STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)

REGULAR MEETING NOTICE AND AGENDA
West Haven Subcommittee of the MARB

Meeting Date and Time: Tuesday, November 16, 2021 10:00 AM – 12:00 PM

Meeting Location: This will be a virtual meeting. Meeting materials may be accessed at the following website: https://portal.ct.gov/OPM/Marb/West-Haven-Committee-Meetings-and-Materials

Call-In Instructions: Meeting participants may use the following telephone number and access code

Telephone Number: (860) 840-2075

Meeting ID: 613 530 064

Agenda

I. Call to Order & Opening Remarks

II. Approval of minutes:

a. October 19, 2021 Regular Meeting

III. Update: CohnReznick audit

IV. Review and Discussion: FY 2021 MOA

V. Update: Corrective Action Plan

VI. Update: Open Positions

VII. Other Business

VIII. Adjourn

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STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)

REGULAR MEETING MINUTES
West Haven Subcommittee of the MARB

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Call-In Instructions:

Telephone Number: (860) 840-2075

Meeting ID: 699 333 425

Members in Attendance: Kimberly Kennison (OPM Secretary designee), Christine Shaw (State Treasurer designee), Stephen Falcigno, Thomas Hamilton

City Officials in Attendance: Mayor Rossi, Frank Cieplinski, Chief Terenzio (Allingtown Fire Dept.), Chief O'Brien (Center Fire District), Chief Scafariello (West Shore Fire District)

OPM Staff in Attendance: Gareth Bye, Michael Milone (OPM Liaison), William Plummer, Julian Freund

I. Call to Order & Opening Remarks

The meeting was called to order at 10:05 AM. Ms. Kennison updated the Subcommittee on the status of an independent audit of the City's Covid Relief Funds expenditures. CohnReznick has been contracted to carry out the audit.

II. Approval of minutes:

a. September 23, 2021 Regular Meeting

A motion to approve the minutes was made by Ms. Shaw with a second by Mr. Falcigno. The motion passed unanimously.

III. Review and Discussion: Fire Districts Update

An overview of the status of implementation of recommendations from the ESCI fire study was provided. Mr. Milone explained information responding to follow-up requests from the July Subcommittee meeting regarding each of the districts' pension plans. The current strategies for improving the funded ratio for each district's pension plan was described. The districts' plans for purchasing fire apparatus over the next several years was also described. The impact of pension funding strategies and the apparatus purchases has been incorporated into each district's multi-year financial plan. PILOT grant funding from the State, which was not anticipated when the fire district budgets were adopted, has also been incorporated into the financial plans, providing capacity to take on increased pension contributions and capital purchases. Members discussed the districts' individual pension investment plans and investment returns. The fire districts, and the City, have explored consolidating pension investment services. Subcommittee members questioned the slow progress in advancing the consolidation of services. Ms. Shaw offered assistance from the Office of the State Treasurer in planning for this effort. Mr. Hamilton added that the City and the districts should adopt best practices in pension investment services. Best practices would include consolidating funds for investment purposes into one investment pool, while still tracking the pension funds separately within that investment pool. Best practices also suggest hiring one independent investment advisor who is not paid on the basis of funds managed or on the basis of which assets are selected. The independent advisor would provide advice on appropriate asset allocation, possibly assist in an asset liability study, and assist in deciding on the number, structure and selection of investment managers. Ms. Shaw noted that there are numerous opportunities for efficiencies and improved investment returns. She also asked for projections of funded ratios for each of the plans. Mr. Milone highlighted next steps with regard to fire district initiatives. Coordinating and implementing best practices pension investment services is a top priority. The creation of OPEB trust funds and the development of fund balance policies are also among the top priorities. Mr. Falcigno asked whether the apparatus purchases will be replacing existing apparatus or will be additions. The chiefs responded that these are replacement vehicles. Some of the apparatus that is replaced will be sold and will help to offset acquisition costs. Some will be held as reserve or backup apparatus.

IV. Review and Discussion: FY 2021 MOA and Open Issues

Mr. Cieplinski updated the Subcommittee on plans for providing training on the Munis financial system. An online meeting with the system vendor is scheduled to discuss purchasing and other processes which will form the basis of the training. A Purchasing manual is also being developed. Mr. Cieplinski also reported that the only remaining open item from the FY 2019 audit is the consolidation of pension investment services. Only one response to the investment services RFP was received. Coordination with the Allingtown Fire District will be necessary since a separate commission oversees the district. A recent hire has been working on addressing the open audit finding regarding bid documentation. The FY 2020 audit findings included purchasing issues around the processing of receipts and vendors will be addressed through the purchasing processes to be implemented in the Munis system. The finding related to a pension payment to a retiree has been corrected. The actuary has found no other instances of incorrect pension payment amounts.

Ms. Kennison suggested that the City's independent auditor provide an updated assessment and report on IT Security. When asked when an updated plan and timelines for the open items in the MOA would be submitted to the Secretary, Mayor Rossi indicated that a response would be provided within the next several days.

V. Update: Staffing Issues

Mayor Rossi reported that the new Personnel Director has started. An Administrative Assistant has been hired for the Finance Department. An floating position for administrative support has also been filled. Three employees are out on administrative leave, including the City Council's Administrative Assistant and the Purchasing Manager. A consultant has been helping to support the purchasing function. A CDA position is the remaining position on administrative leave. The Accounts Payable Analyst has not yet been posted. A manager in the tax office has announced she is leaving by the end of the calendar year. That position has not yet been posted.

VI. Update: FY 2021 Preliminary Budget Results

Mr. Cieplinski provided an update on projected FY 2021 results for the General, Sewer and Allingtown Fire funds. Mr. Cieplinski will inquire with the BOE regarding the roughly $700,000 of remaining Education expenditures projected. Since the BOE level funded health insurance expenses in FY 2022 to absorb IBNR costs after transitioning to the State Partnership health plan, the $700,000 remaining expenses likely does not represent IBNR. The City's projection for the Contingency account assumes that $616,000 will be allocated to Fund Balance as planned in the budget. Additionally, $500,000 is reflected in Contingency to cover any unanticipated final expenses. Based on final adjustments, the City is projecting an ending deficit of about -$1.8 million before taking any Municipal Restructuring Funds into consideration. The Allingtown Fire Fund is projecting a $916,000 surplus and the Sewer Fund is projecting a surplus of $1.3 million.

VII. Other Business

When asked about the status of the City's special district, Mayor Rossi replied that a draft interlocal agreement and bylaws for the district are under review.

The City's has created a survey for citizens regarding planned uses of ARPA funds. Two public hearing are scheduled for public input. The City Council will review a plan to be compiled by the administration.

VIII. Adjourn

Mr. Falcigno made a motion to adjourn with a second by Mr. Hamilton. The meeting adjourned at 11:36 AM.

Initiative: Purchasing and Accounts Payable Procedures, Training and Staffing

Condition: The FY 2021 MOA between the City and OPM requires the City to resolve all findings in the FY 2019 and FY 2020 audits. The FY 2019 Audit included one finding related to the Purchasing function and the FY 2020 audit included two findings related to PUrchasing. The MOA also requires the City to provide sufficient training to City staff to ensure effective use of the Munis financial system, including Purchasing module. An additional requirement within the MOA is for the City to ensure adequate staffing of the procurement function specifically and the Finance Department in general.

Solution: The audit findings related to Purchasing are related to both Purchasing processes and Accounts Payable processes. Purchasing and Accounts Payable procedures will be analyzed and updated to ensure adequate controls are in place. City procedures for Purchasing and Accounts Payable will be updated and business/workflow rules in Munis will be aligned with the updated procedures. Departments will be training on the updated procedures and use of related Munis modules. Staffing levels supporting Purchasing will be analyzed to develop recommendations for appropriate staffing. Purchasing positions will be recruited and filled as needed.

