# MINUTES of the AUDIT COMMITTEE MEETING of the ERIE COUNTY

**WATER AUTHORITY** held in the office, 295 Main Street, Room 350, Buffalo, New York, on the 18<sup>th</sup> day of October 2018

PRESENT: Jerome D. Schad, Chairman Mark S. Carney, Vice Chairman E. Thomas Jones, Treasurer Terrence D. McCracken, Secretary to the Authority Margaret A. Murphy, Attorney Robert J. Lichtenthal, Jr. Deputy Director Russell J. Stoll, Executive Engineer John J. Mogavero, Chemist/Chief WTPO Joseph T. Burns, Deputy Administrative Director Karen A. Prendergast, Comptroller Daniel J. NeMoyer, Director of Human Resources

ATTENDEES: Brian Gould Nichole Ruf

# CALL TO ORDER at 9:30 a.m.

# PLEDGE TO THE FLAG

I. - ROLL CALL

# **II. - READING OF MINUTES**

Motion by Mr. Carney seconded by Mr. Jones and carried to waive the reading of the Minutes of the Meeting held on August 30, 2018.

DISCUSSION None

# VOTE

Ayes: Three; Commrs. Schad, Carney and Jones Noes: None

### **III. - APPROVAL OF MINUTES**

Motion by Mr. Carney seconded by Mr. Jones and carried to approve the Minutes of the Meeting held on August 30, 2018.

#### DISCUSSION

None

#### VOTE

Ayes: Three; Commrs. Schad, Carney and Jones Noes: None

### **IV. - REPORTS**

### V. - COMMUNICATIONS AND BILLS

### VI. - UNFINISHED BUSINESS

### VII. - NEW BUSINESS

1. Drescher & Malecki's Independent Accountants' Report on Applying Agreed-Upon Procedures

Karen Prendergast introduced Nichole Ruf from Drescher & Malecki. Comptroller Prendergast reported that the Authority amended its contract with Drescher & Malecki to allow for a very narrow review of the Authority's accounting policies and procedures for the period beginning January 1, 2018 and ending July 26, 2018. Chairman Schad remarked that he would like to see this type of review become a standard procedure. Vice Chairman Carney concurred, however, feels it only necessary when a new commissioner is appointed. Ms. Ruf remarked that she feels confident that this agreed-upon procedures helps to flush out any problems and would make a new commissioner feel comfortable with the accounting policies and procedures from 1/1/18 to 7/26/18. Commissioner Jones added that this is prudent business practice. He then asked for clarification on a couple of the items in the report. A brief discussion was held with staff regarding change orders and declaration of emergencies. Chairman Schad deferred this topic for another time.

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### VIII. - ADJOURNMENT

Motion by Mr. Carney seconded by Mr. Jones and carried that the meeting adjourns.

**DISCUSSION** None

# VOTE

Ayes: Three; Commrs. Schad, Carney and Jones Noes: None

Respectfully submitted,

Terrence D. McCracken Secretary to the Authority

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