

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

Meeting of: March 22, 2022

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

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

Participating via Conference Phone: Donald Ross, Lori Furguson

Advisors Present: Thomas Zuber, 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

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

2021 Financial Audit

Mr. Zuber from the office of Mengel Metzger Barr & Co., LLP, presented the financial documents 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, Mr. Blik seconded and all members participating unanimously approved the following resolution:

RESOLVED, to recommend that the 2021 Audited Financial Statements, including the Executive Summary and the Internal Control Communication as prepared by 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.

Adoption of Minutes

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

RESOLVED, that the minutes of the October 26, 2021 meeting of the Audit Committee of the Wayne County Water and Sewer Authority be accepted with no changes.

The next meeting of the Audit Committee should be in October of 2022 to review the Audit Procedure for the 2022 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, Mr. Hammond moved, Mr. Blik seconded and all members participating 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, 2022 at 3:30 p.m. before the regular Board meeting.

There being no further business to come before it, upon a motion by Mr. Blik, seconded by Mr. Hammond, the meeting was adjourned at 3:46 p.m.

These documents are attached to the March 22, 2022 Board minutes: 2021 Financial Statements, Executive Summary and Internal Control Communication

Respectfully submitted: *Demaris Verzulli*
Demaris Verzulli, Secretary of the Meeting