

1. BET Audit Comm. Meeting Agenda 05-03-2022

Documents:

[BET AUDIT COMM MEETING AGENDA 05-03-2022.PDF](#)

1.I. SUB\_TO\_APP\_BET Audit Comm. Meeting Minutes\_04-18-2022

Documents:

[SUB\\_TO\\_APP\\_BET AUDIT COMM MEETING MINUTES\\_04-18-2022.PDF](#)

2. SUB\_TO\_APP\_BET Audit Comm. Meeting Minutes\_05-03-2022

Documents:

[SUB\\_TO\\_APP\\_BET AUDIT COMM MEETING MINUTES\\_05-03-22.PDF](#)

3. APPROVED\_BET Audit Comm Meeting Minutes\_05-03-2022

Documents:

[APPROVED\\_BET AUDIT COMM MEETING MINUTES\\_05-03-2022.PDF](#)



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

**AUDIT COMMITTEE MEETING**

**Tuesday, May 3, 2022 – 9:00 A.M.  
Cone Room**

**AGENDA**

1. Approval of the BET Audit Committee Meeting Minutes of April 18, 2022
2. Internal Audit
  - Department of Public Works Building Divisions Audit Update
  - Human Resources Health Insurance Administration Audit Update
3. Risk Management
  - Tools for Schools Update
  - At Fault Accident Policy Update.
4. Old Business
  - None
5. New Business
  - None
6. Items for future BET Audit Committee Meetings
  - Lessons Learned Regarding Legal Settlement
7. Executive Session – Cybersecurity Discussion
8. Adjournment

**TOWN OF GREENWICH  
BOARD OF ESTIMATE AND TAXATION**

**AUDIT COMMITTEE MEETING MINUTES  
Monday, April 18, 2022**

Present

Committee: Michael Basham, Chairman; William Drake, Jeffrey S. Ramer

Staff: Peter Mynarski, Comptroller; Shira Davis, Executive Assistant to Comptroller

BET: Dan Ozizmir, BET Chairman

The meeting was called to order at 9:01 A.M.

**1. Approval of the BET Audit Committee Meeting Minutes**

Upon a motion by Mr. Drake, seconded by Mr. Ramer, to approve the minutes of the BET Audit Committee Regular Meeting held on March 9, 2022, the Committee voted 3-0-0. (Mr. Weisbrod absent). Motion carried.

**2. Internal Audit**

• **Department of Public Works Building Divisions Audit Update**

Mr. Mynarski reported that CliftonLarsonAllen (CLA) has completed the operational walk-throughs and internal audit testing. CLA is in the process of drafting the Internal Audit Report. The report will be shared with Building Inspection personnel and the Assessor for their review, questions and feedback. CLA plans to present a draft report to the Committee at the June 2022 meeting.

• **Human Resources Health Insurance Administration Audit Update**

Mr. Mynarski reported that CLA has completed the operational walk-throughs. They have developed and shared the internal audit program with the Benefits Administrators. CLA will be onsite to test transactions at the very end of April or beginning of May. CLA plans to present a draft report to the Committee at the July 2022 meeting.

• **Update on Upcoming Outsourced Internal Audits**

Mr. Mynarski stated that he has alerted the respective Town and Public-School Purchasing Departments that their operations will be the subject of internal audit reviews this summer; from June through August. He added that he expects the purchasing audits should produce reports during the September and October meetings.

**3. Risk Management**

- The Risk Manager had no reports for the Committee. Mr. Ramer inquired about the annual insurance renewal process. Mr. Mynarski responded that the Risk Manager and insurance broker, will report during the June and July Audit Committee meetings.

#### 4. Old Business

- **Request for Proposal (RFP) for Auditing Services for Years Starting July 1, 2022**

Mr. Mynarski had previously commented that two responses to the RFP had been received and scored. He noted that the Audit Committee had scored the two responses and the low bidder was forwarded to the Law Department, Risk Manager and Purchasing Department to meet legal sufficiency, insurance requirements and purchasing compliance. The contract is almost completed and will go before the next Audit Committee meeting for acceptance of contract.

- Mr. Drake made a motion, seconded by Mr. Basham, to recommend to the full Board of Estimate and Taxation, the hiring of RSM US LLP, at their May 2022 meeting for another five-year contract. The motion carried 3-0-0 (Mr. Weisbrod absent)

- **At Fault Accident Policy Update**

There was no update on the AT Fault Accident Policy.

#### 5. New Business

- No business to report.

#### 6. Items for future BET Audit Committee Meetings

- “Lessons Learned” regarding Legal Settlements

Mr. Mynarski told the Committee that he would contact the Law Committee and the Town’s Town Attorney to coordinate a Lessons Learned session, preferably for a June 2022 meeting. It was suggested that the meeting would have to be held in executive session and Mr. Mynarski would confirm, if so needed.

#### 7. Adjournment

Upon a motion by Mr. Basham, seconded by Mr. Drake, to adjourn the meeting at 9:46 AM, and the Committee voted 3-0-0 (Mr. Weisbrod absent). Motion carried.

The next meeting of the BET Audit Committee is scheduled for Tuesday, May 3, 2022 at 9:00 A.M. in the Mazza Conference Room.

