

1. BET Audit Comm. Webinar Agenda 6-23-2021

Documents:

[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](#)



**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=TlNpZ2l5c0RpRDVwN05mTk9xRUkwQT09>

Dial: 833 548 0282 (Toll Free)

Webinar ID: 823 1643 4871

Password: 3864641

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

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

AUDIT COMMITTEE MEETING MINUTES

Tuesday, May 4, 2021
Virtual Webinar

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.