

# Audit Committee

## Regular Meeting Minutes

**DATE & TIME:** August 15, 2022 – 4:00 PM  
**LOCATION:** Powered by Zoom Meeting by dialing 1-646-558-8656, Meeting ID 843 9852 1977  
**PRESIDING OFFICER:** Tracey A. Bartels, Chair  
**LEGISLATIVE STAFF:** Amber Feaster  
**PRESENT:** Legislators Kenneth J. Ronk, Jr., John Gavaris, Craig Lopez and Eve Walter (arrived at 4:12 PM); Comptroller March Gallagher  
**ABSENT:** Deputy County Executive Marc Rider  
**QUORUM PRESENT:** Yes  
**QUORUM PRESENT:** Yes  
**OTHER ATTENDEES:** Department of Purchasing Peter Esposito, and Frances Wu; Office of the Comptroller Alicia DeMarco, and Sam Sonnenberg

- Chair Bartels called the meeting to order at 4:03 PM and called the roll.

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### Motion No. 1: To approve the Minutes and Transcripts of the August 9, 2022 Regular Meeting

**Motion Made By:** Legislator Gavaris  
**Motion Seconded By:** Legislator Ronk  
**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

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### Motion No. 2: To enter into executive session at 4:04 PM for the purpose of discussing the External Audit of the Annual Financial Statements Request for Proposals.

**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

**Motion No. 3: To exit out of executive session at 5:32 PM.**

**Motion Made By:** Legislator Ronk  
**Motion Seconded By:** Legislator Walter

**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

Chair Bartels noted that no action was taken during executive session.

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**New Business:** None

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**Old Business:** Compensation Salary Study as required by the Ulster County Fair Pay and Salary Equity Policy established in Resolution No. 26 of 2022 – see attached transcript.

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

**Motion to Adjourn**

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

**Time:** 5:50 pm

**Respectfully submitted:** Amber Feaster  
**Minutes Approved:** September 8, 2022

# Audit Committee

## Regular Meeting Transcripts

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**LEGISLATIVE STAFF:** Amber Feaster  
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**ABSENT:** Deputy County Executive Marc Rider  
**QUORUM PRESENT:** Yes  
**OTHER ATTENDEES:** Department of Purchasing Peter Esposito, and Frances Wu; Office of the Comptroller Alicia DeMarco, and Sam Sonnenberg

- Chair Bartels called the meeting to order at 4:03 PM and called the roll.

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**Deputy Clerk Feaster:** Okay.

**Chair Bartels:** Thank you. I'd like to call today's meeting of the audit committee to order. Clerk Feaster, can you please take attendance?

**Deputy Clerk Feaster:** Bartels.

**Chair Bartels:** Here

**Deputy Clerk Feaster:** Ronk.

**Legislator Ronk:** Present.

**Deputy Clerk Feaster:** Gavaris.

**Legislator Gavaris:** Present.

**Deputy Clerk Feaster:** Lopez.

**Legislator Lopez:** Here.

**Deputy Clerk Feaster:** Walter. Gallagher.

**Comptroller Gallagher:** Here.

**Deputy Clerk Feaster:** And there are no designees from the County Executive office present.

**Legislator Ronk:** Hereafter known as team Ulster County.

**Chair Bartels:** Okay, so I will entertain a motion to approve the minutes and transcripts of the August 9, regular meeting.

**Legislator Gavaris:** I'll move it.

**Chair Bartels:** Is there a second?

**Legislator Ronk:** I'll second it.

**Chair Bartels:** Okay. Now, I know we just got it today. Hopefully you've had the chance to look at it. It's very short because the bulk of that meeting was an executive session meeting. Is everyone comfortable approving today? Okay. So, all those in favor of approving the meeting minutes and transcript.

**Group:** Aye.

**Chair Bartels:** Motion passes unanimously. Thank you. Today's agenda, the next up is interviews in response to the External Audit of the Annual Financial Statements Request For Proposal. We are going to do that in Executive Session. So, I will entertain a motion to go into Executive Session.

