



ERIE COUNTY AUDIT COMMITTEE MINUTES

Meeting held on May 24, 2023

Present: Honorable April McCants-Baskin, Honorable John Mills, Steven Sanders, Aaron Saykin, Luke Malecki, Erica Hanley, Mary Nytz-Hosler, Dr. Tim Callan

Excused: John Heim

Discussion of Agenda Items:

Meeting called to order at 2:01 pm by Mr. Heim

1. Approved minutes of meeting held on December 14, 2023 – Mr. Sanders made the motion to approve which was seconded by Legislator Mills and carried unanimously.

Approved minutes of meeting held on March 2, 2023 – Mr. Saykin made the motion to approve which was seconded by Legislator Mills and carried unanimously.

2. Re-organization item – discuss on Chairman, Mr. Sanders made the motion to nominate Mr. Saykin as Chairman which was seconded by Legislator Mills and carried unanimously.

Discussion on Vice Chairman, Mr. Saykin nominated Mr. Sanders as Vice Chairman which was seconded by Legislator Mills and carried unanimously.

3. External Audit update: Luke discussed some of the areas that will be focused on during the audit.
 - ARPA - \$62M spent, most went to Erie.net, Erie.net will be considered a business activity, comptroller will need to request reports, and there are program income requirements under ARPA that need to be met. Clock is ticking on ARPA spending, \$104M left to spend.
 - Leases are finalized
 - Utilities Fund - ECOM still has no agreement in place for outstanding payments as of 2022 \$6.3M still due.
 - Discussion around IGT Payments and \$40M deficit in revenue
 - Management Letter
 - Areas of concern:
 - Real Property Issues:
 - Governor System overrides - two signer system couldn't be done, need to enhance the system, and the need to establish policy and procedure manual.

- Cash Receipts – reconciliation system with SAP, employees in Real Property have very little experience in SAP, reconciliation is done by Bob Keating. The problem is succession planning, what happens when Bob retires.
 - SAP training – the need for SAP training Countywide.
 - Sheriff's Office – Bank reconciliations are inconsistent and there are no formalized procedures for receipts and disbursements, and no internal controls or segregation of duties.
4. Other discussion – Comptroller's Office is working on read-only access to Clerk's Office and Sheriff's Office bank accounts. The Sheriff's Office has agreed to give Comptroller's Office access; however, Clerk's does not want to grant Comptroller access.
 5. The motion for adjournment was made at 3:17 pm by Mr. Sanders and seconded by Legislator Mills and carried unanimously.
 6. Next scheduled meeting set for September 20, 2023 at 2:00 pm in the Legislative conference room

Respectfully submitted,

Mary K. Nytz-Hostler

Erie County Audit Committee Secretary