

Audit Committee

Regular Meeting Minutes

DATE & TIME: November 14, 2017 – 3:00 PM
LOCATION: KL Binder Library, Sixth Floor, County Office Building
PRESIDING OFFICER: Kenneth J. Ronk, Jr., Chairman (arrived at 3:32)
LEGISLATIVE STAFF: Amber K. Feaster
PRESENT: Legislators Richard Gerentine, Tracey Bartels, Mary Beth Maio, and Hector S. Rodriguez
ABSENT: None
QUORUM PRESENT: Yes
OTHER ATTENDEES: Ken Crannell, Deputy County Executive; Dean Rylewicz, Purchasing

- **Acting Chairman Gerentine called the meeting to order at 3:15 PM**

Motion No. 1: To Approve the Minutes of September 27, 2017
Motion Made By: Legislator Rodriguez
Motion Seconded By: Legislator Bartels
Discussion: None
Voting In Favor: Legislators Gerentine, Bartels, Maio, and Rodriguez
Voting Against: None
No. of Votes in Favor: 4
No. of Votes Against: 0
Disposition: Approved

Committee members discussed the 2016 External Audit Report. Committee members commended the Commissioner of Finance, Burt Gulnick, for a job well done and a clean audit report. Ken Crannell, Deputy County Executive, stated that some policies and procedures were recommended and that the Commissioner of Finance would like to discuss these recommendations with the Committee in the near future.

Motion No. 2: To Exercise Option to Extend Contract with Dresher & Malecki for the 2017 External Financial Audit
Motion Made By: Legislator Bartels
Motion Seconded By: Legislator Rodriguez
Discussion: Acting Chairman Gerentine explained that the County currently has one additional option to extend the current contract with Dresher & Malecki for the completion of the 2017 External Financial Audit. Legislator Bartels confirmed that the option to extend is at the current price.

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

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

Disposition: Approved

Motion No. 3: For the Legislative Fiscal Analyst to work with the Purchasing Department to draft and publish a Request for Proposal for the 2018 External Financial Audit

Motion Made By: Legislator Rodriguez
Motion Seconded By: Legislator Bartels

Discussion: Committee members discussed the scope of work to be requested. Legislative Fiscal analyst to confirm required scope of work with the Commissioner of Finance prior to publishing. Discussion pursued on the timing of the Request for Proposal.

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

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

Disposition: Approved

Motion No. 4: To discuss contracting for the performance of Agreed Upon Procedures over the Sheriff's Department

Motion Made By: Legislator Bartels
Motion Seconded By: Legislator Rodriguez

Discussion: Committee members discussed past information received from the Sheriff's Department. Committee members were in agreement that the amount of information provided did not fulfill expectations generated from prior discussions with the Sheriff's Department, that the 2009 Agreed Upon Procedures Report contains recommendations that are concerning, and that follow up to the Report is desired. Further, Legislator Bartels expressed concern that the Office of the Comptroller is not being provided the necessary information to adequately perform reviews of the Sheriff Department's bank reconciliations and cash accounts as the Sheriff's Department had previously led the Committee to believe. The Legislative Fiscal analyst explained that several firms were reached out to in order to obtain quotations to replicate the Sheriff's Department 2009 Agreed Upon Procedures Report with the addition of an analysis of internal controls over cash and that two quotations were received. Committee members discussed the quotations, the qualifications of the two responding firms, the cost of the procedures, and the timing of the procedures.

Motion No. 5: To approve contracting for the performance of Agreed Upon Procedures over the Sheriff's Department

Discussion: Committee members agreed to engage with RBT CPA's, LLP for the performance of Agreed Upon Procedures over the Sheriff's Department, contingent on pricing negotiations which the Legislative Fiscal Analyst is to facilitate.

Motion Made By: Legislator Gerentine

Motion Seconded By: Legislator Maio

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

Voting Against: None

No. of Votes in Favor: 5

No. of Votes Against: 0

Disposition: Approved

Motion No. 6: To amend the Family Court Agreed Upon Procedures Request for Proposal to restart the bidding process under more specific terms

Motion Made By: Legislator Rodriguez

Motion Seconded By: Legislator Maio

Discussion: Chairman Ronk suggested that the Committee has two options: 1) engage one of the responders who submitted a proposal, or 2) re-open the Request For Proposal (RFP). Committee members voiced their preference and discussed the variance in pricing from the two responders. Committee members were in agreement that the RFP should be revised to contain a more specific scope of services so that responders are under the same understanding of the workload.

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

Voting Against: None

No. of Votes in Favor: 5

No. of Votes Against: 0

Disposition: Approved

New Business:

Old Business:

Legislator Bartels expressed interest in discussing an analysis of how personnel expenditures are distributed by Family of Woodstock, as well as discussing the jail population study performed by the Center for Governmental Research on Chemung County, NY for similar analysis of the Ulster County jail population at the next upcoming Audit Committee meeting.

There being no further business before the Committee, a motion was made by Legislator Rodriguez, seconded by Legislator Bartels and carried to adjourn the meeting at 3:53 PM.

Dated the 12th Day of December, 2017
Amber Feaster, Fiscal Analyst
Minutes Approved On: March 13, 2018