

**BOARD OF ESTIMATE AND TAXATION**  
**Audit Committee Minutes**  
**Thursday, February 11, 2010**  
**Evaristo Conference Room**

Present:

Committee: Arthur Norton, Chairman  
William Kelly, Joseph Pellegrino, Jeff Ramer

Attendees: Peter Mynarski, Comptroller, Ron Lalli, Special Projects  
Coordinator

The meeting was called to order at 8:00 A.M.

**2. Approve Minutes for January 14, 2010 Audit Committee Meeting**

Upon a motion by Mr. Kelly, seconded by Mr. Ramer, the Committee voted 4 to 0 to approve the January 14, 2010 Minutes, as amended.

**3. Follow-Up Fiscal Year Ended June 30, 2009 Independent Auditor Management Letter**

- **Conference Call 8:15 A.M. Blum Shapiro**

Mr. Mynarski called Ms. Vanessa Rossitto, Partner with Blum Shapiro to discuss the Management Letter with BET Audit Committee members. There was only voice mail and Mr. Mynarski left a message with Ms. Rossitto to call back, when available.

**4) Risk Manager Report**

- **Workers' Compensation Best Practices**
- **CIRMA Risk Management Products and Services**
- **Risk Fund**

Upon a motion by Mr. Kelly, seconded by Mr. Ramer, the Committee voted 4 to 0 to take item #4 out of order.

Mr. Norton made references to the May 2005 Risk Control and Safety Assessment Review performed by the Connecticut Interlocal Risk Management Agency (CIRMA) and the CIRMA Risk Management Products and Services Guide. Mr. Norton stated that we should take advantage of the services provided by CIRMA when implementing best practices for workers' compensation and safety issues.

Mr. Mynarski offered that when the May 2005 Safety Assessment was performed there was no buy in from the First Selectman's office in directing Town Department Heads to cooperate. Mr. Mynarski felt that is essential that the tone from the top be positive and had confidence in the current administration in providing assistance in the implementation of workers' compensation best practices.

Mr. Kelly suggested that a set of areas for review be performed especially in the following areas:

- Return to work/restricted work or light duty assignments.
- OSHA regulation compliance.
- Vehicle accident investigations.

- Preferred Provider Network (PPN) implementation.

Mr. Mynarski and Audit Committee members agreed that was the right approach.

Mr. Norton discussed the lessons learned category, in light of past directives to the Law Department to follow-up on litigated cases where the Town could make improvements. Mr. Mynarski handed out the most recent case, Serwicka versus Town of Greenwich, and offered that no follow-up memorandum from the Law Department to the Risk Manager on lessons learned occurred. In light of the process not working, Mr. Mynarski offered to take over the responsibility of follow-up to the applicable departments as the cases are settled.

### **3) Internal Audit Report**

- **Discussion of Policy to identify reviews for Executive Session**
- **Pending Audits**

Mr. Norton started the discussion by referencing the Greenwich Time newspaper article concerning the Eastern Greenwich Civic Center audit. Mr. Norton informed the other Audit Committee members that the First Selectman was not happy with certain information being forwarded to the newspaper reporter in advance of the audit being performed. Mr. Norton stated he would like to tighten up the procedure for discussing audits during BET Audit Committee meetings. An extended discussion ensued with Mr. Mynarski and the Committee members on the merits of when to go into executive session. It was collectively agreed to handle each potential audit on a case-by-case basis.

Upon a motion by Mr. Kelly, seconded by Mr. Pellegrino, the Audit Committee voted 4 to 0 to go into executive session with Mr. Lalli at 9:15 A.M. to discuss the ongoing marina audit at Greenwich Point.

Upon a motion by Mr. Kelly, seconded by Mr. Pellegrino, the Audit Committee voted 4 to 0 to come out of executive session at 9:25 A.M. No action was taken on the marina audit at Greenwich Point.

Mr. Pellegrino asked Mr. Mynarski about the status of taking delinquent police and fire alarm accounts to small claims court. Mr. Mynarski answered that no or little progress was being made. Mr. Pellegrino expressed frustration in the slow progress and a lengthy discussion ensued about creating a list of outstanding items each month with a description of their status. The Committee agreed and it was decided that a category called "Old Business" would be entered each month on outstanding items and each would be discussed regarding their status.

Mr. Pellegrino asked Mr. Lalli about the appropriateness of fees being charged at the marinas. Mr. Lalli gave the Committee members a description of the methodology used to measure the boats, but stated that the appropriateness of the fees in relation to other municipal marinas was not part of the scope of the inventory reviews. Mr. Lalli offered that he would follow-up to Mr. Pellegrino's question about the appropriateness of marina fees.

Mr. Norton informed the new members of the Audit Committee that there was an existing and approved Audit Plan. Mr. Norton requested that it be distributed to the Committee members. Mr. Lalli stated he would forward it to all.

Mr. Mynarski alerted the Audit Committee that there is an existing Board of Estimate and Taxation policy, entitled "Notification of Actual or Suspected Financial Irregularities", dated and approved June 21, 1999. Mr. Mynarski distributed a copy to the Committee members.

**4) Discussion of topics for future BET Audit Committee Meetings**

Mr. Norton reported that the Audit Committee was assigned five areas for review of the Department Operations Plans for the Fiscal Year 2010-2011 budget. The Committee members decided to call a special meeting on this assignment for Tuesday, February 16, 2010.

**2) Follow-Up Fiscal Year Ended June 30, 2009 Independent Auditor Management Letter**

- **Conference Call 8:15 A.M. Blum Shapiro**

Mr. Mynarski called Ms. Rossitto, Blum and Shapiro as a follow-up to the original call and reached her at home through her cell phone. Ms. Rossitto was unable to make it into work because of a snow storm and it was decided to defer discussing this item at this time.

**5) Adjournment.**

Mr. Pellegrino made a motion to adjourn and Mr. Kelly seconded the motion. The Audit Committee adjourned at 9:59 A.M on a vote of 4 to 0.

  
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Arthur Norton, BET Audit Committee Chairman

  
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Peter Mynarski, Recording Secretary