

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

Meeting of: March 24, 2020

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

Participating via Conference Phone:

Jean Johnson, Chairman; LaVerne Blik; William Hammond, Donald Ross,
Lori Furguson

Advisors Participating via Conference Phone:

Thomas Zuber, Raymond F. Wager CPA, Division of Mengel Metzger Barr & Co.
LLP
Michael Howard, General Counsel

Staff Present:

Sheryl LaDelfa, Accounting Manager
Martin Aman, Executive Director
Derek Ceratt, Technical Director
Demaris Verzulli, Secretary of the Meeting

Pursuant to the Governor's Executive Order No. 202 of March 7, 2020, declaring a State disaster emergency to address the threat that COVID-19 poses to the health and welfare of New York State residents and visitors, this meeting of the Audit Committee of the Wayne County Water & Sewer Authority was held via conference phone and recorded in accordance with the Public Officers Law, Article 7, Open Meetings Law, as amended.

Chairman Johnson called the meeting to order at 3:30 pm. and roll call was taken.

Adoption of Minutes

Mr. Ross moved, Ms. Furguson seconded and all participating members unanimously approved the following resolution:

RESOLVED, that the minutes of the October 29, 2019 meeting of the Audit Committee of the Wayne County Water and Sewer Authority be accepted with no changes.

2019 Financial Audit

Mr. Zuber from the office of Raymond F. Wager, CPA, P.C., a division of Mengel Metzger Barr & Co., LLP, shared the financial documents via teleconference and discussed the Basic Financial Statements, Internal Control Communication and the Financial Executive Summary, which had also been distributed via email prior to the meeting. 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, Ms. Furguson seconded and all participating members unanimously approved the following resolution:

RESOLVED, to recommend that the 2019 Audited 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 2020 to review the Audit Procedure for the 2020 Audit and the Report on Applying Agreed Upon Procedures and Statement of Forecasted Cash and award Audit and Non Audit Services. After due discussion and deliberation, Ms. Furguson 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 27, 2020 at 3:30 p.m. before the regular Board meeting.

There being no further business to come before it, upon a motion by Mr. Blied, seconded by Ms. Furguson, the meeting was adjourned at 3:37 p.m.

These documents are attached to the March 24, 2020 Board minutes: 2019 Financial Statements, Executive Summary and Internal Control Communication

Respectfully submitted: _____
Demaris Verzulli, Secretary of the Meeting