

**WAYNE COUNTY WATER AND SEWER AUTHORITY
AUDIT COMMITTEE MEETING**

Meeting of: January 27, 2015

Location: Wayne County Water & Sewer Authority Operations Center
Walworth, New York

Present: Laverne Blik, Chairman; Jean Johnson, David Lyon, Mark Graf;
Raymond Walvoord, Board Member

Absent: Rick Stevens

Staff Present: Martin J. Aman, Executive Director
Sheryl LaDelfa, Accounting Manager
Demaris Verzulli, Secretary of the Meeting

Advisors Present: Michael Howard, Boylan Code
Michael Debadts, CPA, Raymond F. Wager, CPA, P.C.

Chairman Laverne Blik called the meeting to order at 3:45 p.m.

Audit Procedure Overview

Michael Debadts of Raymond F. Wager's office presented an Audit Overview to the Committee. Mr. Debadts briefly went over the Scope of Services, Management Responsibilities, the needs and expectations of the Audit Committee, General Audit Procedures and Internal Controls and Compliance. (A copy of this overview is attached).

Adoption of Minutes:

Minutes from the October 28, 2014 Audit Committee meeting were reviewed. Mr. Stevens moved, Mr. Graf seconded and all members present unanimously approved the following resolution:

RESOLVED, that the minutes of the October 28, 2014 meeting of the Audit Committee of the Wayne County Water and Sewer Authority be accepted with no changes.

Schedule of Meetings:

Mr. Stevens moved, Mr. Lyon seconded, and all members present unanimously approved the following resolution:

RESOLVED, that the next meeting of the Audit Committee of the Wayne County Water and Sewer Authority be scheduled at 3:30 p.m. preceding the March 24, 2015 regular meeting of the full Board.

There being no further business, upon a motion by Mr. Stevens, seconded by Ms. Johnson, the meeting was adjourned at 4:02 p.m.

Attachment to these minutes: Overview of Audit Procedure

Respectfully submitted: _____
Demaris Verzulli, Secretary of the Meeting

Adopted: March 24, 2015