Town of Greenwich

Human Services

Finding and Recommendations
Internal Audit Report

July 2021 – Final Report

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II. **Town of Greenwich – Human Services Audit – Project Overview**

**Project Overview**

**A. Background**

The Town of Greenwich (hereinafter referred to as the “Town”) engaged CliftonLarsonAllen LLP (hereinafter referred to as “CLA”) to provide internal audit services related to the operations of the Greenwich Human Services Department (hereinafter also referred to as the “Department”). CLA performed a review of the processes and controls surrounding assistance programs managed by the Human Services Department.

**B. Project Approach & Tasks**

This review included the following project tasks/activities:

1. Review the documented processes and controls within the Department of Human Services related to Client Assistance and distribution of funds
2. Confirm how monies for the Client Assistance program is distributed, monitored, and tracked
3. Review the controls around reconciling the Client Assistance program
4. Confirm the technologies used to process Client Assistance transactions
5. Test monthly Client Assistance transactions
6. Provide management with a report of our findings and recommendations
7. Meet with management to review the results of the report.

**C. Acknowledgements**

CLA would like to thank the Human Services and Treasury staff for their participation, support, on-going dialogue, and feedback during this internal audit.
Greenwich Human Services Department Overview
Below is a description of the Human Services Department operations within the Town of Greenwich:

1. Location and Hours
   a. The main office is located on the third floor of the Greenwich Town Hall
   b. Hours of operation are Monday through Friday - 8:30-4:30PM

2. Background & Mission (Information obtained from the Commissioner of the Department of Human Services)
   a. The mission of the Department of Human Services is to enhance the quality of life of Greenwich residents through support in meeting basic human needs and promoting services that foster self-sufficiency. During FY2020-2021, the Department served 1,815 households (a total of 4,092 individuals)
   b. The average caseload of case managers in the Case Management Unit was 62 clients
      i. This unit provides services to clients with multiple financial and psychosocial challenges
      ii. The average caseload for case managers in the Admissions/Applications Unit was 181 clients. Clients in this unit primarily require assistance with applying for financial assistance programs (including local, state, and federal)
   c. In FY2021, the amount of funds utilized for financial assistance from the Department was $163,293. There were 281 households that were provided financial assistance from the Department

3. Funding
   a. The Department receives regular funding from the Town as part of their annual operating budget
   b. Additional, supplementary funding is provided by the Town’s Foundation (Greenwich Department of Human Services Fund)
      i. These funds support any direct Client Assistance-type programs including community aid, holiday aid, Greenwich Campership Program
II. **Town of Greenwich – Human Services Audit – Operations Overview**

i. These funds are comprised of private donations directed to one of more programs. The Foundation has its own bank account. The Fund is considered a separate entity and has its own Board and Bookkeeping staff
   - NOTE: For the purposes of this audit, the Greenwich Department of Human Services Fund was not considered in-scope and therefore, was not directly tested

c. Grants
   i. The Department currently receives two (2) state grants specific to supporting the First Selectman’s Youth Program

d. For this past year, the Department received additional funding by the CDBG (Community Development Block Grant) for Covid Relief

e. The Department’s budget is organized into three (3) funds:
   i. Homecare/Transportation
   ii. Case Management applications
   iii. Administration
      - The Department, with authorization from the Comptroller, can transfer money between Major Object Codes up to $5,000
      - Transfers above $5,000 must be approved by the Board of Estimate and Taxation

4. **Organizational Structure/Staffing**
   a. Directed by the Board of Human Services
   b. The Department is overseen by the Commissioner of Human Services
   c. There are Five Divisions under the Commissioner including:
      i. Case Management
II. Town of Greenwich – Human Services Audit – Operations Overview

ii. Programs – five (5) individual programs
iii. Homecare and Client Transportation
iv. Youth Services Bureau
v. Business Office

d. A depiction of the Department’s organizational setup/programs and services is included in the Appendix of this report

5. Policies and Procedures

a. The Greenwich Human Services Department has many comprehensive documented policies, procedures, and manuals that are focused on Client Assistant practices including (but not limited to):
   i. Instruction Manual for ClientTrack (client/case management software)
   ii. Admissions and Application standards
   iii. Case Management standards
   iv. Policy for Staff Purchases (original receipts required)
   v. Employee Reimbursement form (business expenses) including signature requirement by employee, supervisor, and Department Head
   vi. Admission form
   viii. Financial Assistance Policy (Including Short-Term and Emergency Assistance)
   ix. Policy and Procedure for Petty Cash
II. Town of Greenwich – Human Services Audit – Operations Overview

