

**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 26<sup>th</sup> day of March, 2019.

**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**  
                     **Sabrina Figler, Director of Water Quality**  
                     **Joseph T. Burns, Deputy Administrative Director**  
                     **Karen A. Prendergast, Comptroller**  
                     **Daniel J. NeMoyer, Director of Human Resources**  
                     **Steven V. D’Amico, Business Office Manager**  
                     **Matthew Barrett, Security Officer**

**ATTENDEES:**   **Brian Gould**  
                     **Nichole Ruf**  
                     **Luke Malecki**

**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 October 18, 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 October 18, 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**

#### **A. Annual Internal Controls Assessment**

Mr. Lichtenthal stated that as required, a meeting was held on March 1, 2019 to review and assess the effectiveness of the Internal Controls of the Erie County Water Authority (the Authority). The assessment tool used was taken from the Office of State Comptroller's Local Government Management Guide.

In general, the Internal Controls are adequate; no material weaknesses were found in the Control structure. However, the current assessment tool is nearly 10 years old and does not include sections regarding IT and cyber security issues, so one of the Authority's goals over the next year will be to develop a better tool.

There is no plan at this time to schedule the Reassessment for next year. However, Ms. Prendergast indicated that there was some discussion about having a Seasonal put a "starting document" into a questionnaire format, which will be completed by next year.

Mr. Schad requested that this be put on the calendar for either the June or September Audit Committee, so we don't lose track of it.

**B. Drescher and Malecki – 2018 Audited Financial Statements**

Ms. Prendergast introduced Nichole Ruf and Luke Malecki from Drescher & Malecki. Mr. Malecki distributed a PowerPoint presentation handout and gave a brief report.

**VIII. - ADJOURNMENT**

Motion by Mr. Jones seconded by Mr. Carney and carried that the meeting adjourn at 9:50 a.m.

**DISCUSSION**

None

**VOTE**

Ayes: Three; Commrs. Schad, Carney and Jones

Noes: None



Terrence D. McCracken  
Secretary to the Authority

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