

Audit Committee

Regular Meeting Minutes

DATE & TIME: May 13, 2021 – 3:30 PM
LOCATION: Powered by Zoom Meeting by dialing 1-646-558-8656, Meeting ID 970 5715 0267
PRESIDING OFFICER: John Parete, Chairman
LEGISLATIVE STAFF: Amber Feaster
PRESENT: Legislators Herbert Litts, III, Kenneth J. Ronk, Jr., John Gavaris, and Laura Petit
ABSENT: Comptroller March Gallagher; and Commissioner of Finance Burt Gulnick
QUORUM PRESENT: Yes
OTHER ATTENDEES: Legislator Lynn Archer; Descher & Malecki, Carl Widmer and Luke Malecki

- Chairman Parete called the meeting to order at 3:32 PM and called the roll.

Motion No. 1: To approve the Minutes of the October 8, 2020 Regular Meeting, as Amended

Motion Made By: Legislator Ronk
Motion Seconded By: Legislator Litts
Discussion: None
Voting In Favor: Legislators Parete, Litts, Gavaris, Ronk, and Petit
Voting Against: None
No. of Votes in Favor: 5
No. of Votes Against: 0
Disposition: Approved

Chairman Parete introduced Carl Widmer and Luke Malecki at Drescher & Malecki LLP.

Mr. Carl Widmer, Partner at Drescher & Malecki, thanked the Committee for the meeting, informed the Committee who will be working on the engagement, provided an overview of the reports contracted, and asked the Committee if they're aware of any incidences of fraud. Mr. Widmer continued in discussing audit timing, agreeing to follow up on those reports which are delayed, reviewed the Management Comment Letter for the

audit period ended December 31, 2019, asking the Committee for any updates available, and explaining the impact of new GASB requirements.

Further discussion pursued on the Coronavirus State and Local Recovery Funds, including how to receive the funding, how revenue replacement functions, an overview of eligible expenditures, and how flexible the funding is intended to be. Moreover, Mr. Luke Malecki emphasized the importance of how the expenditure is documented to support eligibility. Mr. Malecki answered Committee member questions concerning revenue replacement and methods for recording revenues and expenditures.

Lastly, Mr. Malecki suggested the Committee review Work From Home policies in light of changes from the COVID-19 pandemic and create a policy regarding Health Emergency Responses.

Chairman Parete asked if there are any questions for the external auditors and thanked them for their work.

Motion No. 2: To sponsor a contract amendment to extend the terms of agreement with Drescher & Malecki as the independent external financial statement auditor for the fiscal year ended December 31, 2021.

Motion Made By: Legislator Ronk
Motion Seconded By: Legislator Litts

Discussion: Chairman Parete noted that Drescher & Malecki has been the County’s external financial auditor since 2013 and that there are no requirements that the County change audit firms. Legislator Ronk noted that he is in favor of switching auditors from time to time and that he is in favor of pursuing a Request for Proposal. Committee members confirmed the dollar value of the contract, discussed the history of the most recent Request for Proposal, and confirmed that no negative feedback has been received. Committee members unanimously agreed that amending the current contract for an additional year will be beneficial to the County.

Voting In Favor: Legislators Parete, Litts, Gavaris, and Ronk
Voting Against: None
No. of Votes in Favor: 4
No. of Votes Against: 0
Disposition: Approved

New/Old Business: None

Old Business: None

Chairman Parete asked the members if there was any other business, and hearing none;

Motion to Adjourn

Motion Made By: Legislator Ronk

Motion Seconded By: Legislator Litts

No. of Votes in Favor: 4

No. of Votes Against: 0

Time: 4:43 pm

Respectfully submitted: Amber Feaster

Minutes Approved: September 23, 2021

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Malecki

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-

Chairman Parete: Okay, we have everyone.

Amber Feaster: Yeah.

Chairman Parete: All right. So let's call the meeting to order and, and call a roll. I guess I can do that. Legislator Litts. Here. Legislator Archer. Legislator Gavaris

Legislator Gavaris: Present.

Chairman Parete: And Legislator Ronk.

Legislator Litts: Hey, Gary.

Legislator Ronk: Present.

Unknown: You find that cow?

Legislator Litts: You know, it, I'm pretty sure it went in and I thought I saw it in the, in the field. Hey, listen, can I borrow one...

Legislator Gavaris: Herb, you're not on mute. Herb, you're not on mute.

Legislator Ronk: I want to know where the cow went.

Legislator Parete: Ya' all set? Let's give Herb a second or two to get back or do what he's got to do.

Legislator Litts: Sorry about that, everybody. Got a call.

Chairman Parete: Okay. Well, if we can we all got a copy of the minutes of our October 8 meeting. Are there any additions, corrections additions, or deletions, or moved to accept the minutes as presented?

Legislator Archer: Chairman.

Legislator Parete: Amendment?

Legislator Archer: Ah, yes. It showed me as present as well as absent. So, I think that needs to be corrected. I was not present at the meeting.

Chairman Parete: You were not present. Okay.

Legislator Archer: I was not.

Amber Feaster: I replaced that.

Legislator Litts: But you were in spirit.

Amber Feaster: Just before the meeting started. I had, I had Legislator Archers name in there twice. So, I replaced present with Ken, with Legislator Ronk.

Legislator Archer: Oh, good. Thank you.

Amber Feaster: Thank you.

Legislator Parete: Okay. Well, with that would anybody move to accept the meet the minutes as, as present-, as amended?

Legislator Ronk: So, moved as amended.

Chairman Parete: Alright.

Legislator Litts: I'll second.

Legislator Parete: All right. All in favor, aye.

Legislator Litts: Aye.

Legislator Parete: Opposed? It's carried. Okay. To get right into business, we have some folks, Mr. Carl Weidemann, and Luke Malecki from the, the auditors who are going up give

us giving us a presentation on the external audit management letter comments. Mr. Widmer, are you there, sir?

Carl Widmer: Yes, yes, here. And thank you.

Chairman Parete: Okay, you're on.