6. Software Systems, Tools, and Technology
   a. ClientTrack Software
      i. The Department utilizes a software program called ClientTrack to manage clients, programs, and cases
      ii. The software is used by Supervisors, Case Managers, and Management staff in the Department
   b. MUNIS Financial Management Software
      i. The recording (and reporting) of all finances/expenses and client support payments (including gift card purchases) associated with the Human Services Department are maintained in the Town’s financial management system (FMS), MUNIS
      ii. MUNIS is also used for both budgeting and purchasing within the Human Services Department
      iii. The Human Services Business Office Manager and Assistant are the Department’s MUNIS users
      iv. Currently, there is no automated integration/interface between ClientTrack system and MUNIS
   c. Microsoft Excel
      i. Both Town Treasury and the Human Services Department utilize Excel to track gift card purchases, inventory, and distributions

7. Distribution of Monies
   a. Prior to any monies being provided to clients, appropriate approvals must occur through an automated workflow within both ClientTrack and MUNIS
   b. The actual distribution of monies, gift cards, bill payments, etc. is handled directly by the Case Managers
   c. Funds (cash/checks) are rarely given directly to a client; assistance is typically provided via direct payments to landlords, utility companies, etc. or through a gift card
II. Town of Greenwich – Human Services Audit – Operations Overview

8. Client Assistance

   a. For the purposes of this audit, CLA’s work focused on client assistance and the distribution of monies/funds from the Department

   b. The Human Services Department’s Case Managers collaborate with the client to assess their need and when appropriate the client’s family, and then arranges, coordinates, monitors, evaluates and advocates for a package of services to meet the client’s needs. Areas of assistance include:

      i. Housing, shelter, and utilities
      ii. Food and clothing
      iii. Health care
      iv. Behavioral health
      v. Personal safety
      vi. Education and employment

   c. The Case Manager(s) first perform comprehensive assessments that identify the client need and appropriate assistance/service plans to be provided by the Department

      i. The Department has thorough standards and eligibility requirements that must be met prior to client aid or assistance being provided including:

         • Client has been a Greenwich resident for no less than six (6) months
         • Income below 300% of the Federal Poverty Guideline
         • Two-Year Assistance Cap at $3,000
         • Client eligibility is reviewed at the time of application

      ii. Case Managers obtain/ review documentation and evidence of the client need for all support cases including (but not limited to) client bank statements, bills, and tax documents
II. **Town of Greenwich – Human Services Audit – Operations Overview**

d. The request for financial assistance is entered into ClientTrack along with case details where it must be approved by the Department Supervisor
   
   i. Requests under $500 are reviewed and approved by the Human Services Business Office
   
   ii. Requests greater than $500 must also obtain approval from the Department Commissioner

e. Once approved by the Business Office, the Business Office Manager or Assistant will then enter a request for a check into the Town’s financial management system, MUNIS, as a purchase requisition
   
   i. The request is routed through the Town’s established purchasing workflow and upon final approval, a check is cut
      
      • Finance will either mail the check directly to the appropriate vendor on behalf of Human Services or Human Services staff will pick up the check from Finance and handle/mail
      
      • Human Services can log into MUNIS to confirm the status of the check/payment at any time
   
   ii. Landlords (for rent payments) and others who will receive the check directly are setup as vendors (W9 is required) in MUNIS
      
      • In some instances, checks are cut to Department supervisor’s/Case Managers directly to make a purchase on behalf of a client (receipts and approvals are required)
   
   iii. Human Services retains a copy of the check for their records

f. **Financial Aid typically is categorized into two (2) forms:**
   
   i. Emergency Financial Assistance (one-time financial need)
   
   ii. Short-Term Financial Assistance (longer duration of support from Human Services)

g. Client Assistance/Financial Aid processes are documented within the Appendix of this report
II. **Town of Greenwich – Human Services Audit – Operations Overview**

9. **Gift Cards**
   
a. Case Managers frequently distribute gift cards as a means of assistance to members of the Greenwich community in need
   
i. Gift cards are typically for Costco, public transportation, gas, and groceries and are on average, worth $25 each

b. In general, the Department will request the funds (a check) from the Town (through MUNIS) to purchase the gift card(s) in advance/anticipation of client need

c. The Business Office Assistant then purchases the gift card(s) at the store and provides a copy of the receipt (and newly purchased cards) to the Town Treasury
   
i. A bulk of the cards are retained by Town Treasury in a Department safe, but Human Services does keep a small amount of gift cards (approximately 30) at their location in their safe. Additional cards are requested from Treasury as needed

   ii. The Treasury Department logs each individual card (even if purchased in booklet/bulk form) into an Excel spreadsheet and a receipt is created and signed by Treasury staff (1 copy kept with Treasury, 1 sent to Human Services)

