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Report Regarding the Forensic Investigation of the Town of Greenwich Parking Services Department

As of September 14, 2017

Privileged and Confidential – Attorney Work Product

This report is intended solely for the use of the Town Attorney for the Town of Greenwich, CT and the Audit Committee of the Town of Greenwich, CT and is not to be used or relied upon by others for any purpose whatsoever.

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I. Background

RSM US LLP (“RSM”, “we”, “us”, or “our”) was engaged by John Wayne Fox, Esq. (Town Attorney, Town of Greenwich, CT) and the Audit Committee of the Town of Greenwich, CT (collectively, “Client”, “you”, or “your”) to provide various forensic and investigative services in connection with the Town of Greenwich Parking Services Department (“Parking Services”).

Our work was preceded and informed by two events:

1. The arrest of Parking Services employee Michael Gordon on April 17, 2017;
2. The issuance of the Town of Greenwich Internal Audit Report: “*Review of Parking Services Internal Controls Over Revenue*”, dated June 8, 2017 (the “Internal Audit Report”).

This report details the procedures performed by RSM and summarizes our findings as of September 14, 2017. We have not performed any procedures since that date.

II. Scope

As determined in conjunction with the Client, the scope and approach of our work included the following:

- 1) Analyze all available documentation associated with parking fines that are not associated with parking permit violations (i.e., parking tickets, collection receipts, activity logs, Complus system, accounting and banking records, etc.) in an attempt to quantify differences between parking fines payable per parking tickets not associated with parking permit violations vs. amounts actually received, those differences potentially representing or appearing to be unauthorized discounts or reductions, malfeasance and/or lost revenue to the Town of Greenwich.
- 2) Analyze all available documentation associated with parking fines associated with parking permit violations (i.e., parking tickets, collection receipts, activity logs, Complus system, accounting and banking records, etc.) in an attempt to quantify differences between parking fines payable per parking tickets associated with parking permit violations vs. amounts actually received, those differences potentially representing or appearing to be unauthorized discounts or reductions, malfeasance and/or lost revenue to the Town of Greenwich.
- 3) Analyze all available documentation associated with Smart Cards (i.e., activity logs available during time periods when the Smart Card system was enabled, collection receipts, accounting and banking records, etc.) in an attempt to quantify differences between amounts loaded to Smart Cards vs. amounts actually received, those differences potentially representing or appearing to be unauthorized discounts or reductions, malfeasance and/or lost revenue to the Town of Greenwich.

Our scope period for the above procedures ranged from the earliest possible date that sufficient documentation was available for analysis (but no earlier than January 1, 2010) through June 30, 2017 (the “Scope Period”).

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III. Fieldwork

Fieldwork was conducted in part onsite at Greenwich Town Hall in Greenwich, CT during the weeks of July 3, 2017, July 10, 2017, and July 17, 2017. Our primary Client contacts, Melinda Frame (“Frame”), Internal Auditor, and Rita Azrelyant (“Azrelyant”), Parking Services Director, provided various documentation and responded to inquiries during our onsite fieldwork. In addition to Frame and Azrelyant, we made inquiries of the following individuals:

- Peter Mynarski, Comptroller, Town of Greenwich
- Kathleen Murphy, Treasurer, Town of Greenwich
- Megan Damato, Risk Management Director, Town of Greenwich
- Rod Dioquino, Parking Services Supervisor, Town of Greenwich
- Mary Pepe, Director of Human Resources, Town of Greenwich
- Captain Mark Kordick, Town of Greenwich Police Department
- Detective Kyle O’Neill, Town of Greenwich, Police Department

We also made inquiries and requests for additional documentation from Frame, Azrelyant, and various Client representatives subsequent to our onsite fieldwork.

IV. Procedures Performed and Related Findings

For purposes of this report, we have categorized transactions into three categories:

- “Red” - there is a high likelihood that the transaction involves or represents a misappropriation of funds.
- “Yellow” - the transaction involves or represents a potential unauthorized discount or a potential misappropriation of funds.
- “Green” - the transaction appears to have been processed in compliance with the Parking Services’ policies and procedures and does not appear to involve or represent a misappropriation of funds.

A) Smart Card Analysis

The Parking Services department sells “Smart Cards” which are prepaid parking meter cards produced by J.J. MacKay Canada Limited (“J.J. MacKay”). These cards can be credited (or “loaded”) with funds at automated kiosks or at the Parking Services window at Greenwich Town Hall. Newly issued Smart Cards cost \$5 and can be loaded with various amounts, such as \$20, \$50, or \$100. Once funds are exhausted, customers are able to re-load their card with additional funds.

The system in which Smart Card transactions are recorded is not integrated with other Parking Services or accounting systems and does not appear to have been historically monitored or reconciled. As stated in the Internal Audit Report:

“Parking Services’ transaction processing environment is highly unintegrated, relying on a disparate assortment of electronic and manual systems to track, process, and record its financial activities. For example, parking violation activity is highly automated using a sophisticated parking violation management software platform which offers cashiering, custom reporting, and dependable vendor support. Conversely, Smart Card activities are run manually through a keyless, metal cash box. The vendor software used to monetize the cards is

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dated, lacks robust information technology (IT) controls, and offers sluggish customer support.”¹

Based on the lack of controls in place as noted in the Internal Audit Report, specifically, the lack of supervisory review of the clerks’ daily distribution reports vs. the Smart Card log, it was possible for a clerk to intentionally understate the reported cash receipts and misappropriate the difference.

Per discussions with Frame, the Town of Greenwich Internal Audit department conducted an analysis for the period December 6, 2016 through April 17, 2017, in which they compared daily Smart Card sales as reported by Parking Services employees Michael Gordon (“Gordon”) and Chris Calabrese (“Calabrese”) to an automated electronic Smart Card log. Frame’s analysis showed that Gordon reported Smart Card sales of \$11,439.40 *less* than what was reflected on the Smart Card log; Calabrese reported sales of \$3,100.30 *more* than what was reflected on the Smart Card log.

We performed an independent Smart Card analysis, extending Internal Audit’s scope period through June 30, 2017. For each day within that period, we obtained the daily distribution reports submitted by Gordon and Calabrese, which detailed each of their Smart Card sales for the day, along with other daily activity (such as parking meter rentals, parking fine payments, etc.). These reports summarized each category of revenue by payment denomination (cash, check, or credit card).

We input each of these daily distribution reports in a consolidated schedule for the scope period of December 6, 2016 through June 30, 2017 (the “Smart Card Analysis Scope Period”). In addition, we obtained the automated electronic Smart Card log from Azrelyant. *Note that the Smart Card log was only enabled for the period from December 6, 2016 to June 30, 2017, after having been disabled since 2012 for unknown reasons.*

For each day during the Smart Card Analysis Scope Period, we compared each clerk’s daily Smart Card amount per the distribution report to the activity recorded within the Smart Card log and noted any discrepancy between the report and the log.

Each time the Smart Card log amount (the “Expected Amount”) was greater than the distribution report amount (the “Reported Amount”), we considered the difference to be “under.” In some cases, these variances were corrected the following day and appeared to be bookkeeping errors; in other cases, the variances did not correct subsequent to the reporting date. For purposes of our analysis, we have categorized these aggregated shortages as “Red” transactions, indicating there is a high likelihood these transactions represent a misappropriation of funds. In total, we quantified \$10,848 in “Red” transactions relating to Gordon.² See Exhibits B.1-B.4 for further detail.

¹ Town of Greenwich Internal Audit Report: “*Review of Parking Services Internal Controls Over Revenue*”, dated June 8, 2017, Page 1.

² Note that due to slight differences in methodology surrounding the treatment of certain differences between daily distribution reports and the SmartCard log, we quantified \$10,848 in the aggregate vs. the \$11,439 quantified by Frame. We reviewed these differences with Frame and mutually agreed they are insignificant for further reconciliation.

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B) Credit Card Transaction Reconciliation Analysis

As noted above, the electronic Smart Card log was not enabled for the period prior to December 6, 2016; we are therefore unable to perform the procedures described in *Section IV (A)* above for the period January 1, 2010 through December 5, 2016. However, we devised an alternative analysis based on trends of activity identified in the Smart Card analysis – specifically, where credit card sales of Smart Cards appeared to have been intentionally misallocated on the daily distribution reports in order to conceal thefts of cash payments in other areas such as parking fines.

An example of this potential scheme can be illustrated as follows:

1. **10:00 AM:** Customer A arrives and asks the parking clerk to load \$50 of value on a Smart Card. Customer A uses a credit card for payment.
 - a. Credit card payment is processed.
 - b. Smart Card is loaded with a \$50 value and returned to customer.
 - c. Customer receives a credit card receipt and leaves Parking Services.
 - d. Town of Greenwich's copy of the customer credit card receipt is set aside by parking clerk.

2. **11:30 AM:** Customer B arrives to pay a \$65 parking fine using cash.
 - a. Payment is processed.
 - b. Customer receives receipt indicating parking ticket has been paid and leaves Parking Services.

3. **11:45 AM:** No customer is at the parking clerk's window.
 - a. Parking clerk retroactively reduces Customer B's parking fine to \$50 by applying a \$15 discount and reflects the payment of that fine as having been paid by credit card.
 - b. Parking clerk misappropriates the \$65 cash payment from Customer B's transaction.
 - c. Parking clerk uses the \$50 Smart Card credit card receipt from Customer A's transaction as support for the now discounted \$50 parking fine transaction.
 - d. Parking clerk does not report the \$50 Smart Card transaction in his daily distribution report.

In the above scenario, Customer A would have a \$50 Smart Card and Customer B would have paid their parking fine and received a receipt confirming this payment. However, the parking clerk would have misappropriated \$65 from the Town of Greenwich without detection, since there was no reconciliation to the automated Smart Card log by category and method of payment performed by the parking clerk's supervisor.

We performed an analysis of transactions for a sample scope period of October 11, 2016 through November 30, 2016 (the "Credit Card Reconciliation Analysis Scope Period") that emulated the methodology described above when the Smart Card system was enabled (as illustrated in Exhibit B.1). In order to perform our analysis, we obtained the following documents relating to Parking Services clerks Gordon and Calabrese from Parking Services Supervisor, Rod Dioquino ("Dioquino"): self-reported daily distribution reports, credit card receipts for each day, and Complus receipt rolls. We also obtained access to the Complus online ticket operating system.

For each day during the Credit Card Reconciliation Analysis Scope Period, we scheduled all available data and attempted to match each credit card payment to the ticket activity

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recorded within Complus.³ We noted all instances in which variances were identified. In addition, we noted instances in which credit card payments exhibited certain notable characteristics, including those inherent in the scheme illustrated above.

