1. AMENDED AGENDA_BET Audit Comm. Webinar Agenda_6-23-2021

   Documents:
   
   AMENDED AGENDA_BET AUDIT COMM MEETING AGENDA_6-23-2021.PDF

2. SUB_TO_APP_BET Audit Comm. Minutes_5-4-2021

   Documents:
   
   SUB_TO_APP_BET AUDIT COMM MINUTES_5-4-2021.PDF

3. APPROVED_BET Audit Comm. Meeting Minutes_6-23-2021

   Documents:
   
   APPROVED_BET AUDIT COMM MEETING MINUTES_6-23-2021.PDF
TOWN OF GREENWICH
BOARD OF ESTIMATE & TAXATION
AUDIT COMMITTEE WEBINAR

Wednesday, June 23, 2021 – 3:00 PM

Join Webinar:
https://greenwichct.zoom.us/j/82316434871?pwd=TINpZ2l5c0RPpRDVwN05mTk9xRUkwQT09

Dial: 833 548 0282 (Toll Free)
Webinar ID: 823 1643 4871
Password: 3864641

AMENDED AGENDA

1. Approval of the BET Audit Committee Meeting Minutes of May 4, 2021

2. Internal Audit
   • Greenwich Department of Human Services Audit Update

3. Risk Management
   • FY 22 Insurance Program Renewal Updates and Stewardship Report, Gallagher & Co, Ronni Rausch, Luis Rodriguez, Ken Spencer

4. Old Business
   • Update from Greenwich Public Schools on status of findings and recommendations from Capital Project Operational Assessment by Blum Shapiro, February 2019

5. New Business
   • None

6. Executive Session – Greenwich Schools Lunch Program Audit Discussion

7. Items for future BET Audit Committee Meetings
   • Cyber Security Quarterly Update – July 2021 meeting

8. Adjournment
Present Committee:  William Drake, Chairman; Andy Duus, Laura Erickson, David Weisbrod

Staff:  Peter Mynarski, Comptroller; Megan Zanesky Esq., Risk Manager; Sean O’Keefe, Chief Operating Officer, BOE; David Nanarello, Food Services Director, BOE

BET:  Michael Mason, BET Chairman; Karen Fassuliotis, Miriam Kreuzer, Elizabeth K. Krumeich, Leslie Moriarty, Jeffrey Ramer, Leslie L. Tarkington

BOE/GPS:  David Nanarello, GPS, Director of Food Services; Sean O’Keefe, Chief Operating Officer, GPS; Pat Spooner, Administrative Assistant, GPS

RTM:  Lucia Jansen, (D-7) Chair, BOC

The meeting was called to order at 8:30 A.M.

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

   Upon a motion by Ms. Erickson, seconded by Mr. Duus, to approve the Minutes of the BET Audit Committee Regular Meeting of April 13, 2021, the Committee voted 4-0-0. Motion carried.

2. **Internal Audit**

   - **Greenwich Schools Lunch Program Audit Update**

     Mr. Mynarski reported that the School Lunch Program Audit would be sent to Committee members for presentation and vote at the June Meeting. Mr. Nanarello indicated that the department’s onsite interviews, testing pre- and post COVID, and Auditor’s workflow charts and diagrams were helpful. As an example of how department operations had changed, he commented that previously revenues were $330,000 monthly with an additional $60,000 from the State, whereas now monthly revenues were $30,000 with an additional $90,000 of State aid. He remarked that the plan for limiting losses included streamlining labor, eliminating processed food and reducing sweetened foods. He compared the current anticipated loss of $530,000 to a $600,000 loss in 2018. A universal free lunch program which was to be in place through June 2021 has been extended to June 2022 sponsored through federal COVID reimbursement.

     Mr. O’Keefe described the four federal grants received directly by the BOE for GPS - their amounts, restrictions and the time frame for their use and expiration deadlines. Reports will be made monthly to the BOE. Mr. Mynarski explained that the grants were to arrive in three tranches but specific use-guidelines have not yet been received.

     Mr. O’Keefe and Mr. Nanarello were invited to the June meeting for the Auditor’s School
Lunch presentation. Mr. Drake indicated that a follow-up discussion of the 2019 blumshapiro Capital Project Operational Assessment is also scheduled for June.

