

STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)

REGULAR MEETING NOTICE AND AGENDA
West Haven Subcommittee of the MARB

Meeting Date and Time: Tuesday, December 14, 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: 371 423 677

Agenda

- I. Call to Order & Opening Remarks
- II. Approval of minutes:
 - a. November 16, 2021 Regular Meeting
- III. Update: CohnReznick audit
- IV. Update: MOA Action Plans
- V. Update: Open Positions
- VI. Update: Corrective Action Plan
- VII. Update: ARPA Funds Plan
- VIII. Other Business
- IX. 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: 613 530 064

Members in Attendance: Kimberly Kennison (OPM Secretary designee), Christine Shaw (State Treasurer designee), Patrick Egan, Stephen Falcigno (joined after approval of minutes), Thomas Hamilton, Robert White

City Officials in Attendance: Mayor Rossi, Frank Cieplinski, Matthew Cavallaro

OPM Staff in Attendance: Michael Milone (OPM designee), Julian Freund

I. Call to Order & Opening Remarks

The meeting was called to order at 10:04 AM.

II. Approval of minutes:

a. October 19, 2021 Regular Meeting

A motion to approve the minutes was made by Ms. Shaw with a second by Mr. Hamilton. Grammatical corrections were noted in section V and section VII of the draft minutes. The minutes were approved with the noted corrections by a vote of 4-0-1 with Mr. White abstaining.

III. Update: CohnReznick audit

Ms. Kennison provided an update on the CohnReznick audit, reporting that an anonymous call about specific areas of concern related to alleged misuse of CRF was received by OPM. The information has been provided to federal authorities as part of the State's cooperation in an ongoing investigation. Mr. Cieplinski was asked about the status of documents requested by Cohn Reznick. He reported that he has provided organizational charts. The City does not have written policies and procedures he could find. The last two financial audits, and the interim report and its related attachments have been provided. He offered to write procedures as currently followed and provide those. Ms.

Kennison advised that he document existing processes. Mr. White suggested that an audit of departments that push back against policies and procedures be added to the CohnReznick scope of work. Ms. Kennison asked the City to provide a list of those departments. Mr. Hamilton asked about the timeframe for CohnReznick to complete their work. Ms. Kennison replied that the contract term is through March, but the report could be completed sooner. Mr. Hamilton asked if the report would be released when completed, or would be held back pending completion of the FBI investigation. At this point, it does not appear that the report would need to be delayed. Mr. Egan suggested that the MARB could give the City direction on how to amend procedures even while investigations are ongoing. He reiterated a request for historical data regarding payouts for compensatory time to exempt employees over the last five years.

IV. Review and Discussion: FY 2021 MOA

A letter was sent from the Secretary to the City regarding MOA compliance. The Board has been waiting for the City to prepare plans for complying with the MOA. Several open items relate to Purchasing. The City has submitted a plan for addressing Purchasing related requirements. The City will need to report out each month on the tasks in the plan. Similar plans are still needed for the other open items.

Ms. Kennison noted longstanding vacant positions in Purchasing and in Accounts Payable. Mayor Rossi reported that the Accounts Payable Analyst position has been filled and the collective bargaining issues regarding the position have been resolved. The filling of the Accounts Payable position with an internal candidate has resulted in a vacancy for another position in the Finance office. A consultant has been assisting in the Purchasing area.

Mr. Cieplinski has proposed to City Council the creation of a Procurement Director position. He also recommends adding another Junior Accountant position in the Finance Office. He is putting together the costs related to those positions and job descriptions to present to City Council for funding approval. Mr. Hamilton asked if the resulting Purchasing office would be a two-person office. Mr. Cieplinski replied that it would initially be a two-person department. His research shows that similarly sized departments typically are staffed with three full-time employees. Mr. Hamilton said the individual hired as the Purchasing Director should be a true procurement professional, from outside the organization and should be an exempt position.

Mr. White asked about any asset sales that have taken place in the last year and how the proceeds have been used. Mayor Rossi said she would check on whether any sales have taken place.

V. Update: Corrective Action Plan

Mr. Falcigno raised frustrations with the length of time taken to address structural issues in the City and cultural obstacles to making improvements. Subcommittee members discussed concerns with the pace of progress in building the policies, procedures and infrastructure to manage City operations.

VI. Update: Open Positions

Open positions were discussed during a previous agenda item. An organizational chart was requested from the City.

VII. Other Business

Ms. Kennison asked about the status of the City's ARPA funding and plans for use of the funds. Mr. Cieplinski indicated that the funds received are held in a separate fund in the City's accounting system. A survey requesting input from the citizens has been posted on the website. The CT Conference of Municipalities will be presenting at the next City Council meeting on eligible uses and other aspects of the ARPA funds. He described the City's plans for ensuring transparency in the use of the funds.

