



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

**AUDIT COMMITTEE MEETING MINUTES**

Wednesday, September 1, 2021

Virtual Webinar

Present

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

Staff:

Michael Mason, Peter Mynarski, Comptroller; Demetria Nelson, Commissioner, Department of Human Services; Tatiana Nichiforova, Manager, Business Office, Department of Human Services; Nataliya Yemets, Treasurer; Megan Zanesky Esq., Risk Manager

BET:

Miriam Kreuzer, Elizabeth K. Krumeich, Leslie Moriarty, Jeffrey S. Ramer, Leslie L. Tarkington

Guests:

RSM US LLP – External Auditors; Scott Bassett, Partner, Melissa Quinn, Senior Manager  
Clifton Larson Allen LLP, (CLA), Lindsey Intrieri, Director, CLA West  
Hartford; Jeffrey Ziplow, Senior Partner

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

**1. Approval of the BET Audit Committee Meeting Minutes**

Upon a motion by Mr. Weisbrod, seconded by Mr. Duus, to approve the Minutes of the BET Audit Committee Regular Meeting of July 15, 2021, the Committee voted 4-0-0. Motion carried.

Upon a motion by Ms. Erickson, seconded by Mr. Drake, to change the Order of Business: Item 6: New Business, to follow Item 2; Item 4: Tax Delinquencies, to follow Item 6; and, Item 3, Risk Management, to follow Item 4. The Committee voted unanimously in favor of the motion. Motion carried.

**2. Internal Audit**

• **Review and Approval of the Human Services Audit**

Ms. Intrieri commented that the Department's audit ranked as Satisfactory overall. CLA's Findings and Recommendations in the areas of Client Tracking, Gift Card disbursement., and Vendor authentication documentation were individually reviewed with Commissioner Nelson's Management Responses. A member of the Committee asked if deficiencies identified in the Department's previous Audit had been resolved

and the answer was yes. On a motion by Mr. Weisbrod seconded by Mr. Duus, the Committee voted unanimously to approve the Human Services audit.

- **Greenwich Griffith E. Harris Golf Course Audit Update**

Mr. Ziplow commented that an initial discussion with the Golf Course management had taken place and that a “walk through” is scheduled on September 10, 2021.

- **Next Audit Report Update**

Mr. Ziplow commented that the Fleet Department audit is well underway. A “walk through” has been done, the testing plan designed, and the report is being written. Once the Fleet Department management has an opportunity to comment, it is anticipated that the Audit Committee should have a Draft for review within the next three weeks.

## **6. New Business**

- **External Auditors, RSM US LLP, Annual Audit Planning Meeting**

Mr. Mynarski noted that the BET hires the external audit firm on the recommendation of the Audit Committee and the audit Partner is changed every 5 years. In the past, the annual audit planning meeting has taken place in May, but due to the Federal COVID-19 relief funding received and delays in receiving Federal guidelines for reporting its expenditure, the planning meeting had to be postponed until now. Mr. Bassett introduced himself as RSM's Public Sector Lead Partner and Ms. Quinn presented RSM's proposed sequencing and timing for the Town external audit. RSM received background information at the end of June, and anticipates beginning work on September 13. Its report is scheduled for presentation at December's Audit Committee meeting. Current in-place Testing Controls will be reviewed and frequent communication on any identified deficiencies, questions of materiality, priorities and risk issues are planned. Federal Grants received as a result of COVID will each require audits of spending which will increase total audit costs this year. Discussion concluded with observations on potential issues that could impact current and future audit preparations.

## **4. Tax Delinquencies – Status and Policy**

Ms. Smeriglio, the Town's Tax Collector, provided an overview of delinquent properties, explaining the circumstances for the uncollected taxes and the pertinent State statutes. The amounts to be recovered versus the litigation costs was discussed. The Committee requested a list of properties that had been purged from the tax rolls in recent years. Suggestions for inclusion in the draft of delinquency policy were: monitoring plan, criteria for foreclosure, source of authority for writing-off indebtedness, and enforcement. Ms. Smeriglio is preparing a draft for further discussion at the next Audit Committee meeting.

## **3. Risk Management**

- **Updates on CHUBB Building Inspections**

Ms. Zanesky commented that on-site inspections are occurring. Western Greenwich Civic Center inspection has been completed with the assistance of Parks & Recreation

and Public Works Departments. The Committee recommended proactive outreach with the Fire Marshal to communicate remediation of issues identified in a previous inspection. School visits were being coordinated with Director of Facilities Dan Watson's schedule.

- **Update on North Mianus School water damage claim**

An additional partial payment of \$76,010.70 has been received bringing the total reimbursement of the N. Mianus School insurance claim to \$678,664.80 so far. Reimbursement for student transportation and temporary site rental are yet to be received pending information to be provided to the adjuster from the BOE Business Office.

5. **Old Business** - None

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

**October Meeting** – October 8, 2021, 8:30 A.M. Town Hall Gisborne Room

- Internal Audit CLA Presentation of Fleet Department and Griffith E. Harris Golf Course Audits
- Tax Collector Presentation – Tax Delinquencies Policy - Dennis Kokenos, Partner, Marino, Zabel & Schellenberg, LLP invited to attend

**November Meeting** – New Date – November 16, 2021, 8:30 A.M. Town Hall location TBD

- Quarterly Cyber Security Discussion
- Possible presentation of Legal Letter

**December Meeting** – December 15, 2021, 8:30 A.M. Town Hall location TBD

- CAFR review and approval
- RSM External Auditor presentation

An RFP will be published for next year's auditors because of Town policy to rotate auditors every five years, and this is the fifth year of RSM's 5-year contract. Audit Committee members will interview RFP respondents to select the successor.

8. **Adjournment**

Upon a motion by Ms. Erickson, seconded by Mr. Duus, the meeting was adjourned by unanimous vote at 10:56 A.M. Motion carried.



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Catherine Sidor, Recording Secretary



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William Drake, Audit Committee Chairman