

MINUTES

Wayne County Airport Authority Audit Committee Meeting April 30, 2015

I. Roll Call

Meeting of the Wayne County Airport Authority Audit Committee was called to order at 2:00 p.m. at Detroit Metropolitan Airport, L.C. Smith Building – Mezzanine, Conference Room 1:

Irma Clark-Coleman
Ronald Hall
Mike Jackson

Also Present: See attached sign-in sheet.

II. Election of Audit Committee Chairperson

Irma Clark-Coleman nominated Ronald Hall as Chairperson of the Audit Committee. Ronald Hall accepted the position as Chairperson.

Motion by Irma Clark-Coleman; Supported by Mike Jackson
Ayes: Clark-Coleman, R.Hall, Jackson
Nays: None
Abstained: None
Motion approved.

III. Approval of Minutes from December 2, 2014 Audit Committee Meeting

Motion by Mike Jackson; Supported by Irma Clark-Coleman
Ayes: Clark-Coleman, R.Hall, Jackson
Nays: None
Abstained: None
Motion approved.

IV. External Audit Update, Pam Hill, Beth Bialy and Ali Hizaji from Plante & Moran, LLC

Plante & Moran, LLC gave an update on the completed audit for FY 2014.

V. Internal Audit Update

Report from Istakur Rahman, Vice President – Internal Audit, presented the results of internal audits performed over the last few months. The following items were presented:

- Audit Status Report-XLIV
- Audit Status Report-XLIII
- Fraud and Ethics Hotline Cases as of April 21, 2015
- Implementation Status of Audit Recommendations as of April 22, 2015
- Auditor General's Report on Authority's Financial Report
- 2015 Passenger Facility Charge Management and Compliance Report
- 2015 Grants Management Process Audit Report
- 2015 Financial Reporting Process Audit Report
- 2015 Capital Assets Management Process Audit Report
- 2015 Accounts Receivable Management Process Audit Report
- 2015 Accounts Payable Management Process Audit Report
- 2015 Cash and Investments Management Process Audit Report
- 2015 Debt Management Process and Compliance Audit Report
- 2015 SimplexGrinnell Contract Compliance Audit Report
- 2015 HSS Contract Compliance Audit Report
- 2014 Westin Hotel Financial Statement Audit Report
- 2014 Auditors' Letter for Westin Hotel Financial Statements Audit
- External Auditor Contract Recommendation Memorandum

External Audit Recommendation

Istakur Rahman reported that six proposals were received; two were considered nonresponsive, and four were evaluated in response to the competitive solicitation for the Airport Authority's External Auditor for Fiscal Years ending September 30, 2015 and 2016. The Evaluation Committee is recommending to the Audit Committee the respondents providing the three proposals with the highest points. In accordance with Public Act 90, the Audit Committee's recommendation is forwarded to the Wayne County Commission and the Commission has 30 days to select one of the three firms. If the Wayne County Commission does not act within 30 days, the Airport Authority then appoints the External Auditor. The Audit Committee recommends Plante & Moran, LLC.

Irma Clark-Coleman moved the Audit Committee's recommendation memorandum to be forwarded to the Wayne County Commission for selection of an External Auditor for the Airport Authority.

Motion by Irma Clark-Coleman; Supported by Ronald Hall

Ayes: Clark-Coleman, R.Hall, Jackson

Nays: None

Motion approved.

VI. Treasury Report

Marge Basrai, Controller, presented the Annual Treasury Report and Investment Report as of December 31, 2014, in accordance with the State law requiring a quarterly report to the Audit Committee disclosing the holdings in the Airport Authority's investment portfolio.

VII. Public Comment

Ronald Hall opened the meeting for Public Comment at 3:30 p.m.

There were no public comments.

VIII. The next meeting of the Wayne County Airport Authority Audit Committee is scheduled for Thursday, June 25, 2015 at 2:00 p.m. at the Airport Authority Offices, L.C. Smith Building, Detroit Metropolitan Airport.

IX. Adjourn

Motion to adjourn by Ronald Hall; Supported by Mike Jackson
Motion unanimously approved.

Meeting was adjourned at 3:33 p.m.

ATTENDANCE RECORD

Meeting of: Wayne County Airport Authority Audit Committee Meeting

Date/Time: April 30, 2015 at 2:00 p.m.

Place of Meeting: Conference Room 1, L.C. Smith Building - Mezzanine, Detroit Metropolitan Airport

NAME	MAILING ADDRESS	REPRESENTING (Company, Community, etc.)	TITLE/POSITION	PHONE NUMBER
ALI HAJAZI	27400 N - WESTERN HWY SOUTHFIELD 48037	PLANTE MORAN	ASSOCIATE	248 203 3433
Marge Asrai	WCAA	WCAA	Controller	734-247-6775
Angie Don	WCAA	WCAA	Staff Auditor	x77217
Melinda Haner	WCAA	Controller's Office	Dep Dir	
Janet Baxter	WCAA	Security	Sec Chief	9423747
Pam Hill	PTM	Plante Moran	Partner	810-766-6022
Kristy Exner	DTW	WCAA	Auth. Av. Mgr.	7342472223
Branis Halabazog	DTW	WCAA	FOIA Coord.	734247-7237

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NAME	MAILING ADDRESS	REPRESENTING (Company, Community, etc.)	TITLE/POSITION	PHONE NUMBER
Beth Bialy		Plante Moran		734-652-4850
Kristen Deiben	WCAA	Controller's Office	Assistant Controller	734-955-8771
Emily Neuberger	"	General Counsel		734-942-3825

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