

APPROVED
STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD
(MARB)

REGULAR MEETING MINUTES
West Haven Subcommittee of the MARB

Meeting Date and Time: Tuesday, December 14, 2021 10:00 AM – 12:00 PM

Meeting Location: This was a virtual meeting. Meeting materials may be accessed at the following website: [Municipal Accountability Review Board \(ct.gov\)](https://www.ct.gov/marb)

Call-In Instructions:

Telephone Number: (860) 840-2075

Meeting ID: 371 423 677

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

City Officials in Attendance: Mayor Rossi, Frank Cieplinski

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

I. Call to Order & Opening Remarks

The meeting was called to order at 10:02 AM.

II. Approval of minutes:

a. November 16, 2021 Regular Meeting

Mr. White made a motion to approve the minutes, with a second by Mr. Falcigno. The motion passed 5-0-0.

III. Update: CohnReznick audit

Ms. Kennison updated the Subcommittee on the status of the CohnReznick audit. The firm conducted its first site visit the first week of December. Information requested from the City is still pending. Mr. Cieplinski added that the requested cancelled checks have been provided, but other items are to be submitted later this week. Mr. Falcigno asked about the timeline for the audit. Ms. Kennison explained that an estimated timeline from CohnReznick is expected shortly, but will be driven largely by the City's timely response to requests for information.

IV. Update: MOA Action Plans

Mr. Cieplinski updated the Subcommittee on the status of the purchasing action plan. Departments have been advised that procurement training on Munis is mandatory. The consultant hired by the City has been working with Tyler (Munis) to finalize workflow in the Munis system. The City Council has not yet taken action on the proposed new positions of Procurement Director and Purchasing Specialist. The City is proceeding with the finalization of job descriptions and posting of the positions, with the expectation that the City Council will approve the positions at their next meeting. The open position of Junior Financial Analyst has been posted also. The recruitment of the Human Resources Generalist position is nearing completion.

Three of the four training documents for the purchasing module in Munis have been completed allowing staff to begin self-directed training. Formal training will also be provided. Follow-up communications to the departments have been issued reinforcing the new process requirements and upcoming training.

Mr. Egan asked whether the City has a process for vetting vendors to protect against potential conflicts of interest, fraudulent companies or bills, or related problems, and also what controls are in place to prevent departments from undermining purchasing processes. Mr. Cieplinski described the information and verifications that are made when a vendor request is received. Further changes are expected when a Procurement Director is hired. At this time, the City's purchasing consultant is helping to enforce existing purchasing processes, but the addition of the proposed new positions will be needed for more oversight. Mr. Egan expressed concern that some of the behaviors that led to certain audit findings may be continuing.

Ms. Shaw asked whether the expectation has been adequately communicated to departments that a signature on a payment request is that employee's representation that the related invoice is properly payable. Mayor Rossi replied that has been conveyed and that misrepresentation would be a disciplinary matter.

Members discussed the pace of the City's progress in addressing audit findings and weaknesses in internal processes. Mr. Hamilton suggested as an additional level of control, that purchases and invoices over a certain dollar threshold require an additional sign-off. He also suggested that the City consider adding an Internal Auditor position, either in the upcoming budget or in advance of the budget using the additional PILOT funds received in the current year.

Mr. Milone provided an update on the status of the Information Technology action plan. The IT Director will revisit the dates in the plan before it is finalized.

V. Update: Open Positions

The current organizational chart for Finance and the proposed organizational chart were reviewed. Some of the titles of individual positions were questioned. Mr. Cieplinski will revise the chart to include the longevity of the incumbents in each position.

Similar organizational charts for the Personnel Department, which includes Payroll, be provided.

VI. Update: Corrective Action Plan

Mr. Cieplinski provide an update on the corrective action plan. Most open items are related to purchasing and are being addressed through the purchasing action plan.

VII. Update: ARPA Funds Plan

Mayor Rossi reported that a Town Hall meeting is going to be scheduled for January. Several survey responses have been received. Mr. Cieplinski recently attended a meeting organized by the Southern Connecticut Council of Governments with several presenters on topics regarding ARPA funding.

VIII. Other Business

None.

IX. Adjourn

Mr. Egan made a motion to adjourn with a second by Ms. Shaw. The meeting adjourned at 11:32 AM.