We assigned point values to each of the following criteria based on the likelihood that the transactions represented a potential misappropriation of funds. The criteria and associated point values are as follows:

- 1) Time difference between when credit card payment was processed and transaction was processed (>5 minutes = flag) – 1 point
- 2) Multiple violators' fines paid by one payment – 1 point
- 3) Multiple receipts tied to one payment – 2 points
- 4) Multiple payments to one receipt – 2 points
- 5) Reduction of fine – 0.9 points
- 6) Transaction unable to be tied to credit card receipt / Receipt unable to be tied to transaction – 1 point

Any transaction that scored greater than 1 point and less than 2 points in the aggregate was deemed to be "Yellow", meaning that the transaction represents a potential misappropriation of funds. Any transaction that scored 2 or more points in the aggregate was deemed to be "Red", indicating there is a high likelihood these transactions could represent a misappropriation of funds. In total, we quantified \$1,325 as "Red" transactions and \$1,085 as "Yellow" transactions. See Exhibit C for further detail.

C) Unauthorized Discounts of Parking Fines Analysis

Per discussions with Frame and Azrelyant, there are only two scenarios in which parking fine discounts would be authorized:

1. \$5 "early-pay" discounts for meter violations
 - a. The fine for a parking meter violation is \$25. However, if the ticket is paid within one business day, the violation is reduced to \$20.
2. Parking permit fines for valid permit-holders who fail to display their permit
 - a. Each year, each permit holder is allowed one instance in which they can have their ticket voided, provided the individual holds a valid permit but simply failed to display it.
 - b. If in the same year the permit-holder has a second such instance, a portion of their ticket is dismissed, resulting in a \$15 total fine.
 - c. All subsequent violations within the same year do not merit any reduction.

We exported all parking fine payment data from the Complus system for the Scope Period (January 1, 2010 through June 30, 2017). Additionally, we obtained listings of permit holders from Azrelyant and Town of Greenwich vendor, Integrated Technical Systems, Inc.

³ Only parking tickets are maintained in Complus; transactions related to SmartCards or meter rentals therefore cannot be reconciled using Complus receipt rolls. In these instances, we attempted to match the aggregate SmartCard and meter rental activity from each employee's distribution report to credit card receipts not matched to Complus.

We then performed analyses to quantify the following types of unauthorized discounts:

1	Parking fines dismissed (excluding meter violations and permit violations)	See Exhibit D
2	\$5 “early-pay” discounts for meter violations outside of one-business day	See Exhibit E
3	Other discounts for meter violations	See Exhibit F
4	Discounts for permit violations outside of authorized discounts	See Exhibit G

We aggregated each of the above types of unauthorized discounts by parking clerk by year and quantified \$2,099,130 in “Yellow” transactions, representing unauthorized discounts. See Exhibits A.2, D, E, F, and G for further detail. Note that while unauthorized discounts may have been provided by clerks in response to customer requests, they also may have been processed in furtherance of a scheme to misappropriate funds, thus their categorization as “Yellow” transactions.

V. Noteworthy Observations

A) J.J. MacKay (Smart Card Vendor) transaction logs

A key element in the inability to effectively audit historical Smart Card transactions stems from a lack of IT controls within the J.J. MacKay Smart Card system. Per discussions with Azrelyant, Smart Card activity is logged locally and is not synchronized or backed up to a central server at J.J. MacKay. We reached out to James MacKay, Vice President of Sales for J.J. MacKay Canada Limited, who confirmed this fact. Therefore, if technical issues arose with the local accounts of Parking Services clerks, years of data could be corrupted or lost without the ability to recover that data.

Furthermore, the Smart Card logs are maintained in an unencrypted and unprotected plaintext file. A clerk could not only edit transactional data in a program such as Windows Notepad or Microsoft Word, but these edits would not show an audit trail nor could historical data be recovered.

Lastly, the Smart Card system does not have the ability to interface with Complus, the primary software utilized by Parking Services. Therefore, Parking Services effectively operates with two sets of books that have not been historically reconciled at a source data level.

As previously noted, there is no Smart Card data available prior to December 6, 2016. Page 28 of the Internal Audit Report notes that in the period Fiscal Years 2012 through 2016, the town reported approximately \$1.7 million in Smart Card sales. These amounts are not verifiable due to the lack of historical system data.

B) Inability to quantify possible cash thefts associated with Smart Cards prior to December 6, 2016

As described above, historical Smart Card logs do not exist prior to December 6, 2016. While the credit card reconciliation analysis described in *Section IV (B)* above serves as an alternative method of identifying possible thefts in a period without available Smart Card logs, it cannot take into account possible thefts associated with cash purchases of Smart Cards.

This issue can be illustrated with the example below:

1. Customer arrives wishing to purchase a \$100 Smart Card with cash.
2. Parking clerk accepts the cash and issues a \$100 Smart Card.

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3. Customer receives manual cash receipt and leaves with a \$100 Smart Card.
4. Parking clerk misappropriates the cash and does not report the Smart Card sale.

In the situation above, the reporting of this transaction is entirely up to the parking clerk as there is no paper trail (e.g., a credit card receipt or record of a parking ticket payment in the Complus system). Without the historical Smart Card log, there is no ability to detect that this transaction occurred and thus no basis of comparison to historically reported data. We are therefore unable to quantify possible thefts associated with cash purchases of Smart Cards prior to December 6, 2016.

To illustrate the potential loss associated with these unquantifiable occurrences, in the four-month period of December 6, 2016 through April 7, 2017, Calabrese reported cash activity relating to Smart Cards on 24 days, totaling \$2,444. Gordon reported cash activity relating to Smart Cards on only 5 days, totaling \$669. If one were to assume that the activity of each parking clerk should closely mirror one another, Gordon potentially failed to report cash activity on 80% of the days on which he received cash. To extrapolate this backward, a potential loss under these assumptions could be as follows:

Period	Days of Unreported Cash Activity	Amount Not Reported
1 year	57	\$ 5,325
2 years	114	\$10,650
3 years	171	\$15,975
4 years	228	\$21,300
5 years	285	\$26,625

* The table above is for illustrative purposes only and does not reflect an estimated quantification of potential loss.

C) Credit card receipt anomaly

In the process of performing the procedures described in *Section IV (B)* above, we observed a trend in which approximately 93% of Gordon’s credit card receipts lacked the customer’s name, while Calabrese’s receipts only lacked the customer’s name approximately 13% of the time. Based on our understanding from Azrelyant, Gordon’s credit card processing machine included functionality that Calabrese’s did not, specifically, a “PIN bypass” feature that allowed for the transaction to be forced through the system without a customer name. We further understand from Azrelyant that credit card receipts processed by Gordon’s replacement include the name on the receipt. It is possible that Gordon purposefully obfuscated mismatched credit card receipts to avoid detection in the Parking Services Supervisor’s reconciliation procedures.

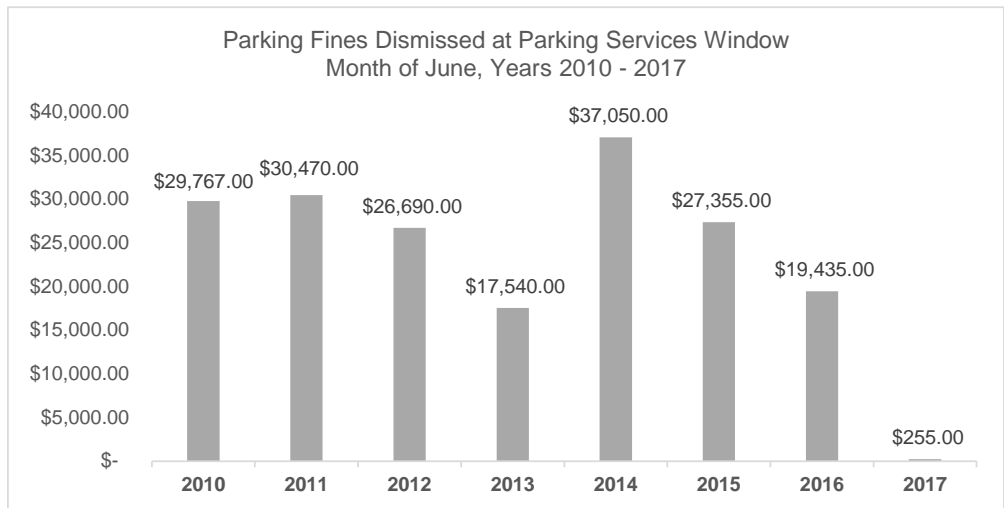
D) Noteworthy statistics and related observations

- Calabrese authorized a significantly greater amount of customer discounts than Gordon. In the seven-and-a-half-year period analyzed, Calabrese gave at least \$1,282,389 in unauthorized discounts, while Gordon gave at least \$735,486 in unauthorized discounts.⁴

⁴ Amounts based on aggregate unauthorized discounts per individual per Exhibits D, F and G. Amounts per Exhibit E were not quantified per individual.

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- Calabrese exhibited an unusually high number of variances in his reporting of Smart Card activity. In our analysis of Smart Card activity, discussed in *Section IV (A)*, Calabrese exhibited a daily variance of \$20 or greater on 66 of the 124 days with expected activity (approximately 53% of the time). These variances netted an overage of approximately \$2,000. We were unable determine the reason for these frequent overages.
- We observed frequent corrections made to Calabrese’s daily report by his supervisor, Dioquino. These corrections appear to be due to miscategorization of activity and omitting checks from daily batches, among other reasons.
- We understand from Azrelyant that the parking clerks can no longer unilaterally give discounts or void tickets and that such actions must be authorized only by Azrelyant. In March 2017, Parking Services instituted a new policy recommended by Internal Audit in which voided tickets must be approved by the Director of Parking Services. Upon approval, these tickets are voided in batches by Complus. In June 2017, the Parking Clerks appear to have been in near full compliance with this policy and dismissed or discounted only \$255 at the Parking Services windows, as compared to an average of approximately \$27,000 during the same period for the preceding seven years.



Source: Complus Data Export: Employees Calabrese, Gordon and Smerigilo (Gordon’s Replacement)

A report provided by Azrelyant, the Parking Services Director, indicated that in addition to the \$255 discussed above, Azrelyant approved \$3,755 in voids for the month of June 2017.

VI. Summary of Findings

Schedule summarizing our findings are attached as Exhibits A.1 and A.2 to this report. The following sections summarize our findings relating to each analysis.

A) Smart Card Analysis

We noted a total of \$10,848 in discrepancies between Parking Services Clerk Michael Gordon’s daily Distribution Report Summary compared to the Smart Card activity log during

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the Smart Card Analysis Scope Period. Specifically, of the \$33,647 in transactions per the Smart Card activity log, Gordon reported a total of \$22,799 (68%). There is a high likelihood that the difference between these amounts represents misappropriated funds (Red category).

We noted a total of \$1,971 in discrepancies between Calabrese's daily Distribution Report Summary compared to the Smart Card activity log during the Smart Card Analysis Scope Period where Calabrese reported a total of \$53,961 in sales vs. \$51,990 in transactions per the Smart Card activity log.

See Exhibits A.1 and B.1 for further detail.

In addition to the daily analysis described above, we also summarized the Smart Card activity on a weekly, monthly, and percentage of total basis (reference Exhibits B.2 through B.4).