Carl Widmer: Alright, everybody, I think I've had the chance to meet most of you. I know that the committee looks the same as it was for the last meeting. So it's good to be back. This year, we were able to get together as a group. I'm happy. You know, Amber, thanks for facilitating, getting an entrance meeting going this year. So we'd like to meet with this group and Audit Committee at the onset of the audit and of course, at the end, which we've done in the past, but getting this, this meeting at the onset is really important to get any ideas or communications all from us to the group. And also if you have any concerns to bring them to our attention, so that they can be addressed during the completion of the audit. I did ask and I believe Amber, you circulated the agenda that I provided. So that agenda is just going to help walk through the different areas that I'd like to cover today. At the end, there is an open area for areas of concern, but if anybody here does have something relevant to whatever we're speaking on at the time, you know, please feel free to interrupt. This can, can take more of a, a conversation tone. If it doesn't, I'm going to be, you know, following along the agenda. So, Luke, you can also be here, interrupt me if it gets too boring. All right. Everybody, Luke Malecki. Luke is on the meeting today. Luke is the managing partner for Dresher & Malecki here, and he's serving as a resource partner. So, throughout the course of an audit, we do like to include another partner outside of the engagement, to help provide some oversight and act as a resource to myself and the audit team throughout the course of the audit. And also Luke, you know, recently has been involved in some discussions throughout the state with a few different counties in different entities regarding the American rescue plan and the status of that so I just asked if he could sit in today and Luke, thanks for taking the time to sit in. So, before I get started, I think everyone saw the agenda. Is there anything anybody wanted to bring up before we get into it? All right, now we'll proceed. So uh, a bunch of these we can breeze through pretty quickly, I, I did include some key members of the audit team. What's important to note there is we are returning our, our senior staff on the engagement. So, Erica Hanley will be returning as a senior manager, as well as Kyle Patronik, who serves as a senior auditor. So, you are an experienced hands, the group that we work with all the different members and departments of the county staff that we work with throughout the audit. I know that they appreciate working with people that they've met before. And we also take time to circulate in some fresh faces by way of our staff and in charge auditors. Just to keep some fresh eyes on everything to as we go through testing, get a different look at things. So, we don't, you know, get, get tired, we stay fresh. Next up independence. Of course, this group, you know, if you recall, back in our September and October meetings, I explained why we're hired. And ultimately, it's so that the county can receive our opinion on the financial statements. It's very important if readers of the financial statements are going to be relying on us to provide that opinion that we are independent from the county. So, myself, Luke, everyone at the firm, no conflicts of interest with the county. And it really, it puts us in the correct and appropriate role of being separate from the county to provide that third-party assurance of the external auditing service. Next up the reports. Here's the long list of the

deliverables, what you can expect each year. If anybody has any questions on the individual reports, and I'd be happy to answer. I guess, of note, one of them is already complete. If you notice the tobacco asset financial statement audit is included in the list of services. And we did issue that on March 26, in by the march 31 deadline. So that, that was completed. The mental health and social services cost report agreed upon procedures. Those are, they've been initiated where we reach out to the two departments. And we've let them know that we're ready. Once they provide information, we can move forward. The rest of the items, you know, we can move forward, they fall into the, the larger part of the audit, and that being the county's financial statements. And that includes a few different reports as well. So onto the audit plan, audit planning, preparation of confirmations. These are items that much of them we took care of in January. We did some remote procedures with, primarily with the finance department just to get the audit going. Updating narratives, seeing if there are any changes in staff. Things of that nature. And we'll also be wrapping up some earlier planning and control work the, the first week of our fieldwork in June as well. The next item is, once our planning is complete, we're going to be able to finish up our risk plan for the audit testing. And we'll actually be performing the substantive testing. So that's, that's where we're taking your financial statement amounts, those balances as of December 31 and we're putting them through our audit process and our testing, to gain assurance to ultimately provide that opinion. So, once we finish up with the testing, there's some back and forth between our group and primarily finance as they prep the draft financial statement package. We go back and forth until it's in a good position to where we distribute drafts and then meet with this group. And it's at that time that typically we have what's called the exit conference, discuss the results for the year, both financially and then also any observations on the internal controls that we've come across. Included in our audit process is a consideration of fraud. So as your external auditors, we do have a responsibility to be aware of and perform certain, certain steps to cover the potential for the risk of fraud in the financial statement audit. So, the statements on auditing standards here they provide the guidance that we go through, but ultimately, we perform an assessment of what fraud risk may, may be inherent to the county and may be present for the current year. But we also reach out to individual members within the county to inquire on if they're aware of any fraud or if they suspect any fraud. Ultimately, if we were to get a response that noted anything of audit significance, it's at that point that we, we bring it to this group's attention. I think we would contact Office of the Legislature. We'd go from there as to planning what's the appropriate response. Since I've been on his partner, we haven't had any instances that came up to affect our audit risk as it relates to the fraud. So happy, happy to say that. The next bullet, this gives a good opportunity meeting with this group before the audit. It's a, it's a great time for, for myself to solicit this group. Is anybody aware of any fraud during the past year, during the fiscal year 2020? Or up till today? Or perhaps do you suspect any fraud?

Luke Malecki: And if I could just cut in there, Carl. Sometimes it's difficult to have that conversation on a zoom call. So in the event that anybody in the committee has been made aware of anything that even has the kind of the gray area of uncertainty, please do reach out to our office so that we can adjust our audit plan to add some necessary steps. We will, everything is kept in, in privacy. Unless, of course, as Carl said, something does have a sort of a smoking gun, then we would bring it to the attention of this group.

Carl Widmer: Thanks.

Chairman Parete: Thank you.

Carl Widmer: It's never a fun question to ask. But we do hope that the group can be, has the opportunity to be candid. So of course, please reach out to myself and, and we can handle any responses to that. Next up the audit timing. As I mentioned before, we accomplished a, a good amount of our planning work back in January. And our primary field work where we get the most testing done, that substantive testing of the financial statements, that's performed from mid-June through mid-July. Typically, the county's had a history of complete and accurate records as of the date that they give us the records to, to be audited. And I think what provides good evidence of that is that there hasn't been adjustments from the county's state report, the AFR or the AUD they may call it. So, knowing that there aren't any adjusting journal entries, after going through the external audit process should give this group great confidence in the finance office and everybody who has their hands in the pot of putting together that financial statement package. Issuing financial statements and the other audit reports no later than September 30. There is two exceptions. As far as the due dates. Those two cost reports that I mentioned for mental health and social services, they do carry a due date. I believe it's New York State puts out June 1. In the past, these departments have, have filed late, and I'm uncertain if they do experience any negative consequence for filing late. But ultimately, our, our process starts when they provide us that cost report that we're certifying there. So just, just an update to the group outside of those two cost reports, September 30, is the expectation and the deadline for those reports. Potential dates for an exit conference. You know, last year, if we look at the timing, I believe it was September 10, that I came before this group to present on drafts. But being that the financial statements weren't issued until September 30, September 29. There were some items that, that weren't quite ready to distribute in, in draft form to the group. So, I didn't know if you guys were comfortable still meeting that early with the possibility that the package may not be ready. Or if that didn't bother you much. Is there, there any comment for the timing of an exit conference?

