



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

AUDIT COMMITTEE MEETING MINUTES

Friday, January 22, 2021

Virtual Webinar

Present

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

Staff:

Kim Ambrosecchia, Business Operations Supervisor, Parks & Recreation Department (Dept.); Peter Mynarski, Comptroller; Megan Zanesky Esq., Risk Manager

BET:

Michael Mason, BET Chairman; Karen Fassuliotis, Miriam Kreuzer, Elizabeth K. Krumeich, Leslie Moriarty, Jeffrey S. Ramer, Leslie L. Tarkington

Guests:

Jeffrey Ziplow, Senior Partner, Clifton Larson Allen LLP, (CLA); Lynette Martinez, CLA

The meeting was called to order at 8:30 A.M.

1. Approval of the BET Audit Committee Meeting Minutes

Upon a motion by Mr. Weisbrod, seconded by Ms. Erickson, to approve the Minutes of the BET Audit Committee Regular Meeting of December 2, 2020. The Committee voted 4-0-0. Motion carried.

2. Internal Audit

Mr. Ziplow remarked that blumshapiro, the original auditing firm contracted by the Town for the Marina Fees Audit had recently merged into Clifton Larson Allen LLP, a 3,500-employee firm with broader resources.

• Review and Approval of the Marinas Audit – Clifton Larson Allen LLP

Mr. Ziplow and Ms. Martinez presented an overview of the draft audit of the Town's four marinas. The testing results were satisfactory. Two recommendations were made: 1) development of a Policies & Procedures Manual, and 2) review and update of list of employees with access to Marina Rec Trac system. The Committee requested several minor modifications to the draft audit report including setting a target date for the integration of MUNIS and Rectrac. The Committee concluded that this Audit was satisfactory overall. The Committee agreed with the proposal of Mr. Ziplow to establish a document listing agreed action steps in each Audit and tracking progress toward completion. A Committee member suggested that the Harbor Management Commission

should receive a copy of the Marina Fees Audit Report.

Upon a motion by Ms. Erickson, seconded by Mr. Weisbrod, to accept the Marina Fees Audit with the minor modifications as discussed, the Committee voted 4-0-0. Motion carried.

- **Transfer Station and Tipping Fees Audit Update – Clifton Larson Allen LLP**

Mr. Ziplow reported that all research interviews had been completed. Transaction activity testing covering July 1 through December 31, 2020 is ready to begin. Additionally, a 2-year historical review of haulers will also be undertaken. A draft of the Transfer Station and Tipping Fees Audit is anticipated in February or March.

- **School Lunch Fund Update**

This audit has not begun because interviews must take place on site.

Upon a motion by Mr. Duus, seconded by Mr. Weisbrod, to change the Order of Business to discuss Item #4 **Old Business** before Item #3 **Risk Management**, the Committee voted 4-0-0. Motion carried.

4. **Old Business**

- **Audit Plan Update**

Internal Audits Completed or underway

1. Student Activities (Completed)
2. Skating Rink (Completed)
3. Marina Fees (Completed)
4. Transfer Station & Tipping Fees (expected March 2021)
5. School Lunch Program (expected April 2021)

Mr. Mynarski presented a list of recommended topics for the next Audits, numbers 6 through 10. He and Mr. Ziplow had discussed both the priorities and scope of the next Audits which could begin upon completion of the School Lunch Audit.

2021 – 2022 List

6. Fleet Department
7. Human Services
8. Griffith E. Harris Golf Course
9. Police Special Duty Revenue
10. Dept. of Public Works Permit Process

2022-2023 List (and observations)

11. Tax Collector's Office: (RSM recent reviewed during Town Audit)
12. The Nathaniel Witherell: (Tom Marien – PKF O'Conner Davies currently on-site)
13. Retirement Board Calculations (Empower/Milliman recently cleaned up records)
14. Human Resource Payroll (deferred until ADP new software implemented)
15. **Employee Benefits(move to position 6 under 2021-2022 List)**

16. Greenwich and Perrot Libraries
17. GASB Rule #87 Leases

Upon a motion by Mr. Weisbrod, seconded by Mr. Drake, to adopt the 5 internal audits in the 2021-2022 list and add a 6th internal audit, Employee Benefits, as the 2021-2022 Audit Plan. The Committee voted 4-0-0. Motion carried.

3. **Risk Management**

- **Discussion of new GPS system, GeoTab Inc. – Safety Notification**

Ms. Zanesky described the GeoTab GPS system already installed in approximately 100 of the Town's fleet of 250 vehicles which monitors safety features such as speed, hard acceleration and braking and seat belt violations among other things. Ms. Zanesky will follow-up with the Human Resources Department for a meeting to discuss developing a formal policy for safety violations by employees operating Town vehicles

- **Timeline for FY2022 Insurance Program Renewals (renewals for 7/2021)**

The Risk Manager plans a meeting with Gallagher Insurance for early February to discuss information gathering for renewals, credits sought for COVID19 cancellation of events and programs, preliminary discussions of the potential to discontinue any unneeded policies and marketing for more beneficial terms and premiums. The insurance binder process begins in June, and all policies are confirmed by August 1. Ms. Zanesky will follow-up with BOE and GPS Facilities Director to review actual current policy needs with respect to the solar panel policies. A member of the Committee requested that Gallagher send the follow-up information requested by the committee on captive insurance as an alternative for brokered policies. Mr. Mynarski requested the estimated budget for the insurance renewals from Gallagher & Co by February 23, 2021 for presentation to the Budget Committee.

5. **New Business**

No New Business scheduled for discussion.

6. **Items for future BET Audit Committee Meetings**

No Items were proposed for future discussion.

7. **Adjournment**

Upon a motion by Mr. Duus, seconded by Mr. Drake, the Committee voted 4-0-0 to adjourn the Meeting at 10:33 A.M. Motion carried.



Catherine Sidor, Recording Secretary



William Drake, Audit Committee Chairman

Next Audit Committee Meeting scheduled for February 17, 2021 at 10:30 A.M. Virtual Meeting.