**Legislator Ronk:** So moved.

**Legislator Gavaris:** Second.

**Chair Bartels:** All those in favor of going into executive session to discuss the interviews.

**Group:** Aye.

**Chair Bartels:** Opposed. Hearing none opposed, we are going to go into Executive Session and for the record, be inviting Francis Wu and Pete Esposito from purchasing to facilitate into the Executive Session. Of course, the Comptroller who is a member of the committee does not need to be invited.

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**Chair Bartels:** Thank you. All right, we'll come out of Executive Session session. No action was taken. If we could move on in the agenda. Just pull it up. Okay. We do have some old business on the agenda. That's compensation salary study as required by the Ulster County Fair Pay and Salary Equity Policy. It's a mouthful. Established by Resolution number 26 of 2022. Just refresh everyone's memory that we proposed some changes. We unanimously agreed that the timeline should be changed the start of the 2024 Legislative budget cycle and we discussed adjusting or removing the four year minimum requirement which is in the Resolution, requiring that full study be done every four years. Let me just see. Anyone have any comments on that aspect? Okay. I'm just going to, I'm just going to refresh everyone's memory. And then we, we also agree that the required comparison should include an optional comparison with the private sector, which would include a benefits analysis. The option of including the private sector would be at our discretion, and we might not exercise if, if it was too costly. And we, we agreed that the financial impact, which was listed in the resolution, as a maximum of 100,000, might be too little. Given the parameters of the study now, we had left it that we were going to go, I believe we talked about going to our respective caucuses. I can report that we haven't discussed it in our caucus yet. I don't know if Legislator Ronk, you've discussed it with your caucus? Okay. I'm just gonna say, and I'll open the floor, I know that there was some concern about not going out to RFP, as particularly if we thought it was going to come back as being too costly, given what we've heard, both from our internal Financial Analyst and the Comptroller's office about their willingness to undertake aspects, and I want to put words in either of your mouths, but aspects and / or all of this, but both, my take away from both was certainly as it related to taking on

all of this, it would require additional personnel and outside help and additional funds to, to either department that was taking it on. I'm still of the opinion, and I'm absolutely willing to go back to the, to the caucus or the Legislature as a whole, but I'm still of the opinion that maybe the best course of action is to go out to a full RFP per what the resolution says and let's see what the number comes back. Now, I agree that we're talking about the next budget cycle. This is obviously not going to happen in time for this budget cycle. And that's something I think we need to be clear, but the alternative is really to, to amend the resolution to reflect what's more realistic, which is not a full, so I don't have it in front of me, perhaps we can pull it up. But it's, it's a full, it's a full salary study of, it's not a management study, it's a salary of all positions and the benefits.

**Legislator Ronk:** Yeah.

**Chair Bartels:** With comps against the private sector. It's a substantial study. I mean, I, I will remind this, this committee that the space study, I believe, came back in a pretty wide range. The space study, I think one at one of the space study responses was over 400,000. So, I think we would expect a very, very, very costly study. So, I'll open the floor. Legislator Walter, you have your hand?

**Legislator Walter:** Yeah. I mean, in terms of the resolution change, and I assume you haven't spoken to the sponsors yet about changing that language? Which may or may not go very well. I mean, I think that those issues were all brought up in meetings, like we've said all those things in Ways and Means and probably elsewhere. Yeah, I don't know that it's worth a last ask or whether that's a as useless of an effort as it is to put out an RFP for something that we know will be too expensive. But I guess both of them are pretty, you know. I mean I don't know what the benefit of speaking to our caucuses are if the actual sponsors have no interest in changing the resolution.

**Chair Bartels:** Legislator Gavaris and then I'll respond to that. Go ahead.

**Chairman Gavaris:** I think it's sort of in response to that. I think, I think it's unfair and disingenuous for us to do an RFP for something that in all likelihood we're reasonably sure it's not going to actually happen. These companies are going to spend time and money and effort. I think we should go back to the caucuses get, you know, explain that situation. If they want to move forward, fine. You know, I think my conscious will be clean at that point. But I just can't see us wasting somebody's time for something we're never gonna really do.

**Chair Bartels:** Legislator Ronk.

**Legislator Ronk:** I agree with John. And quite frankly, you know, even more than that is the wasting of Pete and Francis' this time and others in Purchasing. You know, it's not just these companies that are going to have wasted time and effort. It's our own, it's our own buyers.

