

Audit Committee

Regular Meeting Minutes

DATE & TIME: March 28, 2023 – 3:00 PM
LOCATION: KL Binder Library, 6th Floor, County Office Building,
244 Fair Street, Kingston, NY
PRESIDING OFFICER: Tracey A. Bartels, Chair
LEGISLATIVE STAFF: Amber Feaster
PRESENT: Legislators Kenneth J. Ronk, Jr., John Gavaris, Craig Lopez, and Eve
Walter; Comptroller March Gallagher; Deputy County Executive
Chris Kelly on behalf of County Executive Jen Metzger
ABSENT: None
QUORUM PRESENT: Yes
OTHER ATTENDEES: Alicia DeMarco, Deputy Comptroller; Charles Dinstuhl, Office of the
Comptroller

- Chair Bartels called the meeting to order at 3:00 PM and Deputy Clerk Feaster called the roll.

Motion No. 1: To approve the Minutes of the September 27, 2022 Regular Meeting

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

2022 External Audit of the Annual Financial Statements

Chair Bartels informed the Committee that the County’s external auditors are planning to begin their audit of the County in the upcoming months and they are aware of the concerns that currently exist with regard to the County’s Finance Department. Comptroller Gallagher confirmed that Drescher & Malecki is not involved in the external audit for the period ended December 31, 2022. Chair Bartels summarized frustration with certain interactions with the prior external auditors which she agreed to circulate to the Committee. Comptroller Gallagher expressed concern with the Office’s access to communicate with the County’s external auditors in private, stating that the Legislature’s involvement inhibits the free flow of information. Committee members agreed to schedule a meeting between the office and the external auditors. Comptroller Gallagher informed the Committee that the Office had questions regarding testing that were left unanswered by the County’s previous auditors. Chair Bartels emphasized comfort

in scheduling a meeting for Comptroller Office and vocalized concern with the concept that there may be information shared with the external auditors that is not shared with the Legislature, specifically as it relates to the Comptroller's and the Legislature's roles in the Charter. Discussion pursued on prior issues that took place, the appropriate flow of communication to and from the external auditors, and the need to document and communicate this flow to the external auditors. Chair Bartels emphasized desire to hear the Comptroller's concerns and issues so that the Legislature can reinforce the Comptroller's concerns and follow up on open items. Further discussion took place regarding the completion and extent of fraud questionnaires.

New Business: Comptroller Gallagher informed the Committee that her office is currently working to complete a list of recommendations on internal controls.

Old Business:

Compensation Salary Study as required by the Ulster County Fair Pay and Salary Equity Policy established in Resolution No. 26 of 2022

Discussion: Chair Bartels acknowledged that a Request for Proposals (RFP) has been published for professional services for the completion of a Compensation Study, asking why the RFP does not include the required scope of work under Resolution No. 26 of 2022. Deputy County Executive Chris Kelly informed the Committee that it was an oversight and that the study is budgeted for within the Personnel Office. Mr. Kelly agreed up update the RFP to incorporate these requirements. Discussion pursued on the Personnel Department's adopted budget, the Management Personnel Analysis completed in the prior year, and the scope of work in the current RFP.

Chair Bartels asked the members if there was any other business, and hearing none;

Motion to Adjourn

Motion Made By: Legislator Walter
Motion Seconded By: Legislator Gavaris
No. of Votes in Favor: 5
No. of Votes Against: 0

Time: 3:49 PM

Respectfully submitted: Amber Feaster
Minutes Approved: May 9, 2023