

STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)

REGULAR MEETING NOTICE AND AGENDA
West Haven Subcommittee of the MARB

Meeting Date and Time: Tuesday, January 25, 2022 10:00 AM – 12:00 PM

Meeting Location: This will be 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: Meeting participants may use the following telephone number and access code

Telephone Number: (860) 840-2075

Meeting ID: 798 933 619

Agenda

- I. Call to Order & Opening Remarks
- II. Approval of minutes:
 - a. December 14, 2021 Regular Meeting
- III. Update: CohnReznick audit
- IV. Update: MOA Action Plans
 - a. Information Technology
 - b. Draft Human Resources (Personnel Dept.)
 - c. Purchasing/Accounts Payable
 - d. Corrective Action Plan
- V. Update: Status of Open and New Positions
- VI. Update: ARPA Funds Plan
- VII. Other Business
- VIII. Adjourn

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STATE OF CONNECTICUT
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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.

Summary Status of City of West Haven Compliance with FY 2021 MOA

Section: 6.a	Requirement: Remit to OPM \$100,000 MARB Fee for FY 2021	Current Status: Complete
Discussion: Received within 2 weeks of execution of MOA		
Section: 6.b and 6.c	Requirement: Provide MARB fee expense detail to City	Current Status: Complete
Discussion: Transmitted 2/8/21. Updated version transmitted 5/13.		

Munis Development, Implementation and Training		
Section: 7 and 7.a	Requirement: By May 1, the City shall submit to OPM a revised Munis training plan based on recommendations in 2018 Blum Shapiro report. The City shall implement the plan.	Current Status: Delayed Plan for Purchasing and A/P components submitted 11/12/21 Training plan for other modules pending January Update Tasks within the Plan for Purchasing and A/P training are in implementation
Discussion: This requirement originated from the 2018 Blum Shapiro report that recommended the City make greater use of Munis to automate financial processes. The implementation of this requirement revealed that the City lacked formal, uniform policies and procedures that would form the basis of many workflow and business rules in Munis. These policies and procedures would first need to be developed and then implemented in the Munis system. Delays in fulfilling this requirement were numerous, due in part to vacancies and the demands of ADP project. The detailed plan for Purchasing and Accounts payable, which was developed and submitted for review in November 2021, is in the implementation phase. Detailed updates on specific tasks are provided in the Action Plan status report. Plans for training on other Munis modules will still need to be developed and implemented.		

FY 2019 Audit Findings: Corrective Action Plan

<p>Section: 8 and 8.a</p>	<p>Requirement: By April 20, the City and Board of Education shall complete implementation of all corrective actions addressing FY 2019 audit findings. Monthly updates are to be provided to the MARB Subcommittee.</p>	<p>Current Status: Pending verification of items reported as closed by City. Several items remain open as reported by the City. Plan for findings related to Purchasing submitted 11/12/21 January Update Purchasing and A/P manual developed by staff/consultant to address purchasing deficiencies as part of action plan Pension investment related findings remain open (as self-reported by City)</p>
<p>Discussion: Written reports on FY 2019 findings not provided consistently through year. Verbal updates frequently. Verification of closed items is pending (upcoming FY 2021 audit). Latest status update (Dec. 2021) shows three remaining open items. January 2022 update pending. Purchasing Action Plan submitted on 11/12/21 addresses items #4 on status report.</p>		

FY 2020 Audit Findings: Corrective Action Plan

<p>Section: 9.a and 9.b</p>	<p>Requirement: By April 20, the City shall submit to OPM a corrective action plan to address FY 2020 audit findings. The City shall implement the plan and include funding necessary for closing findings in its FY 2022 budget.</p>	<p>Current Status: Pending verification of items reported as closed. Several items remain open as reported by the City. Plan for findings related to Purchasing submitted 11/12/21 January Update: Purchasing and A/P manual developed by staff and consultant to address purchasing deficiencies as part of action plan</p>
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		Pension investment related findings remain open (as self-reported by City)
<p>Discussion:</p> <p>Corrective action plan was originally submitted for April 2021 Subcommittee meeting. Monthly reporting has been provided inconsistently.</p> <p>FY 2022 budget included funding for restructuring of Finance Department.</p> <p>Closed items pending verification (in upcoming FY 2021 audit). Current status report (Jan. 2022) shows three items remaining open</p> <p>Purchasing Action Plan submitted on 11/12/21 addresses items #3 and #6 on status report.</p>		

