



**TOWN OF GREENWICH
BOARD OF ESTIMATE AND TAXATION
AUDIT COMMITTEE
SPECIAL MEETING MINUTES
Thursday, January 26, 2023
Cone Room**

Present

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

Staff: Edyta Jolicoeur, Buyer, Purchasing Department; Martha Ronaghan Mark, Senior Accounting Supervisor, Finance Department; Renata Michalski, Director of Purchasing; Peter Mynarski, Comptroller.

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

BOE: Blaize Levitan, Chief Operating Officer, Greenwich Public Schools; Pat Maranan, Accounting Supervisor; Eugene Watts, Senior Buyer/Contracts Supervisor

Guest: Lindsey Intrieri, Director of Risk Management, CliftonLarsonAllen; John Mastronardi, Executive Director, The Nathaniel Witherell; Jeffrey Ziplow, Principal, CliftonLarsonAllen.

The meeting was called to order at 10:06 A.M.

1. Approval of the BET Audit Committee Meeting Minutes of December 13, 2022 and January 11, 2023

Mr. Ramer made a motion to approve the January 11, 2023 minutes, seconded by Mr. Drake. The minutes were approved by unanimous consent. Mr. Ramer made a motion to amend the December 13, 2022 minutes, seconded by Mr. Drake. The motion passed 4-0-0. The December 13, 2022 minutes were approved as amended.

2. Internal Audit

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

The Committee clarified with Mr. Mastronardi the correct name of the third-party vendor is Comprehensive Healthcare Solutions (CHS), which was previously noted with the name as of Comprehensive Accounting Solutions. Comprehensive Healthcare Solutions is working with the Matrix billing and receivable system to collect current and outstanding revenues. Mr. Mastronardi referenced an email from Mr. Larry Simon, Chair of the board of TNW, which estimated the write off from Medicaid and Medicare as \$ 554,346.94. Mr. Mynarski indicated that the estimate was insufficient for the town's annual report. Mr. Mynarski stated

that he felt that there has been a gross mismanagement of collecting receivables as noted by the millions of dollars that have not been collected and millions of dollars of overpayments as reported by Mr. Mastronardi. Mr. Ramer asked what specifically has CHS been tasked with. Mr. Mastronardi responded that CHS was hired to bill from outstanding claims with Medicare and Medicaid going back to February 2022. The law firm Wiggin & Dana is going after private-pay patients for payments owed. Mr. Drake made a motion, seconded by Mr. Fisher, that The Nathaniel Witherell management provide a brief written report to the Audit Committee in advance of the March 14, 2023 meeting. Mr. Ramer proposed that items 2 and 6 of the motion be separated from the other items and be addressed separately, to which Ms. Fassuliotis agreed with this proposal. Mr. Drake asked if the Committee wants to amend the motion. Mr. Fisher stated that updates on items 2 and 6 to be given to the Committee by the February 8th Audit Committee meeting, and the update on remaining items given by the March 14th Audit Committee meeting. The Committee had a unanimous vote to amend the motion to separate items 2 and 6 from the other items. Mr. Fisher stated for the record that the next meeting of the Audit Committee is on Wednesday, February 8, 2023 at 9:00 A.M. in the Cone Room.

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

Mr. Mynarski introduced Mr. Ziplow and Ms. Intrieri of CliftonLarsonAllen (CLA), our outsourced auditing firm. The first discussion was on the Greenwich Public Schools (GPS) Purchasing Department Audit. Introductions were made of those in attendance from GPS: Blaize Levitan, Chief Operating Officer; Pat Maranan, Accounting Supervisor, and Eugene Watts, Senior Buyer/Contracts Supervisor. It was mentioned that updates to the purchasing manuals are currently being performed and should be made any time when purchasing procedures change. Mr. Levitan acknowledged this and stated it will be done. He is working with the Office of the First Selectman, GPS Purchasing and Town Purchasing Departments to do an overhaul of updates to the purchasing manuals. Mr. Fisher asked how the manual will be adopted by the Town, BOE and GPS. Mr. Levitan stated that the Town Administrator must review and approve the manual first. The goal is to agree on one universal manual, sign off and put into effect. Mr. Mynarski called to the table Ms. Ronaghan Mark to explain the Tyler Content Management (TCM) portion of the Purchasing and contract management process. She explained that TCM will be the focus since they did staff training in December, as well as completion of sending out form 1099's. Ms. Ronaghan Mark also indicated that the first phase was in December 2022, which started with staff training, the second phase as of April 1 will be the dashboard upgrade and final phase to tentatively roll out the system after end of year, possibly in September. She also informed the GPS staff that the Munis System will be dramatically upgraded and enhanced starting April 1, 2023.

CLA said that the Town Purchasing and GPS Audits found many similarities between the two audits relative to findings and comments. Manuals need to be updated to reflect currently used processes. Ms. Intrieri recommended to both GPS and the Town departments to maximize the usage of MUNIS functions such as using blank P.O.'s and utilize the Contract Management Module (CMM) also available to us in MUNIS. Ms. Michalski, Director of Purchasing for the Town, stated that her department uses different software than other departments for their processes.

Upon a motion by Mr. Ramer, seconded by Mr. Drake, to accept the Greenwich Public Schools Purchasing Audit, the Committee voted 4-0-0.

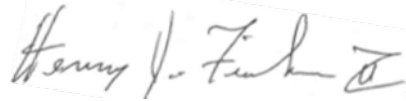
Upon a motion by Mr. Ramer, seconded by Mr. Drake, to accept the Town's Purchasing Department Audit, the Committee voted 4-0-0.

3. Adjournment

Upon a motion by Mr. Ramer, seconded by Mr. Drake, to adjourn the meeting at 12:27 P.M., and the Committee voted 4-0-0. Motion carried.



Shira Davis, Recording Secretary



Henry J. Fisher II, Chairman, Audit Committee