

APPROVED
STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)

REGULAR MEETING MINUTES
West Haven Subcommittee of the MARB

Meeting Date and Time: Tuesday, November 15, 2022, 10:00 AM – 12:00 PM

Meeting Location: West Haven City Hall
3rd Floor
355 Main Street
West Haven, CT

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

Telephone Number: (860) 840-2075

Meeting ID: 912 408 545

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

City Officials in Attendance: Mayor Rossi, Scott Jackson, Lee Tiernan

OPM Staff in Attendance: Simon Jiang, Julian Freund

I. Call to Order & Opening Remarks

The meeting was called to order at 10:03 AM.

II. Approval of minutes:

a. September 20, 2022 Regular Meeting

Mr. Egan made a motion to approve the minutes with a second by Mr. Falcigno. Ms. Kennison noted that Simon Jiang should be added to the staff attendees. The minutes, as amended, were approved unanimously.

III. Update: FY 2021 Audit

Mr. Jackson reported that all information requested by the auditor has been provided. The auditor is seeking to review the CohnReznick audit prior to finalizing the City's audit report. Mr. Cavallaro reported that the BOE has also provided all of the requested information. Ms. Kennison said that the CohnReznick contract is in effect until the end of November. The City should be able to provide the internal auditor with any information that was submitted to CohnReznick. Mr. Jackson said that the City would request a draft of the audit so that it can begin to prepare the Management Discussion and Analysis section of the report.

IV. Discussion: Subcommittee Members' Questions re: CohnReznick Report: Define List of Topics

Ms. Kennison said that this item was in response to members' request to follow up on certain findings in the prior CohnReznick report.

Mr. Freund briefed the Subcommittee on a call he made to the Executive Director of the Office of State Ethics (OSE). While the OSE does not have direct jurisdiction over municipalities, the office does provide ethics training and technical assistance to municipalities. The training can be formatted to meet the needs of the municipality and advice and assistance can be provided to municipalities that are creating or updating ethics ordinances or codes. Mr. Tiernan noted that the local Ethics Board is in the process of drafting an ethics ordinance and may be interested in seeking input from the OSE. Mr. Freund will provide contact information to the City.

Mr. White said that the CohnReznick report found instances of self-dealing that might extend beyond the City's use of CRF and which should be examined further. These are the areas into which he would like to inquire further. He noted several examples from the report.

Mr. Egan said that he is interested in determining how certain transactions noted in the report were authorized and slipped through the cracks.

Mr. Hamilton expressed support for the area of inquiry that Mr. White described and raised a question as to how to best go about following up.

Ms. Shaw said the City needs to develop a culture of compliance and asked for confirmation that the Whittlesey scope of work includes an assessment of the City's compliance with existing policies and procedures. Ms. Kennison said that the Whittlesey will be completing an analysis of the City's compliance. However, they will not be conducting a look-back as described by Mr. White. She indicated that one option would be to engage a different consultant for such work.

Mr. Egan suggested that some of the questions raised could be answered directly by the City, such as issues concerning the payout of comp time. Members and the Mayor discussed various ways the City has handled comp time for exempt employees.

Members further discussed various areas of risk such as the City's practices related to dual signatures, outdated vendor lists, and lack of controls on expenditure overages.

V. Update: MOA Action Plans

Written updates on the Personnel Action Plan and recruiting activities were provided with the meeting materials. Mr. Jackson provided a verbal update on recruitment efforts for certain key positions. An offer has been extended for an IT Network Security Engineer. A Payroll Assistant and a Purchasing Specialist have been hired.

VI. Other Business

VII. Adjourn

Mr. Egan made a motion to adjourn with a second by Mr. Falcigno. The meeting adjourned at 11:35 AM.