



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

Present

Committee: Harry Fisher, Chairman; William Drake (via telephone), Jeffrey S. Ramer  
David Weisbrod (absent)

Staff: Megan Damato, Director of Risk Management; Michael Mason, Head of Labor  
Relations; Peter Mynarski, Comptroller; Thomas Klein, Chief Information Officer

BET: Karen Fassuliotis, Leslie Tarkington, Miriam Kreuzer

BOE: Tracey Adkins, Chief Information Security Officer; Michael Ting, Chief  
Technology Officer, Greenwich Public Schools

Guest: Maria Acosta, Cyber Security Program Manager, Cyber Defenses, Inc.; Mikhail  
Beasley, Chief Information Security Officer – Town, Cyber Defenses, Inc.; Lisa  
Kurucz, Account Executive, Apollo Information Systems; John Mastronardi,  
Executive Director, The Nathaniel Witherell; Nunzio Raimo, Director of Financial  
Operations, The Nathaniel Witherell; Ronni Rausch, Senior Client Executive,  
Gallagher and Company; Larry Simon, Board Chairman, The Nathaniel Witherell;  
Sasha Vasquez, Business Services Coordinator, The Nathaniel Witherell.

The meeting was called to order at 9:04 A.M.

**1. Approval of the BET Audit Committee Meeting Minutes of June 7, 2022**

Upon a request by Mr. Fisher, approval of the Minutes was deferred to the next  
BET Audit Committee Meeting in October.

**2. Internal Audit**

● **Nathaniel Witherell Accounts Receivables, Billings and Write-offs Discussion**

Mr. Fisher introduced the subject of the materially increasing outstanding accounts  
receivables for The Nathaniel Witherell (“TNW”) patient billings. He asked Mr. Raimo why  
there is a doubling of outstanding receivables over the past year and suggested that TNW  
address its responses to the questions prepared and shared prior to the meeting. Mr.  
Raimo stated that their staff member responsible for this, Sasha Vasquez, has been  
working alone for over one year and that she had not received the training she would have  
needed. He stated that the current employee was doing the work of 2- and one-half people.  
Mr. Raimo further explained that hiring for the current vacancy which would assist Ms.  
Vasquez has been delayed for various reasons and that he would have to start re-

interviewing candidates. Mr. Raimo explained that they had previously hired someone for the role which did not work out and the employee did not make it through probation. The position has since been reposted. Mr. Raimo states that their team does not have the staffing and expertise to find the talent needed to fill the role which has caused the problem of the large backlog of uncollected receivables. Mr. Fisher asked Mr. Raimo if there are any qualified candidates from the latest posting, to which Mr. Raimo said there they are waiting for a new batch from HR.

Mr. Raimo was asked why Ms. Vasquez has not received the necessary training and what steps are now being undertaken to achieve that training. Mr. Raimo stated it has been 8 months since the previous person was in the role assisting Ms. Vasquez and that the hiring delay occurred due to the person being on leave which prevented Mr. Raimo from having the position reposted. A discussion about Medicare and Medicaid receivables and for write-off's ensued to determine ways that outstanding amounts are collected.

Question was raised regarding the engagement by TNW of an outside collection agency for the collection of receivables which appeared to be collectible more cost effectively in-house. A signed contract was produced by Mr. Raimo showing the engagement of A&R Recoveries, Inc., Carmel, New York which was hired to represent The Nathaniel Witherell to collect "outstanding receivable income" from payors. Mr. Raimo told the Committee that A&R Recoveries was hired on August 16<sup>th</sup> and quickly terminated by August 23<sup>rd</sup>. He noted that it collected about \$ 758,000. Mr. Mynarski commented that he couldn't find any information on this vendor to determine if they were a qualified vendor. Mr. Fisher noted that it is not registered with the NYS Secretary of State office. Mr. Raimo stated that he was referred to this vendor by PKF O'Connor Davies, the outside accounting firm of TNW, and the contract, as was previously stated, was later canceled by Mr. Raimo. Mr. Mynarski said he contacted the Law Department for advice on this contract, and they had indicated that it is not in legal order. Moreover, it did not appear that appropriate procedures had been followed for the awarding of municipal contracts. Question was raised from a risk standpoint regarding the access to Personal Identifiable Information (PII) of patients by an outside agency like A&R Recoveries, Inc.

