

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

AUDIT COMMITTEE MEETING MINUTES

Tuesday, May 5, 2020
Zoom Webinar Virtual Meeting

Present

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

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

BET: Michael Mason, BET Chairman; Leslie Moriarty, Jeffrey S. Ramer

BOE: Michael Ting, Chief Technology Officer, GBOE

The meeting was called to order at 8:32 A.M.

1. Acceptance of the BET Audit Committee Meeting Minutes

Upon a motion by Mr. Weisbrod, seconded by Mr. Duus, the Committee voted 4-0-0 to accept the Minutes of the BET Audit Committee Regular Meeting (Virtual) of April 14, 2020. Motion carried.

2. Internal Audit

• **Update on the Internal Audit Position**

Upon a motion by Mr. Duus, seconded by Mr. Weisbrod, the Committee voted 4-0-0 to discuss the Internal Audit Position during the Executive Session. Motion carried.

3. Risk Management

• **Discussion regarding FEMA Reimbursement Debriefings – COVID 19**

The Risk Manager, Ms. Zanesky, related details of a FEMA Virtual Debriefing meeting on April 17, 2020 attended by Emergency Managers and municipality representatives from throughout the state. FEMA announced that the COVID 19 is considered an unprecedented event and the incident period would be January 20, 2020 and is ongoing. Applications are to be filed (and possibly updated quarterly) through a Grant Portal for 75% reimbursement of eligible expenses. It is anticipated that revenue losses and business interruption will be reimbursed as well as cleaning supplies and employee overtime. All departments are tracking COVID 19 related expenses in the Town's MUNIS system in accounts specifically designated by the Finance Department for COVID19 expenses. Additional resources are being assembled through the Town's insurance broker, referrals from the State's Office of Policy & Management (OPM) information about federal and state funding for municipalities, and other grant information shared by counterparts in the statewide professional association, Public Risk Management Association (PRIMA). The Committee asked that follow-up with Greenwich's state legislators be considered.

4. Old Business

- **Contract with Blum Shapiro for Internal Audit Services**

Mr. Mynarski updated the Committee on recent conversations with RSM, the Town's outside auditor, and Blum Shapiro. Employees of both companies are working from home due to restrictions on client visits. He noted that Town Hall was scheduled to open on a limited basis on May 21st and would ask the Office of the First Selectman when Blum Shapiro will be able to make site visit to begin the Marina and Transfer Station audits. Concern was expressed about the quality of an audit without sufficient access for interviews and site inspections. Mr. Mynarski was asked to inform Blum Shapiro of the circumstance for their feedback. Mr. Weisbrod circulated a draft proposed for the scope of work for the Transfer Station audit. In the discussion that followed, it was decided that some of the suggestion were beyond the parameters of a typical audit. An RFP for a consulting project for municipal waste disposal competitive information was suggested. The Committee members agreed on a proposed scope for the Transfer Station audit. Next steps being considered included an appointment with Ms. Seibert, Commissioner of Public Works, and a Committee field trip to the Transfer Station.

5. Items for future BET Audit Committee Meetings

- Update of Transfer Station audit scope of work
- Update of Town insurance policy renewals
- Update on FEMA and possible other grants

6. Executive Session

- Discussion of Cyber Security Updates
- Internal Audit

Mr. Drake made a motion, seconded by Mr. Duus, to enter Executive Session at 9:46 A.M.

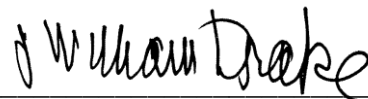
The Committee voted unanimously to exit Executive Session at 10:17A.M.

7. Adjournment

The Committee unanimously voted to adjourn the Meeting at 10:30 A.M.
Motion carried.



Catherine Sidor, Recording Secretary



William Drake, Audit Committee Chairman

Schedule of 2020 Audit Committee Meetings

June 4, 2020 (Thursday) - Gisborne Conference Room, 1st Floor

July 9, 2020 (Thursday) - Gisborne Conference Room, 1st Floor
August (no meeting)
September 10, 2020 (Thursday) - Gisborne Conference Room, 1st Floor
October 9, 2020 (Friday) - Gisborne Conference Room, 1st Floor
November 5, 2020 (Thursday) – Gisborne Conference Room 3rd Floor
December 17. 2020 (Thursday) - Gisborne Conference Room, 1st Floor