

# Audit Committee

## Regular Meeting Minutes

**DATE & TIME:** February 26, 2018 – 5:15 PM  
**LOCATION:** Chairman’s Office, Sixth Floor, County Office Building  
**PRESIDING OFFICER:** Herbert Litts III, Chairman  
**LEGISLATIVE STAFF:** Amber 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; Evan Gallo, Deputy Comptroller; Dean Rylewicz, Purchasing; Legislator Joseph Maloney

• **Chairman Litts called the meeting to order at 5:18 PM**

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**Motion No. 1:** To postpone the Minutes of November 14, 2017

**Motion Made By:** Legislator Gerentine

**Motion Seconded By:** Legislator Rodriguez

**Discussion:** Chairman Litts questioned the draft of the November 14, 2017 minutes. Legislative Fiscal Analyst to confirm attendance, confirm vote counts, and to readjust the wording of the motions to discuss and approve contracting for the Agreed Upon Procedures over the Sheriff’s Department.

**Voting In Favor:** Legislators Litts, Bartels, Gerentine, Maio, and Rodriguez

**Voting Against:** None

**No. of Votes in Favor:** 5

**No. of Votes Against:** 0

**Disposition:** Postponed

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Chairman Litts asked if anyone had any suggestions for possible audit areas or topics.

Legislator Bartels asked that the Committee revisit the topic of the Family Court Capital Project. The Committee recalled the prior year’s discussions on the topic and discussed the 2018 Audit Committee budget.

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**New Business:** None

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### Old Business:

Chairman Litts updated the Committee on the contract for Agreed Upon Procedures over the Sheriff’s Department, confirming that the contract was sent to the vendor and that once the signed contract is received by the County, it is

anticipated to take another two weeks to complete. Further, Chairman Litts explained that work is estimated to begin in mid-March and that the contract ends in May, at which point a presentation will be provided to the Committee. Committee members asked that the Legislative Fiscal Analyst discuss the contract and its timeline with the Sheriff.

Committee members agreed to request ideas and suggestions from all Legislators for potential audit areas or items for the Committee's consideration.

Discussion pursued on a strategy to approach the 2018 year with.

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**Motion No. 2:** To enter into executive session for the purpose of discussing proposals received in response to the 2018 External Financial Audit RFP

**Discussion:** Committee members debated whether it was appropriate for other members of the Legislature to stay for executive session, as well as the County's Procurement Policies regarding attendance for RFP Committee meetings. Evan Gallo, Deputy Comptroller, expressed concern that the Comptroller's office did not receive copies of the proposals received. Committee members discussed the participation of nonvoting members. Legislators Bartels and Rodriguez asked that nonvoting members obtain the received proposals for the purpose of discussion prior to the Committee's completion of evaluations.

Discussion pursued on the length of and variances between the proposals received, asking if it is possible to require the standardization of proposals. Moreover, committee members discussed the County's policy to exclude pricing from the initial evaluation of proposals and the effects of this decision on the evaluation process.

**Motion No. 3:** To postpone executive session for the purpose of discussing proposals received in response to the 2018 External Financial Audit RFP

**Motion Made By:** Legislator Rodriguez

**Motion Seconded By:** Legislator Gerentine

**Voting In Favor:** Legislators Litts, Bartels, Gerentine, Maio, and Rodriguez

**Voting Against:** None

**No. of Votes in Favor:** 5

**No. of Votes Against:** 0

**Disposition:** Postponed

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There being no further business before the Committee, a motion was made by Chairman Litts, seconded by Legislator Rodriguez and carried to adjourn the meeting at 6:01 PM.

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**Dated the 14<sup>th</sup> Day of March, 2018**

**Amber Feaster, Fiscal Analyst**

**Minutes Approved On: April 10, 2018**