**Chair Bartels:** Legislator Lopez, any thoughts?

**Legislator Lopez:** Yeah, no, I agree with that. You know, I, I've got an issue spending money on studies anyway, that don't often go no place, they're gonna sit on a shelf someplace in that Karen Binder Library. So no, I, and it'll be a big waste of time even to go forward with RFP and big waste of everybody's time and I don't think that people are going to be so receptive to that, especially if they have to put out money and do it. I'd definitely bring it back, back to the caucus, get their input on it, and then, you know, maybe we can come up with a way to move forward.

**Legislator Ronk:** We've got caucus on Tuesday, both caucuses, I mean, I'll bring it to my caucus on Tuesday. I find it hard to believe that there's going to be a member of my caucus that wants to RFP something that we're very unlikely to end up engaging on.

**Chair Bartels:** Okay. So, we'll bring it to the Democratic caucus Tuesday. You know, session day's, always a tight one, but we'll make sure we get the information out. I think there's two important things to note. One is

that we're, we are expecting a management analysis to come at some point, correct? Non-manage, management analysis. Yes. That's being done by the finance office. Is that correct? Okay. So.

**Deputy Clerk Feaster:** I'm sorry. Finance, Personnel, and Budget.

**Chair Bartels:** Right. So, so I think it's important to note that we're expecting that. The one thing I would say, as the Chair of this committee, I do want us to reach a consensus and make a recommendation for a change to the resolution if that's what we're asking. That's what, that's all that I'm asking that this committee do, just so, because we've been charged with doing this thing. And the resolution was nearly unanimous. I think we discovered that the only No, was Legislator Walter, correct? Yes.

**Deputy Clerk Feaster:** And Nolan.

**Chair Bartels:** And Nolan. Okay. So given that, I just think that whatever recommendation we, it can come from this committee to the body. Certainly, we will reach out to the sponsors, and we'll be awaiting the management. But I also think we need to advise them that we're not going to be undertaking this in, in any meaningful way in time for this budget cycle. Legislator, I mean, Comptroller Gallagher and then Legislator Walter.

**Comptroller Gallagher:** I just wanted to say I will put a question out in the New York State Treasurer and Finance Officers Association and ask if anyone else has done a salary study, because it would maybe help us with the pricing just to know what others have paid if they've done it, then I'll report back to you and Amber on that.

**Chair Bartels:** Thank you. Legislator Walter.

**Legislator Walter:** I guess I worry. Also, especially because it was nearly unanimous, except for myself and Legislator Nolan. You know, we're asking a question that we don't, we only want one answer. And that makes me a little uncomfortable. I think that, you know, I feel like since we're waiting for this other study, we can, I feel comfortable postponing right now, until we see what that other study is and that the work is done with the, the sponsor, perhaps, you know, showing the suggested revisions that the audit committee unanimously suggests. I just fear like that conversation may go in a direction where people are saying, Yeah, we voted for it once we thought it was good, this is, we saw the resolution, we're with it. And then we're stuck with them saying, Yeah, go ahead and do it when we feel very uncomfortable. Well, if we actually maybe had the changes, and, and the sidebar conversation with the, the sponsors, there's a chance that the sponsor kind of recognizes and is willing to recognize our sponsors, that this approach is feasible we'd have more capacity to have success with our caucuses. I just, you know, again, it's, we're not really, we're not, we wouldn't be happy with either response, or our caucus. And I think that's important to recognize.

**Chair Bartels:** Legislator Gavaris.

**Chairman Gavaris:** I think I understand what you're saying Legislator Walter, but the issue for me is I voted yes for this, based on what I was told this was going to cost. Now hearing more than four times the amount of, for a study that's to me not even as comprehensive. I just, I won't be in favor. So, I think a lot of people, we were sold that this was what 100,000, 99,000, something around that, I think was the original amount. To hear that it's, you know, significantly higher than that, I think that's the change. The idea of the study is fantastic. And I would still support it, but not at that price tag. I don't think this, the juice is worth the squeeze in this case.

