

**West Seneca Internal Audit Committee
January 11th, 2022, Meeting Minutes
@7PM in Large Conference Room of CCL
1300 Union Rd West Seneca NY 14224**

At 7:02 pm, Chairman Piekarec called the meeting to order

Roll Call: Record-

Present: Chairman- Jeff Piekarec;
 Secretary- Robert Breidenstein
 Members- Mary Maguire, Mary Sherman, Elana Osmanski,
Absent: n/a
Notations: n/a
Guests: Alissa Straus, Town of West Seneca Finance Director

Meeting Minutes: Review and Approve December IAC Meeting Minutes.

Motion: Jeff Piekarec Second: Elana Osmanski

On the Question: n/a

Aye: 5 Nay: 0 Abstain: 0

Motion Passed: 5 to 0

Announcements:

1. Councilman Piekarec advised Town Board has Appointed Councilman Jeffrey Piekarec as Chairman of IAC and Councilman Robert Breidenstein to the IAC. Mr. Breidenstein will also serve as Secretary to the IAC.
2. Chairman Piekarec announced the Town Board has Confirmed Mary McGuire's Nomination to the IAC.
3. Members of the IAC provided a brief introduction of themselves.
4. Chairman Piekarec reminder IAC members to submit financial disclosure forms by March 31st, 2022. Members of IAC indicated they have already submitted disclosure forms
5. Chairman Piekarec reminder that IAC must comply with NYS Open Meetings Laws.

Guest Speaker Presentation: Town Finance Director Alissa Straus

1. Alissa Strauss introduced herself and explained the general job duties of the town finance department/roles of each staff member. Ms. Straus also gave an overview of the town's purchasing and procurement policy and explain the approval process for town purchase orders and invoices. She indicated there are multiple steps and processes involved with purchasing and procurement of "items". Ms. Straus explained what issues frequently cause invoices/po's to be put on hold/rejected during the approval process.

Ms. Straus also explained the role of the internal audit committee/outside auditor R.A. Mercer. Ms. Straus took questions from IAC Members.

- a. Questions from IAC to the Director of Finance for the Town-
 - Q: How many staff in Department and their roles?
 - A- There are two staff members, Rosalee and Jamie. There are safeguards in place to insure that no one individual is approving a purchase and paying the purchase. Both are cross-trained but layers of oversight are in place. In my role as Director, I look at deposits and reconciliations and to make sure internal redundancies exist. Cross Training is an important part of the safeguards.
 - Q- How do credit cards get used?
 - A- There are purchasing protocols for credit cards, still requires a Purchase Order which is approved by supervisor in accordance with Procurement Policy.
 - Chairman Piekarec added, "There are random credit card purchases draws to review if procurement process and internal protocols are followed".
 - Q- Can you review Audit Purpose and role of outside auditors?
 - A- They identify procedures and if those procedures and processes are being followed. Often test how an organization operates.

Communications

1. Chairman Piekarec began discussion of the vision for the committee going forward.
 - a. IAC members viewed the role of the committee as a failsafe and safeguard, and the need to help the town get the best prices.
 - b. Chairman Piekarec noted the Procurement Policy needs to be reviewed and changes would be needed. This is a Town Board responsibility.
2. IAC reviewed random invoices/po's from Sports/Recreation Equipment account code 1.7140.0230. There were no concerns or questions.
3. IAC reviewed invoices/po's from Senior Services Repair & Maintenance account code 1.7620.0445. There were no concerns or questions.
4. Discussion on which budget line items the committee would be interested in reviewing at its upcoming February Meeting. IAC was comfortable will review the Gas/Oil/Grease account line in highway and the road salt treatment line for next IAC meeting.

Administrative

Meeting Schedule: Discussion, Adjustment and Approval of Meeting Dates, Times, and Locations for 2022

Tuesday February 8, 2022 CCL Small Conference Room 6:30PM
Tuesday March 8, 2022 CCL Small Conference Room 6:30PM
Tuesday April 12, 2022 CCL Small Conference Room 6:30PM
Tuesday May 10, 2022 CCL Small Conference Room 6:30PM
Tuesday June 14, 2022 CCL Small Conference Room 6:30PM

Tuesday July 12, 2022 CCL Small Conference Room 6:30PM
Tuesday August 9, 2022 CCL Small Conference Room 6:30PM
Tuesday September 13, 2022 CCL 2022 Small Conference Room 6:30PM
Tuesday October 11, 2022 CCL Small Conference Room 6:30PM
Tuesday November 8, 2022 CCL Small Conference Room 6:30PM
Tuesday December 13, 2022 CCL Small Conference Room 6:30PM

Meeting Agenda/Reports/Minutes Procedure: IAC Discuss how committee will handle the producing agendas/meetings/reports in 2022. Chairman Piekarec noted we need to do an annual report.

Public Comment

No Public Comment

Adjournment

Motion to Adjourn at 8:39 pm: Jeff Piekarec Second: Mary Sherman

On the Question: n/a

Aye: 5 Nay: 0 Abstain: 0

Motion Passed: 5 to 0

Respectfully Submitted,

Robert J. Breidenstein

Robert Breidenstein

IAC Secretary