

1. BET Audit Comm. Meeting Documents

Documents:

[APPROVED_BET_AUDIT_COMM_MEETING_MINUTES_05-13-10.PDF](#)
[BET_AUDIT_COMM_MEETING_AGENDA_05-13-10.PDF](#)
[SUB_TO_APP_BET_AUDIT_COMM_MEETING_MINUTES_05-13-10.PDF](#)

BOARD OF ESTIMATE AND TAXATION
Audit Committee Minutes
Thursday, May 13, 2010
Gisborne Conference Room

Present:

Committee: Arthur Norton, Chairman
Joseph Pellegrino, Jeff Ramer

Attendees: Peter Mynarski, Comptroller; Ron Lalli, Special Projects
Coordinator; Roland Gieger, Budget Director; Mary
Walczkowski, Chief Accountant; Vanessa Rossitto, Partner
Blum and Shapiro

The meeting was called to order at 8:06 A.M.

1. Approve Minutes for April 8, 2010 Audit Committee Meeting

Upon a motion by Mr. Ramer, seconded by Mr. Pellegrino, the Committee voted 3 to 0 to approve the April 8, 2010 Minutes.

3. Internal Audit Report

The Committee took item # 3, out of order.

Mr. Lalli presented his report "Management Review of Motor Vehicle Records for the Town's Commercial Drivers License Holders" as an update to the internal audit of motor vehicle records of Town employees operating Town vehicles. Mr. Norton asked about the results from NY. Mr. Lalli responded that he is currently waiting for the Law Department to negotiate language with the NY DMV that is acceptable to both parties. Mr. Lalli stated that the CT DMV new MVR searches were less restrictive and that these results were compiled as the first phase of this internal audit in this report.

Two suspended licenses were discovered. One employee was already in the process of being terminated the other is currently on administrative leave. This information has been sent to HR, who will ultimately decide what further action will be taken.

Mr. Lalli stated that the U.S. Department of Transportation's Federal Motor Carrier Administration requires that employers of CDL holders perform annual independent checks of MVRs. He noted that this is a new endeavor for the Town and each and every step has been a learning process. He stated that the objective of this project is to check the motor vehicle records of employees who drive Town vehicles.

To complete this process, all Department Heads and Appointing Authorities have been requested to provide to the Human Resources Department by May 17, 2010, a list with copies of the driver licenses for all employees authorized to use Town of Greenwich vehicles.

When the review of all driver licenses is completed, the Town of Greenwich Vehicle Use Policy, 414-0, will be amended. The amendments will be to bring Greenwich in compliance with the U. S. Department of Transportation Federal Motor Carrier

regulations, and to address the issue of suspended licenses. The initial Connecticut CDL review indicated that two Town employees had suspended licenses. The Audit Committee voted 3 – 0 to support the process and to endorse these amendments.

Mr. Lalli further demonstrated the usage of a new database he created. It will enable all Town accidents to be recorded as well as information on Town employees MVR checks. He continued that working with the First Selectman and HR to regulate safe driving for the Town is on track. Mr. Lalli stated that he expected that there would be a hundreds of additional licenses that would need to be checked through the DMV.

Mr. Lalli concluded that he hoped to return next month with an update that included that the New York application has been approved and to present a report on Police Department procurement practices for the new Public Safety Head Quarters.

Mr. Norton added that the next internal audit item will be non-automated fuel sites, since the high usage season is approaching.

4. Risk Manager Report RFP Status

Mr. Mynarski updated the Committee that the RFP and subsequent study has had no movement since last month's meeting and will probably not be addressed till the fall, due to the high workload of Mr. Crary and Ms. Kast.

Cos Cob Fire Police Patrol, Inc. Insurance Request

Mr. Mynarski and Mr. Norton discussed an issue brought to attention by Mr. Joe Kaliko regarding insurance coverage through the Town for volunteer groups. Mr. Mynarski stated that the inquiry has been addressed numerous times with Mr. Kaliko, and explaining that the Town's insurance does cover independent entities through risk management, since it is endorsement covered.