      • The spreadsheet (organized by store/card type) documents gift card details including amount, store, card number, date purchased, distributed, to whom it was distributed, Case Manager who approved distribution, etc.) in an Excel spreadsheet (see images on next page)
II. Town of Greenwich – Human Services Audit – Operations Overview

- **Inventory tab shows card summary (all gift cards)**

- **Individual tab shows card activity/history per store/card type**
  - a. The file is stored on a shared Treasury drive with limited access to only Treasury employees
II. Town of Greenwich – Human Services Audit – Operations Overview

- Any activity related to a gift card (distribution to client, movement from one department to the other, etc.) is recorded. Treasury produces a receipt (see image below) and obtains signatures by the Treasury/Human Services staff involved at the time of gift card drop-off after purchase (Human Services to Treasury) and disbursement (Treasury back to Human Services for client use)

a. When activity occurs, the updated spreadsheet is also sent to Human Services

- Case Managers sign off any time a gift card is provided to a client
- Per interview with Human Services, the Assistant performs a monthly reconciliation of gift card activity between Treasury and Human Services records
- Per interview with Treasury, the Treasury Department will compare the total dollar value of all gift cards on hand to the amount in the Excel log and record that a count was performed (typically, every few months)
II. Town of Greenwich – Human Services Audit – Operations Overview

d. The gift card process is included in the Appendix of this report

10. Petty Cash
   a. The Department maintains $300 petty cash in a lockbox in the Human Service’s safe
      i. Petty cash is used very infrequently but can be provided to a client for an urgent need (e.g. medication, train ticket)
      ii. Petty cash is not used by employees, only for clients
   b. The maximum request amount is $50 per client
   c. Petty cash requires approval via the Department’s ClientTrack workflow, Case Manager sign-off, and purchase order workflow/Finance approval via MUNIS similar to other Assistance requests
   d. Staff maintain a receipt book with two (2) copies of receipts for petty cash usage (receipt book is kept in safe)
   e. The petty cash process is included in the Appendix of this report

11. Reconciliation Processes
   a. Monthly bank reconciliations are performed by the Town’s Treasury Department
   b. The Finance Department runs a report of all general fund transactions that occurred each month in MUNIS
      i. The Town Treasury Department confirms/reconciles monthly bank statements from JP Morgan Chase Bank to MUNIS by fund (including Human Services)
      ii. The Treasurer signs off on monthly reconciliations
III. Town of Greenwich – Human Services Audit – Finding & Recommendations

Overall Audit Conclusion
CLA determined an overall audit rating of “Satisfactory” for the audit of the Human Services Department. The Department was noted as having strong controls, policies, and procedures in place. Automated systems and approval workflows contribute to the strength of the Department’s operations.

Control Findings and Recommendations
CLA identified and reviewed financial and operational controls regarding the Human Services operations. The findings and recommendations below were noted in conjunction with our analysis.

1. Finding – ClientTrack workflow approval rights need enhancement
   
   a. CLA noted during testing that the Director of Case Management currently has the ability to both submit and approve their own requests for client assistance within ClientTrack
      
      i. These requests ultimately route through the Human Services Business Office prior to disbursement but the Department has expressed interest in strengthening this process/control by adding a secondary approver for this individual

1. Recommendation – Identify a second individual to approve the Director’s requests within ClientTrack
   
   a. We recommend that an alternate individual is configured/selected as the approver for requests that come in from the Director of Case Management
      
      i. As a best practice, no one should approve his/her own requests

2. Finding – There is no formal requirement for the reconciliation/counting of gift cards
   
   a. Currently, both Human Services and Treasury perform their own counts and reconciliations of card counts and activity fairly regularly but there is no requirement/policy that formally establishes this control process
III. Town of Greenwich – Human Services Audit – Finding & Recommendations

2. Recommendation – Formalize quarterly gift card counts/reconciliations
   a. A mandatory quarterly gift card count should be performed by both Treasury and Human Services
   b. A documented reconciliation (with signoffs after completion) should occur between the two (2) Departments to ensure their records and card activity align
   c. This control should be added to the Human Services documented operational procedures manual

3. Finding – Missing dates on bank reconciliations
   a. Per our testing, for the 2019-2020 fiscal year, there were a small number of bank reconciliations that were signed appropriately by Town Treasury but were missing signature dates
   b. Without a date accompanying the signature, it is unclear how timely the reconciliation was performed