**Chair Bartels:** Legislator Walter.

**Legislator Walter:** Yeah, I mean, I hear that except that when this first resolution first went out, there was no dollar amount on it. The conversations were had many times about how much, many people brought up how expensive this was going to be. I believe Deputy Executive Rider brought it up a couple of times. So, people did

hear that this would be, and it was relatively arbitrary, this cost that was put on because pressure was given to the Legislator that you can't just leave it empty with no amount. So, I guess I'm just, I, it's not a lack of trust of our fellow Legislators. I just want to point out that, you know, in a caucus when we're talking about so many different things, and we have so limited time, this is a lot to put on hoping for a well-reasoned thought out resolve. And that, and I'm not saying never do that, but that is the first step was to actually communicate this to the sponsor separate from heighten meeting with people, you know, doing their thing. There is a chance now if the sponsor has no interest in making those changes in light of whatever we've learned, you know, then of course, we would have to then I guess, go to the caucus, but I just, I'm trying to think of how the, the logic of how it goes down knowing how our caucus meetings are, how busy they are, and how they're not going to have this level of conversation that we're having.

**Chair Bartels:** So, I hear you, and maybe what I'll say,

**Legislator Walter:** Yes. And that said, I'll defer to the majority, if that's what the preference is. I just, if it goes badly don't say I didn't warn you.

**Chair Bartels:** Well, so what, what I, what I'm going to suggest, in light of that comment is that we one, we get a timeline. Maybe Amber, you can reach out to Finance Department, see, with the timeline, updated timeline on their study. We can provide that timeline, and maybe we request that the sponsors come to one of our meetings, maybe even the next meeting. We can have this conversation with the sponsors, either at the meeting, or if you'd rather me speak to the sponsors first, I can do that as well. I mean, I think that the first point to communicate is that we are not on track to have a full a full salary study of every unique position in Ulster County done in advance of this budget cycle. That is very clearly the case.

**Legislator Walter:** And I think also important is that there's clarity to the answer of what it would be, what would, what would come from doing it in-house. Like that, perhaps the Comptroller's Office could do elements, but it would cost a certain amount. It's not just Yes, they can. It would be yes, they could, but they'd have to hire one or two people or, you know, like, so I think that part of the conversation too, because that's the other thing that kept happening is like, so we can just do it in-house or, so I think having them here, and having that conversation, really, truthfully, maybe giving the Comptroller time to identify if someone else has done it, and what costs they've had. But I just rather, I don't want to repeat the same arguments. You know, I'd like to have the information in front of them.

**Chair Bartels:** Yeah. I mean, and that's, that's what I like about the idea of going out for RFP. I mean, I don't have quite, I do have empathy, Legislator Ronk bringing up our own Purchasing Department's time, that's, that's a worthy point. But in terms of these companies, this is what they do. You know, I think a lot of them, you know, they, not that they have the exact proposal ready. But, you know, I think that, I don't think we're harming people with the suggestion. It gives us a starting point, which is the all-encompassing, but at least then we'd have a sense of what we're talking about. But there are a lot of levels to this that need discussion, including the idea of a deep salary study on, on negotiated positions, and what it means when we get the results of that. So perhaps, if the committee, if it's the committee's will, I'll reach out to the sponsor separately, talk to the sponsor about that. We'll also get from Amber the, through Amber, the Finance Department's updated timeline on the management study, which I think will be important and valuable, and answers at least a portion of, the portion of the policy directive.

Okay. Again, we are going to, just point of information. Resolution deadline's coming up. We may have a meeting before resolution deadline. I'll work with Amber to reach out to you all in terms of making a final determination on our outside auditor. But I will be submitting a resolution on behalf of the committee to, to hire an outside auditor, will be listed To Be Determined until till we make a recommendation. But I want to meet resolution deadline because of the, because of the timing. Okay.

And is there anything else, old business or new business, that anyone wants to bring up?

**Legislator Ronk:** I move we adjourn.

**Chairman Gavaris:** Second.

**Chair Bartels:** All those in favor?

**Group:** Aye.

**Chair Bartels:** Thank you all. And Amber, we'll be in touch shortly with another, another, coordinating another day.

**Legislator Ronk:** See you tomorrow.

**Chair Bartels:** See you tomorrow.

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**Time:** 5:50 pm

**Respectfully submitted:** Amber Feaster

**Minutes Approved:** September 8, 2022