Action Item #	Action Item	Responsible Parties	Milestone Date	Status
1	**Update/revise City Purchasing procedures and Accounts Payable procedures**			
1.1	Planning session with Tyler/Munis re: Purchasing procedures and Accounts Payable procedures; capabilities of Munis	Finance Director	10/20/21	Completed
1.2	Draft revised/updated A/P Purchasing Process document and Purchasing Procedures Manual	OPM Liaison; Procurement Consultant; Finance Director	11/19/21	
1.3	**Communicate changes in procedures to Department Heads. Special Department Head meeting to be convened by Mayor**	**Mayor**	**11/30/21**	
1.4	Communicate changes in procedures to all City relevant City staff. Department heads to provide lists of relevant staff in each department. Finance Office to communicate changes.	Department Heads; Finance Director	12/03/21	
1.5	Finalize A/P Munis Purchasing Process document	Finance Director; OPM Liaison	12/03/21	
1.6	Develop or modify Purchasing and A/P related forms to ensure compatibility with Purchasing and A/P procedures	Finance Director; Procurement Consultant	12/15/21	
1.7	Finalize Purchasing Procedures Manual	Finance Director; OPM Liaison	12/15/21	
2	**Provide Munis training to Department Heads and City staff**			
2.1	Dialogue with Tyler; Ensure Munis workflow/business rules in alignment with City revised procedures; review training options; verify desktop versions of Munis for trainees, etc.	Finance Director; IT Director	12/03/21	
2.2	Schedule training sessions	Finance Director	12/10/21	
2.3	**Communication from Mayor to Department Heads re: mandatory Munis training**	**Mayor**	**12/10/21**	
2.4	Develop training materials	Finance Director	12/15/21	

Action Item #	Action Item	Responsible Parties	Milestone Date	Status
2.5	Begin offering self-directed training (web-based)	Finance Director	12/15/21	
2.6	**Begin implementation of formal training**	**Finance Director**	**01/05/22**	
2.6	Follow-up training if needed	Finance Director	TBD	
3	**Staffing for Procurement Function**			
3.1	Evaluate staffing needs; research staffing in other municipalities	Finance Director	11/09/21	Completed
3.2	Identify additional or revised positions needed; estimated cost	Finance Director	11/09/21	Completed
3.3	Research and develop job descriptions for new or revised positions	Finance Director; Personnel Director	11/30/21	
3.4	Recruitment plan for additional positions	Finance Director; Personnel Director	11/30/21	
3.5	**Mayor and City Council approval of job descriptions and authorization of funding (if necessary)**	**Mayor; City Council**	**12/13/21**	
3.6	Begin execute recruitment and selection plan	Finance Director; Personnel Director	12/14/21	
3.7	Re-evaluate staffing	Finance Director; Personnel Director	12/31/22	
3.8	**New Procurement Director hired and in place**	**Finance Director; Personnel Director**	**02/28/22**	
4	**Evaluation**			
4.1	Develop metrics for evaluating compliance with Purchasing and A/P procedures	Finance Director	01/15/22	
4.2	Evaluate compliance with Purchasing and A/P procedures and impacts	Finance Director	03/31/22	
4.3	Mayor follow-up with Departments re: results of evaluation	Mayor	04/30/22	
4.4	Modify policies and procedures based on findings in evaluation	Finance Director	05/31/22	

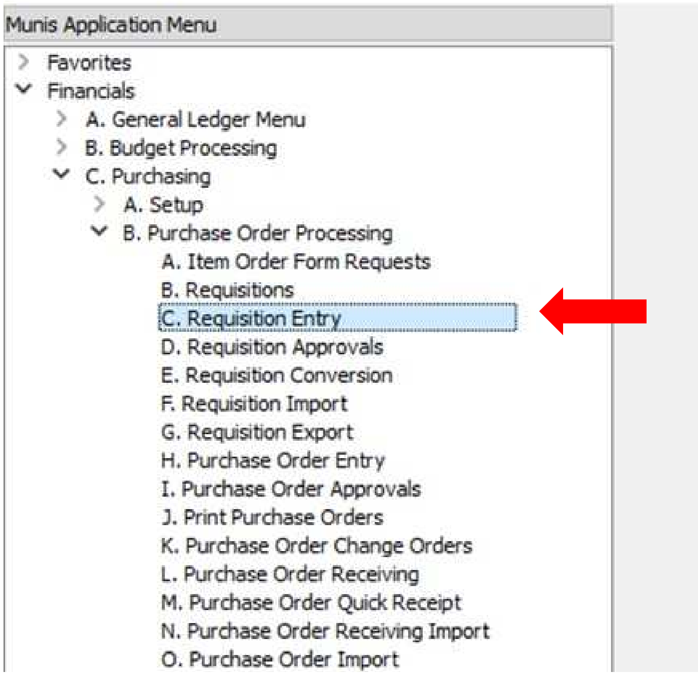
Resources Required:	Estimated Amount	Source(s)	
Funding for additional positions hired prior to FY23: - Procurement Director	$100,000 annualized salary + benefits	FY22 Contingency	

