

ERIE COUNTY AUDIT COMMITTEE

Minutes

Meeting Held on March 2, 2022

Present: Joshua Heim, Aaron Saykin, Steven Sanders, Timothy Callan, Sean Mulligan, Luke Malecki, Erica Handley, David Capodagli

Mr. Heim called the meeting to order at 2:05 PM.

Discussion of Agenda Items:

1. Introduction of Committee Members – all members introduced themselves.
2. Introduction of David Capodagli – introduced as Interim Deputy Comptroller Division of Audit, and will act as Secretary of the Audit Committee.
3. Annual Audit Update & Schedule – Mr. Luke Malecki and Ms. Erica Handley of Drescher & Malecki presented a schedule for the external audit of the Erie County financial and compliance audit for fiscal year 2021. An update will be provided at the May 18, 2022 meeting. In a separate matter, Mr. Callan commented that the Comptroller's Office is modifying the Capital Asset Policy to address concerns raised in the 2020 Management letter. Mr. Callan also stated that he had a discussion with the Budget Director regarding a concern in the Management letter about the Department of Real Property Tax Services.
4. Meeting schedule – The committee agreed on a tentative schedule of meetings for the balance of 2022 which included May 18, 2022, September 21, 2022, and November 16, 2022. All meetings are scheduled to begin at 2:00 PM. The committee will consider adding a meeting in December at the May meeting.
5. Status of Audit Committee members – Mr. Callan suggested that the audit committee may benefit from having new members serve and offered the opportunity for existing members to end their service on the committee. The committee agreed to continue this discussion at the May meeting.
6. Adjournment – Mr. Sanders made a motion to adjourn which was seconded by Mr. Saykin, and carried unanimously at 2:42 PM.