3. Recommendation – Ensure each bank reconciliation is not only signed, but dated
   a. Each monthly reconciliation should be signed and dated by the appropriate Treasury staff

4. Finding – Missing vendor W-9s
   a. Per our testing, for some of the samples selected, Human Services/Finance had difficulty locating/obtaining W9s for associated vendors
      i. Some vendors had to be contacted in order to provide them
   b. It is standard protocol that all vendors have W9s prior to being paid by the Town and setup as a vendor in MUNIS
III. **Town of Greenwich – Human Services Audit – Finding & Recommendations**

4. **Recommendation** – Ensure vendor W9s are obtained and reviewed prior to any payments made by the Town

   a. Human Services should ensure that all those who are going to receive Greenwich funds are configured appropriately as a vendor within the MUNIS software and that the system will not allow a vendor to be added without appropriate W9 documentation
IV. Town of Greenwich – Human Services – Management Comments

Management Comments

CLA obtained management comments from the Town of Greenwich Human Services Department in response to the control findings and recommendations. The following comments were provided directly from the Human Services Business Office Manager.

The Greenwich Department of Human Services (GDHS) appreciates the professionalism and collaborative spirit of CLA (CliftonLarsonAllen LLP). Based on CLA’s feedback, GDHS will make the following changes:

1. Incorporate a second level of approval when a Director performing the role of a case manager submits a client financial aid request via Client Track, and

2. Ensure W-9 forms are collected, submitted, and retained for each GDHS vendor.
Human Services Controls Testing

As part of this audit, CLA tested the activities within Human Services operations for the 2019-2020 and 2020-2021 fiscal years (through April 2021). For each control, CLA assessed the control for effectiveness and provided an audit conclusion of “Satisfactory,” “Needs Improvement,” “Unsatisfactory,” “Inconclusive,” or “Not Applicable.”

<table>
<thead>
<tr>
<th>Conclusion Rating</th>
<th>Rating Calculation/Logic</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Satisfactory</strong></td>
<td>85-100% of the samples selected for testing passed the test criteria with no exceptions</td>
</tr>
<tr>
<td><strong>Needs Improvement</strong></td>
<td>50% - 85% of the samples selected for testing passed the test criteria with exceptions</td>
</tr>
<tr>
<td><strong>Unsatisfactory</strong></td>
<td>50% - 85% of the samples selected for testing did not pass test criteria; exceptions were noted</td>
</tr>
<tr>
<td><strong>Inconclusive</strong></td>
<td>Audit test files and/or supporting documents were not available during testing; unable to conclude on testing results</td>
</tr>
<tr>
<td><strong>Not Applicable</strong></td>
<td>Testing was not applicable for the selected control</td>
</tr>
</tbody>
</table>

Summary test results are on the following pages. Tests include:

1. Revenue Reconciliation
2. Monthly Bank Reconciliation
3. Gift Card Reconciliation
4. Assistance Check Reconciliation
5. Petty Cash Reconciliation
## Revenue Reconciliation

<table>
<thead>
<tr>
<th></th>
<th>Control Test</th>
<th>Results 2019-2020</th>
<th>Results 2020-2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>RC.1</td>
<td>The Balance and Transaction Report Recorded Revenue Agrees to the Bank Deposit Slip</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>RC.2</td>
<td>The Balance and Transaction Report Recorded Revenue Agrees to the Monthly Bank Statement</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>RC.3</td>
<td>The Balance and Transaction Report Recorded Revenue Agrees to MUNIS</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
</tr>
</tbody>
</table>
V. **Town of Greenwich – Human Services – Controls Testing**

**Summary findings for 2019-2020 Revenue Reconciliation**

Based on an approximately monthly frequency of process, CLA selected a sample of four (4) periods to verify the accuracy and collection of the money received by Human Services for the 2020-2021 year. Of the four (4) periods selected, we noted the following:

a. During the period, there were four (4) instances of deposits of revenue for the department of Human Services. For the four (4) selections, there were no instances where the deposit slip did not agree to the Balance and Transaction Report. (RC.1)

b. During the period, there were four (4) instances of deposits of revenue for the department of Human Services. For the four (4) selections, there were no instances where the Bank Balance did not agree to the Balance and Transaction Report. (RC.2)

c. During the period, there were four (4) instances of deposits of revenue for the department of Human Services. For the four (4) selections, there were no instances where the balance in MUNIS did not agree to the Balance and Transaction Report. (RC.3)