B) Credit Card Transaction Reconciliation Analysis

We analyzed 269 credit card transactions processed by Gordon during the Credit Card Reconciliation Analysis Scope Period, totaling \$18,408. Of these, 44 transactions totaling \$2,165 (12%) were flagged as transactions representing a potential misappropriation of funds (Red or Yellow category) based on the criteria described in *Section IV (B)*. 23 transactions totaling \$1,305 (7%) were flagged as having a high likelihood that these transactions represent a misappropriation of funds (Red), and 21 transactions totaling \$860 (5%) were flagged as transactions representing potential misappropriation of funds (Yellow).

We analyzed 261 credit card transactions processed by Calabrese during the Credit Card Reconciliation Analysis Scope Period, totaling \$19,278. Of these, 7 transactions totaling \$245 (1%) were flagged as a transaction representing a potential misappropriation of funds (Red or Yellow) based on the criteria described above. 1 transaction for \$20 (<1%) was flagged as having a high likelihood that this transaction represented a misappropriation of funds (Red category), and 6 transactions totaling \$225 (1%) were flagged as transactions representing potential misappropriation of funds (Yellow category).

In total, we analyzed 530 credit card transactions, totaling \$37,686, and determined that 24 transactions, totaling \$1,325 (4%), were transactions representing a high likelihood of a misappropriation of funds (Red category), and 27 transactions, totaling \$1,085 (3%), were transactions representing a potential misappropriation of funds (Yellow category).

See Exhibits A.1 and C for further detail.

C) Unauthorized Discounts of Parking Fines Analysis

As noted above, we identified four separate subgroups within the population of unauthorized discounts pertaining to parking fines. We flagged any unauthorized discount as a potential misappropriation of funds (Yellow category).

We noted a total of \$786,351 in parking fines (excluding meter violations and permit violations) dismissed during the Scope Period. Of this amount, \$786,351 or 100% were deemed to be unauthorized discounts. (*Reference: Exhibits A.2 & D*)

We noted a total of \$26,215 in \$5 meter violation discounts during the Scope Period. Of this amount, \$24,995 or 95% were deemed to be unauthorized discounts. (*Reference: Exhibits A.2 & E*)

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We noted a total of \$654,744 in other meter violation discounts during the Scope Period. Of this amount, \$654,744 or 100% were deemed to be unauthorized discounts. (*Reference: Exhibits A.2 & F*)

We noted a total of \$853,695 in permit violation discounts during the Scope Period. Of this amount, \$633,040 or 74% were deemed to be unauthorized discounts. (*Reference: Exhibits A.2 & G*)

In total, of the population of \$2,321,005 in discounts or dismissals, we noted \$2,099,130 or 90% in unauthorized discounts.

See Exhibits A.2, D, E, F, and G for further detail.

Our procedures and related findings described in this report and accompanying exhibits are based upon discussions with and information provided by Counsel and various Client personnel. Should any additional information be provided to us or brought to our attention by Counsel or Client we will update our report accordingly.

RSM US LLP

New York, NY
September 24, 2018

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Town of Greenwich
Summary of Findings

Exhibit A.1

Engagment Letter Reference	Exhibit Reference	Analysis	Start Date	End Date	Red	Yellow	Green	Total Population	Red / Total	Yellow / Total
3	B	SmartCard Analysis	12/06/2016	06/30/2017	\$ 10,848	\$ -	\$ 22,799	\$ 33,647	32%	0%
N/A	C	Credit Card Transaction Reconciliation Analysis	10/11/2016	11/30/2016	\$ 1,325	\$ 1,085	\$ 35,276	\$ 37,686	4%	3%
					\$ 12,173	\$ 1,085	\$ 58,074	\$ 71,332		

[1] The population noted only includes the Smart Card transactions handled by clerk Michael Gordon.

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Town of Greenwich
Summary of Findings

Exhibit A.2

Engagment Letter Reference	Exhibit Reference	Analysis	Start Date	End Date	Total Parking Fines	Dismissals / Discounts				
						Appears to be in Compliance with Policies (Green)	Unauthorized / Potential Misappropriation (Yellow)	% (Yellow)	Total	% (Total)
1	D	Summary of Parking Fines Dismissed (excluding Meter Violations and Permit Violations)	01/01/2010	06/30/2017	\$ 3,452,073	\$ -	\$ 786,351	23%	\$ 786,351	23%
1	E	Summary of Meter Violation \$5 Discounts	01/01/2010	06/30/2017	\$ 131,160	\$ 1,220	\$ 24,995	19%	\$ 26,215	20%
1	F	Summary of other Meter Violation Discounts	01/01/2010	06/30/2017	\$ 3,303,980	\$ -	\$ 654,744	20%	\$ 654,744	20%
2	G	Summary of Permit Violation Discounts	01/01/2010	06/30/2017	\$ 1,728,685	\$ 220,655	\$ 633,040	37%	\$ 853,695	49%
					\$ 8,615,898	\$ 221,875	\$ 2,099,130	24%	\$ 2,321,005	27%

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Town of Greenwich
Smart Card Analysis
Variance Analysis - 12/06/2016 through 06/30/2017

Exhibit B.1

Date	Chris Calabrese					Michael Gordon					Aggregate			
	Expected Amount ¹	Reported Amount ²	Variance	Over/Under	Cumulative Variance	Expected Amount ¹	Reported Amount ²	Variance	Over/Under	Cumulative Variance	Expected Amount ¹	Reported Amount ²	Variance	Cumulative Variance
12/06/2016	\$ 839.65	\$ 1,054.65	\$ 215.00	Over	\$ 215.00	\$ 548.25	\$ 455.25	\$ (93.00)	Under	\$ (93.00)	\$ 1,387.90	\$ 1,509.90	\$ 122.00	\$ 122.00
12/07/2016	412.25	268.00	(144.25)	Under	70.75	530.00	270.00	(260.00)	Under	(353.00)	942.25	538.00	(404.25)	(282.25)
12/08/2016	735.55	954.50	218.95	Over	289.70	422.25	425.00	2.75	Over	(350.25)	1,157.80	1,379.50	221.70	(60.55)
12/09/2016	155.00	305.00	150.00	Over	439.70	467.25	270.00	(197.25)	Under	(547.50)	622.25	575.00	(47.25)	(107.80)
12/12/2016	487.50	447.25	(40.25)	Under	399.45	332.75	278.75	(54.00)	Under	(601.50)	820.25	726.00	(94.25)	(202.05)
12/13/2016	342.60	341.60	(1.00)	Under	398.45	222.50	165.00	(57.50)	Under	(659.00)	565.10	506.60	(58.50)	(260.55)
12/14/2016	972.00	180.00	(792.00)	Under	(393.55)	250.00	178.75	(71.25)	Under	(730.25)	1,222.00	358.75	(863.25)	(1,123.80)
12/15/2016	44.50	854.50	810.00	Over	416.45	329.25	295.50	(33.75)	Under	(764.00)	373.75	1,150.00	776.25	(347.55)
12/16/2016	-	-	-		416.45	326.25	192.50	(133.75)	Under	(897.75)	326.25	192.50	(133.75)	(481.30)
12/19/2016	239.50	229.50	(10.00)	Under	406.45	359.25	293.50	(65.75)	Under	(963.50)	598.75	523.00	(75.75)	(557.05)
12/20/2016	105.00	170.00	65.00	Over	471.45	797.50	729.25	(68.25)	Under	(1,031.75)	902.50	899.25	(3.25)	(560.30)
12/21/2016	812.75	807.75	(5.00)	Under	466.45	954.75	920.25	(34.50)	Under	(1,066.25)	1,767.50	1,728.00	(39.50)	(599.80)
12/22/2016	80.00	80.00	-		466.45	431.50	339.25	(92.25)	Under	(1,158.50)	511.50	419.25	(92.25)	(692.05)
12/23/2016	25.00	110.00	85.00	Over	551.45	372.50	247.50	(125.00)	Under	(1,283.50)	397.50	357.50	(40.00)	(732.05)
12/27/2016	-	-	-		551.45	466.25	365.00	(101.25)	Under	(1,384.75)	466.25	365.00	(101.25)	(833.30)
12/28/2016	-	-	-		551.45	376.25	225.00	(151.25)	Under	(1,536.00)	376.25	225.00	(151.25)	(984.55)
12/29/2016	-	-	-		551.45	661.25	350.00	(311.25)	Under	(1,847.25)	661.25	350.00	(311.25)	(1,295.80)
12/30/2016	1,827.00	1,802.00	(25.00)	Under	526.45	-	-	-		(1,847.25)	1,827.00	1,802.00	(25.00)	(1,320.80)
01/03/2017	119.75	149.75	30.00	Over	556.45	650.75	235.00	(415.75)	Under	(2,263.00)	770.50	384.75	(385.75)	(1,706.55)
01/04/2017	1,329.50	2,027.25	697.75	Over	1,254.20	659.50	560.50	(99.00)	Under	(2,362.00)	1,989.00	2,587.75	598.75	(1,107.80)
01/05/2017	25.00	-	(25.00)	Under	1,229.20	75.00	40.00	(35.00)	Under	(2,397.00)	100.00	40.00	(60.00)	(1,167.80)
01/06/2017	532.00	-	(532.00)	Under	697.20	384.00	260.00	(124.00)	Under	(2,521.00)	916.00	260.00	(656.00)	(1,823.80)
01/09/2017	423.50	533.50	110.00	Over	807.20	194.75	150.00	(44.75)	Under	(2,565.75)	618.25	683.50	65.25	(1,758.55)
01/10/2017	329.75	266.75	(63.00)	Under	744.20	369.25	340.00	(29.25)	Under	(2,595.00)	699.00	606.75	(92.25)	(1,850.80)
01/11/2017	1,482.25	1,520.00	37.75	Over	781.95	-	-	-		(2,595.00)	1,482.25	1,520.00	37.75	(1,813.05)
01/12/2017	592.10	309.75	(282.35)	Under	499.60	-	-	-		(2,595.00)	592.10	309.75	(282.35)	(2,095.40)
01/13/2017	844.30	756.25	(88.05)	Under	411.55	-	-	-		(2,595.00)	844.30	756.25	(88.05)	(2,183.45)
01/17/2017	209.25	-	(209.25)	Under	202.30	169.25	130.00	(39.25)	Under	(2,634.25)	378.50	130.00	(248.50)	(2,431.95)
01/18/2017	41.00	25.00	(16.00)	Under	186.30	580.50	-	(580.50)	Under	(3,214.75)	621.50	25.00	(596.50)	(3,028.45)
01/19/2017	-	-	-		186.30	818.50	740.25	(78.25)	Under	(3,293.00)	818.50	740.25	(78.25)	(3,106.70)
01/20/2017	125.00	606.00	481.00	Over	667.30	431.80	322.72	(109.08)	Under	(3,402.08)	556.80	928.72	371.92	(2,734.78)
01/23/2017	192.50	192.50	-		667.30	507.00	241.50	(265.50)	Under	(3,667.58)	699.50	434.00	(265.50)	(3,000.28)
01/24/2017	247.50	247.50	-		667.30	508.50	225.00	(283.50)	Under	(3,951.08)	756.00	472.50	(283.50)	(3,283.78)
01/25/2017	304.50	190.00	(114.50)	Under	552.80	50.00	-	(50.00)	Under	(4,001.08)	354.50	190.00	(164.50)	(3,448.28)
01/26/2017	290.25	720.25	430.00	Over	982.80	411.75	225.00	(186.75)	Under	(4,187.83)	702.00	945.25	243.25	(3,205.03)
01/27/2017	70.00	70.00	-		982.80	229.75	95.00	(134.75)	Under	(4,322.58)	299.75	165.00	(134.75)	(3,339.78)
01/30/2017	250.75	245.00	(5.75)	Under	977.05	595.35	330.10	(265.25)	Under	(4,587.83)	846.10	575.10	(271.00)	(3,610.78)
01/31/2017	582.50	582.50	-		977.05	423.20	124.75	(298.45)	Under	(4,886.28)	1,005.70	707.25	(298.45)	(3,909.23)
02/01/2017	382.00	315.00	(67.00)	Under	910.05	571.25	165.00	(406.25)	Under	(5,292.53)	953.25	480.00	(473.25)	(4,382.48)
02/02/2017	141.25	216.25	75.00	Over	985.05	197.25	140.00	(57.25)	Under	(5,349.78)	338.50	356.25	17.75	(4,364.73)
02/03/2017	77.75	50.00	(27.75)	Under	957.30	418.25	261.50	(156.75)	Under	(5,506.53)	496.00	311.50	(184.50)	(4,549.23)
02/06/2017	1,940.50	1,770.50	(170.00)	Under	787.30	380.75	283.00	(97.75)	Under	(5,604.28)	2,321.25	2,053.50	(267.75)	(4,816.98)
02/07/2017	-	-	-		787.30	89.50	80.00	(9.50)	Under	(5,613.78)	89.50	80.00	(9.50)	(4,826.48)
02/08/2017	-	-	-		787.30	1,224.25	1,224.00	(0.25)	Under	(5,614.03)	1,224.25	1,224.00	(0.25)	(4,826.73)
02/10/2017	15.00	15.00	-		787.30	113.75	50.00	(63.75)	Under	(5,677.78)	128.75	65.00	(63.75)	(4,890.48)
02/13/2017	425.00	120.00	(305.00)	Under	482.30	627.75	297.25	(330.50)	Under	(6,008.28)	1,052.75	417.25	(635.50)	(5,525.98)
02/14/2017	148.25	90.00	(58.25)	Under	424.05	526.45	307.75	(218.70)	Under	(6,226.98)	674.70	397.75	(276.95)	(5,802.93)
02/15/2017	100.00	-	(100.00)	Under	324.05	284.75	145.00	(139.75)	Under	(6,366.73)	384.75	145.00	(239.75)	(6,042.68)
02/16/2017	75.00	548.00	473.00	Over	797.05	843.00	805.50	(37.50)	Under	(6,404.23)	918.00	1,353.50	435.50	(5,607.18)
02/17/2017	210.00	210.00	-		797.05	546.75	120.00	(426.75)	Under	(6,830.98)	756.75	330.00	(426.75)	(6,033.93)
02/21/2017	-	-	-		797.05	483.75	195.00	(288.75)	Under	(7,119.73)	483.75	195.00	(288.75)	(6,322.68)
02/22/2017	10.00	210.00	200.00	Over	997.05	859.75	707.00	(152.75)	Under	(7,272.48)	869.75	917.00	47.25	(6,275.43)
02/23/2017	380.90	771.15	390.25	Over	1,387.30	78.25	75.00	(3.25)	Under	(7,275.73)	459.15	846.15	387.00	(5,888.43)