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Peter Mynarski, Recording Secretary

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Michael Basham, Chairman, Audit Committee

**TOWN OF GREENWICH  
BOARD OF ESTIMATE AND TAXATION  
AUDIT COMMITTEE MEETING MINUTES  
Tuesday, May 3, 2022  
Cone Room**

Present

Committee: Michael Basham, Chairman; William Drake, Jeffrey S. Ramer  
(David Weisbrod – absent)

Staff: Peter Mynarski, Comptroller; Megan Damato, Esq., Risk Manager; Thomas Klein, Chief Information Officer; Winthrop Brignoli, Data Integration Specialist

BET: Dan Ozizmir, BET Chairman; Leslie Tarkington, Leslie Moriarty

Guest: Joanne Wurst, CyberDefenses Inc. CyberSecurity Program Manager, Eddie Block, CyberDefenses Inc. Chief Technology Officer, Mikhail Beasley, CyberDefenses Inc. Chief Information Security Officer, Tracey Adkins, Chief Information Security Officer, Greenwich Public Schools, Michael Ting, Chief Technology Officer, Greenwich Public Schools

The meeting was called to order at 9:00 A.M.

**1. Approval of the BET Audit Committee Meeting Minutes**

Upon a motion by Mr. Drake , seconded by Mr. Ramer, to approve the Minutes of the BET Audit Committee Regular Meeting held on April 18, 2022, the Committee voted 3-0-0. (Mr. Weisbrod absent). Motion carried.

**2. Internal Audit**

• **Department of Public Works Building Divisions Audit Update**

Mr. Mynarski reported that CliftonLarsonAllen (CLA) has completed the Department of Public Works Building Division audit and has received final comments from the Building Department. He stated that the draft audit has been circulated to the Audit Committee members and it will be resent approximately a week before June 7, 2022 Audit Committee meeting. CLA plans to present the draft report to the Committee at the June 7, 2022 meeting.

• **Human Resources Health Insurance Administration Audit Update**

Mr. Mynarski reported that Health Insurance Administration Audit is in progress and expected to be ready for presentation by CLA at the June 7, 2022 Audit Committee meeting.

**The Audit Committee went into recess at 9:09 A.M. in order to wait for the Risk Manager's presence. The Audit Committee came out of recess at 9:20 A.M.**

**3. Risk Management**

• **Tools for Schools Update**

Ms. Damato informed the Committee that all of the Tools for Schools surveys, which were lengthy form, had been forwarded electronically. She stated that there were no major issues and any of the minor issues in the surveys had been addressed. Ms. Damato told the Audit Committee that Tools for Schools was a State of Connecticut program that was optional and not mandatory. She stressed that the programs stress compliance with air quality issues.

Mr. Ramer inquires as to whether issues related to the Covid 19 pandemic were part of the Tools for Schools program. Ms. Damato said not at this time. They are being handled separately by the school district.

- **At Fault Accident Policy Update**

Ms. Damato told the Committee that she had met with Assistant Town Attorney Aamina Ahmad and our third-party Liability, Automobile and Property Claims Administrator, PMA Management Corporation of New England, and that they had strongly advised not to put an At Fault Accident Policy into a formal written document. Mr. Ramer agreed with the opinions offered and stated that the Town did not want to be in a position, through discovery, that the Town could place itself in a negative position with any future litigation connected to discoverable documents in Town At Fault accidents.

It was collectively agreed by the Audit Committee and the Risk Manager that this issue has been fully vetted and no longer a topic for the Audit Committee. The Risk Manager, working with the Town's Finance Department, will continue to assign culpability for each Town owned vehicle accidents with their associated costs and charge to the appropriate general ledger accounts.

4. **Old Business**

- None

5. **New Business**

- None.

6. **Items for future BET Audit Committee Meetings**

- "Lessons Learned" regarding Legal Settlements

Mr. Mynarski stated that he has requested a legal opinion about requesting a Law Department opinion regarding lessons learned presentations when there are existing "non-disparagement" agreements in place.

- Mr. Mynarski informed the Audit Committee that the outside auditors, RSM US LLP will be coming to the June 7, 2022 meeting for their normal annual audit discussion.

7. **Executive Session**

Upon a motion by Mr. Drake, seconded by Mr. Ramer, the Committee voted 3 to 0 to go into Executive Session at 9:40 A.M. to discuss Cybersecurity.

Upon a motion by Mr. Drake seconded by Mr. Ramer the Committee voted 3 to 0 to come out of Executive Session at 10:49 A.M. to come out of Executive Session.

8. **Adjournment**

Upon a motion by Mr. Ramer, seconded by Mr. Drake, to adjourn the meeting at 10:50 AM, and the Committee voted 3-0-0. Motion carried.

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Shira Davis, Recording Secretary

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Michael Basham, Chairman, Audit Committee

SUBJECT TO APPROVAL



**TOWN OF GREENWICH  
BOARD OF ESTIMATE AND TAXATION  
AUDIT COMMITTEE MEETING MINUTES  
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(David Weisbrod – absent)

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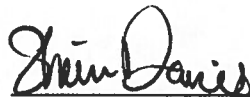
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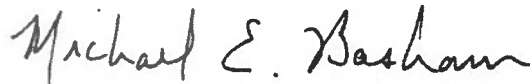
## 8. Adjournment

Upon a motion by Mr. Ramer, seconded by Mr. Drake, to adjourn the meeting at 10:50 AM, and the Committee voted 3-0-0. Motion carried.



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Shira Davis, Recording Secretary



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Michael Basham, Chairman, Audit Committee