

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

**Meeting of:** October 25, 2016

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

**Present:** Mark Graf, Rick Stevens

**Absent:** David Lyon, Jean Johnson, LaVerne Bliet

**Board Members:** David Scudder, Robert Hutteman, Dan LaGasse

**Advisors Present:** Michael Howard, General Counsel

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

The Audit Committee was called to order at 3:45 p.m. Due to the absence of a quorum, the members present elected to proceed with reports only.

Mr. Aman reviewed with the members the Annual Report on Water and Sewer System Operations, including the Report on Applying Agreed-Upon Procedures and Statement of Forecasted Sources and Uses of Cash. This is prepared for the Bond Trustee as required by the Authority's Series 2011 System Revenue (Refunding) Bonds.

The members reviewed proposals dated October 12, 2016 from Raymond F. Wager, CPA, P.C. for 2016 year audit services and preparation of the 2017 Report on Applying Agreed-Upon Procedures and Statement of Forecasted Sources and Uses of Cash.

Following discussion there was a consensus to accept both the report and Mr. Wager's proposals and to recommend the same for approval and adoption by the Authority Board.

Mr. Howard briefly reported on a recent statutory change to New York Civil Practice Law and Rule 214-C prompted by the water contamination problem in Hoosick Falls. The time during which claims for injury sustained as a result of exposure to toxic substances has been extended to the later of the time that injuries were or should have been discovered or the date the area is designated as a superfund site.

Respectfully submitted by:

Demaris Verzulli  
Secretary of the Meeting