Town of Greenwich
 Smart Card Analysis
 Variance Analysis - 12/06/2016 through 06/30/2017

Exhibit B.1

Date	Chris Calabrese					Michael Gordon					Aggregate			
	Expected Amount ¹	Reported Amount ²	Variance	Over/Under	Cumulative Variance	Expected Amount ¹	Reported Amount ²	Variance	Over/Under	Cumulative Variance	Expected Amount ¹	Reported Amount ²	Variance	Cumulative Variance
02/24/2017	55.00	-	(55.00)	Under	1,332.30	454.50	300.00	(154.50)	Under	(7,430.23)	509.50	300.00	(209.50)	(6,097.93)
02/27/2017	210.00	55.00	(155.00)	Under	1,177.30	94.75	-	(94.75)	Under	(7,524.98)	304.75	55.00	(249.75)	(6,347.68)
02/28/2017	390.00	375.00	(15.00)	Under	1,162.30	1,602.75	1,399.00	(203.75)	Under	(7,728.73)	1,992.75	1,774.00	(218.75)	(6,566.43)
03/01/2017	33.75	-	(33.75)	Under	1,128.55	55.00	55.00	-		(7,728.73)	88.75	55.00	(33.75)	(6,600.18)
03/02/2017	746.00	851.00	105.00	Over	1,233.55	-	-	-		(7,728.73)	746.00	851.00	105.00	(6,495.18)
03/03/2017	73.50	148.50	75.00	Over	1,308.55	181.50	149.25	(32.25)	Under	(7,760.98)	255.00	297.75	42.75	(6,452.43)
03/06/2017	124.75	108.25	(16.50)	Under	1,292.05	250.75	145.00	(105.75)	Under	(7,866.73)	375.50	253.25	(122.25)	(6,574.68)
03/07/2017	534.50	534.50	-		1,292.05	166.70	75.00	(91.70)	Under	(7,958.43)	701.20	609.50	(91.70)	(6,666.38)
03/08/2017	-	-	-		1,292.05	683.00	521.00	(162.00)	Under	(8,120.43)	683.00	521.00	(162.00)	(6,828.38)
03/09/2017	-	-	-		1,292.05	362.50	215.00	(147.50)	Under	(8,267.93)	362.50	215.00	(147.50)	(6,975.88)
03/10/2017	-	-	-		1,292.05	83.50	55.00	(28.50)	Under	(8,296.43)	83.50	55.00	(28.50)	(7,004.38)
03/13/2017	49.50	-	(49.50)	Under	1,242.55	325.00	85.00	(240.00)	Under	(8,536.43)	374.50	85.00	(289.50)	(7,293.88)
03/15/2017	133.25	123.25	(10.00)	Under	1,232.55	-	-	-		(8,536.43)	133.25	123.25	(10.00)	(7,303.88)
03/16/2017	-	-	-		1,232.55	659.75	479.50	(180.25)	Under	(8,716.68)	659.75	479.50	(180.25)	(7,484.13)
03/17/2017	-	340.00	340.00	Over	1,572.55	633.25	449.50	(183.75)	Under	(8,900.43)	633.25	789.50	156.25	(7,327.88)
03/20/2017	850.00	1,205.00	355.00	Over	1,927.55	-	-	-		(8,900.43)	850.00	1,205.00	355.00	(6,972.88)
03/21/2017	69.00	65.00	(4.00)	Under	1,923.55	354.25	239.25	(115.00)	Under	(9,015.43)	423.25	304.25	(119.00)	(7,091.88)
03/22/2017	44.50	45.00	0.50	Over	1,924.05	1,237.75	935.25	(302.50)	Under	(9,317.93)	1,282.25	980.25	(302.00)	(7,393.88)
03/23/2017	62.25	30.00	(32.25)	Under	1,891.80	493.50	359.00	(134.50)	Under	(9,452.43)	555.75	389.00	(166.75)	(7,560.63)
03/24/2017	154.75	110.00	(44.75)	Under	1,847.05	87.75	-	(87.75)	Under	(9,540.18)	242.50	110.00	(132.50)	(7,693.13)
03/27/2017	105.00	105.00	-		1,847.05	176.50	55.00	(121.50)	Under	(9,661.68)	281.50	160.00	(121.50)	(7,814.63)
03/28/2017	40.00	-	(40.00)	Under	1,807.05	326.50	256.25	(70.25)	Under	(9,731.93)	366.50	256.25	(110.25)	(7,924.88)
03/29/2017	-	20.00	20.00	Over	1,827.05	294.00	105.00	(189.00)	Under	(9,920.93)	294.00	125.00	(169.00)	(8,093.88)
03/30/2017	-	400.00	400.00	Over	2,227.05	872.50	494.50	(378.00)	Under	(10,298.93)	872.50	894.50	22.00	(8,071.88)
03/31/2017	-	-	-		2,227.05	85.50	35.00	(50.50)	Under	(10,349.43)	85.50	35.00	(50.50)	(8,122.38)
04/03/2017	787.95	737.50	(50.45)	Under	2,176.60	75.00	-	(75.00)	Under	(10,424.43)	862.95	737.50	(125.45)	(8,247.83)
04/04/2017	165.00	-	(165.00)	Under	2,011.60	-	-	-		(10,424.43)	165.00	-	(165.00)	(8,412.83)
04/05/2017	206.75	435.00	228.25	Over	2,239.85	309.75	240.00	(69.75)	Under	(10,494.18)	516.50	675.00	158.50	(8,254.33)
04/06/2017	-	-	-		2,239.85	1,368.50	1,115.00	(253.50)	Under	(10,747.68)	1,368.50	1,115.00	(253.50)	(8,507.83)
04/07/2017	55.00	55.00	-		2,239.85	260.25	160.00	(100.25)	Under	(10,847.93)	315.25	215.00	(100.25)	(8,608.08)
04/10/2017	242.50	200.00	(42.50)	Under	2,197.35	-	-	-		(10,847.93)	242.50	200.00	(42.50)	(8,650.58)
04/11/2017	2,912.50	3,100.70	188.20	Over	2,385.55	-	-	-		(10,847.93)	2,912.50	3,100.70	188.20	(8,462.38)
04/12/2017	88.50	48.00	(40.50)	Under	2,345.05	-	-	-		(10,847.93)	88.50	48.00	(40.50)	(8,502.88)
04/13/2017	814.50	90.50	(724.00)	Under	1,621.05	-	-	-		(10,847.93)	814.50	90.50	(724.00)	(9,226.88)
04/17/2017	527.75	1,462.25	934.50	Over	2,555.55	-	-	-		(10,847.93)	527.75	1,462.25	934.50	(8,292.38)
04/18/2017	451.80	451.05	(0.75)	Under	2,554.80	-	-	-		(10,847.93)	451.80	451.05	(0.75)	(8,293.13)
04/19/2017	1,134.65	1,149.75	15.10	Over	2,569.90	-	-	-		(10,847.93)	1,134.65	1,149.75	15.10	(8,278.03)
04/20/2017	893.75	893.75	-		2,569.90	-	-	-		(10,847.93)	893.75	893.75	-	(8,278.03)
04/21/2017	579.50	579.50	-		2,569.90	-	-	-		(10,847.93)	579.50	579.50	-	(8,278.03)
04/24/2017	624.75	620.25	(4.50)	Under	2,565.40	-	-	-		(10,847.93)	624.75	620.25	(4.50)	(8,282.53)
04/25/2017	175.75	170.75	(5.00)	Under	2,560.40	-	-	-		(10,847.93)	175.75	170.75	(5.00)	(8,287.53)
04/26/2017	240.50	240.50	-		2,560.40	-	-	-		(10,847.93)	240.50	240.50	-	(8,287.53)
04/27/2017	413.25	401.75	(11.50)	Under	2,548.90	-	-	-		(10,847.93)	413.25	401.75	(11.50)	(8,299.03)
04/28/2017	96.50	96.50	-		2,548.90	-	-	-		(10,847.93)	96.50	96.50	-	(8,299.03)
05/01/2017	160.45	160.50	0.05	Over	2,548.95	-	-	-		(10,847.93)	160.45	160.50	0.05	(8,298.98)
05/02/2017	446.25	451.25	5.00	Over	2,553.95	-	-	-		(10,847.93)	446.25	451.25	5.00	(8,293.98)
05/03/2017	78.25	78.25	-		2,553.95	-	-	-		(10,847.93)	78.25	78.25	-	(8,293.98)
05/04/2017	220.75	190.00	(30.75)	Under	2,523.20	-	-	-		(10,847.93)	220.75	190.00	(30.75)	(8,324.73)
05/05/2017	234.75	234.75	-		2,523.20	-	-	-		(10,847.93)	234.75	234.75	-	(8,324.73)
05/08/2017	393.00	392.50	(0.50)	Under	2,522.70	-	-	-		(10,847.93)	393.00	392.50	(0.50)	(8,325.23)
05/09/2017	298.75	298.75	-		2,522.70	-	-	-		(10,847.93)	298.75	298.75	-	(8,325.23)
05/10/2017	775.50	765.00	(10.50)	Under	2,512.20	-	-	-		(10,847.93)	775.50	765.00	(10.50)	(8,335.73)
05/11/2017	100.00	95.00	(5.00)	Under	2,507.20	-	-	-		(10,847.93)	100.00	95.00	(5.00)	(8,340.73)

