



**ERIE COUNTY AUDIT COMMITTEE**  
**March 2, 2023 at 10:00 am**  
**92 Franklin St., 4<sup>th</sup> Floor Conference Room**

---

**Agenda:**

- 1) Approve minutes of meeting held on 12.14.22
- 2) Annual Audit Plan
- 3) Update on Management Letter findings
- 4) Schedule next meeting
- 5) Adjournment



**County of Erie, New York  
Audit Committee Meeting  
March 2, 2023**

---

**Audit Team**

- Luke Malecki, Engagement Partner
- Erica Handley, Director
- Corey Sveinsson, Manager
- Aimee Barker, Senior Auditor
- 2-3 Staff Auditors

**Independence**

- We are not aware of any matters that would impair our independence.

**Reports Anticipated**

- Opinion on the County's financial statements for the fiscal year ended December 31, 2022
- Opinions on the County's compliance with laws and regulations, internal control and major federal and state financial assistance programs (Single Audit and NYSDOT Audit)
- Auditors' communication letter (SAS 122 AU-C Section 260)
- Management letter (SAS 122 AU-C Section 265)

**Audit Plan**

- Audit planning, preparation of confirmations, etc.
- Meet with Audit Committee, discuss areas of concern.
- Perform substantive testing procedures.
- Compile/review reports and draft audit opinions.
- Meet with management and Audit Committee to discuss results.

**Audit Timing**

- Planning: December 5<sup>th</sup> – December 9<sup>th</sup>
- Fieldwork: March 20<sup>th</sup> – April 28<sup>th</sup>
- Potential dates for exit conference and discussions.

**Consideration of Fraud**

- Statement on Auditing Standards ("SAS") 122 (AU-C Section 240), *Consideration of Fraud in a Financial Statement Audit*, outlines current requirement.

**Areas of Concern/Concentration**

- New GASB Statements implementation
- Follow-up on prior year management letter comments
- \_\_\_\_\_