

1. BET Audit Comm. Meeting Documents

Documents:

[APPROVED_BET_AUDIT_COMM_MEETING_MINUTES_01-13-11.PDF](#)
[BET_AUDIT_COMM_MEETING_AGENDA_01-13-11.PDF](#)
[SUB_TO_APP_BET_AUDIT_COMM_MEETING_MINUTES_01-13-11.PDF](#)

BOARD OF ESTIMATE AND TAXATION
Audit Committee Minutes
Thursday, January 13, 2011 – 8:00 A.M.
Gisborne Conference Room

Present:

Committee: Arthur Norton, Chairman
Joseph Pellegrino, Jeffrey Ramer

Attendees: Peter Mynarski, Comptroller, Ron Lalli,
Special Projects Coordinator, Tod Lauddonia,
Tax Collector

The meeting was called to order at 8:13 A.M.

1. Approve BET Audit Committee Meeting Minutes:

Minutes for November 10, 2010 Audit Committee Meeting

Upon a motion by Mr. Pellegrino, seconded by Mr. Ramer, the Committee voted 3 - 0 to approve the November 10, 2010 Minutes.

Minutes for December 9, 2010 Audit Committee Meeting

There was no vote on the December 9, 2010 minutes.

2. Risk Manager Report

CIRMA Work Place Safety Assessment Study Update

Mr. Mynarski stated that the CIRMA Safety Assessment was ongoing and expected a draft of the report in January 2011 and a completed report for the February 2011 Audit Committee meeting.

Cost Allocation Model Report

Mr. Mynarski also informed the Committee that the Cost Allocation Model Report was part of the aforementioned Work Place Safety Assessment Study and was progressing at the same pace.

Engineering Reports

Mr. Mynarski informed the Committee that two safety assessments had been performed for Hamilton Avenue and Glenville Schools. The reports were distributed and Mr. Mynarski informed the Committee that Ms. Susan Chipouras, Board of Education, had not completed responses, but would have them completed and ready for the February 2011 Audit Committee meeting.

3. Internal Audit Report

Pending Audits

Mr. Lalli distributed the Management Review of the Cost Benefit Analysis to Outsource the Parts Room Function and a Review of Prices Charged by the Parts Room Supplier Report to the Audit Committee members. The report was discussed at length with a concentration on the feasibility of outsourcing and the associated cost savings. As a result of the discussions, Mr. Ramer made a motion to accept the report findings and forward it to the full Board of Estimate and Taxation, seconded by Mr. Pellegrino. The

motion carried on a vote of 3 to 0. Mr. Pellegrino commended Mr. Lalli on the value of the report.

Mr. Lalli gave the Committee a status report on the following items:

- DMV policy update originating in the Human Resources Department is currently being written.
- The Charter change for the Marina Vendor Commercial Service License Permits is completed and incorporated into the Charter, section 7-67 (B).
- The Civic Center contracts are almost finished.
- Tools for Schools audit – the Glenville School courtyard issue of whether the Town Parks and Recreation Department or the School custodians continues to be reviewed in light of Teamster union concerns.
- The Marina winter storage inventory will commence in the coming weeks of January 2011.
- The Purchasing Department audit has not started and Mr. Lalli will be requesting a replacement audit at the February 2011 Audit Committee meeting.

4. Discussion Tax Collector 2011 – 2012 Operational Plan

Mr. Laudonia met with the Audit Committee to discuss his Operational Plan for the fiscal year 2011-2012. The discussions centered on changing tax collection software, staffing and collection issues.

5. Fiscal 2010 Audit Management Letter

Mr. Norton initially asked Mr. Laudonia to respond to comments in the 2010 Audit Management Letter relevant to the Tax Collector's operations.

Mr. Mynarski then proceeded to go through the Management Letter giving the Audit Committee members an update on all items. Mr. Norton decided that there are two current pending items; the payroll comment and the Board of Education Chart of Accounts comment.

6. Old Business Item Review

Mr. Pellegrino inquired about the status of outstanding issues developed as a result of meeting with Mr. William Marr, Chief Building Official, and Mr. Ted Gwartney, Assessor. Mr. Lalli stated those issues will be addressed upon embarking on an audit of the Building Permit process and other related items.

Mr. Pellegrino asked about the status of the false alarm delinquency accounts with follow up at small claims court. Mr. Mynarski offered that he would include an update in the January 2011 Comptroller's report.

Mr. Pellegrino asked about the status of the document imaging capital project. Mr. Mynarski and Mr. Lalli responded that they would ask Joan Sullivan, Purchasing Agent and Project Manager for this item, to prepare a status report.

Mr. Pellegrino asked about the status storm preparedness generators. Mr. Mynarski and Mr. Lalli agreed to follow up with the Office of the First Selectman on future availability of such items and a priority listing of where they may go, if received.

7. Items for Discussion future BET Audit Committee Meetings

Mr. Ramer asked about the feasibility of performing an audit of highly visible Town workers in public view regarding the proper staffing levels and supervisory levels. Mr.

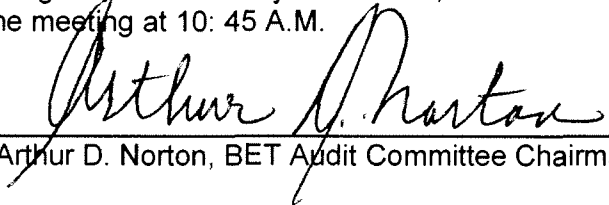
Lalli offered that it could be a candidate for a future audit but may be hard to adequately develop metrics.

Mr. Lalli informed the Audit Committee that he would like to embark on an audit of the Assessor and Building Inspections areas, relative to the building permitting process and other related areas. Mr. Lalli will formally request a review at the February meeting.

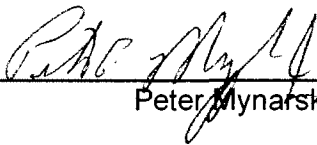
Mr. Norton, in light of recent credit reviews, would like to discuss Debt and Fund Balance Policies. Mr. Mynarski offered to educate the Committee on the rationale for such a policy.

8. Adjournment

Upon a motion by Mr. Pellegrino, seconded by Mr. Ramer, the Committee voted 3 to 0 to adjourn the meeting at 10:45 A.M.



Arthur D. Norton, BET Audit Committee Chairman



Peter Mynarski, Recording Secretary

SUBJECT TO APPROVAL



**TOWN OF GREENWICH
BOARD OF ESTIMATE & TAXATION**

AUDIT COMMITTEE MEETING

**Thursday, January 13, 2011 - 8:00 AM
Gisborne Conference Room**

AGENDA

1. Approval of Audit Committee Meeting Minutes for:
 - November 10, 2010
 - December 9, 2010
2. Risk Manager Report
 - CIRMA Work Place Safety Assessment Study Update
 - Cost Allocation Model Report
 - Engineering Reports
3. Internal Audit Report
 - Pending Audits
4. Discussion Tax Collector 2011-2012 Operational Plan
5. Fiscal 2010 Audit Management Letter
6. Old Business Item Review
7. Items for Discussion future BET Audit Committee Meetings
 - Town leases and sub lease provisions
8. Adjournment

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Arthur D. Norton, BET Audit Committee Chairman

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