**Summary findings for 2020-2021 Revenue Reconciliation**

Based on an approximately monthly frequency of process, CLA selected a sample of seven (7) weeks to verify the accuracy and collection of the money received by Human Services for the 2020-2021 year. Of the seven (7) weeks selected, we noted the following:

a. During the period, there were seven (7) instances of deposits of revenue for the department of Human Services. For the seven (7) selections, there were no instances where the deposit slip did not agree to the Balance and Transaction Report. (RC.1)

b. During the period, there were seven (7) instances of deposits of revenue for the department of Human Services. For the seven (7) selections, there were no instances where the Bank Balance did not agree to the Balance and Transaction Report. (RC.2)

c. During the period, there were seven (7) instances of deposits of revenue for the department of Human Services. For the seven (7) selections, there were no instances where the balance in MUNIS did not agree to the Balance and Transaction Report. (RC.3)
2. Monthly Bank Reconciliation

<table>
<thead>
<tr>
<th>#</th>
<th>Control Test</th>
<th>Results 2019-2020</th>
<th>Results 2020-2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>MBR.1</td>
<td>Trace and verify balances on the reconciliation to supporting documents including MUNIS and the bank statement</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>MBR.2</td>
<td>Confirm/review the reconciliation for mathematical accuracy</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>MBR.3</td>
<td>Verify all reconciliation support and variances have been identified and/or have a documented explanation</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>MBR.4</td>
<td>Verify sign-off of reconciliation by treasury as evidence of review</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>MBR.5</td>
<td>Verify timely sign-off of reconciliation by Treasury</td>
<td>Inconclusive</td>
<td>Satisfactory</td>
</tr>
</tbody>
</table>
Summary findings for 2019-2020 Monthly Bank Reconciliation

Based on an approximately monthly frequency of process, CLA selected a sample of four (4) months to verify the accuracy and completeness of the Monthly Bank Reconciliations performed by the Treasury Department for the 2019-2020 year. Of the four (4) months selected, we noted the following:

a. Four (4) bank reconciliations were complete and accurate and agreed to MUNIS, without exception (MRR.1)
b. Four (4) bank reconciliations were signed as evidence of review (MRR.2)
   i. Of the four (4) bank reconciliations, three (3) did not have dates alongside the signatures, so the timeliness of the review could not be verified.

Summary findings for 2020-2021 Monthly Bank Reconciliation

Based on an approximately monthly frequency of process, CLA selected a sample of four (4) months to verify the accuracy and completeness of the Monthly Bank Reconciliations performed by the Treasury Department for the 2020-2021 year. Of the four (4) months selected, we noted the following:

a. Four (4) bank reconciliations were complete and accurate and agreed to MUNIS, without exception (MRR.1)
b. Four (4) bank reconciliations were signed as evidence of review (MRR.2)
### 3. Gift Card Reconciliation

<table>
<thead>
<tr>
<th>#</th>
<th>Control Test</th>
<th>Results</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>2019-2020</td>
</tr>
<tr>
<td>GCR.1</td>
<td>A Receipt for the Gift Card purchase is signed off by Treasury to confirm its receipt</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>GCR.2</td>
<td>Gift card receipt total agrees to the PO total</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>GCR.3</td>
<td>PO is signed Off/Approved by Comptroller</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>GCR.4</td>
<td>A Financial Authorization Form is created by case manager</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>GCR.5</td>
<td>Gift card distribution is Approved by a Supervisor</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>GCR.6</td>
<td>Gift card distribution is approved by the Commissioner</td>
<td>Satisfactory</td>
</tr>
</tbody>
</table>
V. Town of Greenwich – Human Services – Controls Testing

Summary findings for 2019-2020 Gift Card Reconciliation

Greenwich Human Services typically distributes gift cards a few times a week; CLA selected a sample of 25 instances throughout the 2019-2020 year. Of the 25 instances, we noted the following:

a. 25 gift card distribution processes reviewed showed evidence of a sign off by treasury employee on the gift card purchase receipt, indicating that the receipt was complete, accurate, and all gift cards were accounted for. (GCR.1)

b. 25 gift card distribution processes reviewed showed the Purchase Order was complete, accurate and agreed to the gift card purchase receipt. (GCR.2)

c. 25 gift card distribution processes reviewed showed the Purchase Order was signed off on by the Comptroller (GCR.3)

d. 25 gift card distribution processes reviewed showed a Financial Authorization Form was created by the case worker (GCR.4)

i. For one (1) of the Financial Authorization Forms, a date was not written to indicate when the form was created.

