1. BET Audit Comm. Meeting Agenda
   Documents:
   BET_AUDIT_COMM_MEETING_AGENDA_09-17-19.PDF

2. SUB TO APP BET Audit Comm. Meeting Minutes
   Documents:
   SUB_TO_APP_BET_AUDIT_COMM_MEETING_MINUTES_09-17-19.PDF

3. APPROVED BET Audit Comm. Meeting Minutes
   Documents:
   APPROVED_BET_AUDIT_COMM_MINUTES_09-17-19.PDF
TOWN OF GREENWICH
BOARD OF ESTIMATE & TAXATION

AUDIT COMMITTEE MEETING
Tuesday, September 17, 2019

8:30 A.M.
Gisborne Room

AGENDA

1. Approval of the BET Audit Committee Meeting Minutes of July 10, 2019

2. Risk Management
   • Executive Session – Cyber Security Discussion

3. Internal Audit
   • Follow-Up Internal Audit Report to June 2017 Parking Services audit
discussion and vote to accept

4. Old Business
   • Board of Education Capital Project Review - Blum Shapiro Report Update

5. New Business
   • Status Update on Annual 2019 Town Audit
   • Update on the Tyler Content Manager System (aka Purchasing Invoice
     Processing Project)

6. Items for future BET Audit Committee Meetings

7. Adjournment
TOWN OF GREENWICH
BOARD OF ESTIMATE AND TAXATION
AUDIT COMMITTEE MINUTES

Tuesday, September 17, 2019 – 8:30 A.M.
Gisborne Room

Present Committee: David Weisbrod, Chairman; Andreas Duus, Debra Hess, Jill Oberlander

Staff: Tom Klein, Director, IT Department; Deputy Police Chief Mark Marino; Peter Mynarski, Comptroller; Megan Zanesky, Esq., Risk Manager

BET: Karen Fassuliotis, Elizabeth K. Krumeich, Michael Mason, Jeffrey Ramer, Anthony Turner, Leslie Moriarty, Leslie Tarkington

Public: Laura Erickson, Candidate 2020 BET

The regular meeting was called to order at 8:37 A.M.

1. Acceptance of the BET Audit Committee Meeting Minutes

Upon a motion by Ms. Hess, seconded by Mr. Duus, the Committee voted 4-0-0 to accept the Minutes of the Audit Committee Meeting of July 10, 2019 as amended. Motion carried.

2. Risk Management

EXECUTIVE SESSION – Discussion of Cyber Security

Upon a motion by Ms. Oberlander, seconded by Mr. Duus, the Board voted 4-0-0 to enter Executive Session at 8:59 A.M. Motion carried.

The Committee exited Executive Session at 9:46 A.M. No vote was taken.

3. Internal Audit Report

- Follow-up Internal Audit Report June 2017 Parking Services audit discussion and vote to accept

The Committee discussed the possibility of waiting to approve the Internal Auditor’s follow-up report of June 2017 Parking Services Report. Ms. Hess indicated that the Report was incomplete referring to the Internal Auditor’s remarks from a transcript of the Meeting’s audio recording in which Ms. Frame had suggested that she would create a second draft to reformat content-flow and add comments. Mr. Duus proposed deferring acceptance until it is reviewed by the new Internal Auditor. Ms. Oberlander pointed out that Committee members had not offered any substantive comments and Mr. Weisbrod added that the Report had been released to the public domain.

Mr. Weisbrod made a motion, seconded by Ms. Oberlander, to
accept the Report as submitted at the Committee’s previous meeting. The Committee voted 2-0-2. Motion carried. (Abstain: Duus, Hess)

Mr. Mynarski commented that it had previously been reported that Parking Services was depositing money without noting the deposits in the General Ledger. It was reported that this deficient process has been rectified by Deputy Chief Marino.

4. Old Business

- Board of Education Capital Project Review – Blum Shapiro Report Update

BET BOE Liaisons, Ms. Moriarty and Ms. Hess, reported learning from BOE Superintendent Jones and Ms. O’Donnell, Chief Operations Officer that progress was being made developing a capital project procedures manual. Back-testing of a completed project is planned before employee training begins. Ms. Hess commented that the “code block” for integrating capital project procedures with MUNIS still needs to be set up with the Town Finance Department. Ms. Moriarty commented that Mr. Gieger would be setting up a formal meeting to review coding issues to assist BOE before Budget Season begins. In response to Mr. Weisbrod’s query for a project timeline, Ms. Moriarty described it as an ongoing effort with three checkpoints and expects further conversation during the TOG Annual Budget Hearings. It was further reported that BOE Management resources are in the process of being reassigned to achieve better controls. The Superintendent will explore whether Blum Shapiro is available to provide continuity on the project or if its status as a “state contractor” has expired.

5. New Business

- Status Update on Annual 2019 Town Audit

Mr. Mynarski described new federal regulations for tracking lease contract costs and the impact to GASB accounting computation, preliminary time requirements to research an inventory of current contracts and the cost burden of reporting in the future. On learning that RSM’s Partner, Jennifer Katz complimented TOG’s cyber security efforts and favorably compared TOG to other CT towns, some of which are receiving Management Letters, Mr. Weisbrod thanked Mr. Turner for his initiative to help make cyber defense a Town priority. Mr. Mynarski remarked that work on the Annual Audit was ahead of schedule with the possibility of completion in November for early presentation to the BET.

- Update on the Tyler Content Manager System (aka Purchasing Invoice Processing Project)

A Tyler System team will perform a “needs assessment”, evaluate the scope of work and provide a cost estimate for project implementation of a town-wide Invoice workflow processing system. Automation will offer increased efficiency and cost savings.

6. Items for Future BET Audit Committee Meetings

The Committee discussed whether the process of identifying a new Internal Auditor and whether outstanding special projects needed immediate attention. Mr. Mynarski explained that a limited amount of money was available but suggested that RSM’s current audit might be expanded. The option of an alternative independent auditor and an RFP were considered. Ms. Oberlander asked
if the matter should be on the BET Monday meeting Agenda. Mr. Mynarski will follow-up through Committee Chairman Weisbrod to respond.

- Invitation to the Police Department to discuss its IT System security (Risk Manager)
- Dorothy Hamill Skating Rink
- Follow-up with Tree Department
- DPW Holly Hill Transfer Station
- TNW Inventory Control
- TNW Internal Audit
- Update Annual Town Internal Audit Calendar

8. **Adjournment**

Upon a motion by Ms. Oberlander, seconded by Mr. Duus, the Committee voted 4-0-0 to adjourn the meeting at 10:46 A.M. Motion carried.

The next Regular Audit Committee Meeting is scheduled for October 8, 2019 at 10:30 A.M. in the Gisborne Room.

_________________________________________
Catherine Sidor, Recording Secretary

SUBJECT TO APPROVAL

David Weisbrod BET Audit Committee Chairman

**Schedule of 2019 Audit Committee Meetings**

October 8, 2019 at 12:30 P.M.
November 14, 2019 (Thursday) at 8:30 A.M.
December 5, 2019 (Thursday) at 8:30 A.M.
The regular meeting was called to order at 8:37 A.M.

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

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