Human Resources Consultant Report Findings		
Section:	Requirement:	Current Status:
10.a and 10.b	<p>By April 1, the City shall submit to OPM for approval a revised Human Resources (Personnel Department) Action Plan to address the findings in the Nov. 2019 HR Consulting Group report. The plan shall include milestone dates and responsible parties assigned to specific tasks.</p> <p>Monthly status reports are to be provided, and the FY 2022 budget shall include any funding necessary to implement the revised plan.</p>	<p>Delayed</p> <p>January Update:</p> <p>Draft of HR Action Plan prepared and to be presented to Subcommittee January 2022.</p>
<p>Discussion:</p> <p>Prior to hiring of new Personnel Director, City delayed in preparing a detailed action plan addressing the findings of the HR Consultant study. The new Personnel Director has taken on task of developing detailed action plan. Draft action plan addressing all items in HR Consultant report has been prepared and will be provided at January 2022 Subcommittee meeting. Part of process for new Director was to validate certain items previously reported by the City verbally as completed. These are noted as "Completed and Reviewed" in draft action plan. Draft plan, to be finalized prior to February meeting, identifies at least one additional position as needed in the Personnel Department.</p>		

Information Technology		
Section:	Requirement:	Current Status:
11.a and 11.b	<p>By May 1, the City shall submit to OPM for approval an Information Technology Security Action Plan to address a 2020 review of IT controls. The plan shall be implemented and the FY 2022 shall include any funding needed for implementation.</p> <p>After concern expressed by City about documenting potentially sensitive information, OPM advised City to prepare summary plan referencing recommendations in study, steps to be taken and resources needed</p>	<p>Delayed</p> <p>January Update:</p> <p>Draft IT Plan provided to Subcommittee in Dec. 2021.</p> <p>Revised plan based on feedback to be provided for Subcommittee January 2022 meeting.</p>

Discussion:

Exhibit attached to 10/22/21 correspondence.

Detailed action plan to address findings from Blum Shapiro assessment prepared and in implementation phase. Detailed updates on specific tasks are provided in the Action Plan status report.

Adequate Staffing of Finance and Procurement

<u>Section:</u>	<u>Requirement:</u>	<u>Current Status:</u>
12	The City shall ensure that sufficient staffing and resources are in place to address FY 2019 audit findings regarding the procurement function and for efficient operation and management of the Finance Department.	Open <u>January Update:</u> Plan for staffing of Purchasing Office developed by Finance Dept. Positions posted. City Council declined to take action at two most recent meetings. Recruitment is proceeding while Council action is still pending. Plan for changes to staffing of Finance Office pending.

Discussion:

Procurement Manager position created in FY '21 budget. Position filled in Jan. 2021, but currently vacant. Position to be modified to Purchasing Specialist. Additional position of Procurement Director to be created.

Accounts Payable position vacant since end of June recently filled with in-house staff person. Created vacancy in Jr. Accountant position which has been posted.

Finance Director to re-assess staffing needs of Department and make recommendations.

Action plan specific to staffing issues (vacant positions, restructured positions, new positions) needs to be developed and reported out monthly with other action plans.

Fire Districts

<u>Section:</u>	<u>Requirement:</u>	<u>Current Status:</u>
13.a and 13.b	The City shall coordinate the preparation of a 3-Year Fire Districts Plan by 5/30, including projected revenues, expenditures and mill rates. Quarterly updates on the status of the creation of the Tri-District Commission and plan development are to be provided.	In compliance (ongoing)

Discussion:

Tri-District Commission created

3-Year Financial Plans developed

Written status reports provided in May, July, October; presentations at the July and October Subcommittee meetings

Follow-up on numerous elements to continue

2020 Revaluation

<u>Section:</u>	<u>Requirement:</u>	<u>Current Status:</u>
14	By April 1, the City shall provide an update on the preliminary results of the revaluation.	Completed
<u>Discussion:</u> Results of 2020 revaluation presented to Subcommittee at March meeting		