e. 25 Financial Authorization Forms reviewed showed approval by a Supervisor prior to the distribution of the gift card. (GCR.5)

f. Of the 25 Financial Authorization Forms reviewed, zero (0) needed to be approved by the Commissioner prior to distribution. One (1) form was approved by the Commissioner. (GCR.6)

Summary findings for 2020-2021 Gift Card Reconciliation

Greenwich Human Services typically distributes gift cards a few times a week; CLA selected a sample of 25 instances throughout the 2020-2021 year. Of the 25 instances, we noted the following:

a. 25 gift card distribution processes reviewed showed evidence of a sign off by treasury employee on the gift card purchase receipt, indicating that the receipt was complete, accurate, and all gift cards were accounted for. (GCR.1)

b. 25 gift card distribution processes reviewed showed the Purchase Order was complete, accurate and agreed to the gift card purchase receipt. (GCR.2)
V. Town of Greenwich – Human Services – Controls Testing

c. 25 gift card distribution processes reviewed showed the Purchase Order was signed off on by the Comptroller (GCR.3)
d. 25 gift card distribution processes reviewed showed a Financial Authorization Form was created by the case worker (GCR.4)
e. 25 Financial Authorization Forms reviewed showed approval by a Supervisor prior to the distribution of the gift card. (GCR.5)
f. Of the 25 Financial Authorization Forms reviewed, zero (0) needed to be approved by the Commissioner prior to distribution. Five (5) forms were approved by the Commissioner. (GCR.6)
## Assistance Check Reconciliation

<table>
<thead>
<tr>
<th>#</th>
<th>Control Test</th>
<th>Results</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>2019-2020</td>
</tr>
<tr>
<td>ACR.1</td>
<td>PO is entered into MUNIS</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>ACR.2</td>
<td>Check is issued after case approval by the necessary parties and the PO is</td>
<td>Satisfactory</td>
</tr>
<tr>
<td></td>
<td>approved in MUNIS</td>
<td></td>
</tr>
<tr>
<td>ACR.3</td>
<td>Approved MUNIS PO agrees to the check total</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>ACR.4</td>
<td>A Financial Authorization Form is created by case manager</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>ACR.5</td>
<td>Assistance check distribution is approved by Supervisor</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>ACR.6</td>
<td>Assistance check distribution is approved by the Commissioner</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>ACR.7</td>
<td>A W-9 is collected and kept on file for each vendor in MUNIS</td>
<td>Needs Improvement (19% of samples tested did not pass)</td>
</tr>
</tbody>
</table>
V. Town of Greenwich – Human Services – Controls Testing

Summary findings for 2019-2020 Assistance Check Reconciliation

Greenwich Human Services typically distributes assistance checks a few times a week; CLA selected a sample of 21 instances throughout the 2019-2020 year. Of the 21 instances, we noted the following:

a. 21 instances occurred of the Purchase Order’s entry for the Assistance check into MUNIS (ACR.1)
b. 21 instances occurred of the assistance check’s distribution after its entry into MUNIS (ACR.2)
c. 21 Purchase Orders were complete and accurate and agreed to the check amount (ACR.3)
d. 21 assistance check distribution processes reviewed showed a Financial Authorization Form was created by the case worker (ACR.4)
e. 21 Financial Authorization Forms reviewed showed approval by a Supervisor prior to the distribution of the assistance check. (ACR.5)
f. Of the 21 Financial Authorization Forms reviewed, five (5) needed to be approved by the Commissioner prior to distribution. Five (5) forms were approved by the Commissioner. (ACR.6)
g. Of the 21 assistance check distribution processes reviewed, 17 showed evidence of a W-9 on file for the vendor receiving the assistance check. (ACR.7)
   i. Four (4) of the vendors receiving assistance checks did not have a W-9 on file with Greenwich Human Services or the Greenwich Finance Department. (W-9 could not be located).

Summary findings for 2020-2021 Assistance Check Reconciliation

Greenwich Human Services typically distributes assistance checks a few times a week; CLA selected a sample of 13 instances throughout the 2020-2021 year. Of the 13 instances, we noted the following:

a. 13 instances occurred of the Purchase Order’s entry for the Assistance Check into MUNIS (ACR.1)
b. 13 instances occurred of the assistance check’s distribution after its entry into MUNIS (ACR.2)
c. 13 Purchase Orders were complete and accurate and agreed to the check amount (ACR.3)
d. 13 assistance check distribution processes reviewed showed a Financial Authorization Form was created by the case worker (ACR.4)
V. Town of Greenwich – Human Services – Controls Testing

e. 13 Financial Authorization Forms reviewed showed approval by a Supervisor prior to the distribution of the assistance check. (ACR.5)

