

1. BET Audit Comm. Meeting Documents

Documents:

[APPROVED_BET_AUDIT_COMM_MEETING_MINUTES_06-13-13.PDF](#)
[BET_AUDIT_COMM_MEETING_AGENDA_06-13-13.PDF](#)
[SUB_TO_APP_BET_AUDIT_COMM_MEETING_MINUTES_06-13-13.PDF](#)

BOARD OF ESTIMATE AND TAXATION
Audit Committee Minutes
Thursday, June 13, 2013 – 8:00 A.M.
Town Hall Meeting Room

Present:

Committee: Arthur Norton, Chairman
Gregory Bedrosian, Robert Brady, Sean Goldrick

Attendees: Peter Mynarski, Comptroller; Ron Lalli, Director of Risk Management;
Pat Maranan, Internal Auditor; John Wayne Fox, Town Attorney; Eugene
McLaughlin, Town Attorney; Fernando de Arango, Assistant Town
Attorney; Amy Siebert, Director of Public Works; William Marr, Building
Department Manager

BET: William Finger, Randall Huffman, Michael Mason, Leslie Tarkington

The meeting was called to order at 8:07 A.M.

1. Approve Minutes of Audit Committee Meeting

Upon a motion by Mr. Bedrosian, seconded by Mr. Brady, the Committee voted
4-0 to approve the May 9, 2013 Meeting Minutes.

2. Lessons Learned – Settled Litigation

Mr. Fox explained that settlements exceeding \$100,000 (one hundred thousand dollars) are reviewed to explore lessons learned. The following presentation referred to a tragic case involving the death of a young child, spanning several years and numerous depositions.

Mr. Marr's detailed preventative measures that the Town has instituted to prevent recurrence of this tragedy. On September 1, 2004 the State of Connecticut initiated a building code addressing water circulation entrapment in swimming pools. His department notified over 350 (three hundred, fifty) households of this dangerous condition and the new mandatory State Code. Prior to 2004, the major compliance issue was fencing. Currently pool companies must submit documentation and installation certificates before the Building Department inspection. The Department has also instituted a new policy for Certificate of Occupancy (COO) issued prior to 2004. These COO's must be amended or new permits must be issued requiring entrapment protection. Mr. Marr stated that the current permit process exceeds Connecticut Code requirements.

Mr. Marr continued that cooperation from contractors and homeowners can be difficult and occasionally results in violations. Ms. Siebert stated that the Department has been working with the Law Department for compliance. The lack of knowledge by homeowners regarding the COO process can be an issue, especially when left to contractors. Mr. Fox stated that contact has been made to the State's Attorney Office in Norwalk, CT for assistance, to reduce the exposure of the Town to be deemed negligent.

Mr. Brady questioned the Town's penalty process for non-compliance and the tracking of open projects. Mr. Marr responded that currently over 2,000 (two thousand) permits and over 4,000 (four thousand) trade permits are issued with instructions to educate the public. Mr. Fox added that to impose punitive penalties would require court action as this is a State of Connecticut Code Regulation.

Mr. Marr and Ms. Siebert presented the Connecticut Code books with which the Department must comply and they discussed the process used to keep current. Mr. Mason questioned accountability regarding code compliance. Ms. Siebert stated that the Department is researching iPad use for field inspectors and noted the efficiency of the newly acquired smartphones used in the inspection process.

Mr. Norton voiced the Committee's agreement and suggested a possible recommendation to the BET to include funding for the future budget. He thanked all for their efforts with this item.

3. Greenwich Library Policy Document Update

Mr. Norton stated that it has been 15 (fifteen) months since requested by the BET Chair to review the Stowell Agreement and since that time misinformation and press reporting has circulated. He detailed the relationship between the Town, Greenwich Library and their public/private partnership. Mr. Norton stated that the review was requested as a result of the agreement's obsolete language, private funding issues and the lack of the Town named as additional insured, on the Library's insurance policies.

Mr. Fox said that the Law Department has an obligation to the Town to review any document which involves insurance/claims.

Mr. Mason commented that changes to the capital request process have created "grey areas" in relation to the 1988 agreement. Is this an operating agreement or policy? He explained that there was no negative intent when the initial review was requested. It appeared that all parties, the Greenwich Library Board and the Law Department, were working together, then progress halted. He noted the comments of some people at a prior Audit Committee Meeting, in relation to illegal meetings being held. Mr. Mason requested a retraction of those comments.

Mr. Mason pleaded his concern for these actions to stop and to address the real concerns that the Law Department has presented. Mr. Mason would like a full consensus with the Library Board. He voiced disappointment in the lack of progress and the BET members' lack to listen to the real issues. Mr. Mason stated that the illegal meeting comments were not true and that members must set a standard of professional management.

