

**West Seneca Internal Audit Committee  
March 14, 2023, 6:00PM Meeting Minutes  
Community Center & Library Small Conference Room  
1300 Union Rd West Seneca NY 14224**

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**Roll Call:** - Chairman Breidenstein called the meeting to order at 6:00 pm

**Chairman Breidenstein led the meeting in the Pledge of Allegiance**

**Present:**     Chairman-     Robert Breidenstein

Secretary-     Susan Kims

Members-     Mary Maguire

**Absent:**       Mary Sherman-excused

**Notations:**   n/a

**Guests:**      Alissa Straus, Director of Finance

**Meeting Minutes:**

Motion by **Chairman Breidenstein** and seconded by Mary Maguire to approve the minutes from the Internal Audit Committee meeting of **November 15, 2022.**

3-Aye

0- Noe

Motion Carried 3-0

**Announcements:**

There were no announcement

**Future Meeting Dates: All meetings begin at 6:00 pm unless noted:**

5/9/2023, 7/11/2023, 9/12/2023, 11/14/2023, 12/12/2023

**Possible Meeting Dates: Meetings, if necessary, will be advertised on Town website and begin at 6:00 pm unless noted:**

6/13/2023, 8/8/2023, 10/10/2023

There will be no meeting in April 2023 due to the Easter holiday.

**Old Business**

1. Ms. Strauss from Finance Department was invited to discuss processes for creating a requisition, an invoice and a purchase order. The Department head begins the process. A requisition will turn into a PO. A blanket PO is sometimes used when the Department head is aware of a large, extended series of consistent purchases that will take place over a long period of time, such as road salt, gasoline. The blanket PO's do save time to input individual PO's and reduces the occurrence of human input computer errors. The finance department will verify the "inputs" and approval includes the Board Liaison. Once all items of approval are given, the item is authorized and included in the warrant.

Department heads regularly review their budget allocations to remain in line with approved budgets. The Finance Director also generates reports to assist track encumbrances and expenses. Capital improvements are a different set of processes entirely.

### **New Business**

1. Purchasing for Highway Department related to the 2021 fire was reviewed. In total nearly 700 separate PO's were necessary during FY 2022. More are pending and expected for the foreseeable future until the entire claim is resolved. In review of the approximately 700 items, a random sample of approximately 50 items were reviewed. Twenty-five were reviewed for this IAC meeting and the remaining 25 will be reviewed at the May 2023 meeting. The IAC noted the process was followed and there were not concerns noted. The IAC would like to acknowledge the hard work of both Mr. Adams and Ms. Straus for their diligence.

### **Administrative**

1. Decide which budget line accounts IAC is interested in reviewing at next IAC Meeting.-  
The IAC will continue to review purchasing from 2021 Fire at the May 2023 meeting.

**Public Comments:** *The Public Comments section is time set aside for the community to speak directly to the Town Board. While no formal time limit is imposed, each speaker is expected to state their name and address for the record and efficiently communicate their comment to the Town Board. Speakers must be respectful in comments, and refrain from discussions of personalities or confidential information. The information shared will be carefully considered and the appropriate person will contact you. If you'd like to be contacted, please leave your information with the Chairperson or Recording Secretary. Speakers who do not abide by these expectations will forfeit their opportunity to continue to address the Town Board for the remainder of the meeting.*

There were no public comments.

### **Adjournment**

Motion by **Chairman Breidenstein** and seconded by **Mary Maguire** to adjourn the Internal Audit Committee meeting at 6:43 pm.

3-Aye

0- Noe

Motion Carried- 3-0

Respectfully submitted

*Susan Kims*

Susan Kims

Internal Audit Committee Secretary

March 14, 2023