FY 2021 Budget Assumptions

<u>Section:</u>	<u>Requirement:</u>	<u>Current Status:</u>
15	By April 1, the City shall submit to OPM an update comparing the assumptions used in the FY 2021 budget to actual revenues and expenditures	Completed
<u>Discussion:</u> Relevant comparative data included in proposed FY 2022 budget document		

Sale of City Property

<u>Section:</u>	<u>Requirement:</u>	<u>Current Status:</u>
16	By April 1, the City shall submit to OPM written recommendations regarding proposed future proceeds from the sales of City property.	Ongoing
<u>Discussion:</u> Draft policy prepared in 2019; No property sales proposed in FY 2022 budget		

FY 2022 Budget

<u>Section:</u>	<u>Requirement:</u>	<u>Current Status:</u>
17.a – 17.e	The City shall submit its proposed budget for FY 2022 by March 18. Proposal to include detailed assumptions regarding school enrollment projections, tuition projections and various education related grants and expenditures. Budget data from the	Complete

	independent fire districts was also required. The MOA also required certain procedural steps to ensure that the City Council adopted a budget that was responsive to MARB feedback.	
Discussion:		
Proposed budget submitted on time		
Certain supporting data regarding schools was not provided with the submitted budget and needed to be requested during the review process		
The budget ultimately adopted was consistent with MARB guidance and input		

5-Year Plan		
Section:	Requirement:	Current Status:
18.a – 18.f	The City shall submit an updated 5-Year Plan with the proposed FY 2022 budget.	Complete
Discussion:		
The 5-Year Plan was submitted after the submittal of the proposed FY 2022 budget		
Certain supporting data was not provided with the original submittal and needed to be requested during the review process		
The 5-Year Plan ultimately approved by the MARB was consistent with MARB guidance and input and was approved by the City Council		

Note: The deadlines shown in the above table reflect the revised timelines requested by the City in its April 1 status report.

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 0365 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	1/13/22	Complete
2.5	Migrate users map drives into 0365 One Drive	George, Jumaine, PerimeterWatch	1/28/22	In - progress
2.6	Migrate Dept Drive into Microsoft Sharepoint	George, Jumaine, PerimeterWatch	1/28/22	In - progress
2.7	Deploy Office 365/Train users	Jumaine, George	1/10/22	Complete

Action Item				
#	Action Item	Responsible Party	Milestone Date	Status
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	6/30/22	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. Pending decomissioning Mitchel Humphery software.
3.4	System analysis redesign	Jumaine, George	11/15/21	Complete
4	Disaster Recovery/Business Continuity Plan			
4.1	Meet with Back HYCU/ Backup Solution for Nutanix and 0365	Jumaine, George,CDW	12/3/21	Complete
4.2	Setup Call with GoogleCloud for Backup Solution	Jumaine,George,CDW	12/15/21	Complete
4.3	Sign cloud storage Agreement with Cloud Google	Jumaine	12/20/21	Complete
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 MS Azure Cloud	HYCU, Jumaine, George	2/28/22	In-progress
4.6	Setup HYCU Agent on physical Servers to backup to MS Azure Cloud	HYCU, Jumaine, George	2/28/22	In-progress
4.7	Configure HYCU with Microsoft Office 365 for all backup	HYCU, Jumaine, George	2/28/22	In-progress
4.8	Configure HYCU to talk with Google Cloud for all Backups	HYCU, Jumaine, George	12/17/21	Complete
4.9	Test Disaster Rcovery/ Business Continuity Solution	Jumaine,George	6/30/22	Pending Est cost upon resources needed. This is contingent upon the availability of additional financial resources and network support.

Action Item				
#	Action Item	Responsible Party	Milestone Date	Status
5	Upgrade Windows operating system to MS Windows 10			
5.1	Need budget to replace all outdated computers to Win10	Jumaine	6/30/22	In-progress. Pending budget availability.
5.2	Vulnerability assessment and penetration testing	PerimeterWatch	6/30/22	Pending available finances in order to purchase equipment needed to redesigned network.
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	9/30/21	Complete
6.2	Carve out virtual machines base on hardware requirements	Jumaine, George	6/30/22	In-progress
7	Implement Hypervisor virtual machine monitor			
7.1	Work with MSP/Reseller on getting SIEM	Jumaine, PerimeterWatch	10/20/22	Policy Decision/ Pending approval of FY 23 budget request to implement SIEM Solution.

