

1. BET Audit Comm. Meeting Document

Documents:

[APPROVED_BET_AUDIT_MEETING_MINUTES_05-08-14.PDF](#)
[BET_AUDIT_COMM_MEETING_AGENDA_05-08-14.PDF](#)
[SUB_TO_APP_BET_AUDIT_COMM_MEETING_MINUTES_05-08-14.PDF](#)

BOARD OF ESTIMATE AND TAXATION
Audit Committee Minutes
Thursday, May 8, 2014 – 9:00 A.M.
Gisborne Conference Room

Present:

Committee: Arthur Norton, Chairman
William Finger, Leslie Tarkington

Attendees: Peter Mynarski, Comptroller; Ron Lalli, Director of Risk Management;
Pat Maranan, Internal Auditor

The BET Audit committee went into Executive Session with McGladrey and Pullen at 8:00 A.M. to discuss the upcoming Fiscal 2014 Audit.

The regular meeting was called to order at 9:13 A.M.

1. Approval of Minutes: Audit Committee Meeting April 10, 2013.

Upon a motion by Mr. Finger, seconded by Ms. Tarkington, the Committee voted 3-0 to approve the April 10, 2014 Meeting Minutes.

2. Risk Management Report

- **Risk Management Preliminary Draft Report on Metrics of Historical Legal Actions Versus Greenwich 2001 – March 2014**

A preliminary draft report was presented on historical trends of legal claims versus the Town. Mr. Lalli indicated that the data was compiled from records received from CIRMA and Risk Management. This draft will also be submitted to the Office of the First Selectman and the Law Department and has been presented to the Safety Committee. TOG claim process and administrative protocol were explained. Fewer claims were noted in the last two fiscal years. The protocol for processing a claim against the Town was changed approximately two years ago to require that all claims be processed through Risk Management. This protocol has reduced the number of claims versus the Town, as the prospective claimant is frequently directed to a party that would be primarily responsible for the bodily injury or property damage. Prior, all potential claimants were directed to contact CIRMA regardless of the cause of the claim. Mr. Lalli stated that this new database is a work in progress and that he would inform the Committee of progress made at future meetings.

Ms. Tarkington expressed her concern about the Trees at Risk Program, site lines and utility lines. Mr. Finger agreed that these issues need to be addressed.

Mr. Norton was impressed with this initial report from Risk Management and its depth of information.

- **Safety Inspection Reports – Conducted and Scheduled**

Risk Management, an inspector from Frenkel & Co., and Robert Kick, Assistant Fire Chief inspected five firehouses: Cos Cob, Byram, Sound Beach, Glenville and Horse Neck/Central. Draft reports will be submitted to the Committee at a future meeting.

Mr. Lalli informed the Committee that he and Mr. Mynarski will have a strategy meeting with the insurance carrier regarding contract renewals. Mr. Norton expects Finance to update the Committee at June 12th meeting.

3. Internal Audit Report

- **Audit Report of Supporting Documentation for Residential School Enrollment Verification. Follow up on Recommendation.**

Ms. Maranan distributed a letter received from Ms. Abby Wadler, Assistant Town Attorney. Ms. Wadler is in agreement with the Internal Audit recommendation requesting a W-2 Form as one form of proof of residency for those situations when the student is being admitted as a sponsorship application. Mr. Lalli noted that the salary and social security numbers would be redacted when this recommendation is implemented.

The Committee discussed sponsorship program protocol.

- **Presentation of Internal Audit Report entitled: “Limited Review of Policies and Procedures for Renter’s Rebate, Energy Assistance and Operation Fuel programs”.**

Internal Audit rendered a positive opinion on internal controls for the three programs audited. This opinion changed from an adverse opinion that was issued with an audit report on this subject during December 2011. Ms. Maranan indicated that all recommendations made with the December 2011 have been implemented and internal controls in all three programs are adequate.

- **Update on Current Internal Audit Fieldwork**

Ms. Maranan has completed the audit of winter storage positions at all four Town marinas and will submit a report at the June Audit Meeting. She has also begun an audit of Parking Services, which will require extensive field work.

- **Tools for Schools**

Ms. Maranan indicated that she participated in the Tools for Schools inspection walk-throughs at Hamilton Avenue School and International School at Dundee.

4. Old Business

- **Perrot Memorial Library Funding Policy Guideline Draft**

Kevin McCarthy, Perrot Library Director emailed that the Perrot Library Board will take up the proposed draft guidelines at their meeting on May 15. Mr. Norton asked for this to be placed on the Committee’s June 12 Meeting, with an invitation for the Perrot Library Board Members to attend.

5. Items for Future BET Audit Committee Meetings

Mr. Norton expects McGladrey and Pullen to attend the Committee’s October 2014 Meeting.

Ms. Tarkington and Mr. Mynarski will report to the Committee when progress payments are received from the State for Glenville School, Hamilton Avenue School and MISA.

6. Adjournment

Upon a motion by Mr. Finger, seconded by Ms. Tarkington, the Committee voted 3 to 0 to adjourn the meeting at 10:01 A.M.



Arthur D. Norton, BET Audit Committee Chairman



Elaine JV Brown, Recording Secretary



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

AUDIT COMMITTEE MEETING

Thursday, May 8, 2014

9:00 A.M.

Gisborne Room

AGENDA

NOTE: The BET Audit Committee will go into Executive Session with McGladrey and Pullen at 8:00 A.M. to discuss the upcoming Fiscal 2014 audit.

1. Approval of BET Audit Committee Meeting Minutes of April 10, 2014
2. Risk Management Report
 - Risk Management Preliminary Draft Report on Metrics of Historical Legal Actions Versus Greenwich 2001 – March 2014
 - Safety Inspection Reports – Conducted and Scheduled
3. Internal Audit Report
 - Audit Report of Supporting Documentation for Residential School Enrollment Verification. Follow up on a Recommendation.
 - Presentation of Internal Audit Report entitled: “Limited Review of Policies and Procedures for Renter’s Rebate, Energy Assistance and Operation Fuel Programs.”
 - Update on Current Internal Audit Fieldwork
 - Tools for Schools
4. Old Business
 - Perrot Memorial Library Funding Policy Guideline Draft
5. Items for Future BET Audit Committee Meetings
6. Adjournment

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SUBJECT TO APPROVAL