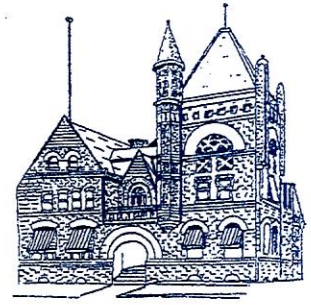
VIII. Adjourn

Mr. Egan made a motion to adjourn with a second by Mr. White. The meeting adjourned at 11:16 AM.



Office of the Mayor

City of West Haven
355 Main Street
West Haven, Connecticut 06516



City Hall
1896-1968

Nancy R. Rossi
Mayor

November 30, 2021

Ms. Melissa McCaw, Secretary
State of Connecticut, Office of Policy and Management
Municipal Accountability Review Board
450 Capitol Avenue
Hartford, CT 06106

Dear Secretary McCaw,

As you know the MOA between the City of West Haven and the Office of Policy and Management requires I provide the MARB West Haven Subcommittee with monthly written status reports on specific identified projects. Those remaining projects requiring monthly reports are MUNIS training and development implementation, as well as the implementation of the Information Technology Security Action Plan and a Human Resources Action Plan.

Since the action plans are either completed or close to completion, our liaison Michael Milone asked Julian Freund if the action plans can substitute for future reports of this type and thereby eliminate a redundant communication. Julian did not voice any objection provided the outstanding action plans are completed soon.

So at this moment in time the action plan for the MUNIS training / Accounts Payable project was transmitted and reviewed at the recent MARB West Haven Subcommittee and is being implemented. I held a special department head staff meeting on November 24th that was exclusively devoted to discussing this project with senior staff. We (Frank Cieplinski, Michael Milone, Wilma Petro and I) communicated the changes in procedures and estimated timelines for training and dissemination of various procedure manuals for their review. Frank, Michael and Wilma (purchasing consultant) are collaborating with Julian Freund on this so I asked Frank, Michael and Wilma to present these various aspects of the training and answer questions from the staff. I conveyed the mandatory compliance of these changes and the critical importance of this project and I believe the staff is very clear about my expectations.

Regarding our IT Security Action Plan, our IT Manager, Jumaine Samuels, developed a plan about four months ago. I previously transmitted this to your office. Julian Freund requested that it be redesigned to comport with the standard action plan format used in the other cases with the city. Julian has met with Jumaine, Frank and Michael and also conducted a conference call with Frank and Michael last week, explaining the format for the action plan and specific information to be included. This plan is being revised as requested and will be transmitted to OPM for review by December 7th.

The final action plan is the Human Resources Plan, which is intended to address the various recommendations in the Human Resource Consulting Group's report. As you know, Ms. Pamela Alvino was recently appointed to the position of Director of Personnel and Labor Relations and has started developing it.

Since Michael Milone worked closely with the HR consultants on their engagement with the City and retained all the reports and other related documents, I had asked him to assist Ms. Alvino in any and all aspects of this initiative. In her short time here she has assimilated much relevant information, fully understands the importance of this initiative, and is working with Michael to have a draft action plan to me within two weeks. When I receive it I will transmit the plan to you, but please note it will likely be subject to changes once I have more time to review it.

I hope I have provided you with sufficient information but please let me know if you have any questions.

Sincerely,



Nancy R. Rossi
Mayor

PROCUREMENT / AP INITIATIVE

LAST UPDATE: 12/9/2021

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	Completed
1.3	Communicate changes in procedures to Department Heads. Special Department Head meeting to be convened by Mayor	Mayor	11/30/21	Completed
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	Completed
1.5	Finalize A/P Munis Purchasing Process document	Finance Director; OPM Liaison	12/03/21	Completed
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	In Process
1.7	Finalize Purchasing Procedures Manual	Finance Director; OPM Liaison	12/15/21	In Process
1.8	NEW - Review and evaluate change to current purchasing ordinance	Procurement Consultant; OPM Liaison; Finance Director	TBD	
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	Completed
2.2	Schedule training sessions	Finance Director	12/10/21	Waiting for Tyler Scheduling
2.3	Communication from Mayor to Department Heads re: mandatory Munis training	Mayor	12/10/21	Completed
2.4	Develop training materials	Finance Director	12/15/21	In Process (3 of 4 completed)
2.5	Begin offering self-directed training (web-based)	Finance Director	12/15/21	Pending completion of 2.4
2.6	Begin implementation of formal training	Finance Director	01/05/22	on schedule
2.6	Follow-up training if needed	Finance Director	TBD	as needed
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	Completed