Note: Lines highlighted in RED are critical deliverable dates

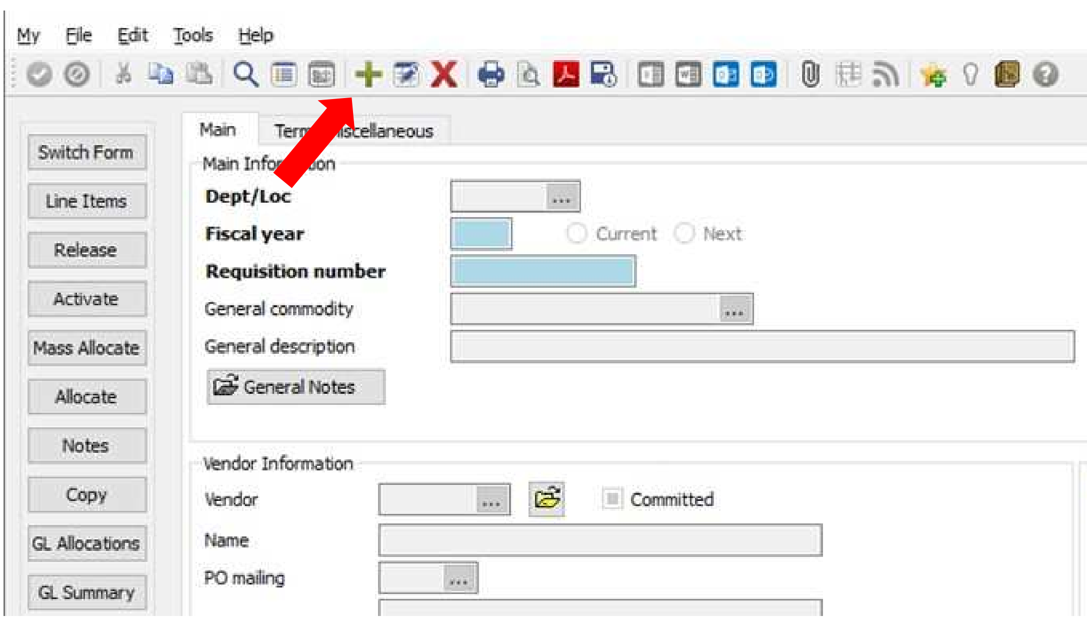
Purchase Order Requisition

1. From Munis Application Menu

Select Financials>Purchasing>Purchase Order Processing>Requisition Entry

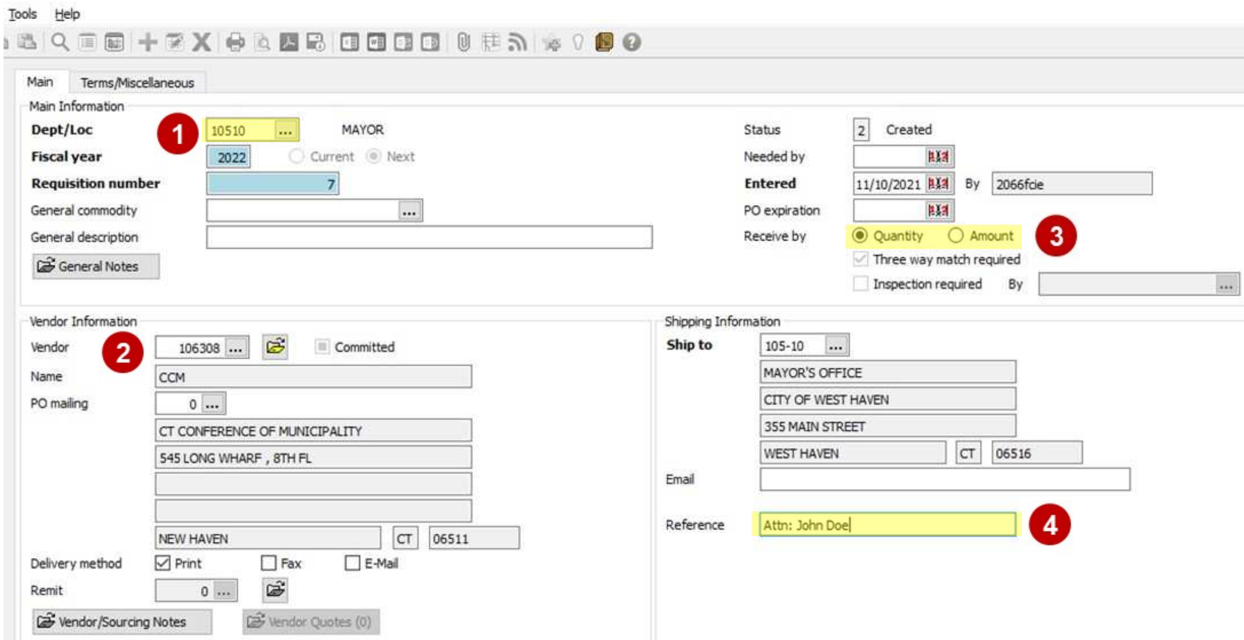


Click “Add” for a new requisition



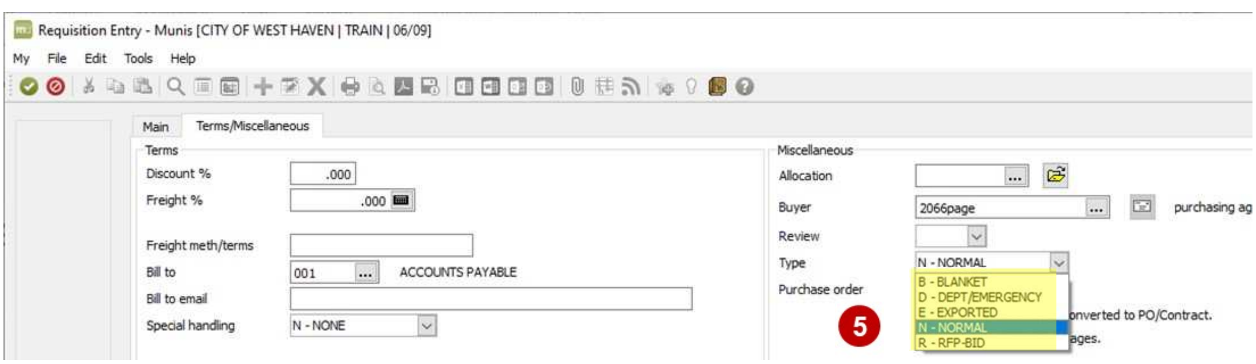
2. Enter Vendor and Delivery information

On the “Main” tab:



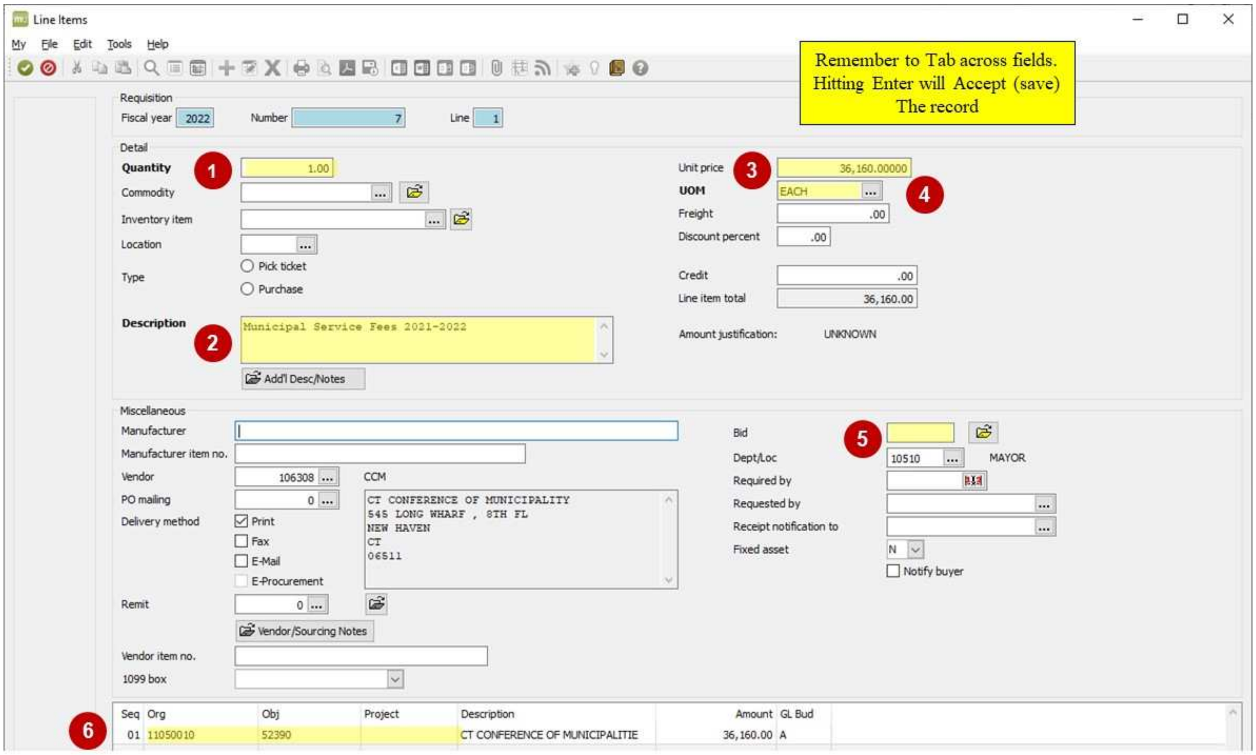
1. The Department/Location should populate. If you purchase for multiple locations please select via the dropdown menu. Enter general commodity, if unsure select from dropdown menu.
2. Select vendor number from dropdown menu or enter vendor number if known.
3. Select if you are ordering a quantity (product) or amount (service or blanket)
4. Enter staff member the items should be shipped to or department contact person.

On the “Terms/Miscellaneous” tab:



