

## 1. BET Audit Comm. Meeting Documents

Documents:

[APPROVED\\_BET\\_AUDIT\\_COMM\\_MEETING\\_MINUTES\\_01-15-09.PDF](#)  
[BET\\_AUDIT\\_COMM\\_MEETING\\_AGENDA\\_01-15-09.PDF](#)  
[SUB\\_TO\\_APP\\_BET\\_AUDIT\\_COMM\\_MEETING\\_MINUTES\\_01-15-09.PDF](#)

**BOARD OF ESTIMATE AND TAXATION**  
**Audit Committee Minutes**  
**Thursday, January 15, 2009**

**Attending:**

Audit Committee: Arthur Norton, Chairman: James Campbell, William Finger, Jeffrey Ramer. Staff: Finance Department, Peter Mynarski, Chris DeMeo, Reinie Lange.

Meeting was called to order at 8:08 A.M.

The following items were discussed:

**1. Approval of Minutes:**

Motion to approve minutes of the Audit Committee Meetings of December 11, 2008.

Moved by Mr. Ramer, seconded by Mr. Finger. Approved 4-0

**2. Internal Auditors Report.**

The Internal Auditor reported that he visited with the BOE January 8, 2009 to update his examination of the Maintenance programs. The Maintenance program fall into three areas:

Modular Buildings-Every three weeks the Custodial Supervisor and Head Custodian inspect the modular buildings. The Facility and Maintenance Department has instituted a procedure to have the Roof checked Bi-Weekly. In November the BOE hired Hygenix Inc. to perform testing for water intrusion and mold growth in the modular units, none found.

Building Grounds Maintenance Check List-These checklists are completed by the Head Custodian in each school, a copy retained by the school and the original sent to the Facility and Maintenance Department at the BOE. These sheets are reviewed every four weeks by the Facility Department, who issue work orders for repairs if the repairs cannot be performed by the custodian department. Discussion was raised if the Head Custodian was simply checking the boxes; Internal audit was instructed to review the sheets at different schools.

Tools for Schools-This is the completed walk through of the school by a team. This auditor chose Cos Sob School and participated in the walk through October 20, 2008. He reviewed the final results of the walk through which were summarized in a report by the Facility Department; no major problems were noted. This procedure is performed twice a year October and March, and the auditor was instructed to perform this procedure in March at another school location.

The procedures at the Transfer Station were discussed. No additional charge accounts are authorized and only credit cards, checks and cash are accepted as payment. The past due receivables for the Transfer Station are to be followed up, and collections should be enforced. The auditor is working on the Marine audit and a follow up on Town wide accidents.

### **3. Risk Mangers Report.**

The Risk Manager reported that an RFP for Town insurance coverage for the fiscal year ending June 30, 2010 has been issued. Frenkel the current broker provider for the Town insurance coverage. He also reported that the last driver-training program conducted had two police officers and one fireman in attendance. These training programs are offered twice a year, and the Committee encourages participation by more individuals that could benefit the safety record of the Town.

### **4. Follow-Up Fiscal Year Ended June 30, Independent Auditors Management Letter.**

The Independent Auditor identified four management points; three items are discussed.

Payroll Rates-The HR Department has checked the salary rates of employees in the unions on a test basis, to verify that they are in agreement with the contacts. A listing of the employees pay history will be placed in each employees file. No memo has been received from the HR Departments as of this meeting.

MUNIS-The financial Management System, is being worked on and should be in operation soon.

Communication between Departments-The Assessor, Tax Collector and Finance Departments are receiving correspondence now when changes are made to Tax stipulations filed by the Law Department.

### **5. Policy on the Sale and Disposal of Capital Assets.**

The Purchasing Department has a policy for the sales/disposition of equipments, and the auditor is trying to verify that this is a Town Ordinance. Minus an ordinance the Committee expects to resolve this issue at their February meeting.

### **6. Discussion on “Lessons Learned”.**

The Committee discussed the “Lessons Learned” procedures as outlined in the Audit Committee minutes of Mary 10, 2007, and agreed that it should be implemented. The Risk Manager, following a report from the Law Department, will advise the Audit Committee. The BET Law Committee will determine initiation of the process.

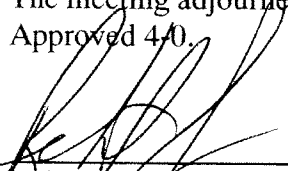
### **7. Discussion of topics for future BET Audit Committee Meeting.**

The Committee will continue to follow up on the Outside Independent Auditor Management Points, and to review the status of “outside Contractors” as outlined by the Internal Revenue Code.

### **8. Adjournment.**


The next Audit Committee meeting is scheduled for February 12, 2009.

The meeting adjourned at 9:20 AM: motion by Mr. Finger, seconded by Mr. Ramer.  
Approved 4/0.



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Reinhardt Lange, Secretary



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Arthur D. Norton, Chairman



## **AUDIT COMMITTEE MEETING**

**Thursday, January 15, 2009**

**Gisborne Room, 8:00 a.m.**

### **AGENDA**

1. Approval of the Minutes for December 11, 2008 Audit Committee Meeting.
2. Internal Auditor Report.
3. Risk Manager Report.
4. Follow-Up Fiscal Year Ended June 30, 2008, Independent Auditor Management Letter.
5. Policy on the sale and disposal of Capital Assets.
6. Discussion on "Lessons Learned".
7. Discussion of topics for future BET Audit Committee Meetings.
8. Adjournment.

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SUBJECT TO APPROVAL