

1. BET Audit Comm. Meeting Documents

Documents:

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**Town of Greenwich
Board of Estimate and Taxation
Audit Committee Minutes
January 11, 2007**

*Approved
2/7/07*

Attending: Bob Stone, Chairman, Leslie Tarkington, Larry Simon, Jim Himes, Board of Estimate and Taxation (BET) members, Peter Mynarski, Jr., Comptroller, and Chris DeMeo, Dir., Risk Management. Also attending were Scott Bassett, Partner of McGladrey and Pullen, CPAs for agenda item 1. Ed Gomeau, Town Administrator and Ron Lalli, Special Projects Manager attended for agenda item 2.

Meeting came to order at approximately 8:00 AM.

The following items were discussed:

1. Review of CAFR for year ended 6/30/06.

Scott Bassett presented the Committee with the final CAFR and Management letter, which were discussed in detail. After the presentation and discussion, the Committee met privately with Mr. Bassett, as is standard protocol. Mr. Stone then indicated for the record that Mr. Bassett had confirmed that he and his colleagues had received full cooperation **and that his firm was completely satisfied with the process.**

2. Update re those action(s) taken by various Town departments concerning Payroll Audit findings.

At the invitation of the Audit Committee, Mr. Gomeau and Mr. Lalli updated the Committee on the activities that have been or are being undertaken by the town with respect to the Town's payroll system. Specifically discussed were:

- Segregation of duties
- Standard documentation requirements
- Controls over employee accruals
- Outdated MUNIS payroll processing permissions
- Timeliness of processing employee terminations
- General payroll process reconciliation controls

The "Sign-in" requirement will be in place in January 2007, and time sheets for all employees will be maintained by 2/1/07 as part of the process to control employee accruals and time/leave balances.

The recommendations resulting from the findings will be achieved by centralizing payroll functions with reductions in headcount by two full-time

positions. The targeted start date for implementation is 2/1/07, and by 4/1/07 the entire procedure will be rolled out for the six (6) areas reflected above. Mr. Gomeau and / or Mr. Lalli will return to the March 2007 meeting to update the Committee on progress.

3. Review and consider for approval of minutes of 11/09/06 and 12/14/06 meetings.

Motioned by Mr. Simon, seconded by Mr. Himes to approve above minutes and approved 4 -0.

Mr. Himes had a prior engagement and left the meeting At 10:15 A.M.

4. Review process followed by Town in Awarding Contracts, including draft questionnaire and other documentation.

The Risk Manager presented the Committee members with a draft questionnaire designed to be completed by prospective contractors involved in the Town's RFP / RFQ / RFB process. The electronic version has been distributed, and the Committee will make suggested changes for discussion at the February meeting.

5. Update re progress made by Town concerning use of Town-Owned Vehicles with particular attention to accidents involving same driver.

The Risk Manager presented the Committee the last full year's accident report (2006) as provided by Fleet Dept. and sorted by repeat-offenders from the GFD. The Risk Manager also provided the Committee with the last three months of GFD safety committee minutes. Fleet will be requested to assign an accident number to each event and the Risk Manager will ask if there is a report available from Fleet as to the number of Town vehicles out of service at any given point of time due to accidents.

Meeting adjourned at 10:40 AM after motion to adjourn by Mr. Simon and seconded by Mrs. Tarkington was approved 3-0.

Respectfully submitted,

Chris DeMeo
Dir., Risk Management

AUDIT COMMITTEE MEETING AGENDA
Thursday, January 11, 2007
Gisborne Room, 8:00 a.m.

1. Review of CAFR for year ended 6/30/06.
2. Update re those action(s) taken by various Town departments concerning Payroll Audit findings.
3. Review process followed by Town in Awarding Contracts, including draft questionnaire and other documentation.
4. Update re analysis of accident reports concerning Town-Owned Vehicles with particular attention to accidents involving same.
5. Review and consider for approval of minutes of 11/09/06 and 12/14/06 meetings.
6. Consideration of changes to Internal Audit Plan.
7. Consideration of any other business that, in the Committee's judgment, should be discussed.