

1. BET Audit Comm. Webinar Agenda_10-8-2021

Documents:

[BET AUDIT COMM WEBINAR AGENDA_10-8-2021.PDF](#)

2. BET Audit Comm. Webinar Packet_10-8-2021

Documents:

[BET AUDIT COMM WEBINAR PACKET_10-8-2021.PDF](#)

3. SUB_TO_APP_BET Audit Comm. Meeting Minutes_10-8-2021

Documents:

[SUB_TO_APP_BET AUDIT COMM MINUTES_10-8-2021.PDF](#)

4. APPROVED_BET Audit Comm. Meeting Minutes_10-8-2021

Documents:

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

**AUDIT COMMITTEE WEBINAR
Friday, October 8, 2021 – 8:30 A.M**

Join Webinar:

<https://greenwichct.zoom.us/j/83064434831?pwd=SFJiZHczTE1hVEpYTHJ5TkIKV0JOUT09>

Password: 1790859

Dial in: (833) 548 0282 (Toll Free)

Webinar ID: 830 6443 4831

Password: 1790859

AGENDA

1. Approval of the BET Audit Committee Meeting Minutes of September 1, 2021
2. Internal Audit
 - Review and Approval of the Fleet Department Audit
 - Griffith E. Harris Golf Course Audit Update
3. Risk Management
 - Preliminary Discussion – At Fault Accident Program Expansion
4. Old Business
 - None
5. New Business
 - None
6. Items for future BET Audit Committee Meetings
 - None
7. Adjournment



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4. Old Business
 - None
5. New Business
 - None
6. Items for future BET Audit Committee Meetings
 - None
7. Adjournment

**TOWN OF GREENWICH
BOARD OF ESTIMATE AND TAXATION**

AUDIT COMMITTEE MEETING MINUTES

Wednesday, September 1, 2021
Virtual Webinar

Present

Committee: William Drake, Chairman; Andy Duus, Laura Erickson, David Weisbrod

Staff: Michael Mason, Peter Mynarski, Comptroller; Demetria Nelson, Commissioner, Department of Human Services; Tatiana Nichiforova, Manager, Business Office, Department of Human Services; Nataliya Yemets, Treasurer; Megan Zanesky Esq., Risk Manager

BET: Miriam Kreuzer, Elizabeth K. Krumeich, Leslie Moriarty, Jeffrey S. Ramer, Leslie L. Tarkington

Guests: RSM US LLP – External Auditors; Scott Bassett, Partner, Melissa Quinn, Senior Manager
Clifton Larson Allen LLP, (CLA), Lindsey Intrieri, Director, CLA West
Hartford; Jeffrey Ziplow, Senior Partner

The meeting was called to order at 9:00 A.M.

1. Approval of the BET Audit Committee Meeting Minutes

Upon a motion by Mr. Weisbrod, seconded by Mr. Duus, to approve the Minutes of the BET Audit Committee Regular Meeting of July 15, 2021, the Committee voted 4-0-0. Motion carried.

Upon a motion by Ms. Erickson, seconded by Mr. Drake, to change the Order of Business: Item 6: New Business, to follow Item 2; Item 4: Tax Delinquencies, to follow Item 6; and, Item 3, Risk Management, to follow Item 4. The Committee voted unanimously in favor of the motion. Motion carried.

2. Internal Audit

• **Review and Approval of the Human Services Audit**

Ms. Intrieri commented that the Department's audit ranked as Satisfactory overall. CLA's Findings and Recommendations in the areas of Client Tracking, Gift Card disbursement., and Vendor authentication documentation were individually reviewed with Commissioner Nelson's Management Responses. A member of the Committee asked if deficiencies identified in the Department's previous Audit had been resolved and the answer was yes. On a motion by Mr. Weisbrod seconded by Mr. Duus, the Committee voted unanimously to approve the Human Services audit.

• **Greenwich Griffith E. Harris Golf Course Audit Update**

Mr. Ziplow commented that an initial discussion with the Golf Course management had taken place and that a "walk through" is scheduled on September 10, 2021.

- **Next Audit Report Update**

Mr. Ziplow commented that the Fleet Department audit is well underway. A “walk through” has been done, the testing plan designed, and the report is being written. Once the Fleet Department management has an opportunity to comment, it is anticipated that the Audit Committee should have a Draft for review within the next three weeks.

