

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

**Meeting of:** March 22, 2016

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

**Present:** Committee members LaVerne Blik, Jean Johnson, David Lyon, Mark Graf  
Board members David Scudder, Robert Hutteman

**Absent:** Rick Stevens

**Advisors Present:** Thomas Lauffer, 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 3:35 pm.

**Adoption of Minutes**

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

RESOLVED, that the minutes of the January 26, 2016 meeting of the Audit Committee of the Wayne County Water and Sewer Authority be accepted with no changes.

Mr. Aman and Mr. Howard entered the meeting.

**2015 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.

Mr. Scudder and Mr. Hutteman entered the meeting.

Mr. Lauffer explained a new accounting standard, GASB Statement No. 68, related to the Authority's participation in the New York State Employees' Retirement System. This has changed the way some of the information in the financial reports is shown. After due discussion and deliberation, Mr. Lyon moved, Mr. Graf seconded and all members present unanimously approved the following resolution:

RESOLVED, to recommend that the 2015 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 2016 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, Ms. Johnson 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 25, 2016 at 3:30 p.m. before the regular Board meeting.

There being no further business to come before it, upon a motion by Mr. Lyon, seconded by Ms. Johnson the meeting was adjourned at 4:05 p.m.

These documents are attached to the March 22, 2016 Board minutes: 2015 Financial Statements, Executive Summary and Internal Control Communication

Respectfully submitted: \_\_\_\_\_  
Demaris Verzulli, Secretary of the Meeting