

West Seneca Internal Audit Committee

January 6, 2026, Meeting Minutes

6:00 PM CCL Small Conference Room

1300 Union Rd West Seneca NY 14224

Call meeting to order 6:02 PM

Pledge of Allegiance

Roll Call:

Chairman – Jeffrey Piekarec (Present)

Secretary – Mary Sherman (Present)

Members – Mary McGuire, Pamela Schmidt, Deborah VanWey-Kociencki (Present)

Minutes:

Motion by Piekarec to approve December 2, 2025, Meeting Minutes; Seconded by Sherman.

Aye: 5 No: 0 Abstain: 0

Announcements:

Introduction of two new members Pamela Schmidt and Deborah VanWey-Kociencki

Jeff Piekarec is the appointed Chairman and Mary Sherman is the appointed Secretary.

Old Business:

There was no conversation regarding items from the December 2025 meeting.

New Business:

1. IAC background given by Jeff, included the overview of the towns outside audit for fiscal year 2024
2. The committee will recommend budget lines to review for upcoming meetings
3. Discussed the Town's Procurement and Purchasing Policy. Jeff noted that the policy is on the town's website and recommended that each member read it
4. Credit Card Review – Committee findings:
 - Recurring charges for \$25 – what are they? *Follow up Jeff*
 - Nativity Scene cost over \$1500. Should there be a second quote? *Follow up by Jeff*
5. Valley Tire Vouchers – Committee findings:
 - IAC members questioned whether the expenses would qualify as being aggregate totals of more than \$1500 in a year
 - Vehicle numbers are missing from two invoices
6. Amazon Vouchers – Committee findings:
 - Shipping charged approximately 20 times. Is free shipping included in our contract with Amazon? *Follow-up Jeff*

Public Comments: None

Finance Department Documents for review on March 3:

- Two random credit cards
- Budget lines:

1. 01714000.50230 Sports Equipment
2. 01312000.50208 Police Vehicles

Adjournment: Meeting adjourned at 7:46 PM. Motion by Sherman, Seconded by McGuire

Aye: 5 No: 0 Abstain: 0