3.4	Recruitment plan for additional positions	Finance Director; Personnel Director	11/30/21	Completed
3.5	Mayor and City Council approval of job creation and authorization of funding (if necessary)	Mayor; City Council	12/13/21	Expected
3.6	Begin execute recruitment and selection plan	Finance Director; Personnel Director	12/14/21	on schedule
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	Increased PILOT funding due to State formula change	
Procurement Specialist (Admin support)	\$48,000 annualized salary + benefits	Increased PILOT funding due to State formula change	

Note: Lines highlighted in RED are critical deliverable dates

Initiative: Information Technology Upgrades

Condition: The City of West Haven Windows Servers, SAN, email, firewalls, network switches are outdated and should be upgraded for security reasons. I recommend doing this in stages.

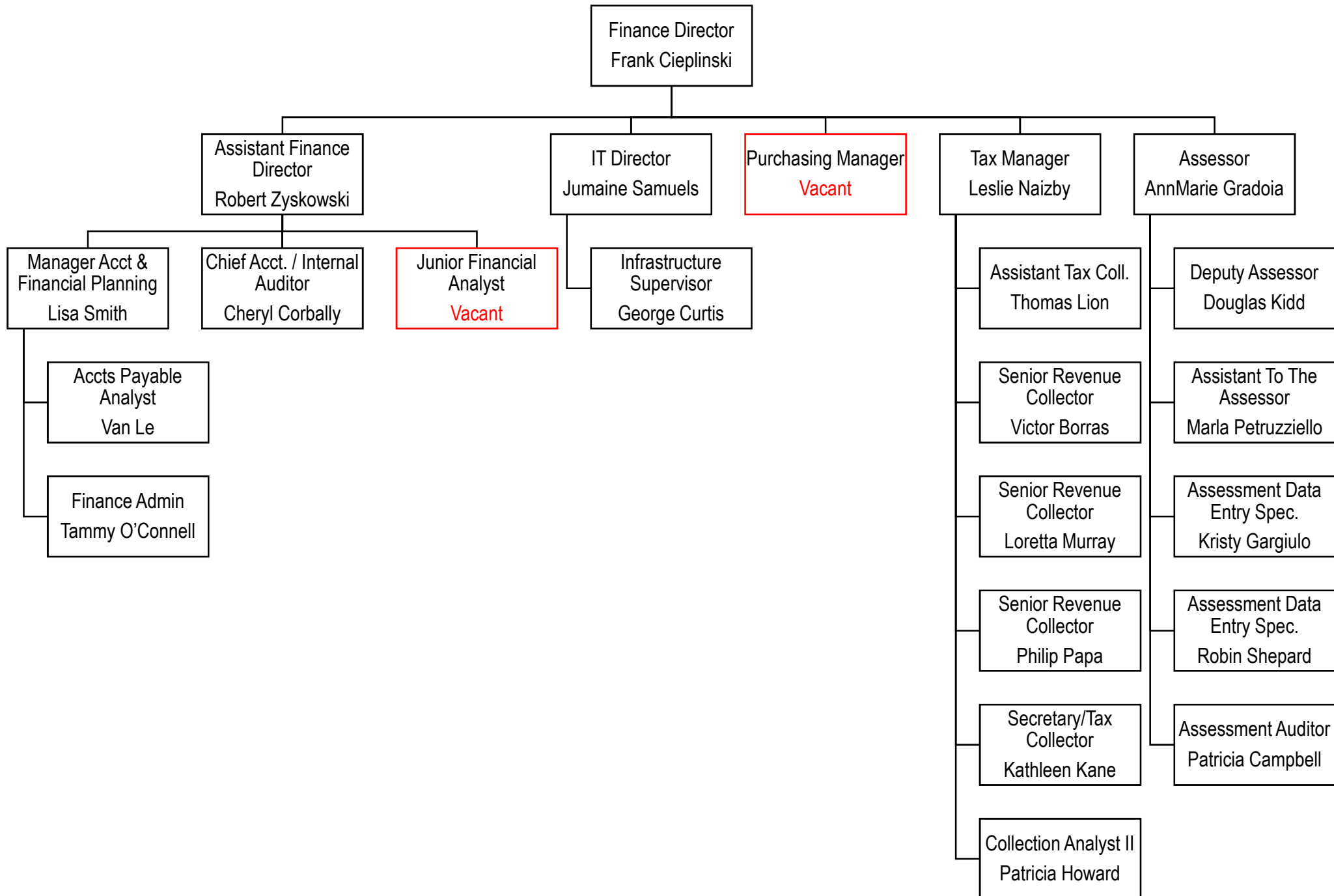
Solution: Implement new IT stack. Upgrade all legacy servers. Migrate from office exchange 2010 to O365. Improve IT security. Develop a Disaster Recovery plan.