Mr. McLaughlin focused on the legal concerns of the Stowell Agreement. He detailed his involvement with the Peterson Agreement in 1999, which included naming the Town as an additional insured. 2003 the Charter changed the Budget Section to give the BET the authority to make budget guidelines. Greenwich Library is a hybrid department and he added budget codes to the draft of the agreement when reviewed in November 2012. It also required a Table of Organization by the Charter and for the Town to be named as additional insured. He said that in the 10 to 15 cases involving the Library the Town needed to defend itself from liabilities. He continued that the recommended changes are to confirm to the legal obligations of the Charter. In January 2013 he submitted the draft to the Audit Committee and has been waiting for the Committee's response. Mr. McLaughlin stated that he is confident that this hurdle will be overcome but needed a unified stance, as the end result.

Mr. Fox advised for the next step to be a meeting between the Town's Advisory Committee and all parties to discuss and resolve. Mr. Norton recommended that the Committee accept the process for the Town Attorney to facilitate a meeting between the Audit Committee and the Library Board. Mr. Brady and Mr. Bedrosian concurred.

Mr. Goldrick requested to make a comment and he stated his concerns about the process. He stated that just honest differences of opinion have been expressed and that all need to take a step back. Mr. Goldrick stated that last May he believed that the agreement was a working

document. In October 2012 the Committee decided not to vote on the draft version and then in November 2012 - Point of Order – “illegal meeting” term was used.

Mr. Norton then ruled Mr. Goldrick's discussion Out of Order, as the issue before the Committee was a recommendation from the Town Attorney.

Mr. Mason requested that as BET Chairman, and after hearing Town Counsel, for the Committee to continue to move forward.

Upon a recommendation by Mr. Bedrosian, seconded by Mr. Brady, the Committee voted 3-1 to accept the recommendation from the Town Attorney to arrange a meeting with the Audit Committee and the Greenwich Library Representatives.

Mr. Fox offered to contact with the Library Representatives but advised that they did not have full consensus.

Mr. Norton announced a possible additional BET Audit Committee Meeting on Friday, June 28 to discuss Insurance Renewals to be held at 8:00 A.M. in the Gisborne Room.

4. Risk Management Report

- **Hurricane Sandy Update – Expenditure/Reimbursement Update**

Mr. Lalli reported that the claim remains at \$8,000,000 (eight million dollars) for damages. Since the last meeting, he had received an additional reimbursement of \$800,000 (eight hundred thousand dollars) bringing the total received to \$1,050,000 (one million, fifty thousand dollars). As of this date, \$1,700,000 (one million, seven hundred thousand dollars) has been approved by FEMA. Mr. Lalli explained that monies received are called “advances” until final settlement has been reached. He said the process takes time but as long as the Town is receiving advance payments financially the Town will be made whole. He reiterated that there are difficult negotiating items ahead and that the Town, and its broker, have prepared to confront the challenges as well as negotiate reasonable compromises for the Town.

Mr. Lalli then updated additional ongoing projects:

- Completed safety employee inspections of Town buildings as conducted by the Town's safety consultant PMA.
- Speeding alerts from the Town's GPS system have decreased significantly and that the Town's Safety Council is pleased with the results.
- Vehicle accident data is trending at average occurrences. Mr. Lalli will be working with Ms. Pepe, HR Director on this issue.

- **FY 2014 Insurance Renewals**

Mr. Lalli presented the renewal of General Liability Policy with a premium of \$887,500 (eight hundred, eighty seven thousand, five hundred dollars). He stated that was a good result for the Town based on recent litigation history, and that the potential turning the to a “claims made” insurance structure helps significantly dampen the projected premium increase for the Town. He estimated that this strategy reduced the premium quotes by \$132,500 (one hundred thirty two thousand, five hundred dollars). The Committee approved the Chartis/Berkley/Arch General Liability Insurance renewal quote.

Mr. Lalli said to expect a small increase in the marine premium due to the purchase of a new Police boat.

He continued that insurance coverage for workers compensation insurance for those cases that exceed a 1 million dollar self-insured retention limit has experienced higher quotes. He

explained that the estimated cost for Fiscal 2013 are not trending well and that incurred but not recorded losses for these cases is a primary industry focus. He noted that all the good work being done in workers compensation area would result in lower premiums in approximately 2-3 years according to industry experts as the insurance piece is the very end of this cycle. He said that the carrier, Safety National, has come in with a \$25,000 (twenty five thousand dollar) premium increase. Mr. Lalli requested approval to bind insurance renewals for Marine, Nathaniel Witherell and Workers' Compensation.

