastructure Local Development Corporation, or the Sullivan County Broadband Local Development Corporation, which represent 1.8 percent, 2.7 percent, 1.2 percent, 86.0 percent, and 0.0 percent, respectively, of the assets, and 0.0 percent, 3.5 percent, 3.5 percent, 26.2 percent, and 0.0 percent, respectively, of the revenues of the business-type activities. We did not audit the financial statements of the Sullivan County Community College, Sullivan County Industrial Development Agency, the Emerald Corporate Center Economic Development Corporation, or the Sullivan County Lank Bank Corporation, which represent 55.6 percent, 31.5 percent, 3.6 percent, and 4.9 percent, respectively, of the assets, and 88.8 percent, 3.5 percent, 0.2 percent, and 1.6 percent, respectively, of the revenues 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 the Sunset Lake Local Development Corporation, the Sullivan Tobacco Asset Securitization Corporation, the Sullivan County Funding

Corporation, the Sullivan County Infrastructure Local Development Corporation, Sullivan County Community College, Sullivan County Industrial Development Agency, the Emerald Corporate Center Economic Development Corporation, and the Sullivan County Land Bank Corporation, 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 the 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

September 24, 2025

COUNTY OF SULLIVAN, 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 NYS Office of Temporary and Disability Assistance:				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	N/A	$ -	$ 1,818,152
State Administrative Matching Grants for the				
Total SNAP Cluster			-	1,818,152
Total U.S. Department of Agriculture			-	1,818,152
U.S. Department of Housing and Urban Development:				
Passed through NYS Community Planning and Development:				
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	1126H0318-21	483,911	506,411
Total U.S. Department of Housing and Urban Development			483,911	506,411
U.S. Department of Interior:				
Direct program:				
NFWF-USFWS Adaptive Science	15.670	N/A	-	169,044
Total U.S. Department of Interior			-	169,044
U.S. Department of Justice:				
Direct programs:				
Bulletproof Vest Partnership Program	16.607	N/A	-	9,473
Comprehensive Opioid, Stimulant, and other Substances Use Program	16.838	N/A	-	448,651
Total U.S. Department of Justice			-	458,124
U.S. Department of Labor:				
Passed through NYS Department of Labor:				
WIA/WIOA Cluster:				
WIA/WIOA Adult Program	17.258	N/A	-	236,515
WIA/WIOA Youth Activities	17.259	N/A	-	349,036
WIA/WIOA Dislocated Worker Formula Grants	17.278	N/A	-	214,859
Total WIA/WIOA Cluster			-	800,410
Total U.S. Department of Labor			-	800,410
U.S. Department of Transportation:				
Direct program:				
Airport Improvement Program	20.106	N/A	-	115,729
Passed through NYS Department of Transportation:				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	D040440, D040872, D040947, D022078, D040610, D040439	-	4,196,171
Total Highway Planning and Construction Cluster			-	4,196,171
Passed through NYS Traffic Safety Committee:				
Highway Safety Cluster:				
Alcohol Impaired Driving Countermeasures Incentive Grants	20.601	C-523697	-	13,935
National Priority Safety Programs	20.616	T006943, T007033	-	15,313
Total Highway Safety Cluster			-	29,248
Total U.S. Department of Transportation			-	4,341,148

(continued)

COUNTY OF SULLIVAN, 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 the Treasury:				
Direct program:				
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	1,106,813
Total U.S. Department of the Treasury			-	1,106,813
U.S. Department of Education:				
Passed through NYS Office of Mental Health:				
Special Education Grants for Infants and Families with Disabilities	84.181	C36437	-	34,422
Total U.S. Department of Education			-	34,422
U.S. Department of Health and Human Services:				
Direct program:				
Medical Reserve Corps Small Grant Program	93.008	N/A	-	9,500
Guardianship Assistance	93.090	N/A	-	49,751
Passed through NYS Office of the Aging:				
Special Programs for the Aging Title III, Part D Disease Prevention	93.043	C48010	5,107	5,107
Aging Cluster:				
Special Programs for the Aging, Title III, Part B Grants for Supportive Services and Senior Centers	93.044	C48001, C48021	73,002	196,225
Special Programs for the Aging, Title III, Part C Nutrition Services	93.045	C48001	80,000	410,254
Nutrition Services Incentive Program	93.053	C48023	-	22,651
Total Aging Cluster			153,002	629,130
National Family Caregiver Support, Title III, Part E	93.052	C48010, C48016	59,269	90,388
Public Health Emergency Preparedness	93.069	1619-16/1619-17	-	37,552
Medicare Enrollment Assistance Program	93.071	N/A	-	19,052
MaryLee Allen Promoting Safe and Stable Families Program	93.556	N/A	-	50,240
Elder Abuse Prevention Interventions Program	93.747			10,850
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	N/A	-	34,367