Date	Chris Calabrese					Michael Gordon					Aggregate			
	Expected Amount ¹	Reported Amount ²	Variance	Over/Under	Cumulative Variance	Expected Amount ¹	Reported Amount ²	Variance	Over/Under	Cumulative Variance	Expected Amount ¹	Reported Amount ²	Variance	Cumulative Variance
05/12/2017	375.15	370.15	(5.00)	Under	2,502.20	-	-	-	-	(10,847.93)	375.15	370.15	(5.00)	(8,345.73)
05/15/2017	1,003.00	985.50	(17.50)	Under	2,484.70	-	-	-	-	(10,847.93)	1,003.00	985.50	(17.50)	(8,363.23)
05/16/2017	1,084.50	1,083.00	(1.50)	Under	2,483.20	-	-	-	-	(10,847.93)	1,084.50	1,083.00	(1.50)	(8,364.73)
05/17/2017	379.00	379.00	-		2,483.20	-	-	-	-	(10,847.93)	379.00	379.00	-	(8,364.73)
05/18/2017	150.50	150.50	-		2,483.20	-	-	-	-	(10,847.93)	150.50	150.50	-	(8,364.73)
05/19/2017	2,243.25	2,218.50	(24.75)	Under	2,458.45	-	-	-	-	(10,847.93)	2,243.25	2,218.50	(24.75)	(8,389.48)
05/22/2017	914.00	831.25	(82.75)	Under	2,375.70	-	-	-	-	(10,847.93)	914.00	831.25	(82.75)	(8,472.23)
05/23/2017	80.00	80.00	-		2,375.70	-	-	-	-	(10,847.93)	80.00	80.00	-	(8,472.23)
05/24/2017	482.00	517.00	35.00	Over	2,410.70	-	-	-	-	(10,847.93)	482.00	517.00	35.00	(8,437.23)
05/25/2017	55.00	55.00	-		2,410.70	-	-	-	-	(10,847.93)	55.00	55.00	-	(8,437.23)
05/26/2017	934.75	1,034.75	100.00	Over	2,510.70	-	-	-	-	(10,847.93)	934.75	1,034.75	100.00	(8,337.23)
05/30/2017	402.25	402.25	-		2,510.70	-	-	-	-	(10,847.93)	402.25	402.25	-	(8,337.23)
05/31/2017	918.50	918.50	-		2,510.70	-	-	-	-	(10,847.93)	918.50	918.50	-	(8,337.23)
06/01/2017	285.00	280.00	(5.00)	Under	2,505.70	-	-	-	-	(10,847.93)	285.00	280.00	(5.00)	(8,342.23)
06/02/2017	100.00	37.50	(62.50)	Under	2,443.20	-	-	-	-	(10,847.93)	100.00	37.50	(62.50)	(8,404.73)
06/05/2017	313.25	323.25	10.00	Over	2,453.20	-	-	-	-	(10,847.93)	313.25	323.25	10.00	(8,394.73)
06/06/2017	130.00	130.00	-		2,453.20	-	-	-	-	(10,847.93)	130.00	130.00	-	(8,394.73)
06/07/2017	418.20	463.20	45.00	Over	2,498.20	-	-	-	-	(10,847.93)	418.20	463.20	45.00	(8,349.73)
06/08/2017	180.00	180.00	-		2,498.20	-	-	-	-	(10,847.93)	180.00	180.00	-	(8,349.73)
06/09/2017	113.50	338.50	225.00	Over	2,723.20	-	-	-	-	(10,847.93)	113.50	338.50	225.00	(8,124.73)
06/12/2017	377.00	372.00	(5.00)	Under	2,718.20	-	-	-	-	(10,847.93)	377.00	372.00	(5.00)	(8,129.73)
06/13/2017	251.65	186.75	(64.90)	Under	2,653.30	-	-	-	-	(10,847.93)	251.65	186.75	(64.90)	(8,194.63)
06/14/2017	415.00	435.00	20.00	Over	2,673.30	-	-	-	-	(10,847.93)	415.00	435.00	20.00	(8,174.63)
06/15/2017	236.00	231.00	(5.00)	Under	2,668.30	-	-	-	-	(10,847.93)	236.00	231.00	(5.00)	(8,179.63)
06/16/2017	192.25	192.25	-		2,668.30	-	-	-	-	(10,847.93)	192.25	192.25	-	(8,179.63)
06/19/2017	765.00	760.00	(5.00)	Under	2,663.30	-	-	-	-	(10,847.93)	765.00	760.00	(5.00)	(8,184.63)
06/20/2017	180.00	180.00	-		2,663.30	-	-	-	-	(10,847.93)	180.00	180.00	-	(8,184.63)
06/21/2017	1,171.75	556.75	(615.00)	Under	2,048.30	-	-	-	-	(10,847.93)	1,171.75	556.75	(615.00)	(8,799.63)
06/22/2017	301.75	296.75	(5.00)	Under	2,043.30	-	-	-	-	(10,847.93)	301.75	296.75	(5.00)	(8,804.63)
06/23/2017	455.25	455.25	-		2,043.30	-	-	-	-	(10,847.93)	455.25	455.25	-	(8,804.63)
06/26/2017	572.95	515.50	(57.45)	Under	1,985.85	-	-	-	-	(10,847.93)	572.95	515.50	(57.45)	(8,862.08)
06/27/2017	302.25	287.25	(15.00)	Under	1,970.85	-	-	-	-	(10,847.93)	302.25	287.25	(15.00)	(8,877.08)
06/28/2017	84.75	84.75	-		1,970.85	-	-	-	-	(10,847.93)	84.75	84.75	-	(8,877.08)
06/29/2017	208.50	208.50	-		1,970.85	-	-	-	-	(10,847.93)	208.50	208.50	-	(8,877.08)
06/30/2017	144.25	144.25	-		1,970.85	-	-	-	-	(10,847.93)	144.25	144.25	-	(8,877.08)
Total	\$ 51,989.90	\$ 53,960.75	\$ 1,970.85	Over	\$ 1,970.85	\$ 33,646.75	\$ 22,798.82	\$ (10,847.93)	Under	\$ (10,847.93)	\$ 85,636.65	\$ 76,759.57	\$ (8,877.08)	\$ (8,877.08)

1 Expected Amount was determined per review of the Company's internal SmartCard system, which logs all SmartCard transaction activity.

2 Reported Amount consists of the sum of SmartCard transactions in each clerk's daily Distribution Report Summary.

This Exhibit, and the report to which it's attached, is intended solely for the use of the Town Attorney for the Town of Greenwich, CT and the Audit Committee of the Town of Greenwich, CT and is not to be used or relied upon by others for any purpose whatsoever.

Town of Greenwich
Smart Card Analysis
Variance Analysis By Week

Exhibit B.2

#	Week Of	Sum of CC Variance	Sum of MG Variance	Sum of Total Variance	% of Total
1	12/06/2016	440	(548)	(108)	1%
2	12/12/2016	(23)	(350)	(374)	4%
3	12/19/2016	135	(386)	(251)	3%
4	12/27/2016	(25)	(564)	(589)	7%
5	01/03/2017	171	(674)	(503)	6%
6	01/09/2017	(286)	(74)	(360)	4%
7	01/17/2017	256	(807)	(551)	6%
8	01/23/2017	316	(921)	(605)	7%
9	01/30/2017	(26)	(1,184)	(1,209)	14%
10	02/06/2017	(170)	(171)	(341)	4%
11	02/13/2017	10	(1,153)	(1,143)	13%
12	02/21/2017	535	(599)	(64)	1%
13	02/27/2017	(24)	(331)	(355)	4%
14	03/06/2017	(17)	(535)	(552)	6%
15	03/13/2017	281	(604)	(324)	4%
16	03/20/2017	275	(640)	(365)	4%
17	03/27/2017	380	(809)	(429)	5%
18	04/03/2017	13	(499)	(486)	5%
19	04/10/2017	(619)	-	(619)	7%
20	04/17/2017	949	-	949	-11%
21	04/24/2017	(21)	-	(21)	0%
22	05/01/2017	(26)	-	(26)	0%
23	05/08/2017	(21)	-	(21)	0%
24	05/15/2017	(44)	-	(44)	0%
25	05/22/2017	52	-	52	-1%
26	05/30/2017	(68)	-	(68)	1%
27	06/05/2017	280	-	280	-3%
28	06/12/2017	(55)	-	(55)	1%
29	06/19/2017	(625)	-	(625)	7%
30	06/26/2017	(72)	-	(72)	1%
Total		1,971	(10,848)	(8,877)	100%

***Note:** Michael Gordon was on vacation the week of 4/10/2017, and was arrested on 4/17/2017. Therefore, Gordon has no activity following the week of 4/3/2017.

