

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

**Meeting of:** March 26, 2019

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

**Present:** Committee members Jean Johnson, Chairman; LaVerne Blik; William Hammond, Donald Ross, Lori Furguson

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

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

Chairman Johnson called the meeting to order at 3:30 pm.

**Adoption of Minutes**

Mr. Blik moved, Ms. Furguson seconded and members present, with the exception of Mr. Ross and Ms. Johnson, who abstained, approved the following resolution:

RESOLVED, that the minutes of the October 23, 2018 meeting of the Audit Committee of the Wayne County Water and Sewer Authority be accepted with no changes.

**2018 Financial Audit**

Mr. Zuber from the office of Raymond F. Wager, CPA, P.C., a division of Mengel Metzger Barr & Co., LLP, distributed the Basic Financial Statements, Internal Control Communication and the Financial Executive Summary. He first reviewed the Financial Executive Summary with the Committee. Mr. Zuber then reviewed the Internal Control Communication, explaining the purpose of this part of the audit and reviewing its recommendations.

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

RESOLVED, to recommend that the 2018 Financial Statements, including the Executive Summary and the Internal Control Communication as prepared by Raymond F. Wager CPA, a division of Mengel Metzger Barr & Co., LLP, 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 2019 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. Ross moved, Mr. Hammond 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 22, 2019 at 3:30 p.m. before the regular Board meeting.

There being no further business to come before it, upon a motion by Mr. Hammond, seconded by Mr. Blik, the meeting was adjourned at 4:00 p.m.

These documents are attached to the March 26, 2019 Board minutes: 2018 Financial Statements, Executive Summary and Internal Control Communication

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