f. Of the 13 Financial Authorization Forms reviewed, four (4) needed to be approved by the Commissioner prior to distribution. Four (4) forms were approved by the Commissioner. (ACR.6)

g. Of the 13 assistance check distribution processes reviewed, 11 showed evidence of a W-9 on file for the vendor receiving the Assistance Check. (ACR.7)
   i. One (1) of the vendors receiving assistance checks did not have a W-9 on file with Greenwich Human Services or the Greenwich Finance Department.
   ii. One (1) of the assistance checks was distributed to a Human Services worker after a check to the vendor was voided. Due to the emergency nature of the purchase, no W-9 was necessary.
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5. Petty Cash Reconciliation

<table>
<thead>
<tr>
<th>#</th>
<th>Control Test</th>
<th>Results 2019-2020</th>
<th>Results 2020-2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>PCR.1</td>
<td>PO is entered into MUNIS</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>PCR.2</td>
<td>Amount in MUNIS agrees to approved PO</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>PCR.3</td>
<td>PO total agrees to the receipt total for petty cash</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>PCR.4</td>
<td>A Financial Authorization Form is created by case manager</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>PCR.5</td>
<td>Petty cash distribution is approved by Supervisor</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>PCR.6</td>
<td>Petty cash distribution is approved by the Commissioner</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
</tr>
</tbody>
</table>
V. Town of Greenwich – Human Services – Controls Testing

**Summary findings for 2019-2020 Petty Cash Reconciliation**

Greenwich Human Services distributes petty cash rarely; CLA selected a sample of 5 instances throughout the 2019-2020 year. Of the 5 instances, we noted the following:

a. 5 instances occurred of the petty cash request’s entry into MUNIS (PCR.1)
b. 5 instances occurred of the purchase order agreeing to the approved entry in MUNIS (PCR.2)
c. 5 purchase orders were complete and accurate and agreed to the receipt amount (PCR.3)
d. 5 petty cash distribution processes reviewed showed a Financial Authorization Form was created by the Case Manager (PCR.4)
e. 5 Financial Authorization Forms reviewed showed approval by a Supervisor prior to the distribution of the petty cash (PCR.5)
f. Of the 5 Financial Authorization Forms reviewed, zero (0) required approval by the Commissioner prior to distribution. (PCR.6)

**Summary findings for 2020-2021 Monthly Revenue Reconciliation**

Greenwich Human Services distributes petty cash rarely; CLA selected a sample of 5 instances throughout the 2020-2021 year. Of the 5 instances, we noted the following:

a. 5 instances occurred of the petty cash request’s entry into MUNIS (PCR.1)
b. 5 instances occurred of the purchase order agreeing to the approved entry in MUNIS (PCR.2)
c. 5 purchase orders were complete and accurate and agreed to the receipt amount (PCR.3)
d. 5 petty cash distribution processes reviewed showed a Financial Authorization Form was created by the case worker (PCR.4)
e. 5 Financial Authorization Forms reviewed showed approval by a Supervisor prior to the distribution of the petty cash. (PCR.5)
f. Of the 5 Financial Authorization Forms reviewed, zero (0) required approval by Commissioner prior to distribution. (PCR.6)
Appendix A – Interview List
As part of this audit, the following individuals were interviewed:

1. Demetria Nelson – Commissioner, Human Services
2. Tatiana Nichiforova – Business Office Manager, Human Services
3. Nataliya Yemets – Town Treasurer

Appendix B – Process Workflows
CLA mapped a number of operational/process workflows relating to operations of the Greenwich Human Services Program. The following workflows are mapped on the continuing pages:

- Program and Services Diagram
- Gift Card Process
- Check Process
- Petty Cash Process
- Emergency Financial Aid and Rental Assistance Process
- Short-Term Financial Aid Process
- Bank Deposit Process
VI. Town of Greenwich – Human Services Audit – Appendix

Gift Card Process

Most gift cards are stored in Treasury safe (immediate use cards kept in HS safe)

HS maintains additional card spreadsheet. A copy is kept in HS safe & with Assistant

Treasury updates their gift card tracking spreadsheet (by card type); sends copy to HS

Case Manager determines a need to distribute gift card based on eligibility requirements

Case Manager submits a request through Client Track

Supervisor approves or denies request

The request is sent through Client-Track for Commissioner approval and then to Business Office

Card is provided to client (mailed out during COVID closure)

Business Office Manager (Or Assistant) processes the gift card request through Client Track

END

Human Services (HS) typically requests a check from Finance to purchase gift cards

Human Services Assistant purchases the gift cards

Gift cards, receipts, and PO are brought to Town Treasury

Note: Residents or others who wish to donate gift cards can do so through the Salvation Army (not managed by Greenwich Human Services)

Note: HS keeps no more than 30 gift cards in their safe. When they run low, they request additional cards from Treasury & log in spreadsheet. The HS Assistant reconciles gift card stock/inventory with Treasury monthly

Business Office Manager (Or Assistant) records distribution on log (date, client name, and case manager initial are recorded). Case manager signs off on the log and picks up the cards.

