

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

Meeting of: January 24, 2017

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

Present: Laverne Blik, Chairman; Jean Johnson;
Board Members: Robert Hutteman, David Scudder

Absent: Rick Stevens

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

Advisors Present: Michael Howard, General Counsel
Michael Debadts, CPA, Raymond F. Wager, CPA, P.C.

Chairman Laverne Blik called the meeting to order at 3:30 p.m.

Adoption of Minutes:

Minutes from the October 25, 2016 Audit Committee meeting were reviewed. Ms. Johnson moved, Mr. Blik seconded and all members present unanimously approved the following resolution:

RESOLVED, that the minutes of the October 25, 2016 meeting of the Audit Committee of the Wayne County Water and Sewer Authority be accepted with no changes.

Minutes from the March 22, 2016 Audit Committee meeting were reviewed. Ms. Johnson moved, Mr. Blik seconded and all members present unanimously approved the following resolution:

RESOLVED, that the minutes of the March 22, 2016 meeting of the Audit Committee of the Wayne County Water and Sewer Authority be accepted with no changes.

Schedule of Meetings:

Ms. Johnson moved, Mr. Blik 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 28, 2017 regular meeting of the full Board.

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, Fraud Risk, General Audit Procedures and Internal Controls and Compliance. (A copy of this overview is attached). Mr. Debadts reported that the partner in charge of the audit this year would be Tom Zuber, and the audit would commence the week of February 13.

There being no further business, upon a motion by Mr. Blik, seconded by Ms. Johnson, the meeting was adjourned at 3:55 p.m.

Attachment to these minutes: Overview of Audit Procedure

Respectfully submitted: Demaris Verzulli, Secretary of the Meeting _____

Adopted: March 28, 2017