

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

Meeting of: October 27, 2020

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

Present: Jean Johnson, LaVerne Bliet, Donald Ross, William Hammond, Lori Furguson

Advisors Present: Thomas Zuber CPA, Mengel Metzger Barr & Co. LLP, Raymond F. Wager, CPA,
PC Division

Advisors Participating via Conference Phone:
Michael Howard, General Counsel

Staff Present: Martin Aman, Executive Director
Sheryl LaDelfa, Accounting Manager
Jessica Freling, Administrative Assistant
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 and Sewer Authority was held via conference phone and recorded in accordance with the Public Officers Law, Article 7, Open Meetings Law, as amended.

Chairman Jean Johnson called the meeting to order at 3:30 p.m.

Adoption of Minutes:

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

RESOLVED, that the minutes of the March 24, 2020 meeting of the Audit Committee of the Wayne County Water and Sewer Authority be accepted with no changes.

Mr. Howard joined the meeting via conference phone.

Discussion of the 2020 Report on Applying Agreed-Upon Procedures, Audit and Non-Audit Services, and Review of Audit Procedure for 2020 Audit

Mr. Zuber reviewed the 2020 Report on Applying Agreed-Upon Procedures and Statement of Forecasted Sources and Uses of Cash. This cash flow analysis 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. He then reviewed the Engagement Letter for Accounting Services for the year ending December 31, 2020 and the Quotation for the 2021 Agreed-Upon Procedures. Mr. Zuber then gave the committee a brief overview of the audit procedure for the 2020 audit, discussed changes caused by the COVID-19 pandemic, mentioned possible changes to the type of audit that might be needed in the future, and reviewed new GASB Pronouncements.

After due discussion and deliberation, Mr. Hammond moved, Ms. Furguson 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, 2020.

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

RESOLVED, to recommend the engagement of Mengel Metzger Barr & Co. LLP, Raymond F. Wager, CPA, P.C. Division to conduct Audit Services for the year ended December 31, 2020 for the Authority for an amount not to exceed \$16,950.00, and to provide other non-audit services according to the terms set forth in the Engagement Letter for Accounting Services dated October 16, 2020.

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

RESOLVED, to recommend the engagement of Mengel Metzger Barr & Co. LLP, Raymond F. Wager, CPA, P.C. Division to prepare the 2020 Report on Applying Agreed-Upon Procedures and Statement of Forecasted Sources and Uses of Cash for an amount not to exceed \$1,795.00 according to the terms set forth in the Proposal for Agreed-Upon Procedures dated October 20, 2020.

There being no further business to come before it, upon a motion by Ms. Furguson, seconded by Mr. Ross the meeting was adjourned at 3:47 p.m.

Attachment to these minutes: Overview of Audit Procedure

The following are attachments to the October 27, 2020 Board Meeting Minutes:

1. Annual Report of Water and Sewer System Operations, including Report on Applying Agreed-Upon Procedures
2. Mengel Metzger Barr & Co. LLP, Raymond F. Wager, CPA, P.C. Division. – Engagement Letter for Accounting Services
3. Mengel Metzger Barr & Co. LLP, Raymond F. Wager, CPA, P.C. Division. – Quotation for Agreed Upon Procedures

Respectfully submitted by:



Demaris Verzulli
Secretary of the Meeting