

# Audit Committee

## Regular Meeting Minutes

**DATE & TIME:** September 20, 2018 – 4:00 PM  
**LOCATION:** KL Binder Library, 6<sup>th</sup> Floor, County Office Building  
**PRESIDING OFFICER:** Herbert Litts III, Chairman  
**LEGISLATIVE STAFF:** Amber Feaster  
**PRESENT:** Legislators Richard Gerentine (arrived at 4:36), Tracey Bartels, Mary Beth Maio (arrived at 5:05), and Hector S. Rodriguez  
**ABSENT:** None  
**QUORUM PRESENT:** Yes  
**OTHER ATTENDEES:** Ken Crannell, Deputy County Executive; Randy Boughton, Comptroller; C.J. Rioux, Finance; Chief Civil Officer John McGovern, Sheriff; Tom Malecki and Carl Widmen, Drescher & Malecki

- **Chairman Litts called the meeting to order at 4:22 PM**

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**Motion No. 1:** To approve the Minutes of August 14, 2018  
**Motion Made By:** Legislator Rodriguez  
**Motion Seconded By:** Legislator Bartels  
**Discussion:** None  
**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:** Approved

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Chairman Litts introduced Tom Malecki, the audit partner at Drescher & Malecki LLP.

Tom Malecki, CPA summarized the deliverables provided to the County, explained what auditor communications are required by law, provided examples of how an audit opinion may be utilized, and informed the Committee of the significant estimates the County makes. Carl Widmen, Senior Manager at Drescher & Malecki, explained that for the year ended December 31, 2017, Federal Award programs selected for testing were Home Energy Audit Program (HEAP), Medicaid, the Work Force Investment Act Cluster and the Aging Cluster, confirming that there are no reportable findings. Discussion pursued on how Single Audit Programs are selected for testing.

Mr. Malecki presented the County's historic trends, providing comparisons to surrounding Counties. Further, Mr. Malecki expressed concerns over a lack of succession planning, issues pertaining to bank reconciliations, and other anticipated Management Letter comments.

Legislator Rodriguez confirmed the County's total debt with C.J. Rouix, Deputy Commissioner of Finance. Mr. Malecki stressed the importance of considering the County's debt against its Capital Assets, as these figures relate to a Debt Management Plan.

Committee members thanked Mr. Malecki and Mr. Widmen for their time and all their hard work.

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**New Business:**

**Potential Audit Items / Areas**

Legislator Rodriguez noted the remaining Audit Committee budget.

Legislator Bartels recapped previous discussion topics included potential audit procedures relating to Family Court, Family of Woodstock's programs and funding on a County-wide basis, and a jail study. Legislator Bartels expressed interest in discussing the concept of a jail study, stressing interest in an analysis of daily populations as they relate to those who are waiting for trial, those who can't make bail, or other applicable situations, in order to obtain an understanding of what the jail population is made up of. Legislator Bartels recognized that this information is available at a snapshot, but emphasized the strength of looking at the information's trends and its relationships with other factors. Chairman Litts asked Legislator Bartels to develop a preliminary list of procedures pertaining to a jail study for discussion. Legislative Fiscal Analyst to circulate a study performed by CGR on Chemung County's jail population. Chief Civil Officer McGovern stated interest in assisting with this study if pursued.

Legislator Gerentine complemented C.J. Rioux and his staff on a great audit. Mr. Malecki added his complements, emphasizing that no Findings Letter is required.

Legislator Rodriguez commented on the County's fund balance, thanking Mr. Malecki for his presentation on the County's fund balance.

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**Old Business:**

**Sheriff Department AUPs Update**

The Legislative Fiscal Analyst informed the Committee that the next meeting of the Audit Committee will be October 16, 2018 at which time RBT, CPA's will be providing the Committee with a final presentation of the Agreed Upon Procedures. Legislator Bartels requested the final report in advance of the presentation.

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There being no further business before the Committee, a motion was made by Legislator Rodriguez, seconded by Legislator Maio and carried to adjourn the meeting at 5:09 PM.

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**Dated the 28<sup>th</sup> Day of September, 2018**  
**Amber Feaster, Fiscal Analyst**  
**Minutes Approved On: October 16, 2018**