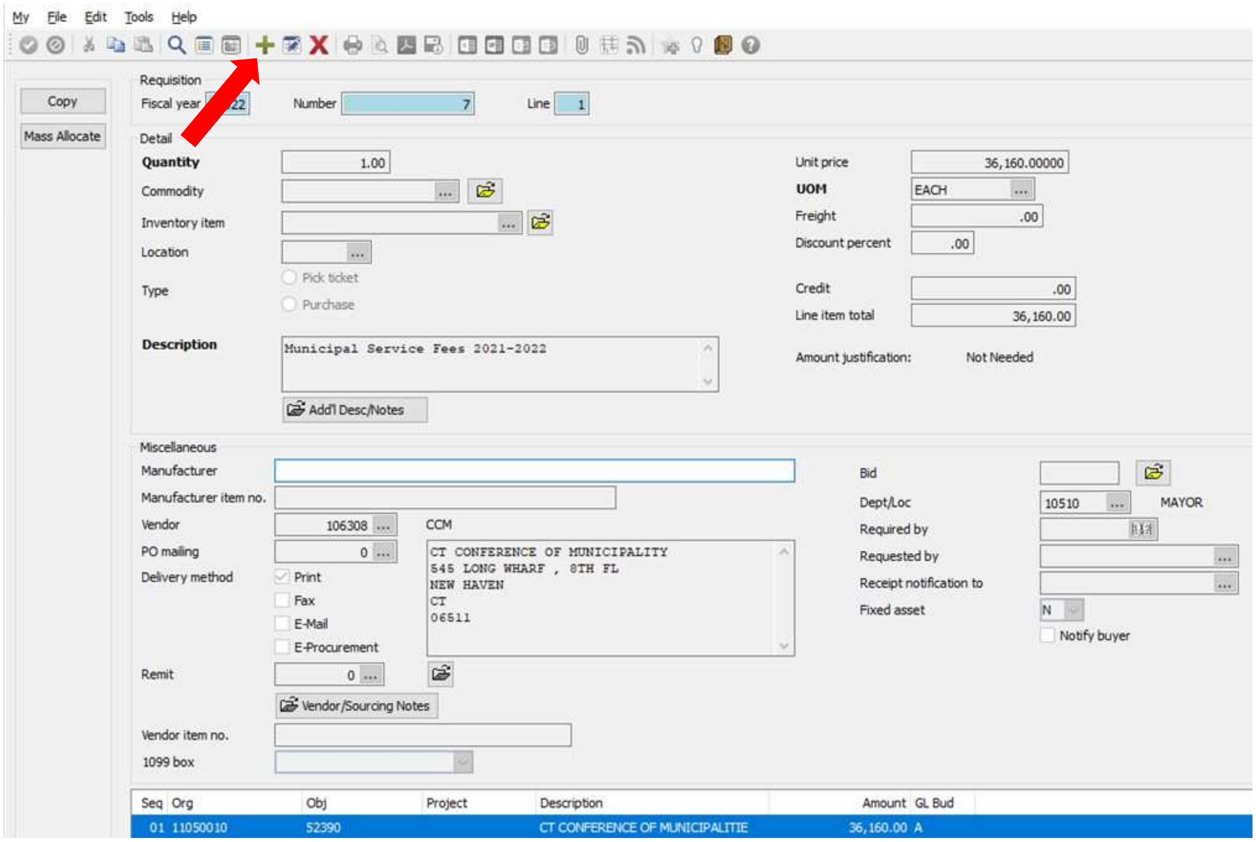
5. Select the type of purchase order that details items to be purchased.
6. Click “Accept”  to save and continue to Line Detail.

3. Enter Order Details

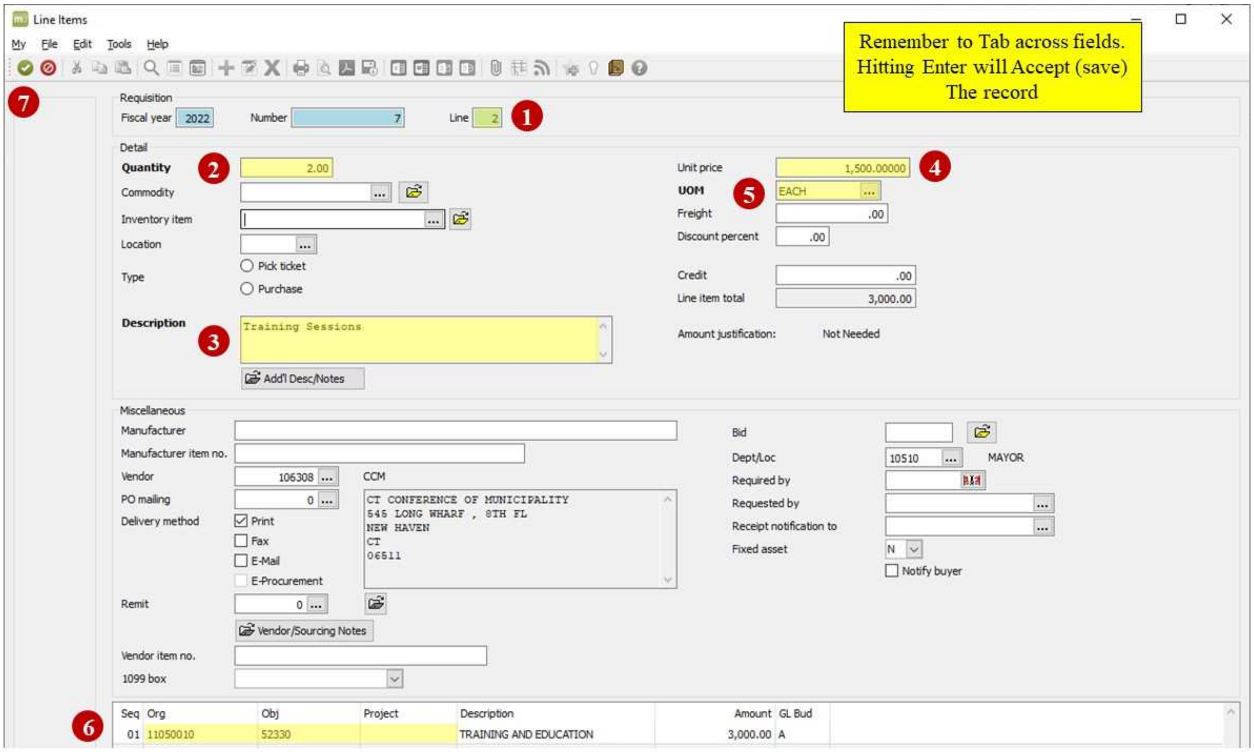


1. Enter Quantity (if you created an "Amount" PO then this will default to 1)
2. Enter description of purchase: include item part number and description
3. Enter cost per unit
4. Enter unit of measurement (will normally be "each")
5. If this PO is for a Bid Project then enter the Bid #
6. Enter organization, object, and project (if required) codes
7. Click "Accept"  to save line 1

4. Click "Add" ➕ to add another line to this PO request

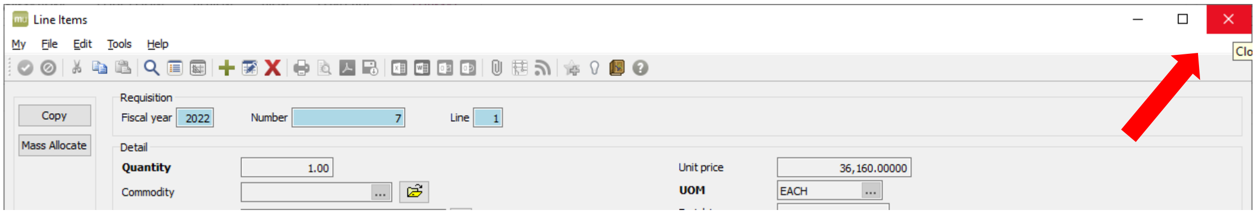


5. Add information for additional line item



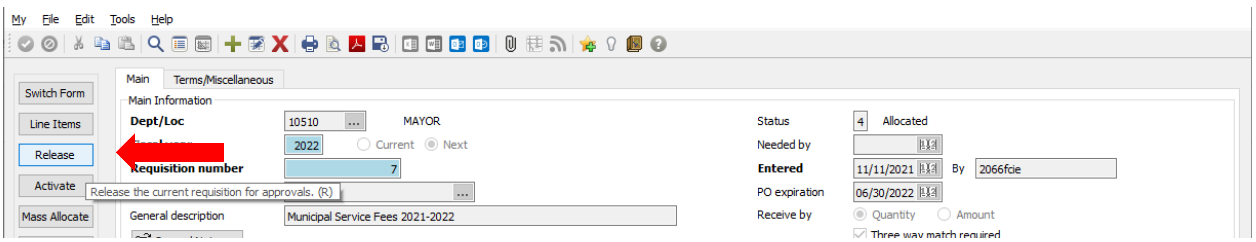
1. Verify next line item
2. Enter Quantity
3. Enter description of purchase: include item part number and description
4. Enter cost per unit
5. Enter unit of measurement (will normally be “each”)
6. Enter organization, object, and project (if required) codes
7. Click “Accept” to save line. Repeat Steps 4 & 5 if additional lines items are needed.