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Town of Greenwich
 Smart Card Analysis
 Variance Analysis By Month

Exhibit B.3

#	Year	Month	Sum of CC Variance	Sum of MG Variance	Sum of Total Variance	% of Total
1	2016	December	526	(1,847)	(1,321)	15%
2	2017	January	451	(3,039)	(2,588)	29%
3	2017	February	185	(2,842)	(2,657)	30%
4	2017	March	1,065	(2,621)	(1,556)	18%
5	2017	April	322	(499)	(177)	2%
6	2017	May	(38)	-	(38)	0%
7	2017	June	(540)	-	(540)	6%
		Grand Total	1,971	(10,848)	(8,877)	100%

***Note:** Michael Gordon was on vacation the week of 4/10/2017, and was arrested on 4/17/2017. Therefore, Gordon has no activity in May or June 2017.

This Exhibit, and the report to which it's attached, is intended solely for the use of the Town Attorney for the Town of Greenwich, CT and the Audit Committee of the Town of Greenwich, CT and is not to be used or relied upon by others for any purpose whatsoever.

Town of Greenwich
Smart Card Analysis
Variance Analysis By Percent Total

Exhibit B.4

Date	CC - Amount per SmartCard Log	Sum of CC Variance	CC Variance %	MG - Amount Per SmartCard Log	Sum of MG Variance	MG Variance %
12/06/2016	840	215	26%	548	(93)	-17%
12/07/2016	412	(144)	-35%	530	(260)	-49%
12/08/2016	736	219	30%	422	3	1%
12/09/2016	155	150	97%	467	(197)	-42%
12/12/2016	488	(40)	-8%	333	(54)	-16%
12/13/2016	343	(1)	0%	223	(58)	-26%
12/14/2016	972	(792)	-81%	250	(71)	-29%
12/15/2016	45	810	1820%	329	(34)	-10%
12/16/2016	-	-	0%	326	(134)	-41%
12/19/2016	240	(10)	-4%	359	(66)	-18%
12/20/2016	105	65	62%	798	(68)	-9%
12/21/2016	813	(5)	-1%	955	(35)	-4%
12/22/2016	80	-	0%	432	(92)	-21%
12/23/2016	25	85	340%	373	(125)	-34%
12/27/2016	-	-	0%	466	(101)	-22%
12/28/2016	-	-	0%	376	(151)	-40%
12/29/2016	-	-	0%	661	(311)	-47%
12/30/2016	1,827	(25)	-1%	-	-	0%
01/03/2017	120	30	25%	651	(416)	-64%
01/04/2017	1,330	698	52%	660	(99)	-15%
01/05/2017	25	(25)	-100%	75	(35)	-47%
01/06/2017	532	(532)	-100%	384	(124)	-32%
01/09/2017	424	110	26%	195	(45)	-23%
01/10/2017	330	(63)	-19%	369	(29)	-8%
01/11/2017	1,482	38	3%	-	-	0%
01/12/2017	592	(282)	-48%	-	-	0%
01/13/2017	844	(88)	-10%	-	-	0%
01/17/2017	209	(209)	-100%	169	(39)	-23%
01/18/2017	41	(16)	-39%	581	(581)	-100%
01/19/2017	-	-	0%	819	(78)	-10%
01/20/2017	125	481	385%	432	(109)	-25%
01/23/2017	193	-	0%	507	(266)	-52%
01/24/2017	248	-	0%	509	(284)	-56%
01/25/2017	305	(115)	-38%	50	(50)	-100%
01/26/2017	290	430	148%	412	(187)	-45%
01/27/2017	70	-	0%	230	(135)	-59%
01/30/2017	251	(6)	-2%	595	(265)	-45%
01/31/2017	583	-	0%	423	(298)	-71%
02/01/2017	382	(67)	-18%	571	(406)	-71%

Town of Greenwich
Smart Card Analysis
Variance Analysis By Percent Total

Exhibit B.4

Date	CC - Amount per SmartCard Log	Sum of CC Variance	CC Variance %	MG - Amount Per SmartCard Log	Sum of MG Variance	MG Variance %
02/02/2017	141	75	53%	197	(57)	-29%
02/03/2017	78	(28)	-36%	418	(157)	-37%
02/06/2017	1,941	(170)	-9%	381	(98)	-26%
02/07/2017	-	-	0%	90	(10)	-11%
02/08/2017	-	-	0%	1,224	(0)	0%
02/10/2017	15	-	0%	114	(64)	-56%
02/13/2017	425	(305)	-72%	628	(331)	-53%
02/14/2017	148	(58)	-39%	526	(219)	-42%
02/15/2017	100	(100)	-100%	285	(140)	-49%
02/16/2017	75	473	631%	843	(38)	-4%
02/17/2017	210	-	0%	547	(427)	-78%
02/21/2017	-	-	0%	484	(289)	-60%
02/22/2017	10	200	2000%	860	(153)	-18%
02/23/2017	381	390	102%	78	(3)	-4%
02/24/2017	55	(55)	-100%	455	(155)	-34%
02/27/2017	210	(155)	-74%	95	(95)	-100%
02/28/2017	390	(15)	-4%	1,603	(204)	-13%
03/01/2017	34	(34)	-100%	55	-	0%
03/02/2017	746	105	14%	-	-	0%
03/03/2017	74	75	102%	182	(32)	-18%
03/06/2017	125	(17)	-13%	251	(106)	-42%
03/07/2017	535	-	0%	167	(92)	-55%
03/08/2017	-	-	0%	683	(162)	-24%
03/09/2017	-	-	0%	363	(148)	-41%
03/10/2017	-	-	0%	84	(29)	-34%
03/13/2017	50	(50)	-100%	325	(240)	-74%
03/15/2017	133	(10)	-8%	-	-	0%
03/16/2017	-	-	0%	660	(180)	-27%
03/17/2017	-	340	0%	633	(184)	-29%
03/20/2017	850	355	42%	-	-	0%
03/21/2017	69	(4)	-6%	354	(115)	-32%
03/22/2017	45	1	1%	1,238	(303)	-24%
03/23/2017	62	(32)	-52%	494	(135)	-27%
03/24/2017	155	(45)	-29%	88	(88)	-100%
03/27/2017	105	-	0%	177	(122)	-69%
03/28/2017	40	(40)	-100%	327	(70)	-22%
03/29/2017	-	20	0%	294	(189)	-64%
03/30/2017	-	400	0%	873	(378)	-43%
03/31/2017	-	-	0%	86	(51)	-59%

Town of Greenwich
Smart Card Analysis
Variance Analysis By Percent Total

Exhibit B.4

Date	CC - Amount per SmartCard Log	Sum of CC Variance	CC Variance %	MG - Amount Per SmartCard Log	Sum of MG Variance	MG Variance %
04/03/2017	788	(50)	-6%	75	(75)	-100%
04/04/2017	165	(165)	-100%	-	-	0%
04/05/2017	207	228	110%	310	(70)	-23%
04/06/2017	-	-	0%	1,369	(254)	-19%
04/07/2017	55	-	0%	260	(100)	-39%
04/10/2017	243	(43)	-18%	-	-	0%
04/11/2017	2,913	188	6%	-	-	0%
04/12/2017	89	(41)	-46%	-	-	0%
04/13/2017	815	(724)	-89%	-	-	0%
04/17/2017	528	935	177%	-	-	0%
04/18/2017	452	(1)	0%	-	-	0%
04/19/2017	1,135	15	1%	-	-	0%
04/20/2017	894	-	0%	-	-	0%
04/21/2017	580	-	0%	-	-	0%
04/24/2017	625	(5)	-1%	-	-	0%
04/25/2017	176	(5)	-3%	-	-	0%
04/26/2017	241	-	0%	-	-	0%
04/27/2017	413	(12)	-3%	-	-	0%
04/28/2017	97	-	0%	-	-	0%
05/01/2017	160	0	0%	-	-	0%
05/02/2017	446	5	1%	-	-	0%
05/03/2017	78	-	0%	-	-	0%
05/04/2017	221	(31)	-14%	-	-	0%
05/05/2017	235	-	0%	-	-	0%
05/08/2017	393	(1)	0%	-	-	0%
05/09/2017	299	-	0%	-	-	0%
05/10/2017	776	(11)	-1%	-	-	0%
05/11/2017	100	(5)	-5%	-	-	0%
05/12/2017	375	(5)	-1%	-	-	0%
05/15/2017	1,003	(18)	-2%	-	-	0%
05/16/2017	1,085	(2)	0%	-	-	0%
05/17/2017	379	-	0%	-	-	0%
05/18/2017	151	-	0%	-	-	0%
05/19/2017	2,243	(25)	-1%	-	-	0%
05/22/2017	914	(83)	-9%	-	-	0%
05/23/2017	80	-	0%	-	-	0%
05/24/2017	482	35	7%	-	-	0%
05/25/2017	55	-	0%	-	-	0%
05/26/2017	935	100	11%	-	-	0%

***Note:** Michael Gordon was on vacation the week of 4/10/2017, and was arrested on 4/17/2017. Therefore, Gordon has no activity following 4/7/2017.

Town of Greenwich
Smart Card Analysis
Variance Analysis By Percent Total

Exhibit B.4

Date	CC - Amount per SmartCard Log	Sum of CC Variance	CC Variance %	MG - Amount Per SmartCard Log	Sum of MG Variance	MG Variance %
05/30/2017	402	-	0%	-	-	0%
05/31/2017	919	-	0%	-	-	0%
06/01/2017	285	(5)	-2%	-	-	0%
06/02/2017	100	(63)	-63%	-	-	0%
06/05/2017	313	10	3%	-	-	0%
06/06/2017	130	-	0%	-	-	0%
06/07/2017	418	45	11%	-	-	0%
06/08/2017	180	-	0%	-	-	0%
06/09/2017	114	225	198%	-	-	0%
06/12/2017	377	(5)	-1%	-	-	0%
06/13/2017	252	(65)	-26%	-	-	0%
06/14/2017	415	20	5%	-	-	0%
06/15/2017	236	(5)	-2%	-	-	0%
06/16/2017	192	-	0%	-	-	0%
06/19/2017	765	(5)	-1%	-	-	0%
06/20/2017	180	-	0%	-	-	0%
06/21/2017	1,172	(615)	-52%	-	-	0%
06/22/2017	302	(5)	-2%	-	-	0%
06/23/2017	455	-	0%	-	-	0%
06/26/2017	573	(57)	-10%	-	-	0%
06/27/2017	302	(15)	-5%	-	-	0%
06/28/2017	85	-	0%	-	-	0%
06/29/2017	209	-	0%	-	-	0%
06/30/2017	144	-	0%	-	-	0%
Grand Total	51,990	1,971	4%	33,647	(10,848)	-32%

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Town of Greenwich
Credit Card Transaction Reconciliation Analysis