Chairman Parete: Well, last time, we, it was the eighth of October, wasn't it?

Carl Widmer: That was a second meeting that I came back to discuss the management letter. So that was one item that this group in particular wanted to discuss in detail. So once that was in a final draft form. That's correct, Chairman. I came back and, and provided an update to the group on October 8.

Chairman Parete: Anybody have any questions, comments? Legislator Archer.

Legislator Archer: I'm just, I wanted to go back on the cost reports that are basically due on the first of June according to the state. And from what I gathered, you just said you're not expecting the numbers to certify until September. Is that correct?

Carl Widmer: Um, no, I'm sorry if what I said was confusing. Each of those departments have represented they're not sure if they'll have records ready for us to complete our procedures to get in by that June 1 deadline. Mental health is provided their, they're shooting

as the end of May for a goal. So, it'd be a quick turnaround, of course, we'll try for it. Social Services provided a response that they don't have an anticipated timeline. So that one's a little bit up in the air as far as what dates they expect.

Legislator Archer: Okay, is this is, this is standard, right? Every year these reports are to be submitted. Are the deadlines? Do they move? Or are they the same? I'm trying to understand what the holdup is. If this is unmute, you did say that we're late every year. I'm just trying to understand, you know, why? And is there something we need to remedy but and you said, you're not sure if there's an adverse impact from a state perspective on this, it would be helpful to understand that, and maybe why it's delayed. timing.

Luke Malecki: Every department that we work with in the, in the counties that we work with, have their own set of internal procedures and deadlines. And it could just be that they are taking them as maybe as seriously as you'd like them to. So, from where we said, Our firm's ready to certify the cost reports as soon as, like within days of getting an alert that they're ready. We, as far as the ramifications, the potential ramification, the worst case scenario would be a reduction in state aid, or maybe they would delay a payment to you. I think what Carl's saying is that is we've not seen any dramatic negative ramification to any of our cost reports that are delayed. And I would say out of the, the 19 audits that we perform, three counties tend to fall in the same boat as yours. So, you're not the only one. Not that it makes it right. But certainly if, if you want it to encourage and maybe give a gentle nudge to those departments, we could support the the, the nudge with the deadlines and the fact that the majority of counties do abide to this, this deadline. And then once it's ready, like I said, we'll make sure our auditors get to look at that ASAP, because we recognize the importance of getting that in on time.

Legislator Archer: I mean, I think it's important to get it in on time, but I'm trying to understand the ramifications of not. Is it because of volume? Are the three that are always late, are there, do they have significantly greater volume?

Luke Malecki: Of the three that we do, one of those is mine. And that would be St. Lawrence County, just in full disclosure, they were delayed a couple of years ago, because of staffing issues, they were a little bit understaffed. Obviously, the primary purpose of their department is take care of the public health and take care of the welfare programs. So, they, they put that at the at the forefront and then they generally get to us accounting and finance people at the back end of their processes. And that's what happened with them. As far as the other one. I can't speak on that. But the most recent one that I had delayed, that was the reasoning.

Legislator Archer: I think it would be helpful for us. I don't know if anyone else feels the same, that if we could at least understand what the delay is and why it's delayed every year. You said this is this is generally what happens, it would be helpful to understand why every year we have the same issue. And you know, and if we can at least understand if there's any kind of impact to...

Luke Malecki: Is that something you're asking us to do? You want us to ask them what the delay is?

Legislator Archer: I would be great to know. I mean, if you're doing the audit, can you at least find out why the cost reports are delayed? It would be helpful to understand.

Luke Malecki: Sure. We can, we can ask the question. Unfortunately, we don't carry a lot of power behind our question. But we can, we can translate that we'll. Carl will follow up with that department and then shoot the Amber an email. And then if you, if you wanted to follow up and kind of maybe encourage them politely to get it done.

Legislator Archer: Yeah, Chairman I, I defer to you on that. I just find it interesting. I don't recall ever hearing this before. So...

Chairman Parete: And, and I hear you and we can ask Amber to do it and follow up with us.

Amber Feaster: Okay.

Legislator Parete: Work with these good folks.

Legislator Archer: Yeah

Legislator Parete: We'll get an answer one way or another.

Luke Malecki: Okay. Amber, then what I'm hearing as we'll, we'll reach out to you one way or the other and either you or us will reach out to the departments we can have that conversation separate. All right. If, Legislator Archer, you do bring up a very good point. Why not get it done? Like even if nothing's happened in the past, the threat of, that, that, the ultimate threat is that state aids on the table. Why even play that game? So, I definitely agree with that.

Legislator Archer: That'll be great.

Luke Malecki: Well if there are staffing issues like to your example it would be great to understand so that we can have a conversation with the Exec that says, look, you know, are you aware of this? And you know, can, what can we do to remedy it? So, I think it's important to look into. Yeah. And the timing couldn't be better being that we have two weeks before it's due. So at least we can, yes, we can encourage that, that, hey, the leg wants you to get this done. What's going on? Fair enough.

Legislator Archer: Thank you.

Carl Widmer: And just quick, close on that, in the past, I believe mental health has been much more timely, it's been the Social Services Department cost report that is coming consistently late. We will absolutely follow up on that. On to areas of concern, and concentration. And I know something that, again, makes sense with this group together is to revisit what those management letter comments were last year. And just I'll quickly touch on what the comment was. And if anybody today here has any update on the status of those. And

they could update the group. Otherwise, we'll continue moving forward throughout the course of our audit, asking different members within the county that, that these comments pertain to, if there's been any update, has there been any response to those, one of the, the greater steps that we do during our process is reading the meeting minutes to see what action has taken place throughout the year. So that's something that will take place in June. And we'll be sure to note any improvements. Does? I'm thinking about it. Now, we want to go over the management letter comments. Does anybody have the management letter handy? Or I think I might just give an introduction. And if anybody can offer comment or an update on the status, if you please provide a response, that would be great. So one that's come up the past couple of years is just regarding formalizing some policies and procedures. And I know last year, there were improvements as it related to a construction-in-progress policy. But there were four other policies named that really the, the situation is the county has procedures in place. They just haven't been documented with a formalized policy. The first being a revenue recognition policy; two IT policies, one for disaster recovery, one for risk assessment; and then wrapping up with a bank reconciliation policy. But were any of those four policies something that members in this group were aware of any improvements or gained any traction and, and moving towards a policy? Legislator Archer?

Legislator Archer: Yeah, I, believe bank reconciliation got resolved. And Amber, you could confirm that. But I thought that...