Most gift cards are usually for food or gas and are $25

Gift cards, receipts, and PO are brought to Town Treasury
VI. Town of Greenwich – Human Services Audit – Appendix

Town of Greenwich – Human Services Internal Audit Engagement – May 2021

**Check Process**

A. Case Manager determines a need to distribute check based on eligibility requirements

B. Case Manager submits a request for funds through Client Track

C. Supervisor approves or denies request

D. Request is sent through Client Track for Internal Business Office approval

E. Business Office Manager (or Assistant) processes check request

icons:

- ✔️ = Control Present
- ▼️ = Control Lacking
- 💻 = Client Track Software used
- 🚀 = Munis software used
- 📐 = Excel is used
- ⚖️ = Standard Form is used

W-9s are obtained as needed with vendors being set up in MUNIS

END

Copy of check is scanned and saved on M Drive within Internal Business Office files

Check is provided to Case Manager

Case Manager handles check distribution (e.g. mails to landlord, utility company, etc.)
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VI. Town of Greenwich – Human Services Audit – Appendix

Town of Greenwich – Human Services
Internal Audit Engagement – May 2021

Emergency Financial Aid and Rental Assistance Process

- Client is either an existing client or a new community member
- Case manager collects info to determine eligibility for assets and income
- The need is verified (documentation for bills, bank statements, tax forms, etc.)
- Case Manager submits a request for funds through Client Track
- Supervisor approves or denies request
- Supervisor approves or denies request
- Case Manager handles check distribution (e.g., mails to landlord, utility company, etc.)

Eligibility Criteria
- Greenwich resident for no less than 6 months
- Income below 300% of the Federal Poverty Guideline
- Assets below $1,000; car exempted
- Two-Year Cap at $3,000
- Eligibility reviewed at time of application

Note: Emergency Aid can also result in HS staff purchasing items for clients; staff are reimbursed with proof of receipt

Note: All monetary distributions made under the provisions of Financial Aid Assistance will be documented by amount, date, purpose and that documentation shall be included in the monthly report to the GDHS Board.
VI. Town of Greenwich – Human Services Audit – Appendix

Short-Term Financial Aid Process

Client is either an existing client or a new community member
Case manager collects info to determine eligibility for assets and income
The need is verified (documentation for bills, bank statements, tax forms, etc.)

Case Manager submits a request for funds through Client Track; termination plan also required
Commissioner approves or denies request (signature required)

Approves

Need approved

Need not approved

Termination plan documents length of assistance

Denies

Denies

A

Request is sent through Client Track for Internal Business Office approval
Business Office Manager (or Assistant) processes aid request through Munis
If a check-copy of check is scanned & saved on M Drive in Internal Business Office files
Check is provided to Case Manager
Case Manager handles fund distribution for duration of assistance

W-9s are obtained as needed with vendors being set up in MUNIS

END

Note: Emergency Aid can also result in HS staff purchasing items for clients; staff are reimbursed with proof of receipt

Eligibility Criteria
- Greenwich resident for no less than 6 months
- Income below 300% of the Federal Poverty Guideline
- Assets below $1,000; car exempted
- Two-Year Cap at $3,000
- Eligibility reviewed at time of application

Note: All monetary distributions made under the provisions of Financial Aid Assistance will be documented by amount, date, purpose and that documentation shall be included in the monthly report to the GDHS Board.
Bank Deposit Process

On occasion, HS receives checks for reimbursements.

Once check is received, HS copies the check.

HS creates a deposit slip (a receipt) for check amount.

Original check and deposit slip is brought to Town Treasury for deposit; HS Business Office Manager signs off.

Town Treasury deposits to bank.

3 copies are made:
- 1 is retained in Business Office Manager’s book
- 1 sent to Treasury
- 1 attached to deposit slip

Icons

- = Control Present
- = Control Lacking
- = Client Track Software used
- = Munis software used
- = Excel is used
- = Standard Form is used
Wealth Advisory | Outsourcing | Audit, Tax, and Consulting

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