

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

Meeting of: March 24, 2015

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

Present: LaVerne Blik, Jean Johnson, David Lyon, Rick Stevens, Mark Graf

Advisors Present: Thomas Lauffer, Raymond F. Wager CPA
Terry Hasseler, Raymond F. Wager CPA
Michael Howard, Boylan Code

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

Chairman Blik called the meeting to order at 3:30 pm.

Adoption of Minutes

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

RESOLVED, that the minutes of the January 27, 2015 meeting of the Audit Committee of the Wayne County Water and Sewer Authority be accepted with no changes.

Mr. Graf entered the meeting.

2014 Financial Audit

Thomas Lauffer from the office of Raymond F. Wager, CPA, P.C. reviewed the Authority's Financial Executive Summary (copy attached) with the Committee. Mr. Lauffer reviewed the Internal Control Communication and explained items corrected from the prior year's Internal Control Communication and the Corrective Action Plan in response to the 2014 Internal Control Communication.

After due discussion and deliberation, Ms. Johnson moved, Mr. Stevens seconded and all members present unanimously approved the following resolution:

RESOLVED, to recommend that the 2014 Financial Statements, including the Executive Summary and the Internal Control Communication as prepared by Raymond F. Wager CPA, be accepted and approved by the Authority Board, and following such approval and certification by the Chief Executive Officer/Chief Financial Officer of the Authority, such documents be filed with the Authority Budget Office and other designated recipients as required by the Public Authorities Accountability Act.

The next meeting of the Audit Committee should be in October of 2015 to review the Report on Applying Agreed Upon Procedures and Statement of Forecasted Cash and award Audit and Non Audit Services. After due discussion and deliberation, Mr. Stevens moved, Mr. Graf seconded and all members present unanimously approved the following resolution:

RESOLVED, to schedule a meeting of the Audit Committee of the Wayne County Water and Sewer Authority for October 27, 2015 at 3:30 p.m. before the regular Board meeting.

There being no further business to come before it, upon a motion by Mr. Stevens, seconded by Ms. Johnson the meeting was adjourned at 3:38 p.m.

Attachments to these minutes: 2014 Financial Statements, Executive Summary and Internal Control Communication

Respectfully submitted: _____
Demaris Verzulli, Secretary of the Meeting