Action Item				
#	Action Item	Responsible Party	Milestone Date	Status
Resources Required:		Estimated Amount	Source(s)	
	IT NETWORK, SECURITY ENGINEER	78-85K Salary		

A. DEPARTMENT OF PERSONNEL & LABOR RELATIONS - STRATEGIC ACTION PLAN

Action Item #	Action Item	Responsible Party	Milestone Date	Status / Explanation
1	RESTRUCTURE PERSONNEL/H.R. ORGANIZATION			
1.1	Consider outsourcing Payroll and Benefits administration		7/1/2021	Completed
1.2	Create and fill the position of Benefits administration		7/1/2021	Completed
1.3	Reorganize Department structure and assign separate individuals to the duties of Human Resource administrator and Director of Personnel and Labor Relations		7/1/2021	Completed
1.4	Fill Directors position		10/18/2021	Completed
1.5	Create a position of Human Resource Generalist		7/1/2021	Completed
1.6	Fill Human Resource Generalist position	Director	10/1/21	Position posted, candidate under consideration

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Action Item #	Action Item	Responsible Party	Milestone Date	Status / Explanation
2	BENEFITS ADMINISTRATION			
2.1	Implement Wellness Program	Director, H.R. Generalist, Office Asst.	6/30/22	Conn. Partnership Plane offers a Health Enhancement Program (HEP), a limited wellness program, but yet to be activated. Plan is to activate and promote program for maximum integration.
2.2	Expand and Enhance State H.E.P.	Director, H.R. Generalist, Office Asst.	12/31/22	Will complement HEP with in house program to meet other employee health needs not provided by HEP.
2.3	Enhance benefit management oversight and employee advisory services	Director, Payroll/Benefits Coordinator	7/1/23	Development to begin once Coordinator can ensure her availability for this function.

Action Item #	Action Item	Responsible Party	Milestone Date	Status / Explanation
3	PERSONNEL (H.R.) ADMINISTRATION			
3.1	Audit of Immigration (I-9) forms for active employees.	Personnel Director	12/31/20	Completed and Reviewed. All forms were extracted from the individual employee files and relocated to separate repository binders.
3.2	Move Personnel files to a centralized and secure location.	Personnel Director	12/31/20	Completed and Reviewed. Personnel files are secured in locked cabinets.
3.3	Audit Personnel files for appropriate document filing.	Personnel Director	12/31/20	Completed and Reviewed. The following documents and/or records were purged from Personnel files and relocated: employees' medical history, status, etc.; medical leave, FMLA-related, workers' compensation; child support/garnishments; Affirmative Action self identification of race, gender, disability and veteran status.
3.4	Update Hire/Offer letters to comply with workplace standards	Personnel Director	12/31/20	Completed and Reviewed. New hire package includes an acceptance letter for new hires. An "Employment Acceptance Agreement" is included which includes job-specific information such as work schedule, start date, salary benefits, union affiliation, probationary period, and Employee Handbook of COWH policies and procedures. Employee signature is required upon acceptance. Employees changing positions receive a letter documenting job specific information.
3.5	Exit Interviews with terminating employees	Personnel Director	2/1/22 or first termination	Part 1: Exit interview format created (Completed). Part 2: Begin offering terminated employees invitation to meet with Personnel Director to discuss feedback prior to leaving. Will be initiated with next termination.

Action Item #	Action Item	Responsible Party	Milestone Date	Status / Explanation
4	RECORD MANAGEMENT & COMPLIANCE			
4.1	Employment Application Compliance - AA/EEO Statements	Personnel Director & Staff	12/31/20	Reviewed, revised and completed Dec 31st, 2020. Notices posted in all locations and added to application forms; City of West Haven website has been updated to include the AA/EEO verbage. Electronic and paper Employment Applications have been expanded to include disclosure, authorization sign-off for background test, pre-employment drug testing, and credit background.
4.2	Employment Application Compliance - Fair Credit Reporting Act Form	Personnel Director & Staff	12/31/20	Reviewed, revised and completed Dec 31st, 2020. On-line Employment Application Forms have been updated with Fair Credit Reporting
4.3	Sexual Harassment Training	Personnel Director	6/30/21	Reviewed and completed. On-line training application launched and communicated to all employees as a required training to complete. Completion of 2-hour course will generate a Certificate of Completion which is collected by Personnel and filed. Training is conducted on an ongoing basis and required.

