

1. BET Audit Comm. Meeting Agenda 01-11-2023

Documents:

[BET AUDIT COMM MEETING AGENDA 01-11-2023.PDF](#)

1.I. SUB_TO_APP_BET Audit Comm. Meeting Minutes_12-13-2022

Documents:

[SUB_TO_APP_BET AUDIT COMM MEETING MINUTES_12-13-2022.PDF](#)

2. SUB_TO_APP_BET Audit Comm. Meeting Minutes_01-11-2023

Documents:

[SUB_TO_APP_BET AUDIT COMM MEETING MINUTES_01-11-2023.PDF](#)

3. APPROVED_BET Audit Comm. Meeting Minutes_01-11-2023

Documents:

[APPROVED_BET AUDIT COMM MEETING MINUTES_01-11-2023.PDF](#)



**TOWN OF GREENWICH
BOARD OF ESTIMATE & TAXATION
AUDIT COMMITTEE MEETING**

**Wednesday, January 11, 2023, 1:30 P.M.
Cone Room**

AGENDA

1. Approval of the BET Audit Committee Meeting Minutes of December 13, 2022
2. Internal Audit
 - Nathaniel Witherell Accounts Receivables and Billing Update (portions may be discussed in Executive Session by the Audit Committee, if appropriate)
 - Town and Greenwich Public School Purchasing Audits Update
3. Risk Management
 - See below – Executive Session
4. Old Business
 - None
5. New Business
 - Annual Fiscal Year Ending June 30, 2022 Audit Update
6. Items for future BET Audit Committee Meetings
7. Executive Session – Quarterly Cybersecurity Updates
8. Adjournment

**TOWN OF GREENWICH
BOARD OF ESTIMATE AND TAXATION
AUDIT COMMITTEE MEETING MINUTES
Tuesday, December 13, 2022
Mazza Room**

Present

Committee: Harry Fisher, Chairman; William Drake, Jeffrey S. Ramer, David Weisbrod

Staff: Megan Damato, Director of Risk Management; Peter Mynarski, Comptroller

BET: Laura Erickson, Leslie Moriarty, Dan Ozizmir, Leslie Tarkington

Guest: Larry Simon, Board Chairman, The Nathaniel Witherell

The meeting was called to order at 10:02 A.M.

1. Approval of the BET Audit Committee Meeting Minutes of November 1, 2022

Mr. Drake made a motion to approve the November 1, 2022 minutes, seconded by Mr. Ramer. The motion passed 4-0-0.

2. Internal Audit

• Nathaniel Witherell Accounts Receivables and Billing Update

Mr. Larry Simon stated that the Nathaniel Witherell Director of Financial Operations, Nunzio Raimo III is no longer employed by Nathaniel Witherell.

He reported that Comprehensive Accounting Solutions (“CAS”) will work on non-private pay billings. A&R Recoveries will be hired to assist with collecting on expiring Medicaid claims. Mr. Simon also disclosed that there was a significant problem with re-certifying Medicaid patient accounts and stated that the Nathaniel Witherell Finance Department should have been doing this regularly but failed to do so for the past year.

Mr. Simon also stated that TNW needs a policy to determine when to submit private pay patients to collection and suggested hiring the Wiggins & Dana law firm to for private pay delinquent accounts. There are very few private-pay patients. Mr. Simon stated a revised policy is needed and he will contact the law firm for an update. He said the Nathaniel Witherell Finance Department needs help with recertifications. PointClickCare will be implemented in January 2023 to replace the Matrix system. Mr. Simon stated that CAS is scheduled to visit Nathaniel Witherell to assist with cleaning up backlogged billing. Mr. Weisbrod stated they have good accounting on past due receivables but questioned if by the end of January 2023 there will be better handling on this. He asked if the \$10 million is collectible. A&R Recoveries contract is in effect through end of June 2023. A Public hearing is scheduled for December 15th via Zoom. Ms. Erickson stated that there is a total reserve of \$600,000 that may be used for write-off. Mr. Drake asked Mr. Simon for an aging summary of accounts receivables, or a compilation by category. Chairman Fisher stated that \$9.5 million will be the outstanding receivables number to work with.

Agreed upon by all Committee members, a special meeting of the Audit Committee is scheduled for January 26, 2023 at 10:00 A.M. in the Cone Room.

- **Town and Greenwich Public School Purchasing Audits Update**

The ongoing audit of the Town's Purchasing Department shows a conflict against the Purchasing manual which is different than the Town's Accounting Policies Manual. The Purchasing's manual will be updated in to agree with Finance's manual. All exceptions found in Finance's version of the manual have been rectified and corrected. Audits 3 and 4 with the Grants audit being the next to take place. In January 2023, Mr. Mynarski stated he will update the Audit Plan and provide to the Committee for feedback.

3. Risk Management

- **Update on Cyber Liability Insurance Renewals**

The cyber liability insurance policies were renewed with CHUBB as the primary carrier at a premium of \$112,997 for \$2,000,000 in coverage and with Corvus as the excess carrier at a premium of \$50,000 for \$1,000,000 in coverage.