Resolve all network issues and upgrade the network & computers on windows 7.

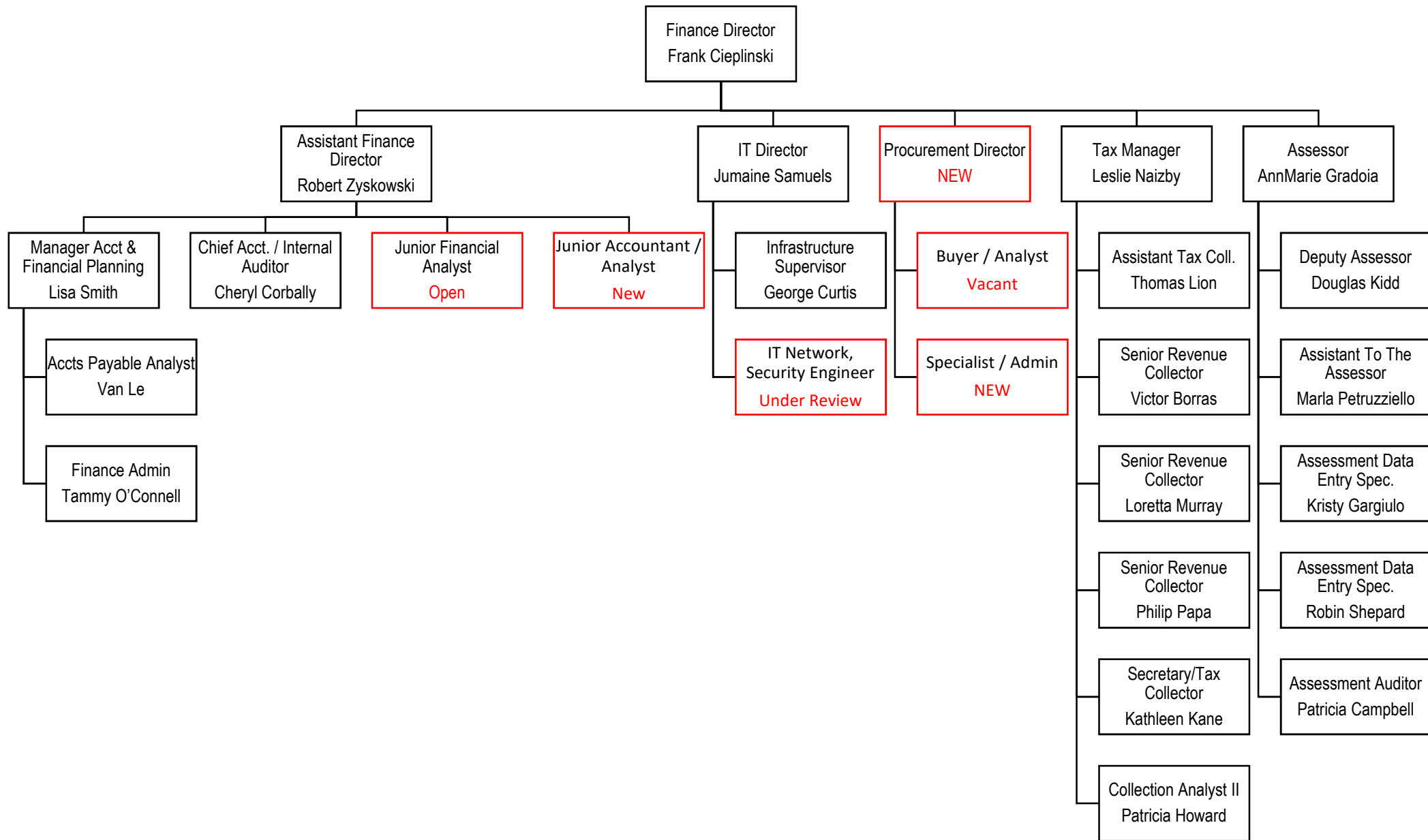
Action Item				
#	Action Item	Responsible Party	Milestone Date	Status
1	Implement Nutanix AHV Virtualization			
1.1	Order Nutanix Hyperconverge Server (pre-requisite for upgrading Windows servers)	Jumaine	6/10/21	Complete
1.2	Sign Microsoft EA agreement	Jumaine	6/30/21	Complete
1.3	Purchase Datacenter Server 2019	Jumaine	6/30/21	Complete
1.4	Standup and configure Nutanix solution	Jumaine, George, Nutanix	7/10/21	Complete
1.5	Configure networks on Nutanix	Jumaine,George, Nutanix	7/10/21	Complete
1.6	Install MS DataCenter server on Nutanix cluster	Jumaine,George	7/10/21	Complete
1.7	Migrate Domain Controller to server	Jumaine,George, PerimeterWatch	7/10/21	Complete
2	Migrate MS Exchange e-mail server to Office 365			
2.1	Sign Microsoft O365 Agreement	Jumaine	11/8/21	Complete
2.2	Stand up Office 365 tenant	Jumaine/Dell	11/17/21	Complete
2.3	Stand up domain controller in Azure cloud	Jumaine/PerimeterWatch	11/22/21	Complete
2.4	Migrate users e-mails to Office 365	George, Jumaine, PerimeterWatch	12/20/21	In - progress
2.5	Migrate users map drives into O365 One Drive	George, Jumaine, PerimeterWatch	12/20/21	In - progress
2.6	Migrate Dept Drive into Microsoft Sharepoint	George, Jumaine, PerimeterWatch	1/20/201	In - Planning
2.7	Deploy Office 365/Train users	Jumaine, George	JAN	In - progress
3	Update all outdated servers to Windows 2019			

