

**WEST SENECA INTERNAL AUDIT COMMITTEE**  
**In Small Conference Room at West Seneca CCL**

**08/14/2021 MEETING MIUTES**

The meeting is called to order at 6:00PM by Chairman Bauer

Roll Call

Present: Chairman William Bauer, Secretary Jeffrey Piekarec, Member Elena Osmanski, Member Robin Stolinski

Motion by Chairman Bauer, seconded by Member Stolinski to approve the minutes of July Audit Committee meeting.

AYES

NOES

Bauer

Piekarec

Osmanski

Stolinski

Motion Carried 4-0

The Committee acknowledged that Thomas Robertson Jr. was no longer on the Internal Audit Committee, and that a search for a replacement is now underway.

- Review and commenting on financial data received from the Finance Department:

Modern Disposal – sanitation- the committee continued discuss and review data regarding the towns sanitation costs, month period and create an analysis of production rates and review cost/unit comparisons. Secretary Piekarec had the town supervisor’s office run a report on the punch in and out times of sanitation department employees. The full-time employees are paid until 3:30PM no matter when they finish their work. The part time employees who fill in for the full-time employees are paid for their actual hours that are worked. This procedure for the part time employess started in the spring of 2020. On average the data showed the part time employees finished their routes at around 12pm when running 6 truck routes a day. When running 5 truck routes a day, the employees would finish at 12:45pm on average. The full-time employees on the back of the truck would also leave at that point as well. The driver would then unload in Blasdell at the transfer station and leave for the day about 45 minutes after the route was completed. This settled some of the disagreements on finishing times from the last meeting. One interesting observation when reviewing the data was that the General Crew Chief for sanitation (who is budgeted under highway fund) receives one hour of overtime at the beginning of each day for planning purposes even though all the sanitation routes are

completed, and drivers unload well before 3:30pm each day, as mentioned above. The committee then agreed to have secretary Piekarec draft a recommendation regarding reducing the number of sanitation routes, and to have it ready for a vote at the committee's September meeting.

Moderns' recycling: the committee began to dive deeper into the towns recycling invoices with modern: Committee members discussed what can and can't be recycled, committee chairman bauer sent committee members the process for updating the towns recycling plan with the state of ny. Committee members discussed modern procedures as well as hypothetically how it would work if recycling was brought back in house. Committee members agreed to study this further, with chairman bauer planning to study additional equipment/staffing costs that would be required to do so. Secretary Piekarec plans to investigate whether any other towns in erie county currently operate in house recycling.

Review the original scope description of the Internal Audit Committee versus our current review methodology of audit review and whether the Town Board's resolution establishing the IAC should be amended to reflect our revisions: Committee members read through the original resolution that authorized the committee. It was agreed that we are following most provisions of the original resolution even if we have expanded our scope into processes/operational procedures during our audits. It was however agreed to that we need to alter our credit card review procedures to ensure it is done in more thorough and effective manner. Starting next month, the committee will ask the finance director to randomly select a set of town credit card receipts/expenses to review. This procedure will be repeated in the months to follow.

Reading of public comments: There were no members of the public who wished to comment.

Next Meeting: The next audit committee meeting is scheduled for September 14<sup>th</sup> at 6pm

Motion by Chairman Bauer seconded by Member Osmanski to adjourn the meeting at 6:59pm

AYES

NOES

BAUER

PIEKAREC

OSMANSKI

STOLINSKI

Motioned carried 4-0

Minutes Prepared by

*Jeffrey Piekarec*

Internal Audit Committee Secretary