6. New Business

- **External Auditors, RSM US LLP, Annual Audit Planning Meeting**

Mr. Mynarski noted that the BET hires the external audit firm on the recommendation of the Audit Committee and the audit Partner is changed every 5 years. In the past, the annual audit planning meeting has taken place in May, but due to the Federal COVID-19 relief funding received and delays in receiving Federal guidelines for reporting its expenditure, the planning meeting had to be postponed until now. Mr. Bassett introduced himself as RSM's Public Sector Lead Partner and Ms. Quinn presented RSM's proposed sequencing and timing for the Town external audit. RSM received background information at the end of June, and anticipates beginning work on September 13. Its report is scheduled for presentation at December's Audit Committee meeting. Current in-place Testing Controls will be reviewed and frequent communication on any identified deficiencies, questions of materiality, priorities and risk issues are planned. Federal Grants received as a result of COVID will each require audits of spending which will increase total audit costs this year. Discussion concluded with observations on potential issues that could impact current and future audit preparations.

4. Tax Delinquencies – Status and Policy

Ms. Smeriglio, the Town's Tax Collector, provided an overview of delinquent properties explaining the circumstances for the uncollected taxes and the pertinent State statutes. The amounts to be recovered versus the litigation costs was discussed. The Committee requested a list of properties that had been purged from the tax rolls in recent years. Suggestions for inclusion in the draft of delinquency policy were: monitoring plan, criteria for foreclosure, source of authority for writing-off indebtedness, and enforcement. Ms. Smeriglio is preparing a draft for further discussion at the next Audit Committee meeting.

3. Risk Management

- **Updates on CHUBB Building Inspections**

Ms. Zanesky commented that on-site inspections are occurring. Western Greenwich Civic Center inspection has been completed with the assistance of Parks & Recreation and Public Works Departments. The Committee recommended proactive outreach with the Fire Marshal to communicate remediation of issues identified in a previous inspection. School visits were being coordinated with Director of Facilities Dan Watson's schedule.

- **Update on North Mianus School water damage claim**

An additional partial payment of \$76,010.70 has been received bringing the total reimbursement of the N. Mianus School insurance claim to \$678,664.80 so far. Reimbursement for student transportation and temporary site rental are yet to be received pending information to be provided to the adjuster from the BOE Business Office.

5. Old Business - None

7. Items for future BET Audit Committee Meetings

October Meeting – October 8, 2021, 8:30 A.M. Town Hall Gisborne Room

- Internal Audit CLA Presentation of Fleet Department and Griffith E. Harris Golf Course Audits
- Tax Collector Presentation – Tax Delinquencies Policy - Dennis Kokenos, Partner, Marino, Zabel & Schellenberg, LLP invited to attend

November Meeting – New Date – November 16, 2021, 8:30 A.M. Town Hall location TBD

- Quarterly Cyber Security Discussion
- Possible presentation of Legal Letter

December Meeting – December 15, 2021, 8:30 A.M. Town Hall location TBD

- CAFR review and approval
- RSM External Auditor presentation

An RFP will be published for next year's auditors because of Town policy to rotate auditors every five years, and this is the fifth year of RSM's 5-year contract. Audit Committee members will interview RFP respondents to select the successor.

8. Adjournment

Upon a motion by Ms. Erickson, seconded by Mr. Duus, the meeting was adjourned by unanimous vote at 10:56 A.M. Motion carried.

Catherine Sidor, Recording Secretary

William Drake, Audit Committee Chairman

**TOWN OF GREENWICH
BOARD OF ESTIMATE AND TAXATION**

AUDIT COMMITTEE MEETING MINUTES

Friday, October 8, 2021
Virtual Webinar

Present

Committee: William Drake, Chairman; Andy Duus, Laura Erickson, David Weisbrod

Staff: Jay Domesek, Director, Fleet Department (Dept); Peter Mynarski, Comptroller;
Megan Zanesky Esq., Risk Manager

BET: Karen Fassuliotis, Chair; Harry Fisher, Miriam Kreuzer, Leslie Moriarty, Jeffrey S. Ramer

Guests: Lindsey Intrieri, Director West Hartford, Clifton Larson Allen LLP; Jeffrey Ziplow, Senior Partner Clifton Larson Allen LLP,

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 September 1, 2021, the Committee voted 4-0-0. Motion carried.