6. Close Line Item Page



7. Review PO for accuracy before release

After reviewing the request, from the Requisition Entry screen click the Release option to submit the requisition and initiate the approval process. Once you have released the requisition for approval, you will be able to view the requisition, but will not be able to make any further changes to it unless it is rejected through the approval process.



Requisition Entry

Objective

This document provides instruction on how to enter a requisition into the Munis Requisition Entry program. This document is intended all users responsible for entering requisitions.

Overview

By entering a requisition, you are requesting funds to make a purchase. As soon as the requisition is entered, the funds for the purchase are set aside, or pre-encumbered, for the specified general ledger expense account. When the requisition is released, it moves through the approval process, after which it is converted into a purchase order.

Prerequisites

Before you can successfully complete this process, you must ensure that roles granting the necessary permissions have been assigned to your user account. If the roles have not been established, contact the system administrator to have them updated or added into the Munis system.

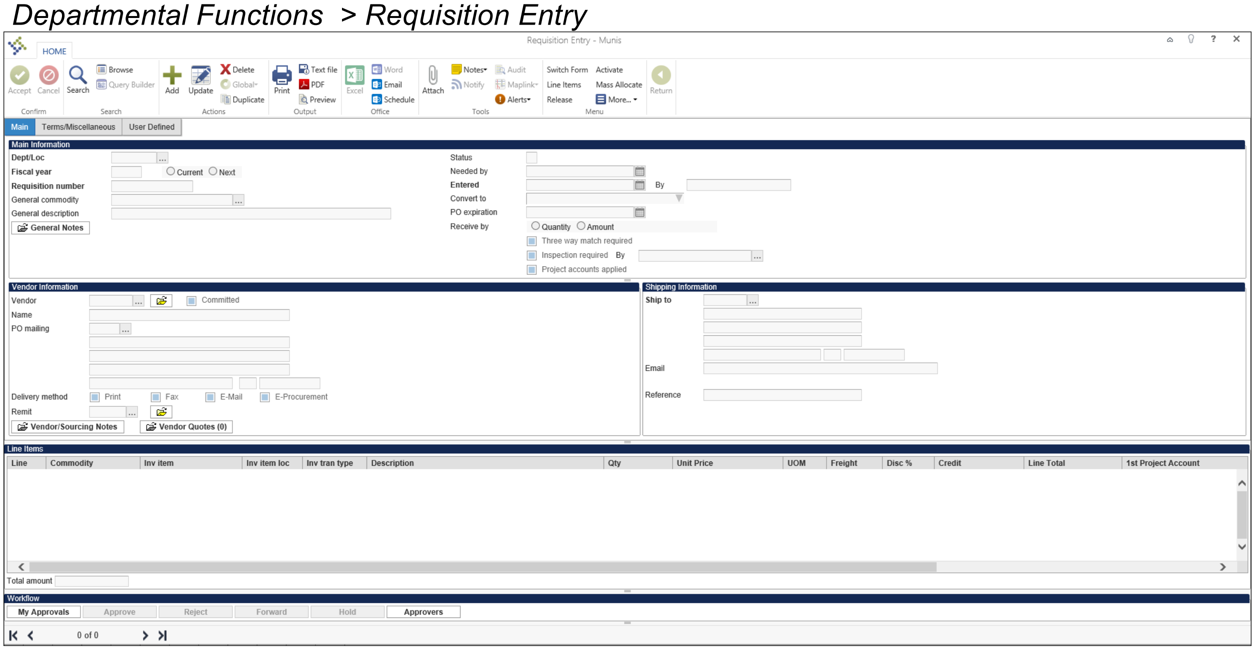
Before beginning the requisition entry process, gather the following information:

- The vendor name or vendor number from which you would like to purchase the items.
- The general ledger expense accounts that will be used for the purchase.
- The quantity, price, and description of the item being purchased.

Procedure

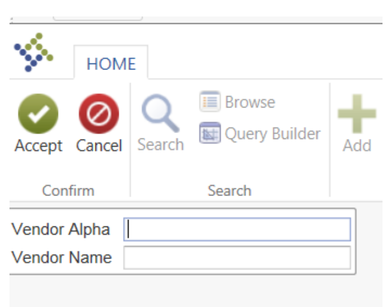
To create a requisition:

1. Open the Requisition Entry program.
   Financials > Purchasing > Purchase Order Processing > Requisition Entry
   -or-
   Departmental Functions > Requisition Entry



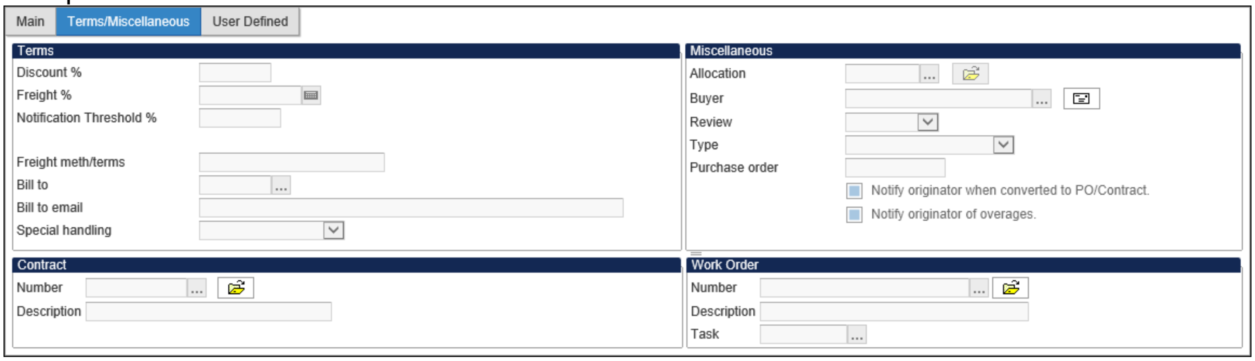
2. Click Add on the ribbon.
3. Complete the fields, as required, to define the requisition details. Refer to the following table for specific field information.

Field	Description	ESASD
Main Tab		
Main Information		
Dept/Loc	This box contains the department or location responsible for the requisition.	Will default for your department but can be changed.
Fiscal Year	The box identifies the fiscal year in which the requisition is created. This option can be the current or next year; the program automatically highlights Current or Next when you type the four-digit year.	
Requisition Number	This box identifies the requisition number.	The system will autopopulate the next requisition number for you.
General Commodity	This box specifies the general (type 2) commodity for the requisition. Press **Tab** to leave this box blank if your organization does not use commodity codes. Codes entered in this box must exist in the Commodities program.	Commodity Codes ARE NOT required, you may skip over this field.
General Description	This box contains a general description for the order. The description can contain up to 50 alphanumeric characters.	This description will carry over to the Purchase Order.
Status	This list indicates the current status of the selected requisition. This box is accessible when you click Search to locate a record.	2 – Created, 4 – Allocated, 6 – Released, 8 – Approved, 0 – Converted, 1 - Rejected
Needed By	This box specifies the date by which the goods or services in this requisition are needed.	
Entered	This box displays the date that the requisition is created.	
By	This box displays the user ID of the person who enters the requisition. When you are adding or updating a record, the program completes this box automatically, and you cannot change the entry. This box is accessible when during the Search process; type a user ID to find only those requisitions entered by that specific user.	
Convert To	This list allows you to define whether the requisition will be converted to a purchase order or a contract.	Convert to Purchase Order