3.1	Migrate and upgrade 2003 and 2008 servers to 2019 on Nutanix platform	Department Heads, Jumaine, George	Fiscal 2022	In - progress
3.2	De-commission non-production servers	Jumaine, George	11/20/21	Complete
3.3	Development, testing, training	Jumaine, George	1/10/22	In - progress
3.4	System analysis redesign	Jumaine, George	11/15/21	In - progress
4	Disaster Recovery/Business Continuity Plan			
4.1	Meet with Back HYCU/ Backup Solution for Nutanix and 0365	Jumaine, George,CDW	12/3/21	In-progress
4.2	Setup Call with GoogleCloud for Backup Solution	Jumaine,George,CDW	Dec - Jan	In-progress
4.3	Sign cloud storage Agreement with Cloud Google	Jumaine	Fiscal 2022	In-progress
4.4	Meet with Druva/ Backup Solution for Nutanix and 0365	Jumaine,George	10/20/21	Complete
4.5	Setup HYCU Agent on Nutanix Node to Backup to Google Cloud	HYCU, Jumaine, George	Jan - Feb 2022	In-progress
4.6	Setup HYCU Agent on physical Servers to backup to Google Cloud	HYCU, Jumaine, George	Jan - Feb 2022	In-progress
4.7	Configure HYCU with Microsoft Office 365 for all backup	HYCU, Jumaine, George	Jan - Feb 2022	In-progress
4.8	Configure HYCU to talk with Google Cloud for all Backups	HYCU, Jumaine, George	Jan - Feb 2022	In-progress
4.7	Test Disaster Rcovery/ Business Continuity Solution	Jumaine,George	Fiscal 2022	Pending Est Cost
5	Upgrade Windows operating system to MS Windows 10			
5.1	Need budget to replace all outdated computers to Win10	Jumaine	Fiscal 2022	In-progress
5.2	Vulnerability assessment and penetration testing	PerimeterWatch	Fiscal 2022	Outstanding
6	Convert remaining physical servers to virtual servers and/or move to cloud services			
6.1	Work with software vendors for supported requirements	Jumaine, George	Fiscal 2022	In-progress
6.2	Carve out virutal machines base on hardware requirments	Jumaine, George	Fiscal 2022	In-progress

WEST HAVEN FINANCE – CURRENT STATE



WEST HAVEN FINANCE – PROPOSED FUTURE STATE



**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 complete 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 employees 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 change employee 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	<ul style="list-style-type: none"> • Bid documentation for certain projects could not be located. • Bid waivers approved by City Council were not obtained for emergency projects above the bid threshold. • Items purchased under State bid were not formally documented on the purchase order or voucher 	Finance Director to investigate 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
			Department heads have been notified to contact purchasing director prior to addressing any further issues that may be exposed.		In process	Open
			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. All employees 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 and approval 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, there is 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 withholding 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 recorded the amount as miscellaneous revenue in the general ledger. The monies were then deposited into the pension 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 by another 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 not under 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 not under 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 are adjusted 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 year-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 performing a review of Receipt Batches during the audit, we noted instances where no approval signatures were present indicating 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. This will be corrected as part of the overall Purchasing/AP initiative.	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