



**TOWN OF GREENWICH
BOARD OF ESTIMATE AND TAXATION
AUDIT COMMITTEE MEETING MINUTES
Wednesday, January 11, 2023
Cone Room**

Present

Committee: Harry Fisher, Chairman; William Drake, Jeffrey S. Ramer, David Weisbrod

Staff: Megan Damato, Director of Risk Management; Peter Mynarski, Comptroller

BET: Nisha Arora, Laura Erickson, Karen Fassuliotis, Leslie Moriarty, Dan Ozizmir, Leslie Tarkington

Guest: Maria Acosta, Cyber Security Program Manager, Apollo Information Systems, Mikhail Beasley, Chief Information Security Officer, Apollo Information Systems

The meeting was called to order at 1:30 P.M.

1. Approval of the BET Audit Committee Meeting Minutes of December 13, 2022

Mr. Fisher made a motion to defer the December 13, 2022 minutes, seconded by Mr. Ramer. The motion passed 4-0-0.

2. Internal Audit

• **Nathaniel Witherell Accounts Receivables and Billing Update**

Mr. Mynarski read an email from Larry Simon, chairman of the TNW board, who was unable to attend. Mr. Simon reported that a contract has been signed with Comprehensive Healthcare Solutions, LLC. It should have commenced working on Monday, January 9, 2023. Its focus for collections will be on Medicaid and Medicare billings, with a concentration on the oldest receivables first. Mr. Simon is working with the Nathaniel Witherell attorneys regarding private pay and Medicaid pending accounts. They are also reviewing all insurance contracts for compliance and statute of limitations regarding the collection of old receivables. It was noted that there will be a special meeting of the Audit Committee on January 26th, when a full report is expected from John Mastronardi, CEO, on the accounts receivable problems.

Mr. Mynarski reported that he is working with the outside auditors on the completion of the annual audit. Due to the fact that there is uncertainty regarding the amount of outstanding receivables that the Town can collect as of June 30, 2022, he requested another extension with the Connecticut Office of Policy and Management until February 28, 2023.

- **Town and Greenwich Public School Purchasing Audits Update**

Mr. Mynarski reported that both Purchasing audits have been completed for several weeks. Personnel from the Greenwich Public Schools, Town Purchasing Department and the Town's Finance Department have had multiple meetings with Clifton Larson and Allen (CLA) crafting responses to the management comments and recommendations. Confusion was created because CLA was auditing against the Town's Purchasing Manual and the Town's Finance Department processes payments against the Finance Department's Accounting Manual. As a result, all parties involved with the audits will be crafting separate responses relative to their respective policy and procedures.

Both audits will be presented at the January 26, 2023 Audit Committee Meeting.

3. Risk Management

- There were no items discussed.

4. Old Business

- There was no old business discussed.

5. New Business

- **Annual Fiscal Year Ending June 30, 2022 Audit Update**

Mr. Mynarski stated that we got a second extension from the Connecticut Office of Policy and Management (OPM) and the Government Finance Officers Association (GFOA) though February 28, 2023. The single audit is completed. Mr. Mynarski has asked for a draft copy of the existing Annual Comprehensive Financial Report (ACFR) to be distributed to the BET members.

6. Items for future BET Audit Committee Meetings

- There were no future topics discussed.

7. Executive Session – Quarterly Cybersecurity Updates

Mr. Drake made a motion, seconded by Mr. Ramer to go into Executive Session at 2:21 P.M. to discuss Cybersecurity matters.

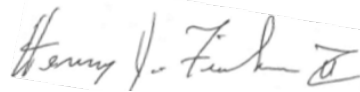
Mr. Drake made a motion, seconded by Mr. Ramer to come out of Executive Session at 3:26 P.M.

8. Adjournment

Upon a motion by Mr. Ramer, seconded by Mr. Drake, to adjourn the meeting at 3:26 P.M., and the Committee voted 4-0-0. Motion carried.



Shira Davis, Recording Secretary

A handwritten signature in black ink, reading "Henry J. Fisher II". The signature is written in a cursive style and is contained within a rectangular box that is slightly tilted.

Henry J. Fisher II, Chairman, Audit Committee