

Audit Committee

Regular Meeting Minutes

DATE & TIME: September 27, 2022 – 4:00 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 John Gavaris, and Craig Lopez; Deputy Comptroller
Alicia DeMarco on behalf of Comptroller March Gallagher; Deputy
County Executive Marc Rider on behalf of Acting County Executive
Johanna Contreras
ABSENT: Legislators Kenneth J. Ronk, Jr., and Eve Walter
QUORUM PRESENT: Yes
OTHER ATTENDEES: Adam Koral, Department of Finance; Carl Widmer and Erica
Handley, Drescher & Malecki (via teleconference)

- Chair Bartels called the meeting to order at 4:08 PM and Deputy Clerk Feaster called the roll.

Motion No. 1: To approve the Minutes and Transcripts of the September 13, 2022 Regular Meeting

Motion Made By: Legislator Gavaris
Motion Seconded By: Legislator Lopez
Discussion: None
Voting In Favor: Legislators Bartels, Gavaris, and Lopez
Voting Against: None
No. of Votes in Favor: 3
No. of Votes Against: 0
Disposition: Approved

Chair Bartels acknowledged Carl Widmer and Erica Handley at Drescher & Malecki LLP.

Mr. Carl Widmer, Partner at Drescher & Malecki, thanked the Committee for the meeting, provided an overview of the audit’s deliverables and what their external audit process is. Mr. Widmer continued with a brief review of the Management Comment Letter, detailing the status on prior year comments and the recommendations for current year comments. Chair Bartels acknowledged that Drescher & Malecki aided in the preparation of the Financial Statements for the first time, confirming with Mr. Widmer that this did not impair independence. Further, Chair Bartels inquired of the proposed and accepted adjusting journal entries. Further discussion took

place regarding the timing of deliverables, the thresholds for communicating adjusting journal entries, and other communications to the Legislature and the Audit Committee, specifically.

New Business: None

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 asked that the Audit Committee receive sample of compensation studies completed by The Burke Group. Deputy Comptroller Alicia DeMarco confirmed the office of the Comptroller has requested this information. Further discussion took place regarding the potential cost of a Compensation Study and the scope of work The Burke Group has completed in the past for other surrounding governments.

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

Motion to Adjourn

Motion Made By: Legislator Gavaris
Motion Seconded By: Legislator Lopez
No. of Votes in Favor: 3
No. of Votes Against: 0

Time: 4:58 PM

Respectfully submitted: Amber Feaster
Minutes Approved: March 28, 2023