



ERIE COUNTY AUDIT COMMITTEE MINUTES

Meeting held on April 24, 2024

Present: Honorable John Mills, Josh Heim, Aaron Saydin, Mary Nytz-Hosler, Luke Malecki (D&M), Corey Sveinsson (D&M)

Excused: Steven Sanders, Dr. Timothy Callan,

Discussion of Agenda Items:

Meeting called to order at 2:05 pm by Aaron Saydin

- 1) Approval of meeting minutes from April 24, 2024 – Mr. Heim made the motion to approve, seconded by Legislator Mills and carried unanimously.
- 2) Luke Malecki handed out the outline for the 2023 external audit and gave a quick update.
 - Identified an error in accounts payable – adjustment was already made by Comptroller’s Office
 - Sheriff’s Office still has not responded to D & M audit request.
 - ARPA Plan – budget department is working on updating the plan – funds need to be obligated by 2024 and spent by 2026, Budget Director is working on adjustments to revenue loss to show a spend down of additional ARPA funds.
 - Areas of concern/concentration:
 - i. GASB 96 Statement implementation– This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, the County currently has two subscriptions that meet the GASB statement requirement – Enterprise and DUO.
 - ii. Prior year management letter comments: SAP planning and training is still an issue and the same goes for Succession planning. Also noted was the utility fund is still showing an outstanding receivable of \$12.7M with no plan to reduce or collect the receivable.

3) Old Business:

- Drescher & Malecki's audit contract is expiring, the committee will need to vote on whether to extend their contract with the County. This extension would represent the 1st of two possible extensions. Committee needs to vote on extension at September's meeting.

4) New Business:

- None

5) Next Meeting:

- May 22nd at 2 pm

6) Adjourned meeting at 3:10 pm

- Mr. Heim made the motion to adjourn the meeting, seconded by Legislator Mills and carried unanimously.

Respectfully submitted,

~~Mary K. Nytz-Hosler~~

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Erie County Audit Committee Secretary