

MINUTES of the AUDIT COMMITTEE MEETING of the ERIE COUNTY WATER AUTHORITY held in the office, 350 Ellicott Square Building, Buffalo, New York, on the 28th day of October, 2010.

PRESENT: Kelly M. Vacco, Chairperson
Francis G. Warthling, Vice Chair
John F. O'Donnell, Treasurer
Robert A. Mendez, Executive Director
Robert J. Lichtenthal, Jr., Assistant Secretary to the Authority
Karen Prendergast, Comptroller
Wesley C. Dust, Executive Engineer
Steven D'Amico Budget/Financial Analyst

ATTENDEES: Sara M. Dayton, Lumsden & McCormick, LLP
John P. Schiavone, Lumsden & McCormick, LLP

CALL TO ORDER

PLEDGE TO THE FLAG

I. - ROLL CALL

II. - READING OF MINUTES

Motion by Mr. Warthling seconded by Mr. O'Donnell and carried to waive the reading of the Minutes of the Audit Committee Meeting held on Thursday, April 1, 2010.

III. - APPROVAL OF MINUTES

Motion by Mr. Warthling seconded by Mr. O'Donnell and carried to approve the Minutes of the Audit Committee Meeting held on Thursday, April 1, 2010.

IV. - REPORTS (See "Report" Minutes for Details)

- A) **SECRETARY/PERSONNEL**
- B) **LEGAL**
- C) **FISCAL**
- D) **OPERATIONS**
- E) **HUMAN RESOURCES**

V. - COMMUNICATIONS AND BILLS

VI. - UNFINISHED BUSINESS (NONE)

VII. - NEW BUSINESS

A. Lumsden & McCormick, LLP Presentation

Lumsden & McCormick gave a presentation to the Board outlining the audit plan for the Erie County Water Authority for 2010 reporting (copy attached).

VIII. - ADJOURNMENT

Motion by Mr. Warthling, seconded by Mr. O'Donnell and carried that the meeting adjourn.

Robert J. Lichtenthal, Jr.
Assistant Secretary to the Authority

SLZ