Field	Description	ESASD
PO Expiration	This field defines the expiration date of a purchase order created from the requisition. The date entered in this box is automatically transferred to the purchase order record during the conversion process, but you can change it after the purchase order is created.	
Receive By	This option determines the manner in which the invoice will be received: quantity or amount.	
Three Way Match Required	This check box, if selected, indicates that a three-way match will be required for the purchase order that will be created from this requisition. This check box does not have any actual effect at the requisition level. It is intended as a method of speeding the data entry process, as the value of the check box is carried to the created purchase order when the requisition is converted.	Three way match will require that the Purchase Order, Purchase Order Receiving Record and the Invoice match.
Inspection Required	This check box is only available if you selected the Three Way Match Required check box and adds another level of matching.	You may skip this field.
By	This box contains the name of the inspector for the requisition.	You may skip this field.
Project Accounts Applied	This check box indicates that project account strings have been applied to the requisition.	Please uncheck this box unless your purchase is associated with an existing project in Munis.
Vendor Information		
Vendor	This box identifies the vendor from whom you are requesting the requisition items. You can type a vendor number, or you can click the field help button to select a vendor. If the Enforce Bid Defaults check box in Bid Management Roles is selected, only awarded vendors can be entered. The Committed Vendor check box, if selected, indicates that the vendor is designated as a sole source for the commodity. The information in Vendors provides the default value for this box, and you cannot change this.	You may enter a portion of the vendor name in the Vendor Alpha Field and click accept to search. 
Committed	This check box indicates that the	

Field	Description	ESASD
	selected vendor is a committed vendor, either because of a bid, or a contract. The check box is automatically selected or cleared based on the vendor and commodity code and cannot be manually updated.	
Name	This is the vendor's name, which is automatically entered based on the vendor number selected.	
PO Mailing	This box identifies the vendor's remit address to be used for purchase orders.	
Delivery Method	This is the desired delivery method for the completed purchase order. The default values of these check boxes are drawn from the vendor record. The E-Procurement option indicates that the purchase order will be submitted via the vendor's online shopping interface.	
Remit	This box specifies the address to which payments should be sent. The default value is zero if the vendor does not have any remit addresses on record; otherwise the default value is one. Values are zero or any existing remit address number for that vendor. When liquidating a purchase order in the Invoice Entry program, if the remit address number is greater than 0, the remit address entered in this field is the default value on the invoice.	
Shipping Information		
Ship To	This is the location to which the item should be delivered.	You may select another Ship To location from the field help.
Email	This is the contact email address for the shipping location.	
Reference	This is the name to reference on the vendor's shipping document. You can enter up to 30 characters in the box.	

4. Complete the fields on the Terms/Miscellaneous tab.

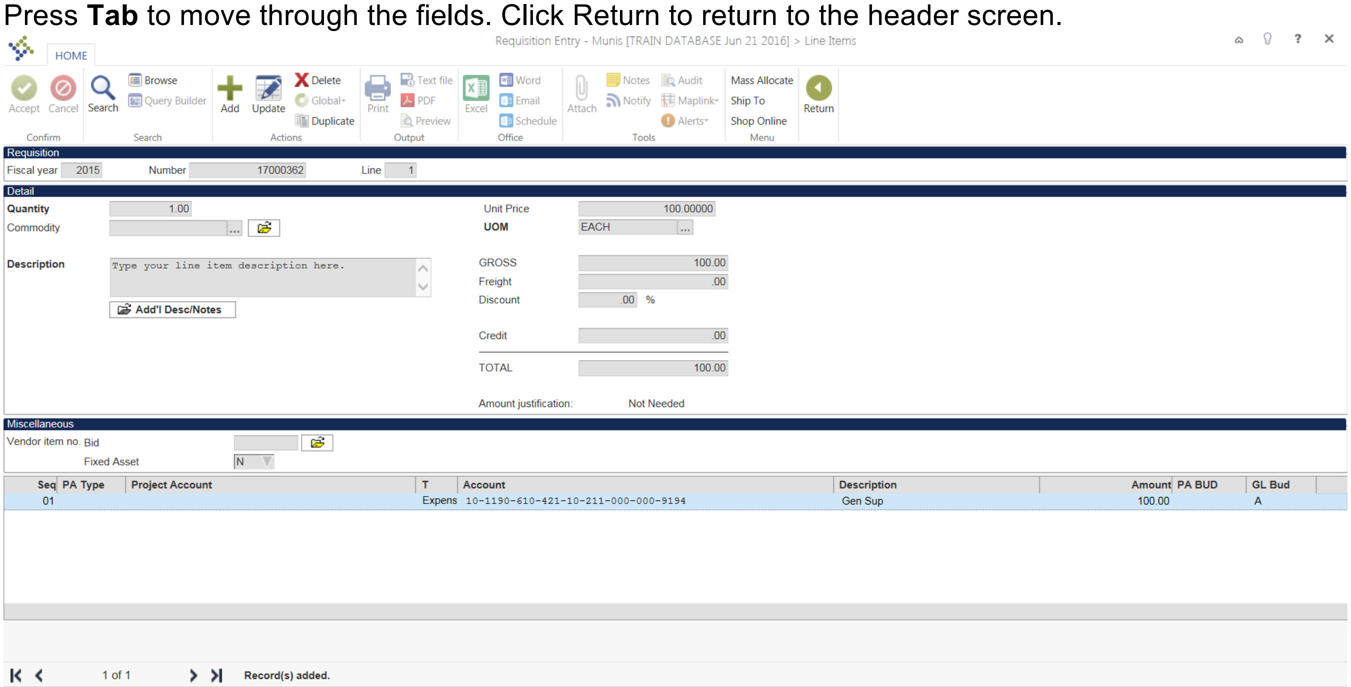


Field	Description	ESASD
Terms		
Discount %	This is the vendor's standard discount percent, if applicable.	You may skip this field.
Freight %	This is the percentage of the order that the vendor charges for shipping, if applicable.	You may skip this field.
Sales Tax %	This is the sales tax percent paid to the vendor.	You may skip this field
Use Tax %	This is the use tax percent that is paid to the state.	You may skip this field.
Notification Threshold %	The value of this box determines at what expenditure amount notifications are sent to the requester after the requisition is converted to a purchase order, and then liquidated with an invoice. The percentage is transferred to a purchase order during the conversion process.	You may skip this field.
Freight Method/Terms	This is the shipping method and terms. The default value for this information displays from the standard methods and terms identified in the Vendors program for the selected vendor.	You may skip this field.
Bill To	This is the bill-to code of the department or location paying for the item. If the Dept/Loc box has an associated default bill-to code, it is displayed in this box, but you can change this.	
Bill To Email	This is the contact email address for the billed department.	
Special Handling	This list identifies special circumstances for the requisition or purchase order:	

Field	Description	ESAD
	• None - No special processing. • Confirming - A confirming order, or a follow-up to a telephone order. This prints the words Confirming PO on the purchase order form. • Print first - Indicates that this requisition should be printed first once it becomes a purchase order. • Prepaid - Indicates that this is a prepaid requisition.	
Miscellaneous		
Allocation	This is the allocation code for general ledger distribution.	You may skip this field.
Buyer	This is the person requesting the item to be purchased.	
Review	This list determines the requisition's review process.	You may skip this field
Type	This list identifies the type of requisition: • Normal - Purchase order for specific goods or services. • Blanket - A purchase order that is intended to be used over a long period of time. • Dept/Emergency - Purchase order that must be rushed. • RFP/Bid - A request for proposal or bid.	
Purchase Order	This is the number assigned to this purchase order once converted.	
Notify Originator When Converted to PO	This check box, if selected, directs the program to send an email to the employee who entered the requisition that it has been successfully converted to a purchase order. If the Notify Originator When Requisition is Rejected or Converted to a PO check box in Department Codes is selected, this option is selected as well, but you can change this.	You will find this notification on your Tyler Dashboard in your Notification Tile. It will be labled RCP.
Notify Originator of Overages	This check box, if selected, causes the program to notify the requester when a requisition has liquidations greater than the specified amount.	You may skip this field.
Contract		
Number	This box contains the contract number associated with the selected commodity.	You may skip this field.

Field	Description	ESASD
Description	This is the contract description. The description is automatically completed	You may skip this field.
Work Order		
Number	This box identifies the work order number associated with a contracted service, if applicable.	You may skip this field.
Description	This is the description of the work order.	You may skip this field.
Task	This box contains the work order activity code.	You may skip this field.

5. Click Accept to save the header information. The program displays a new screen for the Line Items screen. You may also continue to the Line Items screen by tabbing through the last field in the Miscellaneous section.
6. Click Add to begin entering the line detail information for your requested line item. Press **Tab** to move through the fields. Click Return to return to the header screen.