Mr. Drake indicated that he shortly would have to exit the meeting at 10:30 A.M. and therefore he requested a motion be made on his behalf by the Committee to have an audit done of The Nathaniel Witherell accounts receivable process, collections cycle, etc., by CliftonLarsonAllen (CLA). It was collectively agreed to defer action on hiring CLA for an audit until further facts were examined.

Mr. Ramer moved to continue this item to the October meeting. As part of that motion, it was requested of TNW by the Committee that when the item returns to the Audit Committee, TNW should present:

- 1.A concrete plan for the prompt training of appropriate personnel of TNW for the collection in-house of those receivables that are generally perceived as being cost effectively collected in-house.
- 2.The adoption by TNW of a clear policy governing the use of outside collections agencies, with that policy logically broken down by the payor class of the receivable (self-pay, private insurance, Medicare, Medicaid).

Mr. Fisher added to that motion that a draft RFP be prepared as quickly as possible and sent for review to the Town's Purchasing, Finance and Law Departments by the next meeting.

The motion passed unanimously, continuing this item to the October meeting of the Committee.

It was then requested by the Committee that the Comptroller obtain the advice of the Law Department as to whether payment by TNW is legally appropriate of the claimed fees of A&R Recoveries Inc. on the receivables which it had collected.

- **Review and Acceptance of the Department of Public Works Building Divisions Audit**

Due to time constraints and the absence of two members this item was deferred to the October meeting.

- **Audit Plan – Ongoing Audits**

The Audit Plan discussion was deferred to a future meeting.

### **3. Risk Management**

- **FY 2022-2023 Insurance Renewal Program Update – Arthur J. Gallagher Presentation**

Ronni Rausch from Gallagher presented the summary of insurance policy renewals for the Town and BOE. The excess liability tower of coverage was discussed. The Town bound the primary layer with Safety National, which had a smaller increase in premium than the incumbent, Allied Public Risk, who lost their reinsurance. The Self-Insured Retention remained the same as last year at \$3 million for personal injury and property claims and lawsuits and \$1.5 million for all other general liability lines.

The purchase of a Builder's Risk Policy was mentioned, and it was decided to be discussed by Gallagher and the Risk Manager when a decision is made regarding the building of a new Central Middle School. The Western Greenwich Civic Center that was recently demolished will be removed from the property policy and replaced with the new building information as soon as it is completed.

The Town is beginning to work on the renewal of the cyber liability policy, which renews in December.

### **4. Old Business**

- There was no old business discussed.

### **5. New Business**

- There was no new business discussed.

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

- **Hamilton Avenue School Field Permitting Process – scheduled for the October meeting**

7. **Executive Session – CyberSecurity Quarterly Update**

Mr. Ramer made a motion, seconded by Mr. Fisher to go into Executive Session at 10:56 A.M. to discuss a security matter. The vote carried 2-0-0.

Mr. Fisher made a motion, seconded by Mr. Ramer to come out of Executive Session at 11:56 A.M. The vote carried 2-0-0.

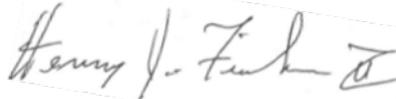
8. **Adjournment**

Upon a motion by Mr. Fisher, seconded by Mr. Ramer, to adjourn the meeting at 11:56 AM, and the Committee voted 2-0-0. Motion carried.



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Shira Davis, Recording Secretary



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Henry J. Fisher II, Chairman, Audit Committee