Exhibit C

Clerk: Michael Gordon

MG

Date	Total Flagged (Red + Yellow)	Red	Yellow	Green	Total	Flag Type and Point Value				
						Time Difference	Multiple Violators : 1 Payment	Multiple Receipts : 1 Payment / Multiple Payments : 1 Receipt	Reduction	Non- Matching Transaction
10/11/2016	\$ 140.00	\$ 70.00	\$ 70.00	\$ 1,124.50	\$ 1,264.50	4	2	0	5	0
10/12/2016	\$ 135.00	\$ 115.00	\$ 20.00	\$ 245.00	\$ 380.00	2	0	2	1	0
10/13/2016	\$ -	\$ -	\$ -	\$ -	\$ -	0	0	0	0	0
10/14/2016	\$ 95.00	\$ 95.00	\$ -	\$ 839.00	\$ 934.00	1	1	1	4	0
10/17/2016	\$ 110.00	\$ 110.00	\$ -	\$ 390.00	\$ 500.00	2	2	2	3	0
10/18/2016	\$ 90.00	\$ 90.00	\$ -	\$ 145.00	\$ 235.00	2	0	2	4	0
10/19/2016	\$ 50.00	\$ -	\$ 50.00	\$ 903.00	\$ 953.00	1	0	0	2	0
10/20/2016	\$ 40.00	\$ -	\$ 40.00	\$ 442.00	\$ 482.00	1	0	0	3	0
10/21/2016	\$ 90.00	\$ 90.00	\$ -	\$ 166.00	\$ 256.00	1	0	1	1	0
10/24/2016	\$ 90.00	\$ 50.00	\$ 40.00	\$ 375.00	\$ 465.00	2	0	1	4	0
10/25/2016	\$ 45.00	\$ -	\$ 45.00	\$ 330.00	\$ 375.00	2	0	0	0	0
10/26/2017	\$ -	\$ -	\$ -	\$ -	\$ -	0	0	0	0	0
10/26/2016	\$ 140.00	\$ 50.00	\$ 90.00	\$ 856.00	\$ 996.00	5	0	2	7	0
10/27/2016	\$ -	\$ -	\$ -	\$ 90.00	\$ 90.00	0	0	0	0	0
10/28/2016	\$ 170.00	\$ 70.00	\$ 100.00	\$ 940.00	\$ 1,110.00	3	1	1	8	0
10/31/2016	\$ 115.00	\$ 100.00	\$ 15.00	\$ 530.00	\$ 645.00	2	1	1	3	0
11/01/2016	\$ 145.00	\$ 95.00	\$ 50.00	\$ 655.00	\$ 800.00	2	3	2	1	0
11/02/2016	\$ 80.00	\$ -	\$ 80.00	\$ 215.00	\$ 295.00	1	0	0	1	0
11/03/2016	\$ -	\$ -	\$ -	\$ 547.00	\$ 547.00	0	0	0	2	0
11/04/2016	\$ 200.00	\$ 150.00	\$ 50.00	\$ 170.00	\$ 370.00	1	1	1	2	0
11/07/2016	\$ -	\$ -	\$ -	\$ 409.25	\$ 409.25	0	0	0	2	0
11/08/2016	\$ -	\$ -	\$ -	\$ 207.25	\$ 207.25	0	0	0	0	0
11/09/2016	\$ -	\$ -	\$ -	\$ 969.00	\$ 969.00	0	0	0	0	0
11/10/2016	\$ 50.00	\$ -	\$ 50.00	\$ 55.00	\$ 105.00	1	0	0	2	0
11/16/2016	\$ 120.00	\$ 100.00	\$ 20.00	\$ 670.00	\$ 790.00	2	1	0	1	0
11/17/2016	\$ -	\$ -	\$ -	\$ -	\$ -	0	0	0	0	0
11/21/2016	\$ 120.00	\$ 120.00	\$ -	\$ 629.00	\$ 749.00	1	1	0	2	1
11/22/2016	\$ 20.00	\$ -	\$ 20.00	\$ 160.00	\$ 180.00	1	0	0	0	0
11/23/2016	\$ -	\$ -	\$ -	\$ 150.00	\$ 150.00	0	0	0	2	0
11/28/2016	\$ 100.00	\$ -	\$ 100.00	\$ 3,217.25	\$ 3,317.25	1	0	0	3	0
11/29/2016	\$ -	\$ -	\$ -	\$ 394.05	\$ 394.05	0	0	0	0	0
11/30/2016	\$ 20.00	\$ -	\$ 20.00	\$ 419.75	\$ 439.75	1	0	0	5	0
Total	\$ 2,165.00	\$ 1,305.00	\$ 860.00	\$ 16,243.05	\$ 18,408.05	39	13	16	68	1
% of Total	12%	7%	5%	88%	100%					

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Town of Greenwich
Credit Card Transaction Reconciliation Analysis

Exhibit C

Clerk: Chris Calabrese

CC

Date	Total Flagged (Red + Yellow)	Red	Yellow	Green	Total	Flag Type and Point Value				
						Time Difference	Multiple Violators : 1 Payment	Multiple Receipts : 1 Payment / Multiple Payments : 1 Receipt	Reduction	Non- Matching Transaction
10/11/2016	\$ -	\$ -	\$ -	\$ -	\$ -	0	0	0	0	0
10/12/2016	\$ -	\$ -	\$ -	\$ 125.00	\$ 125.00	0	0	0	0	0
10/13/2016	\$ 75.00	\$ -	\$ 75.00	\$ 1,291.00	\$ 1,366.00	0	1	0	0	0
10/14/2016	\$ -	\$ -	\$ -	\$ 579.75	\$ 579.75	0	0	0	1	0
10/17/2016	\$ -	\$ -	\$ -	\$ 865.00	\$ 865.00	0	0	0	1	0
10/18/2016	\$ -	\$ -	\$ -	\$ 942.25	\$ 942.25	0	0	0	0	0
10/19/2016	\$ -	\$ -	\$ -	\$ 640.50	\$ 640.50	0	0	0	1	0
10/20/2016	\$ 55.00	\$ -	\$ 55.00	\$ 1,616.50	\$ 1,671.50	1	0	0	1	0
10/21/2016	\$ -	\$ -	\$ -	\$ 292.75	\$ 292.75	0	0	0	0	0
10/24/2016	\$ -	\$ -	\$ -	\$ 365.50	\$ 365.50	0	0	0	1	0
10/25/2016	\$ -	\$ -	\$ -	\$ 411.50	\$ 411.50	0	0	0	0	0
10/26/2017	\$ -	\$ -	\$ -	\$ -	\$ -	0	0	0	0	0
10/26/2016	\$ 20.00	\$ -	\$ 20.00	\$ 3,624.75	\$ 3,644.75	1	0	0	0	0
10/27/2016	\$ -	\$ -	\$ -	\$ 325.00	\$ 325.00	0	0	0	0	0
10/28/2016	\$ -	\$ -	\$ -	\$ 167.00	\$ 167.00	0	0	0	1	0
10/31/2016	\$ -	\$ -	\$ -	\$ 561.50	\$ 561.50	0	0	0	0	0
11/01/2016	\$ -	\$ -	\$ -	\$ 515.00	\$ 515.00	0	0	0	0	0
11/02/2016	\$ -	\$ -	\$ -	\$ 903.75	\$ 903.75	0	0	0	0	0
11/03/2016	\$ 25.00	\$ -	\$ 25.00	\$ 509.75	\$ 534.75	1	0	0	0	0
11/04/2016	\$ 25.00	\$ -	\$ 25.00	\$ 1,728.25	\$ 1,753.25	1	0	0	1	0
11/07/2016	\$ -	\$ -	\$ -	\$ -	\$ -	0	0	0	0	0
11/08/2016	\$ -	\$ -	\$ -	\$ 649.90	\$ 649.90	0	0	0	0	0
11/09/2016	\$ -	\$ -	\$ -	\$ -	\$ -	0	0	0	0	0
11/10/2016	\$ -	\$ -	\$ -	\$ -	\$ -	0	0	0	0	0
11/16/2016	\$ -	\$ -	\$ -	\$ 140.00	\$ 140.00	0	0	0	0	0
11/17/2016	\$ 20.00	\$ 20.00	\$ -	\$ 744.70	\$ 764.70	0	0	0	0	1
11/21/2016	\$ -	\$ -	\$ -	\$ -	\$ -	0	0	0	0	0
11/22/2016	\$ 25.00	\$ -	\$ 25.00	\$ 360.00	\$ 385.00	1	0	0	1	0
11/23/2016	\$ -	\$ -	\$ -	\$ -	\$ -	0	0	0	0	0
11/28/2016	\$ -	\$ -	\$ -	\$ 764.25	\$ 764.25	0	0	0	0	0
11/29/2016	\$ -	\$ -	\$ -	\$ 308.00	\$ 308.00	0	0	0	0	0
11/30/2016	\$ -	\$ -	\$ -	\$ 601.00	\$ 601.00	0	0	0	0	0
Total	\$ 245.00	\$ 20.00	\$ 225.00	\$ 19,032.60	\$ 19,277.60	5	1	0	8	1
% of Total	1%	0%	1%	99%	100%					

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Town of Greenwich
Credit Card Transaction Reconciliation Analysis