- **Greenwich Department of Human Services Update**

  Mr. Mynarski reported that CLA auditors had conducted interviews with the Human Services Department in April and the testing phase is being conducted in May. A draft of the audit is expected at the end of June with the process concluding with a July presentation to the Committee.

3. **Risk Management**

- **North Mianus School Insurance Claim Update**

  Ms. Zanesky reported that a partial reimbursement of $541,077.54 has been approved and is expected to be received by the Town very soon. There is approximately $1.2 million of eligible expenses known at this time. The School’s Principal has not been able to access the building to provide an update on FFE expenses. Mr. O’Keefe agreed to contact Mr. Watson and inquire as to when the school principal will be able to get into the building to assess expenses. Ms. Zanesky remarked that no inspection had yet been done by Chubb’s adjuster and suggested possibly hiring an independent adjuster.

- **Storm Isaias FEMA Claim Update**

  The Recovery Scoping Meeting with FEMA was held on 4/23 with representatives from the Fire, Police, Parks & Recreation and DPW departments and Ms. Zanesky to discuss each departments’ claims for reimbursement and to prepare the Damages Inventory to begin the reimbursement process. This includes debris removal and management, emergency protective measures, damage to roads and bridges and damage to some fences and a stonewall maintained by Parks & Recreation. There is not sufficient proof for the Town to claim that Storm Isaias caused approximately $2 million damage to the Stanwich Causeway, therefore, it is ineligible to be included for reimbursement. The total claim known so far is approximately $1,000,000, however, only 75% will be reimbursed through FEMA. There will be additional administrative expenses added once the final claim is submitted to include administrative time of personnel working on these reimbursements.

  Ms. Zanesky provided an update on the COVID 19 reimbursement process with FEMA - rather than receiving 75% reimbursement for the claims, FEMA will now reimburse 100% of eligible losses for all COVID19 eligible expenses.

- **CT PRIMA Risk Management Day**

  Ms. Zanesky, as President of the Board of Directors of the Connecticut Chapter of PRIMA (Public Risk Management Association), along with some of her fellow Board members, planned and implemented the first Risk Management Week for CT PRIMA, which consisted of a guest speaker presenting each day for five days for an hour to an hour and a half on a different topic related to risk management. The topics included Home Ergonomics (which was also applicable to office spaces), Parks & Recreation
liabilities of municipalities, Predicting and Preventing Severe Workplace Injuries, Law Enforcement liabilities and a Health & Wellness Presentation in which the presenter showed attendees how to get movement and stretching into their days no matter where they are, including the office and on zoom meetings. Ms. Navarro, the Town HR Worker’s Compensation Administrator, attended as a guest and gave very positive feedback to Ms. Zanesky regarding Risk Management Week..

4. **Old Business** – None was scheduled for discussion.

5. **New Business** – None was scheduled for discussion.

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

   **June 2021**
   - Gallagher & Co. Insurance Renewal Discussion, including Recommendations on top level Excess Liability Insurance
   - School Lunch Audit Presentation
   - Update/status of the 2019 blumshapiro Capital Project Operational Assessment

   **July 2021**
   - Liaison Report on Protocols for Tax Delinquency Sales
   - Cyber Security Quarterly Update

   **Future Meetings**
   - ARTEK Captive Insurance Program

8. **Adjournment**

   Upon a motion by Mr. Weisbrod, seconded by Mr. Drake, the Committee voted 4-0-0 to adjourn the Meeting at 9:19 A.M. Motion carried.

   ________________________________
   Catherine Sidor, Recording Secretary

   ________________________________
   William Drake, Audit Committee Chairman

Next Audit Committee Meeting scheduled for June 23, 2021 at 3:00 P.M. Virtual Meeting.
The meeting was called to order at 3:00 P.M.

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

   Upon a motion by Ms. Erickson, seconded by Mr. Duus, to approve the Minutes of the BET Audit Committee Regular Meeting of May 4, 2021, the Committee voted 4-0-0. Motion carried.