Chairman Parete: In March.

Legislator Archer: There, yes. It had all gotten taken care of, I mean, it was a long haul. But everybody worked together to get it accomplished. So, I think that one was completed. I know the information technology; the risk and the recovery plan had been presented to economic development. Um, but I do not believe, I do not recall there ever being formalized and put into a resolution and accepted. So, I'm not that one. I'm a little iffy about

Chairman Parete: The bank reconciliation one I think did pass in, in December, in December.

Legislator Archer: Herb, maybe you remember? Did we pass anything on that? On the policy after that whole audit and review?

Legislator Litts: I mean, I kind of remember the discussion. And I don't remember if we pass anything.

Legislator Archer: Yeah, I didn't, I don't either. I don't think we did, but okay, thanks.

Carl Widmer: With that, Legislator Archer, in on it risk assessment that was performed during 2019. Yeah. And then also included. We have another comment, but most won't cover it now. More on cybersecurity. So, this was on a disaster recovery and risk assessment. They're all, they work together. But those ones were definitely attached to a cybersecurity aspect. So, if it's the same case that that was performed, but no formal action had been moved

forward on the policy. What we can do is just follow up on that in the first week of the audit to see if there were any amendments or any updates to the policy.

Legislator Archer: Right. And now they're talking about additional cyber security. I mean, I don't know how that's going to materialize from a federal perspective, but I'm sure we're gonna get some guidelines on that.

Carl Widmer: Okay. Okay. We did include, one of the newer comments from last year's management letter was just regarding the Coronavirus and the impact that it may have. You know, it, it's funny to go back into October 2020 and think where we were mentally as it relates to this pandemic. I think the spirit of this was really just to gather the important dates and communications that came down from the state. And ask that the county's budget and forecasting/planning models remain flexible, and be both short term and long term and be able to react to the new data that comes in. Because at that point, we were pretty fresh and didn't, didn't know as much as we know now. So, I think this did take a turn, especially being that it's now made 2021. Sales tax ended up coming in much better than we anticipated at that point in time. So, this, I don't think that there would be necessarily a, a direct response. It's probably an ever-changing effort. But has there been any, any new changes, maybe a new committee or a task force, or a group that's kind of led the charge on responses to the, you know, the impact of the pandemic?

Chairman Parete: Ken? Ken, could you answer that? No, okay.

Carl Widmer: Okay. Fair enough. And then finally, the last one was, we had a comment last year, during the performance of our single audit, that's the compliance audit over your federal awards. We noted that the Adoption Assistance Program, there's a checklist that the state provides, and we saw it as a best practice to improve the documentation for each caseload file. And we noted that nine out of 25 cases didn't utilize that, that checklist. So that was really a best practice that we wanted to communicate. And absent anybody in this group knowing an update, we will be out at DSS for single audits this year. It's, it's likely, you know, each year, they have so many programs and so much federal aid that runs through that we end up selecting one or more programs for testing during our single audit. So, we will follow up during the performance of the single audit, if nobody has an update for us today. And I would guess that's the case. So, moving on. GASB Statement Number 84 I have listed here. This is the the most significant accounting standard that's going to be required for implementation at the, in the county's financial statements this year for the fiscal year 2020. Ultimately, it is a focused look at the fiduciary activity in the financial statements, and sort of redefining what qualifies as a fiduciary activity. So, there's going to likely be some reclassifications, from what were your, for example, Trust and Agency Funds, and some items may be allocated or reclassified into the operating funds that are responsible for that. So for example, when a payroll is processed, and deductions FICA is taken out of, say, your general fund for staff, and it's sent in to an Agency Fund and say, right at December 31, it hasn't been remitted, yet, those amounts are reported in an Agency Fund. This year, those amounts would stay within the General Fund. So that's just one small example of the type of reclassification and focus on fiduciary activity that GASB 84 is going to go through. We're not a big fan. I know your department of finance isn't a big fan. CJ's had a heck of a time

going through this process. It's tough because once you get through it, we're, we're not so sure what the benefit is. It does shake up the financial statements a little bit. But the process was already set in place. We started talking about it back in January. And we've been back and forth with finance so that the draft financial statements will have their estimation for how the implementation should look and then we're going to be reviewing that during fieldwork. So just a heads up to this group that that would be a change that's going to be reflected in this year's financials. Finally, a last, last item I wanted to make sure we spoke on today was the economic relief that's out there. You know, over 34 million dollars is named to your county. And just wanted to bring it up as a topic. If you had questions, if you wanted to speak on what planning or any items or discussions that have taken place in meetings. You know, it's an open forum here, of course. You know, some interim guidance, the interim final rule was released on Monday. That then answered a bunch of questions, but was curious if, if this group had any comments on it.

Chairman Parete: I think Lynn, Lynn Archer, Archer, Legislator Lynn Archer.

Legislator Archer: Thanks Chairman. If you will have something to say please go right on ahead.

Chairman Parete: Oh, no ma'am, I was, I just get Tongue Tied sometimes.

Legislator Archer: Um, we just, actually we just saw, I don't know if any, if any of you have all seen it, but we just got a late Resolution. We're gonna, their, I guess you have to apply for the, of the trenches, they're going to put it into trenches, 50% each, and you have to apply through a portal. Do you have any specific understanding of the process, how it works? The resolution that came before us says the Chairman of the Legislature has to initiate the portal. You know, I just, there's, uh, so it's just, you know, 17 million coming our way. And, you know, not sure if there's any guidance on how we use the money.

Luke Malecki: Yes.

Legislator Archer: So, it would be helpful if you have some insight in it. Since you're already up there.

Luke Malecki: How much time do you have?

Legislator Archer: Yeah, if you can keep it, keep it brief.

Luke Malecki: All right, yeah.

Legislator Archer: General. Very general.

