

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

**Meeting of:** October 25, 2017

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

**Present:** Jean Johnson, Chairman; LaVerne Blik; William Hammond

**Absent:** Rick Stevens

**Board Members:** David Scudder

**Advisors Present:** Michael Howard, General Counsel  
Thomas Zuber, Raymond F. Wager, CPA, PC

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

Chairman Johnson called the meeting to order at 3:35 p.m.

Mr. Zuber informed the committee that Raymond F. Wager, CPA, PC was merging with the accounting firm of Mengel, Metzger, Barr & Co. LLP and would be operating as a separate municipal division.

**Adoption of Minutes:**

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

RESOLVED, that the minutes of the March 28, 2017 meeting of the Audit Committee of the Wayne County Water and Sewer Authority be accepted with no changes.

**Report on Applying Agreed-Upon Procedures and Statement of Forecasted Sources and Uses of Cash:**

Mr. Zuber reviewed the Report on Applying Agreed-Upon Procedures and Statement of Forecasted Sources and Uses of Cash. This is part of the annual Report on Water and Sewer System Operations prepared for the Bond Trustee as required by the Authority's Series 2011 System Revenue (Refunding) Bonds. Mr. Zuber also gave the committee a brief overview of the audit procedure for the 2017 audit, including several new GASB pronouncements. After due discussion and deliberation, Mr. Hammond moved, Mr. Blik seconded and all members present unanimously approved the following resolution:

RESOLVED, that the Audit Committee accept 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 and recommends that the same be approved and filed by the Board, effective as of October 15, 2017.

**Discussion of Audit and Non-Audit services:**

The Committee reviewed a proposal dated October 4, 2017 from Raymond F. Wager, CPA, P.C. for Audit services. After due discussion and deliberation, Mr. Blik moved, Mr. Hammond seconded and all members present unanimously approved the following resolution:

RESOLVED, to recommend the engagement of Raymond F. Wager, CPA, P.C. to conduct Audit Services for the year ended December 31, 2017 for the Authority, according to the terms set forth in the Engagement Letter for Accounting Services dated October 4, 2017, in an amount not to exceed \$14,950.

The Committee next discussed retaining Mr. Wager's firm for an additional year to prepare the 2018 Report on Applying Agreed-Upon Procedures and Statement of Forecasted Sources and Uses of Cash for a set fee and to provide other non audit services at an hourly rate (based on the position of the person performing service) plus travel expenses as set forth in its letter dated October 25, 2017. After due discussion and deliberation, Mr. Hammond moved, Mr. Blik seconded and all members present unanimously approved the following resolution:

RESOLVED, to recommend the engagement of Raymond F. Wager, CPA, P.C. to prepare the 2018 Report on Applying Agreed-Upon Procedures and Statement of Forecasted Sources and Uses of Cash for an amount not to exceed \$1,600.00 and to provide other non-audit services according to the terms set forth in the Quotation for Agreed-Upon Procedures dated October 25, 2017.

There being no further business to come before it, upon a motion by Mr. Hammond, seconded by Mr. Blik the meeting was adjourned at 3:59 p.m.

The following are attachments to the October 25, 2017 Board Meeting Minutes:

1. Raymond F. Wager, CPA, P.C. – Report on Applying Agreed-Upon Procedures
2. Raymond F. Wager, CPA, P.C. – Engagement Letter for Accounting Services
3. Raymond F. Wager, CPA, P.C. – Quotation for Agreed Upon Procedures

Respectfully submitted by:



Demaris Verzulli  
Secretary of the Meeting