

Internal Audit Committee Members for FY 2023:

Robert Breidenstein, Chairperson

Susan Kims, Secretary

Mary Sherman, Committee Member

Mary Maguire, Committee Member

Note: The Internal Audit Committee has had a vacant position for the entire fiscal year.

Meeting Dates:

January 1, 2023, March 14, 2023, May 17, 2023, August 8, 2023, September 12, 2023, October 10, 2023, November 14, 2023, December 12, 2023

Note:

The September 12th and October 10th meetings were cancelled due to a lack of a quorum. The July 11th meeting was postponed due (to August 8th) to a notification issue from the Clerk's office.

Topics covered:

During the 2023 Fiscal year, the Internal Audit Committee reviewed the following items:

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 - *Purchases and requisitions associated with Highway tire purchases* and found no material concerns or deviations from established Town of West Seneca protocols.
 - *Invoices, PO's requisitions associated with Highway Garage Fire* and found no material concerns or deviations from established Town of West Seneca protocols.
 - *Credit card usage and access for Police, Town, Highway* and found no material concerns or deviations from established Town of West Seneca protocols.
 - Contract payments for youth sport organizations within the Town of West Seneca including, WSYHA (hockey), WSSC (Soccer), WSYBA (baseball). The Internal Audit Committee reviewed payments per the established contracts between the youth organizations and the Town of West Seneca and found no material concerns or deviations from established Town of West Seneca protocols. However, it was noted that WSSC and the WSYBA did pay their dues late but with late charges per the agreements.

- The Internal Audit Committee has begun but has not yet completed a review of Collective Bargaining agreement payments for items such as boot and uniform allocations, etc.)
- The Internal Audit Committee has established the following meeting date for the re-organization meeting for fiscal year 2024:
 - Tuesday, January 9, 2024
 - 6:00 pm
 - Small Conference Room
 - The Community Center & Library (CCL)
 - 1300 Union Road
 - West Seneca, NY 14224

Respectfully Submitted,



Robert J. Breidenstein
Chairperson

Submitted on December 12, 2023