Field	Description	ESASD
Requisition		
Fiscal Year	This box indicates the fiscal year in which the requisition was entered. The year is display only.	This value will default from the header screen.
Number	This box displays the requisition number entered on the main Requisition Entry screen. This number is display only.	This value will default from the header screen.

Field	Description	ESASD
Line	This box provides the item's sequence in the requisition. This number is assigned by the program and you cannot change it.	
Detail		
Quantity	This box specifies the order quantity for a single line item in the requisition. The program multiplies the number entered here by the unit price of the line item to calculate the net cost. The default quantity value is 1, but you can change this.	
Commodity	This box identifies the detail (type 4) commodity code for the item. Press **Tab** to leave this box blank if your organization does not use commodity codes.	You may skip this field.
Inventory Item	This box specifies the item number.	You may skip this field.
Location	This box indicates the location of the item.	You may skip this field.
Type	This option determines the item type: pick ticket or purchase order.	Leave this at Purchase Order.
Product ID	This is the product ID of the requested item.	
Description	This is an item description. You can enter up to 210 alphanumeric characters. If your site does not use the Bid Management module, and a commodity that has been defined as a Bid Item in Commodity Codes is used, this field is not accessible. The program uses the default value from the commodity code, which you can only override if you have been assigned permission to do so in Requisition Roles.	
Unit Price	This box contains the unit price of the goods or services specified on the line item. The program multiplies this amount by the quantity to calculate the line item total. For pick ticket lines, the unit price is entered from Inventory Items. The program uses the default value from the commodity code, which you can only override if you have been assigned permission to do so in Requisition Roles.	
UOM	This box indicates the unit of measure to be printed for the line item.	

Field	Description	ESASD
	The value of this box does not affect the calculation of the Item Total.	
Freight	This box indicates the freight charge, if applicable.	You may skip this field.
Discount Percent	This box identifies the vendor discount for this line item, if applicable.	You may skip this field.
Credit	This box records a trade-in or credit. When you enter an amount, the program reduces the line item total by the credit amount. You can enter a credit of up to 9,999.99 or until the line item total is reduced to zero. This credit prints on the requisition and resulting purchase order. Enter reasons for the credit in the Description box.	
Line Item Total	This box displays the total amount for the current line item. This amount is display only.	
Description	This box provides an item description. The description can contain up to 210 alphanumeric characters. Click the Add'l Desc Notes button to add more information.	
Miscellaneous		
Manufacturer	This is the manufacturer of the requested item, if applicable.	You may skip this field.
Manufacturer Item Number	If a manufacturer has been entered, this is the manufacturer's specific item number for the requested item.	You may skip this field.
Vendor	This box identifies the vendor from which to order the commodity.	You may skip this field.
PO Mailing	Identifies the specific vendor mailing address to which to submit the resulting purchase order.	
Delivery Method	This is the delivery method to use when delivering the purchase order created from the requisition.	This will default from the vendor file.
Remit	This is the remit address for the record.	
Vendor Item Number	This is the vendor's specific item number for the requested item, if applicable.	You may skip this field.
1099 Box	This list specifies the 1099 Box code. If the 1099 Default box for the Object Code segment the Chart of Account Segments	

Field	Description	ESASD
	program has been completed, the program completes the value. If the 1099 Default box in the Chart of Account Segments program is blank, the default value for this box displays from the Vendors program.	
Bid	This box identifies the bid number, if applicable. To update bid details, including the commodity, click the folder button to open the Create Bid Master program. If the Enforce Bid Defaults check box in Bid Management Roles program is selected, any information previously entered on the bid (such as unit price or discount) cannot be changed.	
Dept/Loc	This box indicates the department/location code of the requesting department. The default value is entered according to the department code associated with your user ID, but you can change this if you are authorized to order items for more than one department. If the department code is changed while adding or updating a requisition, the program displays a replacement confirmation message. Click Yes to replace the current data with the new department's defaults.	
Required By	This box specifies the date by which the goods or services in this requisition are needed.	
Requested By	This box contains the user ID of the person who requested the item. The value of this box must be a Munis user.	
Receipt Notification To	This box contains the Munis user ID of the individual to notify when the item is received.	
Employee	This is the employee to which the inventory item should be issued.	You may skip this field.
Fixed Asset	This list indicates if the item is a fixed asset (Y), a master fixed asset (M), or not a fixed asset (N).	You may skip this field.
WO Number	This box specifies a work order number, which is applicable only if the line detail item is for a work order. The program automatically allocates the line detail to the work order. Work order numbers apply if your organization uses Munis Work Order, Fleet and Facilities.	You may skip this field.

Field	Description	ESASD
WO Task	This box indicates the task code from the associated work order. Work order tasks apply if your organization uses Munis Work Order, Fleet and Facilities.	You may skip this field.
Risk Claim	If the requisition is associated with a risk management claim, this box contains the risk claim number. Click the folder button to view the risk claim record.	You may skip this field.
Notify Buyer	This check box, if selected, directs the program to notify the buyer when the item is received. To use the notification functionality, there must be an accurate email address in the E-mail Address box in User Attributes.	

Once you have entered the required line detail information, press **Tab** to move to the GL Allocation section on the Line Detail screen. This section contains the general ledger expense accounts that are to be charged for the specific line items.

Field	Description	ESASD
Seq	This box displays is the sequence number assigned to the line item by the program.	
Project Account	This box contains the project account number, if applicable.	
Account Type and GL Account Number	The account type Expense will default. The next box provides the account number of the general ledger account for the requisition. The program completes the account description when you enter an account number.	You may use the field help button to locate the appropriate account.
Percent	This box indicates the percentage of the total requisition amount that is allocated to this account.	
Amount	This box contains the total value of the items. This calculation assumes the cost of the line item is being allocated to a single expense account. Adjust this to distribute the cost over multiple allocation lines (for example, expense accounts), if desired, but the total of the allocation lines must equal the line item total.	

Field	Description	ESASD
PA Bud	This box indicates the project account status for the line item, if applicable.	
GL Bud	This box indicates the budget status for the line item. A budget allocation code of A indicates that the line item is approved, regardless of budget level. A value of U indicates that the account is under budget.	

7. Enter the general ledger expense accounts to which to charge the item. You can either type account number or click the field help button in each box to select the appropriate account.
8. To allocate the line item amount to more than one general ledger account, enter the amount to expense to the first general ledger expense account, and then press **Tab** to move through the remaining fields for the current line, and then to the next account line, where you can enter another expense account and amount. Repeat these steps as many times as needed, until the total amount allocated to expense accounts equals the total cost for the line item.
9. When all general ledger accounts are added, click Accept to save the detail.
10. If you have additional items to order, click Add on the ribbon of the Line Items screen and repeat the process for each item that you add to the requisition.
11. Once you have completed adding all of your requested items, click Return on the ribbon to return to the main Requisition Entry screen.
12. You may toggle between the main Requisition Entry screen and the Line Items screen by using the Return button (on the Line Items screen) and/or clicking on Line Items (on the ribbon of the Requisition Entry screen).
13. From the Requisition Entry screen click the Release option to submit the requisition and initiate the approval process.
14. Once you have released the requisition for approval, you will be able to view the requisition, but will not be able to make any further changes to it unless it is rejected through the approval process.