There is an exclusion for the police department and libraries (other than Perrott) for any breach arising out of the lack of Multi-Factor Authentication. Once Multi-Factor Authentication is fully implemented at each entity, this exclusion will be lifted.

4. Old Business

- There was no old business discussed.

5. New Business

- **Annual Fiscal Year Ending June 30, 2022 Audit Update**

Mr. Mynarski stated that we got an extension from the Connecticut Office of Policy and Management (OPM) and the Government Finance Officers Association (GFOA) though January 31, 2023. The single audit is completed. Ms. Erickson stated that the ACFR may not be ready for approval prior to budget hearings.

6. Items for future BET Audit Committee Meetings

- None

7. Adjournment

Upon a motion by Mr. Ramer, seconded by Mr. Drake, to adjourn the meeting at 11:25 A.M., and the Committee voted 4-0-0. Motion carried.

Shira Davis, Recording Secretary

Henry J. Fisher II, Chairman, Audit Committee

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Present

Committee: Harry Fisher, Chairman; William Drake, Jeffrey S. Ramer, David Weisbrod

Staff: Megan Damato, Director of Risk Management; Peter Mynarski, Comptroller

BET: Nisha Arora, Laura Erickson, Karen Fassuliotis, Leslie Moriarty, Dan Ozizmir, Leslie Tarkington

Guest: Maria Acosta, Cyber Security Program Manager, Apollo Information Systems, Mikhail Beasley, Chief Information Security Officer, Apollo Information Systems

The meeting was called to order at 1:30 P.M.

1. Approval of the BET Audit Committee Meeting Minutes of December 13, 2022

Mr. Fisher made a motion to defer the December 13, 2022 minutes, seconded by Mr. Ramer. The motion passed 4-0-0.

2. Internal Audit

• Nathaniel Witherell Accounts Receivables and Billing Update

Mr. Mynarski read an email from Larry Simon, chairman of the TNW board, who was unable to attend. Mr. Simon reported that a contract has been signed with Comprehensive Healthcare Solutions, LLC. It should have commenced working on Monday, January 9, 2023. Its focus for collections will be on Medicaid and Medicare billings, with a concentration on the oldest receivables first. Mr. Simon is working with the Nathaniel Witherell attorneys regarding private pay and Medicaid pending accounts. They are also reviewing all insurance contracts for compliance and statute of limitations regarding the collection of old receivables. It was noted that there will be a special meeting of the Audit Committee on January 26th, when a full report is expected from John Mastronardi, CEO, on the accounts receivable problems.

Mr. Mynarski reported that he is working with the outside auditors on the completion of the annual audit. Due to the fact that there is uncertainty regarding the amount of outstanding receivables that the Town can collect as of June 30, 2022, he requested another extension with the Connecticut Office of Policy and Management until February 28, 2023.

• Town and Greenwich Public School Purchasing Audits Update

Mr. Mynarski reported that both Purchasing audits have been completed for several weeks. Personnel from the Greenwich Public Schools, Town Purchasing Department and the Town's Finance Department have had multiple meetings with Clifton Larson and Allen (CLA) crafting responses to the management comments and recommendations. Confusion was created because CLA was auditing against the Town's Purchasing Manual and the Town's Finance Department processes payments against the Finance Department's Accounting

Manual. As a result, all parties involved with the audits will be crafting separate responses relative to their respective policy and procedures.

Both audits will be presented at the January 26, 2023 Audit Committee Meeting.

3. Risk Management

- There were no items discussed.

4. Old Business

- There was no old business discussed.

5. New Business

- **Annual Fiscal Year Ending June 30, 2022 Audit Update**

Mr. Mynarski stated that we got a second extension from the Connecticut Office of Policy and Management (OPM) and the Government Finance Officers Association (GFOA) through February 28, 2023. The single audit is completed. Mr. Mynarski has asked for a draft copy of the existing Annual Comprehensive Financial Report (ACFR) to be distributed to the BET members.

6. Items for future BET Audit Committee Meetings

- There were no future topics discussed.

7. Executive Session – Quarterly Cybersecurity Updates

Mr. Drake made a motion, seconded by Mr. Ramer to go into Executive Session at 2:21 P.M. to discuss Cybersecurity matters.

Mr. Drake made a motion, seconded by Mr. Ramer to come out of Executive Session at 3:26 P.M.

8. Adjournment

Upon a motion by Mr. Ramer, seconded by Mr. Drake, to adjourn the meeting at 3:26 P.M., and the Committee voted 4-0-0. Motion carried.

Shira Davis, Recording Secretary

Henry J. Fisher II, Chairman, Audit Committee



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3. Risk Management

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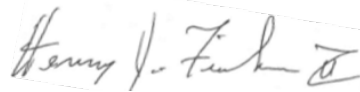
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Shira Davis, Recording Secretary

A handwritten signature in cursive script, reading "Henry J. Fisher II". The signature is written in black ink on a white background.

Henry J. Fisher II, Chairman, Audit Committee