

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

Meeting of: March 28, 2017

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

Present: Committee members Jean Johnson, Chairman; LaVerne Blik; Kelley Allen;
William Hammond
Board member David Scudder

Absent: Rick Stevens

Advisors Present: Michael Debadts and Raymond Wager, 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 Johnson called the meeting to order at 3:15 pm.

Adoption of Minutes

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

RESOLVED, that the minutes of the January 24, 2017 meeting of the Audit Committee of the Wayne County Water and Sewer Authority be accepted with no changes.

Mr. Hammond entered the meeting.

2016 Financial Audit

Michael Debadts from the office of Raymond F. Wager, CPA, P.C. reviewed the Authority's Financial Executive Summary (copy attached) with the Committee. Mr. Debadts reviewed the Internal Control Communication, explaining the purpose of this part of the audit and reviewing its recommendations.

After due discussion and deliberation, Mr. Blik moved, Mr. Allen seconded and all members present unanimously approved the following resolution:

RESOLVED, to recommend that the 2016 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 2017 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. Blik moved, Mr. Allen 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, 2017 at 3:45 p.m. before the regular Board meeting.

There being no further business to come before it, upon a motion by Mr. Blied, seconded by Mr. Allen, the meeting was adjourned at 3:48 p.m.

These documents are attached to the March 28, 2017 Board minutes: 2016 Financial Statements, Executive Summary and Internal Control Communication

Respectfully submitted: _____
Demaris Verzulli, Secretary of the Meeting