Mr. Mynarski advised Mr. Norton to contact the Law Department, who has also been in contact with Mr. Kaliko to resolve this misunderstanding.

5. Charge-Offs April 1, 2009 – April 30, 2010

Mr. Mynarski presented the BET Audit Committee Annual Revenue Write-Offs. The Finance Department has recommended approval to write-off \$38,838.01 (thirty eight thousand eight hundred thirty eight dollars and one cent) for The Nathaniel Witherell patient accounts. He also stated that the Finance Department is not recommending any write-off of waste disposal accounts receivables. He continued that DPW no longer allows credit for commercial waste disposal accounts and requires payment through credit cards; hence there are no amounts to write-off.

Mr. Norton stated that he will present these charge-offs to the BET at the next meeting on Monday, May 17, 2010, for the fiscal year which is closing.

2. Discussion/Review Fiscal 2009 Independent Auditor Management Letter

Mr. Gieger and Ms. Walczykowski reported that the issue of MUNIS's inability to produce GAAP financial statements has been resolved. An X fund has been created which is consolidated with the General Fund resulting in a GAAP financial statement that addresses the FY 2009 Independent Auditor Management Letter.

Ms. Rossitto concurred the success of this procedure and stating that the note will be removed.

5. Old Business

Mr. Mynarski updated the Committee on the progress of the false alarms revenue collection. He noted that the process is slow and time consuming for the Law Department considering their current workload and priorities.

Mr. Pellegrino then reviewed with the Committee a list he had compiled of old business topics for the Audit Committee. The group addressed each item as follows:

1. Waste Disposal Ordinance Revision
2. Phone system, voicemail – to be addressed at next month's meeting
3. Document Imaging
4. Munis v. GAAP – resolved at today's meeting
5. Marinas, old receivables - not completed yet
6. Operational Plans:
 - Assessor – to be addressed in June
 - Tax Collector – to be addressed in September
 - Parking – to be addressed in July
7. Workers Compensation, Town-wide Safety Committee
 - Mr. Mynarski is currently working with Mr. Marzullo on this item
8. Risk Manager, RFP, Police – updated at today's meeting
9. ED046 Reimbursements for Hamilton Avenue and Glenville School Constructions

Mr. Pellegrino advised giving Mr. Corry some issues that need discussion at the meeting in July to review the Parking Department's Operational Plan.


7. Items for Discussion future BET Audit Committee Meetings

Mr. Ramer discussed the possibility of revisiting the rates used assessing properties in Town with the Tax Assessor, Mr. Gwartney. He noted that a concern has been brought to his attention over large difference between lower and higher end property assessments. Mr. Pellegrino noted that this is a significant revenue issue for the Town and recommended a review of the procedure and process used for assessing properties and the revaluation company the Town uses.

8. Adjournment

Upon a motion by Mr. Pellegrino, seconded by Mr. Ramer, the Committee voted 3 to 0 to adjourn the meeting at 9:19 A.M.

After a short recess, the BET Audit Committee entered into Executive Session with Blum and Shapiro Partner, Vanessa Rossitto, Fiscal 2010 Audit.


Arthur Norton, BET Audit Committee Chairman



Elaine JV Brown, Recording Secretary



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

AUDIT COMMITTEE MEETING

**Thursday, May 13, 2010 - 8:00 AM
Gisborne Conference Room**

AGENDA

1. Approve Minutes for April 8, 2010 Audit Committee Meeting
2. Discussion/Review Fiscal 2009 Independent Management Letter
3. Internal Audit Report
4. Risk Manager Report
 - RFP Status
 - Cos Cob Fire Police Patrol, Inc. Insurance Request
5. Charge-Offs April 1, 2009 -- April 30, 2010
6. Old Business
7. Items for Discussion future BET Audit Committee Meetings
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Executive Session with Blum Shapiro Partner, Vanessa Rossitto, Fiscal 2010 Audit

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SUBJECT TO APPROVAL