



**TOWN OF GREENWICH
BOARD OF ESTIMATE AND TAXATION
AUDIT COMMITTEE MEETING MINUTES
Tuesday, June 7, 2022
Cone Room**

Present

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

Staff: Peter Mynarski, Comptroller, Maureen Tracy, Chief Accountant, Natasha Yemets, Treasurer

BET: Dan Ozizmir, BET Chairman; Laura Erickson, Leslie Tarkington, Leslie Moriarty, Miriam Kreuzer

Guest: Jeff Ziplow, CliftonLarsonAllen (CLA), Lindsey Intrieri, CLA, Scott Bassett, RSM US LLP, Melissa Quinn, RSM US LLP, William Marr, Department of Public Works Building Official, Mary Pepe, Director of Human Resources, Alison Graham, Human Resources Employee Benefits Manager, Sean O'Keefe, Greenwich Public Schools Chief Operations Officer

The meeting was called to order at 9:01 A.M.

1. Approval of the BET Audit Committee Meeting Minutes

Upon a motion by Mr. Drake, seconded by Mr. Ramer, to approve the Minutes of the BET Audit Committee Regular Meeting held on May 3, 2022, the Committee voted 3-0-0. (Mr. Weisbrod abstained). Motion carried.

2. Internal Audit

• Review and Acceptance of the Department of Public Works Building Divisions Audit

The Building Inspection & Assessments Audit Draft Report was presented by Mr. Ziplow and Ms. Intrieri. They gave an overview of its contents and informed the Committee of the audit recommendations and management responses. William Marr, DPW Building Official was in attendance to answer questions.

CLA determined and gave an overall rating of "Satisfactory" on the audit of the Building Inspection and Assessment; all tests passed without exception.

However, the audit presented a number of negative findings regarding the Municipality software product as follows:

- There is no steering committee or “ownership” over the Muncity software.
- Muncity software is not being maximized.
- Muncity security and user permissions need enhancement.
- Muncity and MUNIS software integrations are not in place.

It was concluded that the aforementioned Muncity issues need to be elevated and addressed further. Mr. Basham volunteered to take up the matter with the Town Administrator, Ben Branyan.

The audit was treated as a first read and CLA offered to edit the Muncity findings to clarify who should provide ownership of the Muncity product.

Mr. Ramer asked Mr. Marr, if the Building Division sees actual contracts for construction work associated with the building permit. He answered they only required updated actual costs if something looks out of line, regarding reported estimate costs.

Mr. Marr also told the Committee that building permits expire if no work is started within a six-month period. He added that the permittee can extend building permits for additional six-month periods for a period of up to 6 years. They can also cancel a building permit and get a 75% refund on the original building permit cost.

- **Human Resources Health Insurance Administration Audit Update**

Mr. Ziplow and Ms. Intrieri presented the Employee Benefits Administration: Financial Review of Controls Over Health Insurance Draft Audit Report. They gave an overview of its contents and discussed the audit recommendations and management responses. Ms. Graham and Ms. Pepe were in attendance to answer questions.

CLA determined and gave an overall audit rating of “Satisfactory” for the audit of the employee benefits administration. All tests passed with only minor exceptions noted. The minor exception noted one instance was noted where the Town was billed for an employee who was no longer employed by the Town. The Town did receive a one-month credit and was overcharged by one additional month for approximately \$2,000.

Mr. Ramer inquired about the lack of exit interviews upon termination and suggested that the Board of Estimate Human Resources Committee take the matter up.

Upon a motion by Mr. Drake , seconded by Mr. Ramer, to accept the Employee Benefits Administration: Financial review of Controls Over Health Insurance Draft Audit Report, the Committee voted 4-0-0. Motion carried.

Mr. Drake made a motion, seconded by Mr. Basham to amend the agenda to take up a new matter in Executive Session. The vote carried 4-0-0.

Mr. Drake made a motion, seconded by Mr. Basham to go into Executive Session at 10:22 A.M. to discuss a security matter. The vote carried 4-0-0.

Mr. Ramer made a motion, seconded by Mr. Drake to come out of Executive Session at 10:34 A.M. The vote carried 4-0-0.

3. Risk Management

- Risk Manager Megan Damato was attending and speaking at an out of state .Public Risk Management Administration (PRIMA) conference. No Risk Management topics were discussed at this time.

4. **Old Business**

- There was no old business discussed.

5. **New Business**

- **Annual Town Audit Discussion with RSM US LLP**

Scott Bassett, RSM US LLP Partner and Melissa Quinn, Audit Senior Manager presented the Fiscal Year June 30, 2022 Overview of Audit Strategy and Report to the Audit Committee. This is annual exercise performed by the external auditors prior to embarking on the next years audit.

- **Review and Acceptance of the Single Audit for the Year ended June 30, 2021**

Ms. Quinn presented the Single Audit for the Year ended June 30, 2021. She went through the report highlighting areas of concern that generated audit findings and recommendation.

Upon a motion by Mr. Ramer, seconded by Mr. Drake, to accept the Federal and State Compliance Report for the Fiscal Year Ended June 30, 2021, the Committee voted 4-0-0. Motion carried.

6. **Items for future BET Audit Committee Meetings**

- **FY 2022-2023 Insurance Program Renewal Final Results**

Mr. Mynarski reported that the renewal period for the upcoming fiscal year was underway and being competitively bid by the Town's Insurance Broker, Gallagher and Company. He told the Committee the results would be formally presented at the July 2022 Audit Committee meeting. He also told the Committee that the Risk Manager and the Insurance Broker would alert the Audit Committee if any substantial issues arose during the renewal process that would require their approvals.

- **CyberSecurity Quarterly Updates**

Mr. Mynarski reported that the July 2022 Audit Committee has not been rescheduled for the quarterly CyberSecurity update in Executive Session.

7. **Adjournment**

Upon a motion by Mr. Ramer, seconded by Mr. Drake, to adjourn the meeting at 11:04 AM, and the Committee voted 4-0-0. Motion carried.



Shira Davis, Recording Secretary



Peter Mynarski, Jr., for Michael Basham, Chairman,
Audit Committee