

1. BET Audit Comm. Webinar Agenda 11-16-2021

Documents:

[BET AUDIT COMM WEBINAR AGENDA_11-16-2021.PDF](#)

1.I. SUB_TO_APP_BET Audit Comm. Meeting Minutes_10-8-2021

Documents:

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



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

**AUDIT COMMITTEE WEBINAR
Tuesday, November 16, 2021 – 8:30 A.M**

Join Webinar:

<https://greenwichct.zoom.us/j/83879718143?pwd=dE9PSzdISXVYMzZudUV6UXhWMm9kUT09>

Webinar ID: 838 7971 8143

Password: 5382402

Dial in:

833 548 0282 (Toll Free)

Password: 5382402

AGENDA

1. Approval of the BET Audit Committee Meeting Minutes of October 8, 2021
2. Internal Audit
 - Griffith E. Harris Golf Course Audit Update
 - Police Special Duty Audit Update
3. Tax Delinquencies – Status and Policy
4. New Business
5. Items for future BET Audit Committee Meetings
6. Risk Management
 - Executive Session – CyberSecurity Updates
7. Adjournment

**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