



**TOWN OF GREENWICH
BOARD OF ESTIMATE AND TAXATION
AUDIT COMMITTEE MEETING MINUTES
Thursday, October 6, 2022
Cone Room**

Present

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

Staff: Megan Damato, Director of Risk Management; Brian Koczak, Assistant Chief;
Charles Lubowicki, Assistant Fire Chief; Joseph McHugh, Fire Chief; Peter
Mynarski, Comptroller

BET: Laura Erickson, Karen Fassuliotis, Miriam Kreuzer, Leslie Moriarty, Leslie
Tarkington

Guest: John Mastronardi, Executive Director, The Nathaniel Witherell; Nunzio Raimo,
Director of Financial Operations, The Nathaniel Witherell, Larry Simon, Board
Chairman, The Nathaniel Witherell; Sasha Vasquez, Business Services
Coordinator, The Nathaniel Witherell.

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

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

Mr. Ramer made a motion to approve the June 7, 2022 minutes, seconded by Mr. Weisbrod. The motion passed 3-0-1 (Fisher abstained).

Mr. Ramer made a motion to approve the September 7, 2022 minutes, seconded by Mr. Fisher (Weisbrod abstained). The motion passed 3-0-1.

2. Internal Audit

• Nathaniel Witherell Accounts Receivables, Billings and Write-offs Discussion

Mr. Simon started the discussions by stating that the Medicaid issue is with gap billing dating back 2 years from the date of service Coding correctly is the other issue with faulty billing practices. Mr. Raimo created a training policy which was requested by the Audit Committee at the September meeting, to be presented at this meeting, in addition to an RFP for Billing and Collections. Private-pay receivables outstanding and Medicaid patients are most difficult to recoup payments from. Mr. Raimo stated there aren't many ways to screen patients before admitting them to the facility and some applicants decline to participate in completing a Medicaid application.

The new training policy and plan is to fill the vacant role of the Billing Coordinator who would assist Ms. Vasquez with the outstanding receivables and handle billing. Mr. Simon mentioned TNW's interest in outsourcing training for this role by a third party, A&R Recoveries, for a rate of \$150 per hour. Mr. Simon added that he can try to negotiate to a lower rate for this training. The Accounts Receivable Policy and Plan was created to assist with the outstanding receivables and methods of collecting payment. Mr. Simon also mentioned that a third-party vendor, Health Dimensions Group (HDG), submitted a proposal at a fixed price per month contract to handle their billing. Mr. Weisbrod asked what will be done to remedy the collectability issues. The current accounts receivables outstanding has now doubled since last year, currently at \$10 million. Mr. Ramer proposed that a review of the outstanding amounts that The Nathaniel Witherell wants written off should be presented to the Audit Committee in the November meeting.

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

Mr. Drake made a motion, seconded by Mr. Weisbrod, to accept the Department of Public Works Building Divisions Audit, and the Committee voted 4-0-0. Motion carried.

- **Audit Plan – Ongoing Audits**

Mr. Mynarski told the Committee that the two Purchasing Audits, one at the Greenwich Public Schools and one on the Town side, are ongoing and scheduled to be completed by November or December in draft form.

3. Risk Management

- **Hamilton Avenue School Field – Damages and Repairs Update**

Ms. Damato indicated that the BOE has entered into a Memorandum of Understanding (MOU) for donated services for field repair. The services began last Saturday and should be completed prior to the winter season.

- **Polyfluoroalkyl Substances (aka PFAS) Discussion & Related McDonald's Fire – Chief McHugh and Assistant Chief Koczak, Greenwich Fire Department**

A discussion was had with the Fire Department concerning the risks associated with the foam containing PFAS that remains in tanks in the fire engines. Numerous barrels containing the foam with PFAS were disposed of through a state program early on after it was banned in October 2021.

The Fire Department mentioned its intention to seek appropriations for removal of the PFAS foam from the nine fire engines that still have it in their tanks.

Ms. Fassuliotis recommended that the Fire Department reach out to the Town's environmental lawyer as the state has given little guidance as to the acceptable procedures for disposal of the PFAS foam from the engines. It was also recommended that a team be put together to include the Environmental Lawyer, Risk Manager, Fire Department and any others believed to be relevant to see this through.

A discussion was also had about an accident spill at McDonald's of PFAS that resulted in additional costs for the Town. An investigation is being performed as to how the PFAS got into the water used at the aforementioned fire incident.

4. **Old Business**

- There was no old business discussed.

5. **New Business**

- This item was deferred.

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

- No suggestions made.

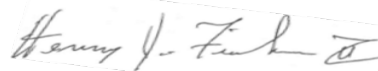
7. **Executive Session** - None

8. **Adjournment**

Upon a motion by Mr. Ramer, seconded by Mr. Fisher, to adjourn the meeting at 11:21 A.M., and the Committee voted 4-0-0. Motion carried.



Shira Davis, Recording Secretary



Henry J. Fisher II, Chairman, Audit Committee