Mr. Lalli continued with review of Fiduciary Insurance for employee benefits and retirement plans. He announced that Traveler's Insurance has issued quotes with only significant increases as a result of negative publicity of the Town's Retirement Board and Pension Fund. Mr. Norton stated that this issue is a major impediment in obtaining coverage.

Mr. Lalli stated that the town has still not received a quote for property insurance and that a increase in wind deductible to \$1,000,000 (one million dollars) was an almost certainty, as result of Hurricane Sandy. Mr. Norton questioned possible increase in the Risk Fund.

5. Internal Audit Report

• Fire Marshal Audit Update

Mr. Norton stated his disappointment with the Fire Chief and Fire Marshal's absence. Mr. Lalli said that the Fire Department has been in full cooperation with the audit and that he will speak to the individuals directly to attend July 2013 meeting. He stated that there are no areas of disagreement with any of the audit issues raised and that the audit report repeatability recognizes the innovation and progress made by the Fire Marshal's Office.

Mr. Lalli stated that a significant discovery has been made regarding missing commercial properties in the Firehouse Software database. The commercial properties disclosed, for the most part, had lower risk profiles than more sensitive properties but the sheer number of properties noted made the discovery significant. Ms. Maranan used the Assessor's database as comparison to the Firehouse database. Mr. Lalli said that the Fire Marshal, James McDonald found that residential properties of 3 families or greater had not been inspected before 2012. Mr. Lalli added that the Fire Department is in great need of technical assistance. He stated that need for technical assistance in the Fire Marshal's Office is a part of the technical challenge faced at the GFD and that he could not discuss technical needs outside of the Fire Marshal's office as these issues were not subject.

Mr. Brady questioned fire code enforcement and local authority. Mr. Lalli replied that the Fire Commissioner and Fire Chief are not the enforcers of the State's Fire Marshal Code, and that the authority is administrative. The Fire Marshal enforces the State of Connecticut Fire Marshal Code. A discussion ensues as to the definition of "administrative". Mr. Norton and Mr. Brady questioned this topic. Mr. Lalli replied that the State Marshal does have authority but he would seek the Town's legal counsel's assistance to answer the question as to the extent of local authority over the Fire Marshal.

• Selectman's Harbor Management Advisory Committee Audit

Ms. Maranan stated that the missing data still has not been located and that they are hoping to present an update at the September meeting. Mr. Lalli added that it is too soon to speculate about any of the topics related to this audit.

• Board of Education School Lunch Audit Update

Ms. Maranan stated that she has visited Julian Curtis, Parkway and Old Greenwich schools to review food services. The major issue appears to be cash security and internal controls. Mr. Goldrick questioned responsibility at the BOE for the internal controls. Ms. Maranan replied Mr.

John Hopkins, BOE Food Service Director. She expects to present an update at the July meeting.

Mr. Brady asked if there were where other areas which might be lacking adequate controls. Mr. Lalli and Mr. Mynarski identified the Student Activity Fund, Payroll and the employment benefit billing process.

- **Accounts Receivable Policy Response**

Mr. Mynarski presented a comparison chart compiled by Mr. Allan Corry, Director of Parking Services, of neighboring Town citations and fee collection totals. Mr. Mynarski commended the Parking Department's aggressive collection of \$1,300,000 (one million, three hundred thousand dollars) in fees from 95,000 (ninety five thousand) citations, representing a 95% (ninety five percent) collection rate. Mr. Norton complimented Mr. Corry's work.

Upon a motion by Mr. Brady, seconded by Mr. Bedrosian, the Committee voted 4 to 0 to recognize Mr. Allan Corry and the Parking Department for their extraordinary efforts.

6. Old Business

No items were discussed.

7. Items for Future BET Audit Committee Meetings

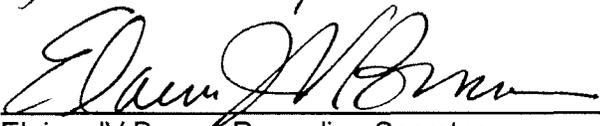
No items were discussed.

8. Adjournment

Upon a motion by Mr. Brady, seconded by Mr. Bedrosian, the Committee voted 4 to 0 to adjourn the meeting at 11:38 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, June 13, 2013

8:00 A.M.

Town Hall Meeting Room, 1st Floor

AGENDA

1. Approve BET Audit Committee Meeting Minutes May 9, 2013
2. Lessons Learned – Settled Litigation
3. Greenwich Library Policy Document Update
4. Risk Management Report
 - Hurricane Sandy Update – Expenditure/Reimbursement Update
 - FY 2014 Insurance Renewals
5. Internal Audit Report
 - Review of Fire Marshal Internal Audit Report
 - Selectman's Harbor Management Advisory Committee Audit Update
 - Board of Education School Lunch Audit Update
 - Accounts Receivable Policy Response
6. Old Business
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