



Albany County Pine Hills Land Authority
Audit Committee Meeting Minutes – 12/11/2025

A Meeting of the Advance Albany County Pine Hills Land Authority (“ACPHLA” or “Authority”) Audit Committee was held on Thursday, December 11, 2025, at 10:00 am at 1009 Madison Avenue, Albany, NY 12208. Members of the public were able to attend the meeting in person; additionally, the meeting was live streamed via the internet.

The following Members were present at, and participated in the meeting:

Alison Walsh, Chair; Alejandra Paulino, Member; Sarah Reginelli, Member; Dannielle Melendez, Member, Jasmine Higgins, Member

Excused Members:

- Dominic Mazza, Member
- John Nigro, Member

Advance Albany County Alliance Staff:

- Kevin O'Connor, Director of Economic Development, Albany County and CEO
- Amy Thompson, CFO
- Dylan Turek, Sr. VP of Development
- Sara Paulsen, Executive Assistant
- Antionette Hedge, Economic Development Coordinator

Also present:

- Thomas Owens, Esq.
- Paul Goldman, Esq.
- Alexander Mathes, Consultant
- Ann Marie Salmon, Albany County Director of Planning, Conservation, and Sustainability
- Michael McLaughlin, Deputy Albany County Executive
- Susan Rizzo, Albany County Comptroller
- Matthew Smullen, CPL
- Geoff Redick, Baker Public Relations
- Tiarnan Barrett, Baker Public Relations
- Kevin Butterfield, Albany County Executive Deputy Director of Communications

Guests:

- Kevin Testo, The Bonadio Group
- Samuel Zadrozny, The Bonadio Group
- John Wallner, Pine Hills Resident
- Michael Ofiesh, Pine Hills Neighborhood Association



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- Ken Louzier, City of Albany Neighborhood Specialist
- Virginia Hammer, Pine Hills Neighborhood Association
- Dennis Gaffney, Pine Hills Resident
- Caitlin Brown, WAMC
- Ken Stier, Pine Hills Resident
- Marggie Skinner, Pine Hills Resident

The meeting was called to order at 10:00 am.

1. As the first order of business, a Roll Call was made, and it was confirmed there was a quorum.
2. The next order of business was the Approval of Meeting Minutes from March 28, 2025. Upon a motion made by Ms. Higgins, seconded by Ms. Reginelli, the Minutes were approved pursuant to a unanimous vote.
3. The next order of business was the Audit Engagement Presentation. Ms. Walsh introduced Mr. Testo and Mr. Zadrozny of The Bonadio Group, who presented the audit planning and required communications for the audit for the year ending December 31, 2025, outlining the audit scope, timeline, and responsibilities. Due to significant more activity than in 2024, including increases in assets, bond activity, property acquisitions, and expenses, the audit will be more extensive than in the prior year. The auditors will use a risk-based approach focusing on management override of controls and revenue recognition, with fieldwork scheduled for January–February 2026 and results to be reported to the Committee/Board in March. Resolution 2025-12-01 was presented to authorize auditor engagement; upon a motion made by Ms. Paulino, seconded by Ms. Higgins, Resolution 2025-12-01 was approved pursuant to a unanimous vote.
4. The next order of business was Public Comments. Comptroller Rizzo offered a comment regarding expense carryovers and year-end close timing.
5. The meeting adjourned with the unanimous consent of all Board Members at 10:12 am.