



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

AUDIT COMMITTEE MEETING MINUTES

Thursday, February 10, 2022

Webinar

Present

Committee: Michael Basham, Chairman; William Drake, Jeffery S. Ramer, David Weisbrod

Staff: Megan Damato Esq., Risk Manager; Peter Mynarski, Comptroller

BET: Dan Ozizmir, Chairman; Nisha Arora, Laura Erickson, Leslie Moriarty

Guests: Lindsey Intrieri, Director West Hartford, Clifton Larson Allen LLP; Jeffrey Ziplow, Senior Partner, Clifton Larson Allen

The meeting was called to order at 9:00 A.M.

Approval of the BET Audit Committee Meeting Minutes

Upon a motion by Mr. Drake, seconded by Mr. Ramer, the Committee voted 4-0-0 to accept the Minutes of the BET Audit Committee Regular Meeting of January 14, 2022.

Internal Audit

• **Police Special Duty/Side Jobs Audit Update**

Mr. Ziplow commented that the audit was finished, and he is waiting to receive all of the Police management comments. He remarked that there had been a good dialogue and discussion with the Department. After CLA edits the document, it will be distributed to the Committee prior to the next meeting.

• **Department of Public Works Building Division Audit Update**

Mr. Ziplow commented that a walkthrough of the Department's process had taken place, and simultaneous test protocols were being developed for both Municipality and Cornerstone software. Next steps include a walkthrough in the Assessor Department to further test protocols. A report on the findings is anticipated by the second week in March.

Upon a motion by Mr. Drake, seconded by Mr. Basham, the Committee voted 4-0-0 to change the Order of Business, and the Old Business item was moved ahead of the Risk Management item.

Old Business

- **CLA (Clifton, Larson Allen LLP) Engagement Letter for Outsourced Internal Audits for Fiscal Years 2021-2022 & 2022 – 2023.**

Mr. Mynarski explained that the Chair of the Budget Committee, Ms. Tarkington, had requested a change to the scope of Municipal Town and Greenwich Public Schools (GPS) Purchasing Departments Procurement Process Audit. She recommended that it should include all Departments where purchasing is done, particularly DPW and the Town libraries. In the discussion that followed, factors such as cost of testing, consistency with Town policy and Departmental exceptions were considered. One Committee member remarked that expanding the scope of the Audit would probably result in only minor differences and deficiencies in processes. As a result, expanding the scope would be too costly. It was decided that Ms. Tarkington's Memo should be circulated to the Committee and suggestions for changing the scope of the Audit would be considered at the March meeting. Additionally, any changes to the Letter of Engagement, will be submitted for review by the Town Legal Department, before discussion at the BET March meeting.

Risk Management

- **At Fault Policy Update**

Ms. Damato described the Town's internal process for damage claims that result from operation of departmental vehicles (Parks & Recreation, Police, Fire, Public Works, Dept. of Health Social Services) and how accountability is determined for At Fault and No-Fault claims to be assigned to various Town departments. A discussion to propose capping damages assigned to departments will be developed and forwarded to the full BET. The At Fault Policy Update presentation was considered a "first read". The document will be reviewed by the Legal Department before forwarding to the BET for its approval.

- **Tools for Schools oral update**

Ms. Damato explained the process of inspection of air quality in schools as follows: school principals are sent a survey; school staff receives a survey; an Inspection Visit is scheduled to view identified issues; and, if necessary, a Work Order could be issued. Mr. Mynarski provided the example of the Central Middle School's recent Engineering Report experience; the insurance carrier was notified and an inspection was requested, a Work Order was issued and the school was temporarily closed. In the future, it was recommended that the BOE notify the Risk Manager to be engaged in the entire process.

New Business

- **Request for Proposal (RFP) for Auditing Services for years starting July 2022 Update**

Mr. Mynarski commented that there had been two responses to the RFP for a new outside Auditing Services vendor for Fiscal Years 21-22 and 22-23. Purchasing has scored the proposals and forwarded them to the Finance Department. The Audit Committee will be able to interview and select the next vendor if it is deemed necessary.

Items for future BET Audit Committee Meetings

- The Nathaniel Witherell Write-Off Update (Deferred until March)
Mr. Mynarski commented that there had been no TNW write-offs during the previous two years due to COVID and the change in management. A Reserve Fund of \$500 thousand is in place to cover accumulated write offs.
- Review of “Lessons Learned” regarding legal settlements
- Discussion of BET Liaisons role in labor contract negotiations
- Gallagher presentation on public entity insurance
- Discussion of delinquent taxes for presentation and recommendation to the March BET meeting

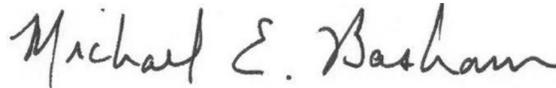
Adjournment

Upon a motion by Mr. Ramer, seconded by Mr. Weisbrod, to adjourn the meeting at 10:30 AM, the Committee voted 4-0-0. Motion carried.

The next meeting of the BET Audit Committee is scheduled for Wednesday, March 9, 2022 at 9:00 A.M. This meeting will be either a virtual meeting, hybrid or in-person depending on the status of any COVID-19 restrictions or requirements.



Catherine Sidor, Recording Secretary



Michael Basham, Chairman, Audit Committee