Luke Malecki: As far as getting the money, the, the recipients they are outlined, depending on if you get the CDBG funding or, or the county's is coming directly. What we've seen is either the chairman, treasurers, or comptrollers are the ones that are, kind of the ones that have to trigger the, the funding, the pay down. Part of that process, don't, be, be grateful that's

not you, because you have to get like through your facial recognition. I was talking to a treasurer down in the south, southern tier, recently and she said she spent about five, five hours, five hours, she was exaggerating, probably about a half hour with her face in front of her phone trying to get the money. So once all that get that that probably wouldn't affect anyone on this committee, per se, because you're not the ones that has the ultimate responsibility as CFO. But once the money comes into the county, it's a, it's a grant that you're being provided the funds in advance. So, it's a little bit different, because you're actually applying for the money after you theoretically spend the money. So, I, I will put the caveat that this is all in potential theory right now. Because although it was issued, it could change. And it's all subject to interpretation. So basically, you have Congress that put together the letter of the law. And now the Treasury is trying to interpret the best way that we can have our governments to spend it. So that's where we're at right now. Now, once the money is in your possession, they say that you can use it, you basically recorded as a cash in a liability. And then as you can, can accrue the money and actually use the expenses, you're going to file interim and quarterly reports to claim that. And then that's when you would recognize the revenue and expense. Before we get into how you spend it, it's important to note that the first 17 million has to be spent by the end of the year, to even give the opportunity to have that second 17 million, the second portion, you then have till 2024, to spend. As of right now, there is nothing that says the second portion is guaranteed, even if you do spend the first. So that's a little bit of a gray area. We don't know if it's based on just Ulster County spending their first half, or is it a regional approach, a state approach, or a nationwide approach? So as of right now, we're just encouraging all of our clients to do your part and try to spend as much as, of that full amount so you can secure that second portion. So how do you spend it? Where do you spend it? Well, the very first thing that everyone thought the, the the letter was, the law was going to allow for is this revenue replacement. So, the revenue replacement in theory, people were thinking that oh, we can just show that we lost some revenue in 2020 and put it back in our fund balance. Well, there's the interim final rule says no, that's not how this is going to work. What it does, is it opens and I'm just going to pull up some words so I get the the right wording. What it does is you can look at your revenues from 2020, 2021, 2022, and 2023 and you stack them up against either your trend regression, or a straight percentage of 4.1%. And the greater of those two, which typically is probably that 4.1% of 2019 revenues. That's the portion that's eligible for revenue replacement. So, let me phrase that another way. So, you take your 2019 revenues, take out your one-time items, your sales tax and some excludable items that are outlined in the FAQs, and then you stack that on an aggregate to the same revenue stream in 2020. And the gap between those is now revenue replacement. So that revenue replacement then has to be used for what they refer to as government services. And I'll actually read the FAQ because it's pretty ambiguous and there's a lot to be left for interpretation. And I think that was the Treasury's intent because the letter of the law is a little bit more finite. And what they try to do is open the possibility by using words like not limited to. So, what it says is the interim finance rule gives recipients broad latitude to use the funds for the provision of government services, to the extent of the revenue reduction, which is kind of what I was trying to explain. Government Services can include, but are not limited to the maintenance of infrastructure or PAYGO spending for building new infrastructure, including roads, then the modernization of cybersecurity, including hardware, software, and the protection of that critical infrastructure, health services, which is a big item within the county, environmental remediation, school education services, and the provision of

police fire and other public safety services. So right off the top, I'll tell you right now, you're not going to be able to double dip with any of these funds. So any money you're getting Medicaid or Medicare assistance or anything through Department of Mental Health that's getting state funding will not be allowed to use this revenue replacement. But...

Legislator Archer: What about potential, what about potential FEMA, because that's the confusing part, right?

Luke Malecki: You won't be able to use FEMA expenses. If you claim it under the AARP, you will not be able to claim it for FEMA. But it doesn't necessarily, the, the kind of the ambiguous term and the words broad latitude of government services, makes my interpretation of it. And again, this is just my personal interpretation. This could change. Is, well if we weren't going to get this revenue and we essentially had to live a pandemic year again, what cuts will we be making? In other words, what can we use this revenue to reinstate government services that were otherwise diminished? That would be if you wanted to try to use it for current spending. The alternative, and, and probably the brightest line for using this money is to look at the maintenance of infrastructure and PAYGO spending for new infrastructure. So those would be projects that aren't currently on the books, but maybe have been on the wish list of some county departments. So, there's obviously a little tugging and pulling, who's going to get to use this money, and then what methodologies this money is going to be used. So we've been recommending, almost before the, the spending occurs to put some sort of a, a criteria, almost like a capital needs assessment of, to take some of the politicking aside within the department levels of fighting for this money, and kind of, say, here's our list of criteria of how we think this is going to benefit the residents of Ulster County the best, whether it be public safety, public health, road improvement, however, the Leg sees it important. So that's where the bulk of this money is going to go. So, all of your of your 17 million, when you go through that equation on the revenue replacement, you may not get to that full 17 million, right. So, after that, that's where the other criteria that we've probably seen, which are direct COVID expenses, which are premium pay, and then the infrastructure of the sewer, water, and so forth. So, the first step to kind of understand how much flexibility there is with this spending is to get that number kind of punched in for what the revenue replacement is for 2020. And then for 2021, up until you claim it. Now the last, another caveat on the expenses. And I'll pause for questions, I'm sure they're probably a few out there now. Is the expenses that you're going to claim have to have occurred on or after March 3, 2021. So, the revenue is backward looking. But if you think of when the legislation was passed, that is forward looking onwards. So, from March 3rd to December 31st, the goal of the county is going to have to find areas that fit that FAQ number 23. And Carl can send this to the group, the FAQs and the fact sheets. I don't think you want to read 157 pages of the interim finance rule. Let us do that. But those are the challenges that you have. So, I'll pause for any questions or any other deeper digs that you might want to look into.

Chairman Parete: Anybody, I wouldn't even know where to start to be quite frank with you. I mean, I I kind of know my limits, and I think I've reached them.

Luke Malecki: I jokingly say, Mr. Rock, go ahead.

Legislator Ronk: Um, thanks. My question. Is there any deeper guidance on the environmental remediation like, like one of my questions is could we, in theory, use some of this money on remediating, let's say, parcels that we've been putting off for tax foreclosure? Because

Luke Malecki: Like blight?

Legislator Ronk: Yeah.

Luke Malecki: Yeah. Yeah, as of right now, it seems like that would fit because that accomplishes a couple of those, that would accomplish the public safety services, as well as environmental remediation. So, for the, for the, for the portion that would fit is the revenue replacement, I think you could make a case. And that's where, I think it's going to be less of what the expenses and more of how you document the expense. I think if you sit there from the perspective of a taxpayer, federal, local, whatever the case may be, and they hear, oh, we use this to offset, I don't know, whatever silly, regular administrative costs that we would normally have, you probably have a little bit of a tougher explanation to do. Whereas if you said, look, this money came in so now we can make our communities safer, and more attractive to incoming individuals, I think it fits, and then we just have to make sure you document it well enough as you go through it.

Legislator Ronk: Thanks.

Luke Malecki: As of today.

Legislator Ronk: Yeah.

Luke Malecki: That could change.

Legislator Ronk: Well, yeah.

