



## Memorandum

**DATE:** April 5, 2013

**TO:** Chairman and Members of the Board

**FROM:** Kevin H. Roche, General Manager

**SUBJECT:** Agenda for the Audit Committee Meeting

There is an ecomaine Audit Committee Meeting scheduled for Thursday, April 11, 2013 at 3:00PM at the Waste-to-Energy Facility. The agenda for this meeting is as follows:

1. Approval of the January 10, 2013, Audit Committee Meeting Minutes (*Attachment A*)
2. Audit Proposal
3. External Auditor Selection
4. Audit Scheduling
5. Review of duties and responsibilities associated with the Audit
6. Future Meetings
  - Full Board Meeting: April 11<sup>th</sup> (Thursday) @ 4:00PM.
  - Recycling Committee Meeting: April 25<sup>th</sup> (Thursday) @ 4:00PM.
  - Executive Committee Meeting: May 16<sup>th</sup> (Thursday) @ 4:00PM.
  - Finance Committee Meeting: May 21<sup>st</sup> (**Tuesday**) @ 4:00PM.
  - Recycling Committee Meeting: May 23<sup>rd</sup> (Thursday) @ 4:00PM.
  - Annual Meeting: June 13<sup>th</sup> (Thursday) @ 11:30AM.

The Board of Directors may wish to go into Executive Session for any of the above items under Section 405 of Title 1 of the Maine Revised Statutes ([per the following legislative website: http://janus.state.me.us/legis/statutes/1/title1ch13sec0.html](http://janus.state.me.us/legis/statutes/1/title1ch13sec0.html).)



**Owner Communities**

Bridgton  
Cape Elizabeth  
Casco  
Cumberland  
Falmouth  
Freeport  
Gorham  
Gray  
Harrison  
Hollis  
Limington  
Lyman  
North Yarmouth  
Ogunquit  
Portland  
Pownal  
Scarborough  
South Portland  
Waterboro  
Windham  
Yarmouth

DATE: January 14, 2013  
TO: Chair and Members of the Board  
FROM: Kevin H. Roche, General Manager  
SUBJECT: Minutes of the January 10, 2013 Audit Committee Meeting

There was an **ecomaine** Audit Committee Meeting on Thursday, January 10, 2013, at the Waste-to-Energy facility at 3:00PM.

There were three items on the Agenda:

1. Approval of the September 20, 2012, Audit Committee Meeting minutes
2. Runyon Kersteen Ouellette (RKO) Management Letter – Other Matters
3. Future Meetings

**Item #1 – Approval of the September 20, 2012, Audit Committee Meeting Minutes**

Mr. Sherman moved to approve the minutes of the September 20, 2012, Audit Committee Meeting. The motion was seconded by Mr. Morton and passed unanimously.

**Associate Members**

Baldwin  
Hiram  
Naples  
Parsonsfield  
Porter  
Saco  
Standish

**Item #2 – Runyon Kersteen Ouellette (RKO) Management Letter – Other Matters**

Art Birt reviewed the status of the four items included in the RKO Management Letter as follows:

- Consolidation of Capital Asset Accounts – General Ledger  
*Status:* Staff is addressing this item with the idea of not only reducing the number of account in the General Ledger but also to provide better reporting on capital projects. There are two modules that are part of the Great Plains software that we plan to have implemented by June 30 that will address these goals.
- Establish a Capital Asset Capitalization Policy  
*Status:* A draft policy has been developed and we have received comments from RKO on. Staff intends it to incorporate in the FY 14 Budget process over the next few months.
- 403(b) Retirement Plan  
*Status:* Staff has been working on the 403(b) program for several years and understands **ecomaine's** responsibilities. They outlined these responsibilities to the committee and the steps they have taken to meet these changes.
- Use of Debit Cards  
*Status:* A draft policy has been prepared and circulated but internal discussions have determined that a more comprehensive review of the **ecomaine** purchasing process (including the use of P Cards) might provide additional benefits. Plan is to review proposal with several firms and select one to review our process with recommendations by June 30, 2013.

**Contract Members**

Andover  
Cornish  
Harpwell  
Livermore Falls  
Manchester  
Monmouth  
Old Orchard Beach  
Poland  
Readfield  
Sanford  
Wayne

**Item #3 – Future Meetings**

- Full Board Meeting: April 11<sup>th</sup> (Thursday) @ 4:00PM.
- Recycling Committee Meeting: April 25<sup>th</sup> (Thursday) @ 4:00PM.
- Executive Committee Meeting: May 16<sup>th</sup> (Thursday) @ 4:00PM.
- Finance Committee Meeting: May 21<sup>st</sup> (**Tuesday**) @ 4:00PM.
- Recycling Committee Meeting: May 23<sup>rd</sup> (Thursday) @ 4:00PM.
- Annual Meeting: June 13<sup>th</sup> (Thursday) @ **11:30AM**.

Mr. Bobinsky made a motion to adjourn the meeting. The motion was seconded by Mr. Morton and all were in favor.

**PRESENT:**

M. Bobinsky  
L. Boudreau  
R. Fitzcharles  
G. Foster  
D. Morton  
D. Sherman  
R. Brobst

**ABSENT:**

R. Ahlquist  
S. McGinty

**Staff:** A. Birt and K. Roche.