

Audit Committee

Regular Meeting Minutes

DATE & TIME: April 11, 2017 – 4:30 PM
LOCATION: KL Binder Library, Sixth Floor, County Office Building
PRESIDING OFFICER: Kenneth J. Ronk, Chairman
LEGISLATIVE STAFF: Fawn A. Tantillo
PRESENT: Legislators Tracey Bartels, Richard Gerentine and Hector S. Rodriguez, Non-voting members Ken Crannell (designee of Mike Hein); Evan Gallo (designee of Elliott Auerbach)
ABSENT: Legislator Mary Beth Maio
QUORUM PRESENT: Yes
OTHER ATTENDEES: Commissioner of Finance Burt Gulnick; Tom Kadgen, League of Women Voters

- **Chairman Ronk called the meeting to order at 4:35 PM**

Motion No. 1: To Approve the Minutes of December 12, 2016

Motion Made By: Legislator Rodriguez

Motion Seconded By: Legislator Bartels

Discussion: None

Voting In Favor: Legislators Ronk, Bartels, Gerentine and Rodriguez

Voting Against: None

No. of Votes in Favor: 4

No. of Votes Against: 0

Disposition: Approved

Motion No. 2: To Approve Drescher & Malecki LLP Contract Extension

Motion Summary: Approve the Extension of the County Auditor's Contract, for expenses to be incurred in fiscal year 2017. The Contract will be approved to be extended for one additional year with the associated cost of \$65,000

Motion Made By: Legislator Rodriguez

Motion Seconded By: Legislator Bartels

Discussion: The committee had a brief discussion regarding previous contracts with other firms.

Mr. Gulnick, Director of Finance was pleased and satisfied with their performance and ways in which Drescher & Malecki have been helpful understanding changing regulations.

Voting In Favor: Legislators Ronk, Bartels, Gerentine and Rodriguez
Voting Against: None

No. of Votes in Favor: 4
No. of Votes Against: 0

Disposition: Approved

Chairman Ronk noted that this is the last year the current contract with Drescher & Malecki may be extended. He suggested that the committee prepare an Request for Proposals (RFP) to seek an auditor for next year with the hope that Drescher & Malecki will submit a proposal. He noted that Legislator Bartels had specific items she wanted to be examined.

The committee had a brief discussion on the timing of that RFP to ensure the chosen auditors could be under contract by the time they would need to begin preliminary work.

Chairman Ronk and Mr. Crannell discussed having a representative from purchasing at the next meeting to discuss a timeline for the RFP process.

Chairman Ronk opened the discussion regarding special audits the Legislature would like and asked members to begin to compile a list of areas and items they want to have audited.

Legislator Rodriguez said that his caucus would like a performance audit of the Sheriff's road patrol and there might be other departments that this legislature wants to take a look at.

Chairman Ronk said tonight he just wanted to have a preliminary discussion but any suggestions need to be more specific regarding what to examine or what they would like evaluated because there could be 100 ways to evaluate something like the road patrol. He noted that at times a departmental "report" might suffice.

Chairman Ronk said our new financial analyst would be at the next meeting and as a CPA who has done municipal audits she could give the committee some insights. In his discussions with her she explained that sometimes the best way to monitor some program may not be a full audit. Audits are expensive and usually only done when required by law or to secure funding.

Mr. Crannell said there are different types of audits. There are the financial audits but there are also "audits" that look at internal controls, missed opportunities, how do these programs stack up against similar programs in neighboring counties. These audits go beyond the dry analysis of figures.

Other areas mentioned for discussion were Soil & Water, Family of Woodstock, Mental Health Services,

Mr. Gallo stated that the Comptroller's Office had issued a report listing the areas they plan to examine this year. He expressed concern that the Comptroller's Office does not want to duplicate the audits of this independent auditor. He asked how this committee would proceed in determining what areas to audit.

Chairman Ronk assured him they would not duplicate the work of the Comptroller's Office. The committee had a brief discussion on ways in which the plan would move forward.

Legislator Gerentine suggested both caucuses discuss their priorities and this committee would prioritize how to spend the limited budget the committee has.

Mr. Crannell discussed how these audits could assist the County Executive's Office in decision making.

Legislator Bartels suggested that when they speak to their caucuses they should cast a wide net and include as much as possible. Then this committee can drill down and prioritize what areas and what means are best to examine.

The committee had a discussion about scheduling the next meeting on May 9th at 4:00.

New Business: None

Old Business: None

There being no further business before the Committee, a motion was made by Legislator Rodriguez, seconded by Legislator Maio and carried to adjourn the meeting at 5:03 PM.

Dated the 1st Day of May, 2016

Fawn Tantillo, Deputy Clerk

Minutes Approved On: May 9, 2017