Exhibit C

Aggregate Amount						Flag Type and Point Value				
Date	Total Flagged (Red + Yellow)	Red	Yellow	Green	Total	Time Difference	Multiple Violators : 1 Payment	Multiple Receipts : 1 Payment / Multiple Payments : 1 Receipt	Reduction	Non- Matching Transaction
10/11/2016	\$ 140.00	\$ 70.00	\$ 70.00	\$ 1,124.50	\$ 1,264.50	4	2	0	5	0
10/12/2016	\$ 135.00	\$ 115.00	\$ 20.00	\$ 370.00	\$ 505.00	2	0	2	1	0
10/13/2016	\$ 75.00	\$ -	\$ 75.00	\$ 1,291.00	\$ 1,366.00	0	1	0	0	0
10/14/2016	\$ 95.00	\$ 95.00	\$ -	\$ 1,418.75	\$ 1,513.75	1	1	1	5	0
10/17/2016	\$ 110.00	\$ 110.00	\$ -	\$ 1,255.00	\$ 1,365.00	2	2	2	4	0
10/18/2016	\$ 90.00	\$ 90.00	\$ -	\$ 1,087.25	\$ 1,177.25	2	0	2	4	0
10/19/2016	\$ 50.00	\$ -	\$ 50.00	\$ 1,543.50	\$ 1,593.50	1	0	0	3	0
10/20/2016	\$ 95.00	\$ -	\$ 95.00	\$ 2,058.50	\$ 2,153.50	2	0	0	4	0
10/21/2016	\$ 90.00	\$ 90.00	\$ -	\$ 458.75	\$ 548.75	1	0	1	1	0
10/24/2016	\$ 90.00	\$ 50.00	\$ 40.00	\$ 740.50	\$ 830.50	2	0	1	5	0
10/25/2016	\$ 45.00	\$ -	\$ 45.00	\$ 741.50	\$ 786.50	2	0	0	0	0
10/26/2017	\$ -	\$ -	\$ -	\$ -	\$ -	0	0	0	0	0
10/26/2016	\$ 160.00	\$ 50.00	\$ 110.00	\$ 4,480.75	\$ 4,640.75	6	0	2	7	0
10/27/2016	\$ -	\$ -	\$ -	\$ 415.00	\$ 415.00	0	0	0	0	0
10/28/2016	\$ 170.00	\$ 70.00	\$ 100.00	\$ 1,107.00	\$ 1,277.00	3	1	1	9	0
10/31/2016	\$ 115.00	\$ 100.00	\$ 15.00	\$ 1,091.50	\$ 1,206.50	2	1	1	3	0
11/01/2016	\$ 145.00	\$ 95.00	\$ 50.00	\$ 1,170.00	\$ 1,315.00	2	3	2	1	0
11/02/2016	\$ 80.00	\$ -	\$ 80.00	\$ 1,118.75	\$ 1,198.75	1	0	0	1	0
11/03/2016	\$ 25.00	\$ -	\$ 25.00	\$ 1,056.75	\$ 1,081.75	1	0	0	2	0
11/04/2016	\$ 225.00	\$ 150.00	\$ 75.00	\$ 1,898.25	\$ 2,123.25	2	1	1	3	0
11/07/2016	\$ -	\$ -	\$ -	\$ 409.25	\$ 409.25	0	0	0	2	0
11/08/2016	\$ -	\$ -	\$ -	\$ 857.15	\$ 857.15	0	0	0	0	0
11/09/2016	\$ -	\$ -	\$ -	\$ 969.00	\$ 969.00	0	0	0	0	0
11/10/2016	\$ 50.00	\$ -	\$ 50.00	\$ 55.00	\$ 105.00	1	0	0	2	0
11/16/2016	\$ 120.00	\$ 100.00	\$ 20.00	\$ 810.00	\$ 930.00	2	1	0	1	0
11/17/2016	\$ 20.00	\$ 20.00	\$ -	\$ 744.70	\$ 764.70	0	0	0	0	1
11/21/2016	\$ 120.00	\$ 120.00	\$ -	\$ 629.00	\$ 749.00	1	1	0	2	1
11/22/2016	\$ 45.00	\$ -	\$ 45.00	\$ 520.00	\$ 565.00	2	0	0	1	0
11/23/2016	\$ -	\$ -	\$ -	\$ 150.00	\$ 150.00	0	0	0	2	0
11/28/2016	\$ 100.00	\$ -	\$ 100.00	\$ 3,981.50	\$ 4,081.50	1	0	0	3	0
11/29/2016	\$ -	\$ -	\$ -	\$ 702.05	\$ 702.05	0	0	0	0	0
11/30/2016	\$ 20.00	\$ -	\$ 20.00	\$ 1,020.75	\$ 1,040.75	1	0	0	5	0
Total	\$ 2,410.00	\$ 1,325.00	\$ 1,085.00	\$ 35,275.65	\$ 37,685.65	44	14	16	76	2
% of Total	6%	4%	3%	94%	100%					

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**Town of Greenwich
 Summary of Parking Fines Dismissed
 For the Period 01/01/2010 through 06/30/2017**

Exhibit D

Employee	Year								Grand Total
	2010	2011	2012	2013	2014	2015	2016	2017	
Chris Calabrese	\$ 46,440.00	\$ 83,755.00	\$ 69,405.00	\$ 66,705.00	\$ 81,327.00	\$ 52,716.00	\$ 72,620.00	\$ 23,955.00	\$ 496,923.00
Michael Gordon	18,785.00	41,440.50	33,815.00	33,005.00	43,387.50	39,640.00	47,175.00	10,410.00	267,658.00
Roderick Dioquino	2,995.00	5,590.00	2,860.00	620.00	870.00	695.00	1,880.00	1,365.00	16,875.00
Other	385.00	480.00	-	255.00	1,620.00	1,535.00	275.00	345.00	4,895.00
	\$ 68,605.00	\$ 131,265.50	\$ 106,080.00	\$ 100,585.00	\$ 127,204.50	\$ 94,586.00	\$ 121,950.00	\$ 36,075.00	\$ 786,351.00

Notes

- In March 2017, Parking Services instituted a new policy regarding voids in which voided tickets must go through an approval process with the Director of Parking Services. Upon approval, these tickets are voided in batches by Complus. As of June 30, 2017, these reductions total approximately \$18,000 across all fine types. The information above does not contain these items as they appear to have gone through a formal review and approval process.

- Data above excludes activity performed by "Complus Test Users". This activity was minimal and per discussions with the Town, these user IDs were used for training purposes. Data additionally excludes voids and reductions processed by Angela Giordano, Parking Enforcement Supervisor.

- This schedule does not include parking fines associated with meter violations or permit violations. Please see Schedules E, F, and G for further information.

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Town of Greenwich

Exhibit E

Meter Violation \$5 Early Pay Discounts

Summary of Discounts by Business Days Between Ticket Issue Date and Ticket Payment Date

01/01/2010 through 06/30/2017

Time Elapsed	No. of Discounts	Discounts	%
Same day	9	\$ 45.00	0.2%
1 business day	235	1,175.00	4.5%
2 business days	1,193	5,965.00	22.8%
3 business days	870	4,350.00	16.6%
4 business days	766	3,830.00	14.6%
5 business days	604	3,020.00	11.5%
6-10 business days	1,440	7,200.00	27.5%
11-20 business days	109	545.00	2.1%
21+ business days	17	85.00	0.3%
	5,243	\$ 26,215.00	100.0%

Notes

- In March 2017, Parking Services instituted a new policy regarding voids in which voided tickets must go through an approval process with the Director of Parking Services. Upon approval, these tickets are voided in batches by Complus. As of June 30, 2017, these reductions total approximately \$18,000 across all fine types. The information above does not contain these items as they appear to have gone through a formal review and approval process.

- Data above excludes activity performed by "Complus Test Users". This activity was minimal and per discussions with the Town, these user IDs were used for training purposes. Data additionally excludes voids and reductions processed by Angela Giordano, Parking Enforcement Supervisor.

- Calculation of business days excludes weekends, but does not account for dates on which Parking Services was closed.

- Excluded 9 transactions, totaling \$45, that have paid dates earlier than date of issue per Complus data. Per discussions with M. Frame, the transaction dates entered in error.

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Town of Greenwich
Summary of Parking Meter Fine Discounts (Excluding \$5 discounts)
01/01/2010 through 06/30/2017

Exhibit F

Employee	2010	2011	2012	2013	2014	2015	2016	2017	Grand Total
Chris Calabrese	\$ 44,456.50	\$ 64,672.15	\$ 64,212.00	\$ 57,172.00	\$ 56,240.00	\$ 49,020.00	\$ 57,668.50	\$ 18,950.00	\$ 412,391.15
Michael Gordon	18,140.00	31,290.00	27,955.00	33,195.00	39,632.50	29,435.00	40,175.00	6,840.00	\$ 226,662.50
Roderick Dioquino	1,405.00	2,925.00	3,370.00	1,020.00	550.00	1,255.00	935.00	830.00	\$ 12,290.00
Other	920.00	325.00	-	100.00	725.00	1,165.00	70.00	95.00	\$ 3,400.00
	\$ 64,921.50	\$ 99,212.15	\$ 95,537.00	\$ 91,487.00	\$ 97,147.50	\$ 80,875.00	\$ 98,848.50	\$ 26,715.00	\$ 654,743.65

Notes

- In March 2017, Parking Services instituted a new policy regarding voids in which voided tickets must go through an approval process with the Director of Parking Services. Upon approval, these tickets are voided in batches by Complus. As of June 30, 2017, these reductions total approximately \$18,000 across all fine types. The information above does not contain these items as they appear to have gone through a formal review and approval process.

- Data above excludes activity performed by "Complus Test Users". This activity was minimal and per discussions with the Town, these user IDs were used for training purposes. Data additionally excludes voids and reductions processed by Angela Giordano, Parking Enforcement Supervisor.

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Town of Greenwich
 Summary of Permit Fines Dismissed in Excess of Policy
 For the Period 01/01/2010 through 06/30/2017

Exhibit G

Permit Holders

Employee	Year								Grand Total
	2010	2011	2012	2013	2014	2015	2016	2017	
Chris Calabrese	4,705.00	6,990.00	6,060.00	5,050.00	3,275.00	980.00	910.00	510.00	28,480.00
Michael Gordon	2,100.00	3,950.00	4,250.00	3,820.00	1,335.00	950.00	600.00	125.00	17,130.00
Roderick Dioquino	645.00	45.00	180.00	210.00	125.00	15.00	15.00	-	1,235.00
Other	120.00	-	-	55.00	15.00	-	-	-	190.00
	\$ 7,570.00	\$ 10,985.00	\$ 10,490.00	\$ 9,135.00	\$ 4,750.00	\$ 1,945.00	\$ 1,525.00	\$ 635.00	\$ 47,035.00

Non-Permit Holders

Employee	Year								Grand Total
	2010	2011	2012	2013	2014	2015	2016	2017	
Chris Calabrese	29,679.00	58,710.00	59,550.00	52,055.00	51,880.00	34,956.00	38,245.00	19,520.00	344,595.00
Michael Gordon	22,785.00	38,900.00	39,525.00	32,620.00	33,810.00	25,385.00	22,565.00	8,445.00	224,035.00
Roderick Dioquino	2,375.00	3,270.00	2,580.00	1,315.00	1,760.00	920.00	920.00	590.00	13,730.00
Other	315.00	340.00	40.00	220.00	1,045.00	770.00	55.00	860.00	3,645.00
	\$ 55,154.00	\$ 101,220.00	\$ 101,695.00	\$ 86,210.00	\$ 88,495.00	\$ 62,031.00	\$ 61,785.00	\$ 29,415.00	\$ 586,005.00

Aggregate Amount

Employee	Year								Grand Total
	2010	2011	2012	2013	2014	2015	2016	2017	
Chris Calabrese	34,384.00	65,700.00	65,610.00	57,105.00	55,155.00	35,936.00	39,155.00	20,030.00	373,075.00
Michael Gordon	24,885.00	42,850.00	43,775.00	36,440.00	35,145.00	26,335.00	23,165.00	8,570.00	241,165.00
Roderick Dioquino	3,020.00	3,315.00	2,760.00	1,525.00	1,885.00	935.00	935.00	590.00	14,965.00
Other	435.00	340.00	40.00	275.00	1,060.00	770.00	55.00	860.00	3,835.00
	\$ 62,724.00	\$ 112,205.00	\$ 112,185.00	\$ 95,345.00	\$ 93,245.00	\$ 63,976.00	\$ 63,310.00	\$ 30,050.00	\$ 633,040.00

Notes

- In March 2017, Parking Services instituted a new policy regarding voids in which voided tickets must go through an approval process with the Director of Parking Services. Upon approval, these tickets are voided in batches by Complus. As of June 30, 2017, these reductions total approximately \$18,000 across all fine types. The information above does not contain these items as they appear to have gone through a formal review and approval process.

- Data above excludes activity performed by "Complus Test Users". This activity was minimal and per discussions with the Town, these user IDs were used for training purposes.

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