



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

AUDIT COMMITTEE MEETING MINUTES

Tuesday, April 13, 2021

Virtual Webinar

Present

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

Staff: William McCormick, Business Services, Department of Public Works (DPW); Peter Mynarski, Comptroller; Megan Zanesky Esq., Risk Manager; Amy Seibert, Commissioner, DPW; Nataliya Yemets, Treasurer

BET: Michael Mason, BET Chairman; Karen Fassuliotis, Miriam Kreuzer, Elizabeth K. Krumeich, Leslie Moriarty

RTM: Mike Basham, (D-2) Chair, Finance

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. Executive Session (8:30 A.M. – 9:00 A.M.)

The Committee voted unanimously to enter Executive Session to discuss Cybersecurity updates at 8:30 A.M.

The Committee voted unanimously to exit Executive Session at 9:01 A.M.

2. Approval of the BET Audit Committee Meeting Minutes

Upon a motion by Mr. Duus, seconded by Ms. Erickson, to approve the Minutes of the BET Audit Committee Regular Meeting of March 10, 2021, as amended, the Committee voted 4-0-0. Motion carried.

3. Internal Audit

• Review and acceptance of the Transfer Station and Tipping Fees Audit

Ms. Martinez provided highlights of the Audit's testing process, its findings and recommendation and management responses. Mr. McCormick commented on the implementation process of the recommendations. The automation of the system in use

for assessing, collecting and reporting Tipping and Inspection Fees and eventual interface with the Town's MUNIS software is underway. No significant issues were found, and all controls are satisfactory. In a management comment, Commissioner Seibert remarked that the Audit provided insights on workflow efficiencies for the Department's standard operating procedures.

Upon a motion by Mr. Weisbrod, seconded by Mr. Duus, to accept the Transfer Station and Tipping Fee audit subject to minor scrivener-type changes as needed, the Committee voted 4-0-0 to accept the Audit. Motion carried.

- **Greenwich Schools Lunch Program Audit Update**

COVID-19 delayed the start of School Lunch Audit for 13 months. CLA has now performed its on-site walk-through, workflow diagrams of the process have been signed off by GPS administration; testing is expected to begin within the week; presentation of a draft report should be anticipated within a few weeks.

- **Greenwich Department of Human Services Update**

Initial meeting with Human Services has taken place and workflow charts have been drafted and upon testing controls will be defined. A draft audit should be anticipated within four weeks.

4. Risk Management

- **FEMA 45960FR (Storm Isaias) Update**

Ms. Zanesky commented that the Town had three pending major claims with FEMA: Storm Isaias, which consisted mostly of debris clean-up and management; Super Storm Sandy and COVID-19. A scope of work discussion will take place next week with representatives from DPW, Parks & Recreation, Police and Fire Departments to assemble each department's claims for reimbursement, to assemble a total Storm Isaias claim. The preliminary estimate of \$686,585 includes debris clean-up and management, emergency protective measures, some roads and bridges, and some Parks & Recreation expenses. Additional expenses are still being calculated and any eligible amounts will be added to the claim. The evidence that Storm Isaias caused approximately \$2 million damage to the Stanwich Causeway stone wall is being assembled to pursue eligibility for FEMA recovery.

- **North Mianus School Claim Brief Update**

Ms. Zanesky reported that she had not yet heard back from the local Insurance Adjuster on a potential cash advance. A cash advance of approximately \$650,000 is being requested. This is not the total claim amount: it would only represent a partial payment towards the total claim. Invoices are still being gathered by the BOE and provided to the Risk Manager in support of the claim. The Committee asked to be apprised of the total estimated claim.

5. **Old Business** – None was scheduled for discussion.
6. **New Business** – None was scheduled for discussion.
7. **Items for future BET Audit Committee Meetings**

May Meeting

Auditor Visit prior to Annual Audit; reporting guidance on Federal/State COVID-19 grants
Defining Scope of Work for testing the Permitting process, inflow of information and supplemental billing

June Meeting

Insurance Premium review and discussion of level of Excess Liability
Liaison Report on Protocols for Tax Delinquency Sales
BOE update on blumshapiro asset management MUNIS data input

Future Meetings

ARTEK Captive Insurance Program
BOE Audits

8. **Adjournment**

Upon a motion by Mr. Duus, seconded by Ms. Erickson, the Committee voted 4-0-0 to adjourn the Meeting at 10:11 A.M. Motion carried.



Catherine Sidor, Recording Secretary



William Drake, Audit Committee Chairman

Next Audit Committee Meeting scheduled for May 4, 2021 at 8:30 A.M. Virtual Meeting.