Luke Malecki: It sounds like a cop out. But I had a totally different thought process on this a two weeks ago. And now they, I was thinking it would be able to, to refund some of the coffers. We, we have communities that issue deficit notes, they were planning on just paying that deficit note, well, then this fact sheet comes out and says we can't use it for debt. Well, the debt exists because we didn't have revenue, you're giving us revenue to replace it just, it, it's still ongoing. I know, there's communications going on with Schumer's office and some of our local governments here on trying to get clarification and trying to get some broader scope. And I started this conversation with how much time, I, I, I went to a meeting to summarize a financial statement audit for a town unless that room three and a half hours later and completely exhausted from talking about AARP, because there's so many differentiating various variables within there. Anything else off the surface or that, this kind of, at, at the onset? It's very fresh information, and I'm sure there's going to be more questions as we move on...

Legislator Archer: I think our big challenge is going to be identifying the revenue replacement number. I think that could be challenging.

Luke Malecki: It could be except the, the government, the language actually says they tried to streamline it by using the aggregate. And, and, and the simple way of putting it is to take it. And I'll probably, I may be missing some assumptions. But if you take your total revenues, you remove any refunds from your insurance, remove any sale of one time sale of property, you remove any certain excludable, miscellaneous revenues in 2019, and look at that number, and then apply the 4.1%. And then just compare those same, that same basket of revenues in 2020. And that's your number that they're looking at. So you may get a little, if you want to get a little dirtier within the, your individual calculations, but the way the federal government looks at it, and the way us as single auditors are being told to look at it. That's it. It really isn't bad.

Legislator Archer: Okay. I thought you were going to have to break it down and justify it.

Luke Malecki: So, did we. So, did we...

Legislator Archer: Oh, okay.

Luke Malecki: ...up until yesterday, Tuesday.

Legislator Archer: Oh, okay.

Luke Malecki: Yeah, no, that was that was the kind of uniform thought process. But then they basically, I don't I don't want to be rude and try to figure that question out, but within the FAQ, they actually say it's just general revenues, and they use a term like other general revenues. But, and don't be confused by that term, either. It's not, from what we understand, it's not limited to the General Fund. So, you could be looking at your Road Machinery Fund, you could be looking at any sort of Park fees. Yeah, it's its government wide. The other caveat that I will say, and this is more of a preference, but what we worked with the County of Erie, and Eire was one of the fortunate groups that got some CARES money, they got about 160 million dollars of CARES money. And one of the best practices that I like to share with some of our governments that didn't get that pleasure of having the CARES money, but are getting this AARP money is consider separating fun for the AARP money, almost like a Special Grant Fund. And then if you if you potentially have some qualifiable expenditures in the current budget, in the General Fund, that like I said earlier, if you didn't have this revenue, maybe you would, maybe there's, we'll use an example, broad example, maybe sheriff's overtime has 200,000 dollars of overtime, and you would have said hey, we're, we're short in 2020, we had to cut that to 100. Okay, well, maybe that would fit the criteria of this AARP. And you transfer that AARP expenditure into the AARP fund, and match it with that 17 million of revenue. And where that came to work for them was that you tend to during the execution of a grant, you try to be a little bit more aggressive with your expenditures, there's some items that you know, this kind of for the remediation we talked about, that seems like it fits really good. So we'll give that one a green, then maybe the police one, or the public safety one that I just talked about, maybe he's a little hesitant, we'll give that one, an orange, or

whatever the class of criteria 1-2-3-4, so that when you finally get to the end of the year, and you say, Okay, we got 25 million dollars in that Fund, let's go through all of our more risky items and pull those back into the general fund. And that's exactly what Erie did. And it worked very fortunate because with the CARES act, and I have no reason to believe this will be different, despite the different administration's that oversee it. The CARES act was awarded in August of 2020. The final guidance, and mind you, they were instructed to spend that by December 31, 2020. The final guidance was released on January 15, 2021. So they, the counties and the recipients of that CARES money had to do the best job they possibly could but at the same time recognizing there's going to be some ebbs and flows and some, some reconciling at the end of the year. So, for this, you're definitely going to do yourself an advantage by isolating the expenses, and almost keeping the same chart of accounts. So you know, where if the, if we decide, or excuse me, if the county decides, hey, this doesn't fit the AARP, you know exactly where to put it back in the, in the original fund. It's intent, it's, if you talk to anyone in your finance department about this, it's always my, my experience is by the time I'm finished with this conversation, everyone's just like, Oh, my gosh, why is this happening? Because, again...

Chairman Parete: Uncle! Uncle!

Luke Malecki: ...The federal government, the state, look at all this money we're giving you right? Oh, we're awesome. And then you guys get to do all the work.

Chairman Parete: Amber, is there anybody from one of the other departments who might want to chime in on this?

Amber Feaster: No one else is with us today.

Chairman Parete: Okay, thank you. Anybody else like to, to get more embellishment on what we're trying to absorb here.

Luke Malecki: And it's a moving target. So, as you guys have questions. As Carl said, I've already talked to a dozen different county people, and the City of Buffalo representatives from larger towns out here, trying to just get the feel for the pulse of what's on people's mind. So that's where that what my expression of the ideas were today. It's going to, it's going to evolve. So as they as the questions come up, and you hear things throughout your peers and your, maybe some of your neighboring counties, and you have a question, don't hesitate to ask us and then we'll, we'll try to, try to dig up the information. And I, I, I am, I'm not, I didn't say I finished but I am reading the, the interim final report. I got, I got afternoon tomorrow to blocked off to finish it off. But it's, for me, it just causes more questions. So, it's really frustrating.

Chairman Parete: Thank you.

Carl Widmer: Thanks for the input that's, we'll continue providing resources to this group. I set out to Amber Tuesday morning, just asked her to circulate to this group, I sent out this guidance, I send out the FAQ's and a quick fact sheet.

Chairman Parete: Perfect.

Carl Widmer: Also, within the email are a couple links. And one goes directly to the US Treasury site on this item also included a link to NACo, the National Association of Counties. And that's helpful because they're they're focused with the items that you guys are focused with.