2. **Internal Audit**
   
   - Greenwich Department of Human Services Audit Update
     
     This audit is underway and is expected to be discussed at the July 15, 2021 meeting.

3. **Risk Management**
   
   - FY22 Insurance Program Renewal Updates and Stewardship Report
     
     Ms. Zanesky remarked that the presentation will be focused on higher exposure policies and the ones that have the larger premiums.
Ms. Rausch commented that the team would address the renewing policies as of June 30th and relevant questions on those and then provide a stewardship report that includes information from experts in property, casualty, marine, cyber, finance, environmental and healthcare issues at a later date. It was noted that the several overarching factors including significant storms and public unrest significantly impacted casualty costs for the public sector’s insurance renewals. Ms. Rausch showed a document benchmarking Greenwich’s 5-year loss ratio and expected renewal rates. Examples of previous years’ increases, savings’ possibilities for excess loss coverage and exclusions resulting in varied exposures were discussed. Ms. Rausch will follow up with the specific language for the proposed TBI exclusion in the second layer of casualty insurance.

On the property insurance program renewal, Mr. Spencer indicated that the frequency of water, wind and flood damage were increasing prices and deductibles nationwide. Three property insurance carriers were reviewed in detail. CHUBB offers a program using water sensors, which will be presented to Town officials and employees and was recommended by Mr. Spencer.

Committee members questioned whether the cost of renewals would be within budget and Ms. Rausch responded that Greenwich’s final costs would be based on two factors: final quotes received by June 30 and selection of Excess Loss exclusions. Pending the additional information, Audit Committee members expressed satisfaction with the renewal process as presented.

4. Old Business

- Update from Greenwich Public Schools on status of findings and recommendations from Capital Project Operational Assessment by Blum Shapiro, February 2019

Mr. O’Keefe explained that the BOE has determined it did not make sense to implement a new module for capital project management within MUNIS software system given his experience and comfort level with the existing MUNIS system as well as additional training opportunities. Training was provided on the enhanced Munis system and accounts had been set up in MUNIS, as recommended by Blum Shapiro. Mr. O’Keefe noted that a document indicating what had been done to carry out the Blum recommendations had been submitted to the BET Budget Committee during the February Departmental Hearings. Mr. Mynarski reviewed the plan implementation points verbally and noted that the $15,000 appropriation for new software had not been used. The BOE will follow-up with a memo to close out this topic.

5. New Business – None was scheduled for discussion.

6. Executive Session – Greenwich Schools Lunch Program Audit Discussion

Mr. Mynarski commented that if the Committee anticipated making amendments to the report or have additional questions, members could either come out of Executive Session and resume the public meeting or conclude the Executive Session and make a report at the July meeting.

7. Items for future BET Audit Committee Meetings

July 2021
Liaison Report on Protocols for Tax Delinquency Sales
Cyber Security Quarterly Update
School Lunch Audit Report post Executive Session

**Future Meetings**
ARTEK Captive Insurance Program
Annual Town Auditor presentation

8. **Adjournment**

The meeting was adjourned by unanimous vote at 4:26 P.M. to enter Executive Session. Motion carried.

---

Catherine Sidor, Recording Secretary

William Drake, Audit Committee Chairman

Next Audit Committee Meeting scheduled for July 15, 2021 at 8:30 A.M. Virtual Meeting.
EXECUTIVE SESSION

- Attendees:
  William Drake, Audit Committee Chairman
  Andy Duus
  Laura Erickson
  David Weisbod

- Staff:
  Peter Mynarski, Comptroller; Megan Zanesky, Esq., Risk Manager

- Guests:
  Jeffrey Ziplow, Senior Partner, Clifton Larson Allen LLP, (CLA), Lindsey Intrieri,
  Sean O’Keefe Toni Jones, Superintendent of Schools, Greenwich Public Schools
  Patricia Maranan, Dave Nanarello, Director of Food Services

Upon a motion by Mr. Drake, the Audit Committee entered Executive Session at 4:26 P.M.

Upon a motion by Mr. Weisbod, seconded by Mr. Duus, the Committee exited Executive Session at 5:15 P.M.

William Drake, Audit Committee Chairman