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B. PERSONNEL & LABOR RELATIONS - STRATEGIC OPERATIONS PLAN (2022)				
Action Item #	Action Item	Responsible Party	Milestone Date	Status / Explanation
1	TECHNOLOGY / ADP PORTAL			
1.1	Expand on Recruitment Portal usage to ensure accurate applicant tracking	Personnel Director & Staff	12/31/22	External postings include link for applicants to complete employment application within ADP Portal. Additional functionality to be determined.
1.2	Launch ADP Vers. II of time and attendance application	Payroll / Benefits Coord. and Personnel Dir.	Contingent on release of Version II from ADP	Time & Attendance phone App. - Version II - reduced distance radius from work site.
2	ORGANIZATIONAL DEVELOPMENT			
2.1	Develop a standardized format for Performance Assessment/Management	Organizational Development Specialist	FY 2023 Contingent on funding and recruitment of new position	Development of format contingent on addition of Organization Development Specialist
2.2	Design a Succession Planning Framework	Organizational Development Specialist	FY 2023 Contingent on funding and recruitment of new position	Framework will identify key positions, existing benchstrength; internal talent demonstrating greater capability for growth and development; documentation of action plans. Ongoing monitoring of progress.
2.3	New Employee Onboarding Program	Organizational Development Specialist	FY 2023 Contingent on funding and recruitment of new position	Key steps and common practices will be identified to assimilate new hires to the organization. Personnel Dir., Personnel Staff, and hiring managers will sign-off checklist for orientation steps completed.
2.4	Inservice Training and Professional Development	Organizational Development Specialist	FY 2023 Contingent on funding and recruitment of new position	Conduct assessment of training needed in areas such as Supervisory Skills, Project Management, etc.

3	PERSONNEL DEPT. OPERATIONS			
3.1	Identify goals, objectives and performance measures for Personnel Staff	Personnel Staff & Dir.	7/1/22	Begin development and plan to incorporate in FY '23 budget to clarify objectives, expectations, and performance metrics.
3.2	Review and update Personnel policies and procedures.	Personnel Staff & Dir.	9/30/22	In Progress.

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PROCUREMENT / AP INITIATIVE

LAST UPDATE: 1/21/2022

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	Completed
1.6a	NEW- Create or modify existing bidding and purchasing documents, including boilerplate, contracts and specifications in order to implement best practices	Procurement Consultant	01/14/22	Completed
1.7	Finalize Purchasing Procedures Manual	Finance Director; OPM Liaison	12/15/21	Completed
1.7a	NEW- Distribute Manual to Department Heads	Finance Director		Completed
1.8	Review and evaluate change to current purchasing ordinance	Procurement Consultant; OPM Liaison; Finance Director	TBD	Recommendations sent, awaiting Response
1.9	NEW- Communication from the Mayor reinforcing procurement responsibilities for departments	Mayor	01/05/22	Completed
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	In Process - Waiting for Tyler Software Resolution
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	Completed
2.5	Begin offering self-directed training (web-based)	Finance Director	12/15/21	Completed
2.6	Begin implementation of formal software training	Finance Director	01/05/22	In Process
2.6a	NEW- Review and Train on New Procedures Manual	Finance Director; Dept Heads	01/28/21	In Process

2.7	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	Completed
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	In process-Being evaluated
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

**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 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.	I have met with the new purchasing manager, using the original blumshapiro report we are trying to develop a new internal process to be followed. Training laptops have been delivered and are being configured.		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.	We are putting together a new procedure for creating vendors, after that we will need BOE to agree to adhere to the structure and 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 been onsite conducting the process and records reviews. A report is expected in June and hopefully as soon as the week of 6/14		Open
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	Pension RFP scheduled for re-issue 7/1/22		Open