CITY OF WEST HAVEN
FY18 - 19 Audit Issues

ID #	Area	Condition	Remedy	Comments	Date Completed	Status
1	Education - Payables	During our testing, we noted that a significant number of invoices that were not properly recorded in the proper fiscal year.	The Board will follow the generally accepted accounting principles set forth by the auditor. Effective immediately, the Board has instituted a new systematic month end cut off procedure. This will require the AP staff to book accruals for any invoices that have not been received prior to the close. This will allow the Board to compete its Month End Budget to Actual reports in a timely fashion and provide the reports to the City for their review and to meet their reporting requirements.	All invoices have been recorded to the proper fiscal year.	06/30/2020	Closed
2	City - Payroll	Currently, the City empployees that process payroll have the ability to change employee pay rates. These employees also have the ability to update/edit master files, deductions and are set up as payroll super users with no restrictions.	As of 9/1 an employee in the Personnel Department is responsible for changing rates when needed.	Further controls will be automatically implemented once ADP is in house.	09/01/2020	Closed
3	Education - Payroll	Currently, the Education Department payroll clerk that processes payroll has the ability to changeemployee pay rates. The employee also has the ability to update/edit employee master files,deductions and are set up as payroll super users with no restrictions.	The Board is awaiting the implementation of the of ADP as they were the company selected by the City from the Payroll RFP. This selection will clear this finding immediately. The Board has also recently hired a new payroll coordinator that will be trained accordingly. This person be taught all aspects of the new payroll system and will be shared with the city as a form of cross-training.	HR. Department enters all new employees, job changes, or salary changes into MUNIS and assigns proper salary step or change. Payroll department now only processes payroll.	07/01/2019	Closed
4	Bidding Documentation	• Bid documentation for certain projects could not be located.	Finance Director to invetigate which projects were missing and identify root cause of deficiency	The City has hired a procurement consultant to review all procurement processes and redefine or create as needed.	In process	Open
		• Bid waivers approved by City Council were not obtained for emergency projects above the bid threshold.	Department heads have been notified to contact purchasing director prior to adressing any further issues that may be exposed.		In process	Open
		• Items purchased under State bid were not formally documented on the purchase order or voucher	Department heads have been notified that all purchases made from the State Approved vendor list need to be properly documented.		In process	Open
5	City Clerk	Currently, there are no unique separate logins for each City Clerk Department employee. Allemployees process transactions using the same login.	After the November 2019 election the new City Clerk corrected the situation. Employees now use unique login IDs		12/01/2019	Closed
6	Tax Collector	Currently, voided transactions must be approved by a senior staff member, but there is no review andapproval of a monthly void report by the Tax Collector to monitor compliance with the procedure.	New process implented after the 6/30/19 audit and is now in place	In addition to the 2 signatures required at the window, when the drawers are taken off and counted by an Analyst if there is no second signature as is required by business practice on the Void, it is called to the attention of the Revenue and Asset Manager. Additionally, the attached report is reviewed and balanced with the daily cash report when the month is closed.	09/01/2020	Closed
7	Pension Plans	Currently, the Police Pension Plan and Allingtown Pension Plan investments are managed by separate investment advisors with separate investment strategies.	Corp Counsel is working on an RFP to consolidate investment management	The respective pension commissions will need to be on board prior to any combined management.		Open
8	Alternative Investments	Although the City has their investment manager monitor their pension investments, currently, thereis no formal monitoring of the alternative investments by the City Finance Department and/or Pension Commission.	Corp Counsel is working on an RFP to consolidate investment management			Open
9	Account Reconciliation	Currently, the City's withholding liability accounts were not reconciled at year end.	Accounting will implement a process to reconcile the witholding liability accounts		09/01/2020	Closed

CITY OF WEST HAVEN
FY18 - 19 Audit Issues

ID #	Area	Condition	Remedy	Comments	Date Completed	Status
10	Allingtown FD - Personnel files	The City Personnel Department does not maintain adequate personnel files and salary related documentation of the Allingtown Fire Department employees.	AFD has agreed to making copies of the personnel files.	Outsourcing payroll and HR will result in electronic records that can be accessed by the City Personnel Dept.	03/01/2021	Closed
11	Allingtown FD - Capital Assets	Capital asset deletions should be identified and reported annually. We noted that the Allingtown Fire Department have not had any significant deletions over the past two fiscal years.	I will speak to AFD again. They were to complete a physical inventory last year.	AFD is preparing an inventory list for the FY20 audit	06/30/2020	Closed
12	Allingtown FD - Pension Fund	During the year, the Allingtown Fire Department withdrew monies from the pension fund and recordedthe amount as miscellaneous revenue in the general ledger. The monies were then deposited into thepension fund and recorded as a contribution.	AFD was informed and has discontinued the process		09/01/2020	Closed
13	Education - Journal Entries	Currently, the Education Department journal entries are prepared by the Business Manager, recorded byanother employee, and approved in the system by the Business Manager.	Education is revising their closing procedures in coordination with Item #1	All common journal entries are performed by a member of the Business Office and approved by the Business Manager. Any entry that needs advanced analysis will be done by the Business Manager and brought to the City Finance Director to be signed off on.	04/30/2020	Closed
14	Education - Student Activity Funds	Various student activity fund accounting records are maintained on a manual basis and are notunder general ledger control.	The Board is awaiting a list of software that is used by the auditor's other clients. Once received, the Board will review and select a program. Staff will be trained and the program will be in use for the beginning of next school year (August 2020).	Software systems are still being researched. Staff training and implementation has been delayed due to the challenges of opening schools under the current climate.		Closed
		Various student activity fund accounting records are maintained on a manual basis and are notunder general ledger control.		Funds are being created within MUNIS to bring the accounting records under general ledger control.		
15	Education - Education Grants	We noted that in some instances certain education grants are overexpended during the year, but areadjusted to the correct balances after year end.	The Board's new systematic month end cut off procedures will extend to the Education Grants as well as the Operating Budget accounts. This procedure will ensure the proper monitoring and reporting of the general fund and grants.	All grant adjustments are made in concert with the BOE's month end close procedure.	04/30/2020	Closed

CITY OF WEST HAVEN
FY19 - 20 Audit Issues

ID #	Area	Condition	Remedy	Comments	Date Completed	Status
MATERIAL WEAKNESSES						
1	Accounts Payable	It was noted during the audit that some expenditures were not posted to the proper period..	The City shall follow the generally accepted accounting principles set forth by the auditor. Effective immediately as part of the yaer-end close process review of AP activity will be expanded to all funds and not just the General Fund, Allingtown, and Sewer.	The invoice in question was a construction invoice for the High School project. This bill was processed to the capital fund which was not part of the year-end internal reviews.	07/01/2020	Closed
NON MATERIAL FINDINGS						
2	Cash Controls	Controls in place are not adequate to verify that the entirety of cash received is deposited. Although bank reconciliations would catch material omissions, in perfoming a review of Receipt Batches during the audit, we noted instances where no approval signatures were present indicationg that the batch had been reviewed.	The City shall review and revise (where needed) a control process related to the receipt and deposit of cash.	Process of double sign-off in place	03/01/2021	Closed
3	Purchasing - Shipping Receipts	Controls in place are not adequate to verify that goods and services ordered were properly received	Once the new purchasing manger is in the position we will review all purchasing procedures. Purchase Orders and Accounts Payable are the first areas the City wants expand MUNIS training to employees.	The City has hired a procurement consultant to review all procurement processes and redefine or create as needed. Training documentation is being created for implementation	in process	Open
4	Bank Reconciliations	Currently there is no formal process pertaining to the review of bank reconciliations	Bank reconciliations shall be reviewed and approved in a timely manner, including dated signoff.	Bank Reconciliations are reviewed by the Assistant Finance Director	03/01/2021	Closed
5	Timesheets	It was noted that there were instances where timesheets were not approved by a supervisor or department head.	As part of the new ADP process all time records must be approved or the employee will not be paid.		03/07/2021	Closed
6	Purchasing - Approved Vendor List	The City allows purchases without first approving vendors increasing the risk of fictitious vendors as well as not being able to obtain the best price or quality.	Once the new purchasing manger is in the position we will review all purchasing procedures. A new process will be developed around vendor creation.	The City has hired a procurement consultant to review all procurement processes and redefine or create as needed.	in process	Open
7	Allingtown FD - Pension	Testing found an employee who was receiving a pension benefit in excess of what was indicated by the pension census file.	There must be a policy implemented with levels of approval and review. Manual processes must be eliminated.	CLA has completed the audit. There was one individual receiving an incorrect amount. AFD will verify all payouts prior to starting any new retiree payouts	06/24/2021	Closed
8	Pension Plans	Currently, the Police Pension Plan and Allingtown Pension Plan investments are managed by separate investment advisors with separate investment strategies.	Corp Counsel has issued an RFP and we are waiting for responses			Open