(continued)

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)
Passed through NYS Department of Temporary and Disability Assistance:				
Temporary Assistance for Needy Families Cluster				
Temporary Assistance for Needy Families	93.558	OTDA	-	463,956
Temporary Assistance for Needy Families	93.558	C029448	-	14,906
Temporary Assistance for Needy Families	93.558	DFS55	48,184	4,508,739
Total Temporary Assistance for Needy Families Cluster			48,184	4,987,601
Child Support Enforcement, Title IV-D	93.563	N/A	-	845,277
Low-Income Home Energy Assistance	93.568	N/A	-	6,699,190
CCDF Cluster:				
Child Care and Development Block Grant	93.575	MOU 2211	77,354	1,478,721
Total CCDF Cluster			77,354	1,478,721
Stephanie Tubbs Jones - Child Welfare Services Program	93.645	N/A	-	53,160
Foster Care, Title IV-E	93.658	N/A	-	2,318,228
Adoption Assistance	93.659	N/A	-	1,165,780
Social Services Block Grant	93.667	N/A	-	678,056
Child Abuse and Neglect Grants	93.669	N/A	-	29,166
Chafee Foster Care Independence Program	93.674	N/A	-	123,082
Passed through NYS Department of Health and Human Services:				
Immunization Cooperative Agreements	93.268	C32548, C38474, C36962	-	21,860
Drug Abuse and Addiction Research Programs	93.279	5UM1DA049415-01	-	60,869
Injury Prevention and Control Research and State Heart Disease and Stroke/Assistance Programs for Chronic Children's Health Insurance Program	93.767	N/A	-	47,793
Medicaid Cluster:				
Medical Assistance Program	93.778	N/A	-	1,867,208
Total Medicaid Cluster			-	1,867,208
CDC's Collaboration with Academia to Strengthen Public Health	93.967	N/A	-	105,168
Maternal and Child Health Services Block Grant	93.994	C37019, C35747	-	31,863
Total U.S. Department of Health and Human Services			342,916	21,448,959
Corporation for National Community Services:				
Direct program:				
Retired and Senior Volunteer Program	94.002	N/A	-	120,417
Total Corporation for National Community Services			-	120,417
U.S. Department of Homeland Security:				
Passed through NYS Department of Homeland Security:				
Emergency Management Performance Grant	97.042	T185050, T185167	-	35,110
Homeland Security Grant Program	97.067	C973800, C836910, C190184, C190320	-	304,725
Total U.S. Department of Homeland Security			-	339,835
Total Expenditures of Federal Awards (1e)			$ 826,827	$ 31,143,735

(concluded)

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

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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 Sullivan, New York (the “County”) under programs of the federal government for the year ended December 31, 2024. The information in the Schedule is presented in accordance with the requirements of 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 selected 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:

(a) Includes all federal award programs of the County of Sullivan, New York. The federal expenditures, if any, of the Sunset Lake Local Development Corporation, the Sullivan Tobacco Asset Securitization Corporation, the Sullivan County Funding Corporation, the Sullivan County Infrastructure Local Development Corporation, Sullivan County Community College, the Sullivan County Soil and Water Conservation District, the Sullivan County Industrial Development Agency, the Emerald Corporate Center Economic Development Corporation, and the Sullivan County Land Bank Corporation have not been included.

(b) Source: Federal Assistance Listing Numbers, previously known as the 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 basic 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 limited as to reimbursement. Pass-through entity identifying numbers are presented where available. The County has not elected to use the 10 percent de minimus indirect cost rate, as allowed under the Uniform Guidance.

3. NONCASH AWARDS

Included in the amounts reported for CFDA No. 93.568 Low-Income Home Energy Assistance (“HEAP”) are payments to utility vendors totaling $5,772,512. These payments are issued directly from the New York State Office of the State Comptroller. The payments are processed through the State-wide Financial System.

4. 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.

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

Section I. SUMMARY OF AUDITORS RESULTS

Financial Statements:

Type of auditors' report issued: * (which report includes an other matter paragraph regarding the implementation of GASB Statement No. 101, *Compensated Absences* , and a reference to other auditors)		Unmodified*
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 auditor's 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:

CFDA Number(s)	Name of Federal Program or Cluster
10.561	Supplemental Nutrition Assistance Program
16.838	Comprehensive Opioid, Stimulant, and other Substances Use Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.575	Child Care and Development Block Grant
93.658	Foster Care, Title IV-E
93.778	Medicaid Cluster

Dollar threshold used to distinguish between Type A and Type B programs?		$ 934,312
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 SULLIVAN, NEW YORK
Summary Schedule of Prior Year Audit Findings
Year Ended December 31, 2024
(Follow Up of December 31, 2023 Findings)

No findings were reported.