

RESOLUTION FOR TOWN OF WEST SENECA
INTERNAL AUDIT COMMITTEE

WHEREAS, the Town of West Seneca (hereinafter referred to as "Town") recognizes that it desires to increase its internal controls over financial transactions involving the Town by the creation of an Internal Audit Committee; and

WHEREAS, it is the responsibility of such a Committee to provide independent review and oversight of the Town's financial reporting processes and internal controls; and

WHEREAS, the Town Board has determined that creation of the Internal Audit Committee is for the benefit of the taxpayers; and

WHEREAS, the creation of this Internal Audit Committee in no way limits the powers or responsibilities of the Town Board as it relates to any internal auditing nor does it relieve the Town Board from any obligation to be primarily responsible for management, control, and oversight of the Town's financial matters; and

NOW THEREFORE, be it resolved that the Town of West Seneca hereby creates an Internal Audit Committee as follows:

1. The Committee shall consist of five (5) total members. Of those five (5) members: 1) Two (2) Town Board Councilpersons shall be appointed to the Committee by the Town Board, and 2) Three (3) residents of the Town **nominated by the Supervisor and approved by the Town Board.** ~~shall be appointed by the Supervisor.~~
2. The two (2) Town Board Councilpersons shall each be appointed for a period of two (2) years in staggered terms. The initial appoints shall expire on December 31, 2021 and December 31, 2022, and bi-annually thereafter. In the event a Councilperson leaves office or resigns from the Committee prior to the expiration of their term, another Councilperson shall be appointed to fill the vacancy for the length of the unexpired term. The Town Board Councilpersons shall not be permitted to serve consecutive terms. The three (3) residents of the Town appointed to the Committee shall serve at the pleasure of the Supervisor for an indeterminate period of time.
3. The Town Board shall appoint one of the two (2) Town Board Councilpersons as the Chair of the Committee and other as a secretary to the Committee.
4. The Committee shall meet on a monthly basis. Fourteen (14) days prior to each meeting, the Committee shall notify the Town of West Seneca Director of Finance what two vendors or what single budget line they plan to review at the meeting. Seven (7) days prior to each meeting, the Town of West Seneca Director of Finance shall provide the Committee all requisitions, purchase orders, and invoices, including authorizations, for either a minimum of two Town of West Seneca vendors or for a single budget line for the previous six

(6) to twelve (12) months. Said information may be provided to the Committee electronically.

5. The Committee shall review all credit card activities by the Town every sixty (60) days.
6. The Committee shall review the vendor materials provided by the Town's Director of Finance and determine if transactions are in compliance with the Town of West Seneca Procurement Policy and/or paid in accordance with any applicable contract(s). The results of the monthly review shall be reported to the Town Board and Town of West Seneca Finance Director. The Committee shall present annually to the Town Board a written report of how it has discharged its duties and met its responsibilities. Said reports shall be made available to the public.
7. The Committee shall meet with the Town of West Seneca's external auditor before and after the annual audit to discuss any Committee findings relevant to the annual audit.
8. The Committee shall be subject to the New York State Open Meeting Law. Minutes shall be taken at each and every meeting, and such minutes shall identify the vendor(s) and a summary of the document review for each vendor as more fully described above.
9. No member of the Committee shall be compensated by the Town for their work on the Committee.
10. All members of the Committee shall abide by the Town of West Seneca Ethics Code, Whistleblower Policy, and Social Media Policy.