Luke Malecki: And that's it, that's an overflow of information. If I was going to start with one, I would go with the FAQs. That breaks it down to 18 pages, pretty easy layman term read. And then that kind of bases on the fact sheet which, the FAQ sheet, a little bit more in the in the weeds, but it's only eight pages. But if you're going to read two that, those would, those would be it. And then they kind of direct some areas of interest that could lead to some more resources. Hey! Two other things, if I could just interject on the areas of concerns that I've seen as as a response to the pandemic year, that if you haven't already something that you may want to think of as a group, and that's kind of revisiting the work-at-home policies. We've seen a lot more teleworking and some of that teleworking is sticking now. And by that I don't really mean the IT side of things. What we've witnessed is a lot of our governments Pretty up to speed with the it. So, a lot of the firewalls were all, all kind of forced into upgrades in 2020. We're talking more on the department level, who's offering the permissions, who's ultimately reviewing the timesheets, making sure the county works getting done, what sort of accountability, what level of communication's required? That's where some of the ambiguity exists with, with the work-at-home policy. So, I invite you to kind of explore that a little bit. And then the last one is, as you probably have seen, the state is now mandating all municipalities to have a health pandemic emergency response. We're expressing a little bit of kind of just explore expanding that a little bit to the actual emergency response policies of the county. And by that, one of the things I've noticed in some of our my clients is that the, the legislature or the Board of Supervisors, or the Board of Directors, or whoever it may be put together an emergency resolution that says so and so has free reign over moving budget items. And then four months later, the governing body says, so has anything moved? In other words, there was no requirement of a communication beyond, you have the permission. So, what we're recommending, is to include something in that emergency response policy that says a minimum communication. So yeah, you're allowed to make these budget amendments, but we want to know about them on a weekly, bi-weekly, monthly, whatever the preference basis is. So just a couple of things right off the cuff before we even set foot in the door, things to think about that may make their way into the management letter or not.

Legislator Archer: Have you seen anybody crafting anything on that?

Luke Malecki: On which one?

Legislator Archer: On the policy, on both of the policies.

Luke Malecki: Uh, not yet. Not, nothing's gone out there yet. We'll keep our ears open. I mean, we're recommending it there. And we can actually take a stab on, on putting together

some some suggested language, obviously, we can't put anything this should, this is what the policy should be, but just what it should cover.

Legislator Archer: Or things you may want to consider. That could be helpful.

Luke Malecki: Sure. Kind of make it like a Mad Libs. And you can make it fun.

Legislator Archer: Yeah.

Luke Malecki: I mean, I know I, I kind of took over this last part but a question that I like to ask my audit committees, and Carl, you may or may not like this, is what can we do better to make this audit smoother? Is there any areas any communications that you're looking for, that would better serve the county, any particular areas of interest in the county? We answer every audit plan, with a little bit of contingency to, to pick up some, for example, a CARES act audit, or maybe some additional services related to AARP. I like to offer this, this meeting as a forum for us improving ourselves in our process, recognizing that we're far from perfect, just like everybody else. But we want to get as close as we can. So if there's anything that we can do to adjust our audit plan, this would be a great time. If it doesn't feel comfortable at this time, you can call me if you don't want to nag on Carl, but probably talk to Carl. He's got broad shoulders. He can handle it.

Carl Widmer: I've asked the question. At our exit conferences, I do bring this up.

Luke Malecki: So, is there is there anything that you'd like to see differently this year?

Chairman Parete: Amber, have you documented anything that you're concerned with? In particular, or we can discuss it some other time.

Amber Feaster: I haven't heard any documented concerns for the 2020 audit yet.

Chairman Parete: Okay.

Luke Malecki

We just asked it. If anything does come up, let us know so we can, we can address it.

Chairman Parete: And that's very, that's very reasonable, sir.

Luke Malecki: Thanks. Try to be reasonable.

Chairman Parete: It's helpful in the long run. All right. Well, thank you, sir. Again, Anybody? Anybody else want to? Conversation? Ask any questions of Mr. Widman? Well, I guess we'll move on then. Thank you, sir, for your, for both of you, but Mr. Widman, in particular for your presentation to us.

Carl Widmer: Sure. Thank you very much for having us. We're, we're excited to get out there.

Chairman Parete: Good.

Carl Widmer: Thanks for your time.

Chairman Parete: Okay, thank you. Thank you. Well, now the, the other part of the agenda, and I don't, if, if you want to embellish or enlighten anything else on what we just heard, you know, even if it's just idle banter? Okay, now it, the external auditor and audit firm selection. The firm that we were just dealing with, or we are dealing with has been an auditor for the county since 2014. There was an RFP sent out three years ago with a one-year extension. The three-year contract is up now. We can offer a one-year extension. There is no mandatory requirement that the counties change auditing firms. They do have to change their managing partners. And again, it was Mr. Tom Malecki, I guess it was working with the county over the years. And now it's Mr. Widman and his staff. The, you know, Sarbanes Oxley, which led to these requirements is, was mostly driven by, by, by Wall Street and the finance people. So, there are no rules for the county, counties. However, we have to make a decision today on whether we want to move forward with RFPs or if we want to exercise our option. Now I understand. Okay, just give me one second. I understand that. The folks, legislators who were on this went through a very extensive a discussion about three years ago. And that's where we are right now. So, Legislator Ronk, Ken.

Legislator Ronk: Yeah, thanks. Um, you know, I, I'm never opposed to going out to RFP. Personally, I think that, especially after COVID, to see what's out there and who might bid, um, would be positive. I also, even though there's no requirement, I'm in favor of switching auditors from time to time, because I've seen over my tenure in the legislature that some of these auditors tend to regurgitate a lot of things in their management letters and in their audits. You know, I, I just think that it's, you know, as long as the, you know, disparity in the amount of money that's charged isn't outrageous, I think it, it's a good idea to switch out from time to time, especially when you're dealing with an independent audit. So I'd be in favor of an RFP personally.

Chairman Parete: An RFP doesn't necessarily mean you have to switch auditors though.

Legislator Ronk: It does not. And I'm sure that Drescher & Malecki will bid.

Chairman Parete: So, anyone else, please? This is, this is our one charge for the year. Well, I, I will certainly support what the majority wants. I do know, from conversation that the folks who, who put this, the RFPs together three years ago, had a lot of conversations, positive conversations, and appear to have done a good job. So, somebody has to make a recommendation either to, to exercise the option, or to go out for the RFPs. And, and then yes, yes, Legislator Archer.

Legislator Archer: Yeah, I just want to, so we have one more year if we wanted to, before we would have to actually go out to RFP.

Chairman Parete: Yes.

Legislator Archer: And what, and what are the numbers? I don't recall the you know, what we're paying right now. Do you remember Amber? Or do you know, John?

Chairman Parete: No, ma'am. But Amber do you know?

Amber Feaster: The dollar value? Is that what you asked about?

Legislator Archer: Yeah.

Amber Feaster: They're around 65,000.

Legislator Archer: Okay. And I mean, we've been happy with what they've produced. They've helped us with a lot of the policy stuff over the last couple of years. Some we've implemented, some we have not, correct?