2. Internal Audit

• **Griffith E. Harris Golf Course Audit Update**

Mr. Ziplow commented that a “walk-through” of the facilities including the Golf Course’s Operations and Financial Departments had taken place. Selection of a sample size audience to be interviewed is under-way. A draft of the audit is anticipated to be ready for the Golf Course management’s comments shortly. Thereafter the Audit Committee will receive the updated draft for review and approval for its November 16 meeting.

Mr. Mynarski noted that the Griffith E. Harris Golf Course Audit completes the first three Audits for FY2021-2022. Future audits will be Greenwich Police Department Special Duty Payroll, the Human Resources Benefit Assessment, and the Building Permits/Inspections Flow.

Mr. Mynarski remarked that hoped to provide the Committee with a first-read draft of FY2022-2023 audit plan at the December meeting recognizing that new members would be joining in January.

• **Review and Approval of the Fleet Department Audit**

Ms. Intrieri commented that the Fleet Department’s audit ranked as Satisfactory overall. Inventory is outsourced to NAPA auto parts. Maintenance of Town Public Safety and Social Service and other assigned vehicles is managed by Fleet Services, however outsourced autobody labor for specialized vehicles is supplied by a pool of five vendors.

Fuel consumption controls are in place; and staff access to inventory storage is restricted. CLA's Findings and Recommendations included formalizing outsourced labor process with multiple quotes; institution of a quarterly stored parts inventory; purchase order threshold for parts exceeding \$200.00; and institute fuel reconciliation after delivery with a usage report to test for tank leakage.

Mr. Domesek was asked for a current list of Town vehicles as an annual report with the inclusion of marine boats and non-rolling stock. The Committee thanked Mr. Domesek for his effective leadership of the department.

Upon a motion by Ms. Erickson, seconded by Mr. Duus, to approve the Fleet Department Audit, the Committee voted 4-0-0. Motion carried.

3. Risk Management

- **Preliminary Discussion – At Fault Accident Program Expansion**

Ms. Zanesky suggested that the current accountability system of DPW, Parks & Recreation, Fire and Police departments paying for repair if their vehicles have been damaged accidentally by an employee, with the balance of other accidental repairs included in Risk Management expense could be expanded to all departments (including Social Services and Board of Education). Discussion followed. Ms. Zanesky and Mr. Mynarski will follow up on this topic.

4. Old Business

- Ms. Zanesky will follow up with Chubb's Adjuster and Mr. Watson for inspection of water damage to Central Middle School which might be FEMA reimbursable. A member of the Committee suggested that a full property inspection be conducted.
- Ms. Zanesky will schedule an update on the "Tools for Schools" program.
- The documents on the topic of Tax Delinquencies Policy are still under development, so this topic will be rescheduled for a future Committee meeting

5. New Business – None

6. Items for future BET Audit Committee Meetings

November Meeting – November 16, 2021, 8:30 A.M. Town Hall location TBD

- Griffith E. Harris Golf Course audit
- Tax Delinquencies Policy
- Discussion of Accident Accountability Draft
- Quarterly Cyber Security Discussion
- Presentation of Legal Letter and discussion on settlements
- Discussion of The Nathaniel Witherell write-offs (November or December)

December Meeting – December 15, 2021, 8:30 A.M. Town Hall location TBD

- Annual Financial Report review and approval
- RSM External Auditor presentation
- First Read FY2022-2023 Audit Plan
- Cyber Insurance Renewal

Suggestions for Discussion at Future Meeting

- Improving the process of assessing Labor contracts prior to Labor Negotiations

Upon a motion by Mr. Weisbrod, seconded by Mr. Drake to review the Fire Fighters' contract to derive Lessons Learned for good financial management, the Committee voted 3-1-0. (Opposed: Duus) Motion carried.

8. Adjournment

Upon a motion by Mr. Duus, seconded by Mr. Weisbrod, the meeting was adjourned by unanimous vote at 10:22 A.M. Motion carried.

Catherine Sidor, Recording Secretary

William Drake, Audit Committee Chairman



**TOWN OF GREENWICH
BOARD OF ESTIMATE AND TAXATION**

AUDIT COMMITTEE MEETING MINUTES

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Virtual Webinar

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Megan Zanesky Esq., Risk Manager

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William Drake

William Drake, Audit Committee Chairman