



## ERIE COUNTY AUDIT COMMITTEE MINUTES

Meeting held on March 2, 2023

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**Present:** Honorable April McCants-Baskin, Joshua Heim, Luke Malecki, Aaron Saykin, Dr. Tim Callan, Sean Mulligan, Mary Nytz-Hosler, Erica Handley

**Excused:** Honorable John Mills, Steven Sanders

### **Discussion of Agenda Items:**

Meeting called to order at 10:09 pm by Mr. Heim

Mr. Saykin brought to the committee's attention that a quorum was not present.

1. Approval of meeting minutes for December 14, 2022 – Chairman Heim asked that they be carried over to the next meeting due to lack of quorum.
2. Annual audit plan – Luke Malecki and Erica Handley from Drescher & Malecki handed out information outlining their 2022 audit plan for the County (see attached handout).

The committee also had a discussion on whether our external audit plan should include some level of audit of the Sheriff's Office and Clerk's Office. There needs to be more accountability, transparency, and oversight as they have accounts that do not appear in the County's accounting system and are a source of revenue for the County.

### **Item not on agenda brought to the committee for discussion.**

3. As required by local law, the audit committee shall annually elect its own officers, due to lack of quorum, Chairman Heim asked that it be carryover item for the next meeting.
4. Next meeting May 24, 2023, at 2pm
5. Motion for adjournment was made at 11:17 pm by Chairman Heim and seconded by Mr. Saykin and it was carried unanimously.

Respectfully submitted,

*Mary K. Nytz-Hosler*

Erie County Audit Committee Secretary



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

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**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
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