Chairman Parete: It appears that way. A lot of things have happened positively. Amber, do you want to weigh in on this? Or would you just assume not?

Amber Feaster: I would assume not. To whatever, whatever the committee's comfortable with, right.

Legislator Archer: Well, but you have not had, I mean, they have always been on call. They've always been available. They've always provided. I mean, if there's been an issue, has there? Has there been an issue with them in their responsiveness or anything? I mean because you deal with them more directly.

Amber Feaster: Right. The way, with regards to their communication and the reports and everything, there are no issues. Back when we went through the RFP process the last time, the committee's concern was that the legislature was more or less left out of the loop. All the communications were happening directly with the departments. And then the only thing the legislature, the legislature was involved in was having the committee meeting to review the management letter after the fact. They've definitely put in an effort and made changes since that point in time. I can definitely see an effort. We are not copied on all communications. I do not know how their fieldwork gets scheduled. I am not a part of that. So it's not perfect. But it's definitely an improvement. They were definitely listening to you guys when that was said.

Legislator Archer: And was that in the original RFP as part of what the expect-, what expectation we had?

Amber Feaster: Yeah. And, and in the contract. They report to the legislature. It is a legislative contract.

Legislator Archer: Right. But, but was that follow up on reporting and communication and correspondence a part of the contract and they've just not been meeting it?

Amber Feaster: No, we don't have in there that they're excluded or prohibited from contacting anyone else.

Legislator Archer: Right. No, but, but, but did we request copies of what they were communicate-, or were, did we request a copy of their follow up with the teams and we didn't get it? That's what I'm trying to ascertain. Was it part of the procedures that we established in the RFP and they did not comply?

Legislator Ronk: No. Because I don't, I don't remember. I don't remember if-, I don't know if I was in that...

Legislator Gavaris: Amber, I don't mean to chime in, but Amber said yes. She said that they, it was in their agreement, their contract that they supply the reports, and they didn't do it. It's not as if we asked for it. I don't, I guess I don't know if that's true or not. If, if we go on and...

Legislator Archer: That's what I'm trying to get to.

Legislator Ronk: I guess I, if I could try to clear up a little bit, you know, from what I remember, and Amber can correct me if I'm wrong. With the original contract before we went back out to RFP Drescher & Malecki was on, was, was not having as much communication with our office as they were with the departments and with the Comptroller's office, the county comptroller. And they would send things to the county comptroller, before they sent them to the legislature, they would be addressed to the comptroller. I don't believe that there's in the, in the RFP or the contract that we made clear, the expectation that everything comes to the legislature before it goes elsewhere. And, but I believe that that was in the negotiation after they were, you know, we were talking about awarding it to them, if I remember correctly from it, because I was on that RFP committee. It was out, it was made clear to them in our discussions that our expectation was that we were their person that they were contracting with not necessarily the county of Ulster or the county Comptroller's Office, but with the Legislature, as in the charter. And what Amber is saying, I think is that they have been better abiding by that under the new contract.

Legislator Archer: Got it.

Legislator Ronk: Is that summed up pretty good, Amber?

Amber Feaster: Yeah, yeah. I think there was just some confusion on their part, that the legislature is its own entity. It's not Ulster County, and I can talk to anyone within the county on a whim whenever I want. Everybody's entitled to these documents equally.

Legislator Ronk: Well, and every charter is different. And our charter specifically lays out that the legislature handles the external audit.

Legislator Archer: Right. Great. Thank you for that clarification. I mean, I'm not, I'm not opposed to another year, but if somebody wants to go through setting up another RFP.

Legislator Ronk: Mr. Chairman.

Chairman Parete: No, go ahead, Ken.

Legislator Ronk: I was just going to say, you know, I'm, I'm ready to make a motion that we go out to RFP, but I haven't heard from everybody else in the committee on where everyone's thoughts are. So.

Chairman Parete: You know, I could, this is going to be a difficult year coming up. Other folks have things that they're looking at, that they're concerned with. I for one, will not be around to work with these folks. Whoever the county chooses over the next few years. It appears to me that they've lived up to the spirit of the discussions that were had a couple of years ago. I generally speaking, do believe in going out, you know, awarding a three- or four-year contract and going out for RFPs. It wouldn't take much to convince me to vote to extend to the one-year option. Anyone else? Please.

Legislator Archer: I'm with you given the year but, and in the same boat, not going to be here to be in the next RFP committee. But I do believe given everything on our plates, I think one more year will, will be helpful and will help a, a new body coming in next year. So, I would say one more year would be helpful.

Legislator Ronk: All right, I can be comfortable with that.

Chairman Parete: Is Legislator Litts?

Legislator Litts: I am unmuted.

Chairman Parete: There you go.

Legislator Litts: I can go either way. I think they've done a much better job this past year than they have in prior years. And I think they're stepping up to the plate. But you know, RFPs are always good. If nothing else, they trim the fat and we get a better price.

Chairman Parete: Legislator Gavaris.

Legislator Gavaris: I'm good with extending the one year and doing the RFP for next year.

Legislator Parete: Would someone like to-?

Legislator Ronk: I'll make the motion, I'll make a motion hearing the majority of the committee that we approve the one year extension for Drescher & Malecki.

Legislator Archer: I'll second. But I would also, if I might it, Amber, if you have anything specific that you think could make it even better, I think it would be important to help us identify that now. So that when we do go back to them and this, if in fact this does get

approved for a second, for you know this last year, this option that we can then be very clear with them. And here's what we need from you. So I think that you make sure you've got everything you need.

Chairman Parete: And if I might, I believe we'll probably have one more meeting, which we can get that point across. What your concerns might be, Amber. So there's a motion made to extend the option, to exercise the option. Any more discussion? Any discussion other than what we just had? Now we'll move to question. All in favor say aye.

Legislator Ronk: Aye.

Legislator Litts: Aye.

Legislator Gavaris: Aye.

Chairman Parete: Oppose? Carried. Any other old business? Well.

Legislator Ronk: I move we adjourn.

Chairman Parete: Legislator Ronk, move to adjourn.

Legislator Litts: I'll second that.

Chairman Parete: Okay. Sometimes you don't even need a second for a motion to adjourn, but good. All in favor, and thank you all very much.

Legislator Litts: Aye.

Chairman Parete: Thank you.

Legislator Ronk: Aye.

Legislator Litts: Thank you.

Chairman Parete: Carried. Thank you.

Legislator Litts: Thank you. Take care. Be safe. Stay healthy.

Legislator Archer: Bye bye.

Chairman Parete: Boy, that's it.