

STATE OF CONNECTICUT  
MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)

**REGULAR MEETING NOTICE AND AGENDA**  
West Haven Subcommittee of the MARB

**Meeting Date and Time:** Tuesday, February 22, 2022 10:00 AM – 11:15 AM

**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: 544 457 2#

**Agenda**

- I. Call to Order & Opening Remarks
- II. Approval of minutes:
  - a. January 25, 2022 Regular Meeting
- III. City Credit Card Policy and Procedures
- IV. Update: CohnReznick Audit
- V. Update: Board of Education FY 2023 Recommended Budget
- VI. Update: MOA Action Plans
  - a. Human Resources (Personnel Dept.)
  - b. Staffing Plan
  - c. Information Technology
  - d. Purchasing/Accounts Payable
  - e. Corrective Action Plan
- VII. Update: ARPA Funds Plan
- VIII. Other Business
- IX. Adjourn

**DRAFT**  
STATE OF CONNECTICUT  
MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)

**REGULAR MEETING MINUTES**  
West Haven Subcommittee of the MARB

**Meeting Date and Time:** Tuesday, January 25, 2022 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: 798 933 619

**Members in Attendance:** Secretary McCaw, Christine Shaw (State Treasurer designee; joined after adoption of minutes), Stephen Falcigno, Patrick Egan (joined after adoption of minutes), Thomas Hamilton, Robert White

**City Officials in Attendance:** Mayor Rossi, Frank Cieplinski, Jumaine Samuels, Wilma Petro (Purchasing consultant)

**OPM Staff in Attendance:** Kimberly Kennison, 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. December 14, 2021 Regular Meeting

Mr. White made a motion to approve the minutes, with a second by Mr. Hamilton. The motion passed by a vote of 3-0-1 with Secretary McCaw abstaining.

III. Update: CohnReznick audit

Ms. Kennison provided an update on the CohnReznick audit. The firm was on site for field work last week. The City has been asked to provide all outstanding requested documentation by the end of this week. Mr. Cieplinski reported that he and the mayor have assigned responsibilities for compiling the remaining information. He believes all of the outstanding information will be provided by Friday.

IV. Update: MOA Action Plans

The City provided an update on the requirement within the Memorandum of Agreement to implement training to better utilize the Munis financial system. Mr. Milone explained that what began as a Munis focused project evolved into a much larger project that entails developing policies and procedures, and a

manual, for the purchasing function. Wilma Petro, the City's purchasing consultant, described efforts to modernize purchase orders and other forms, and to enforce contracting procedures more consistently. Secretary McCaw asked which positions are the signatories and reviewers responsible for ensuring compliance in the process. Mr. Milone indicated that the manual references the Purchasing Agent. Mr. Hamilton asked about the criteria and approvals required for bid waivers. Mr. Milone replied that the manual identifies the conditions that must be met for bid waivers. The Purchasing Agent would conduct the first review, followed by review and approval by the Finance Director and the Mayor. Mr. Samuels explained that Tyler (Munis) is projecting about a month to implement the workflow processes in the Munis system. Training of the departments on the purchasing manual and based on Munis screenshots is proceeding currently. The purchasing manual will also be reviewed by the City's auditor or other firm for their input.

Secretary McCaw added that many of the policies that are revised or developed as part of the City's action plans and corrective action plan will be receive external review by either the City's independent auditor or other independent reviewer to ensure that best practices are satisfied and findings are resolved.

Mr. Cieplinski reported that interviews for the Procurement Director position was conducted and finalists have been identified for a second round of interviews.

a. Information Technology

Mr. Samuels provided an overview of his assessment of the City's IT systems and the action plan for updating systems, which he began in April. Secretary McCaw asked about funding for the required investments in the IT infrastructure and network. Mr. Cieplinski indicated that the funding would be included in the next Capital Improvement Plan. Secretary McCaw advised that funding for IT upgrades be accelerated to the extent possible. The City should report back on the matter at the Subcommittee meeting. Members discussed encryption, multi-factor authentication and other security practices. Secretary McCaw advised that the City's projected surplus be utilized to address identified vulnerabilities.

Mr. Hamilton asked about staffing needs in the IT department and whether the additional position recommended by Mr. Samuels will be funded. Mr. Cieplinski said that the position would be included in the FY 2023 budget.

b. Draft Human Resources (Personnel Dept.)

Mr. Milone reported that the draft plan is addressing all of the recommendations from the consulting report from 2019. For items previously reported as completed, the City's new Personnel Director has reviewed the status to verify completion. The Personnel Director will present a finalized plan at the next Subcommittee meeting. The HR Generalist position was posted and a top candidate identified.

Ms. Kennison asked about the position of Risk Manager which was one of the recommendations of the HR Consultant report. A report explaining the rationale for its placement in the Corporation Counsel office rather than within Finance was requested.

c. Purchasing/Accounts Payable

The update on the Purchasing and Accounts Payable action plan was provided at the beginning of this agenda item.

d. Corrective Action Plan

Mr. Cieplinski reported that the open items revolve around the procurement function, which are being addressed through the Purchasing and Accounts Payable initiatives. Other open items relate to investment of pension funds. The City intends to re-issue an RFP in July to address these findings. The individual pension commissions will need to ratify any selections of investment service providers that are made. Secretary McCaw suggested that representation from the commissions be included in the selection process to foster buy-in. Ms. Shaw offered her assistance in the process. Mr. Hamilton suggested that the MARB obtain information on the fees currently being charged to the pension plans for investment services. Secretary McCaw noted that the items reported as closed on the Corrective Action Plan will be tested by the independent auditor for confirmation.

V. Update: Status of Open and New Positions

Secretary McCaw said the City will be asked to follow-up with an action plan that addresses each open and proposed position for ongoing reporting.

Mr. Cieplinski reported that an offer has been made for the Junior Accountant position. A position description has also been drafted for the Budget Analyst position.

VI. Update: ARPA Funds Plan

Mayor Rossi reported that she has a meeting with the State delegation this week to discuss funding priorities. She is compiling a plan which will be submitted to City Council for their review. A volunteer committee will be appointed which will help in getting the projects ready. One or two City employees will staff the volunteer committee. She estimated that a plan would be available for the MARB in about two months. Secretary McCaw noted that the City has until December 31, 2024 to obligate the funds and until December 31, 2026 to expend the funds.

VII. Other Business

VIII. Adjourn

Ms. Shaw made a motion to adjourn, with a second by Mr. Hamilton. The meeting adjourned at 11:47 AM.

# CITY OF WEST HAVEN

## CITY CREDIT CARD POLICY AND PROCEDURES

There is one City Credit Card which is to be overseen by the Mayors Executive Assistant. Each purchase on the City Credit Card requires Departments to complete the "Credit Card Use Form" for each purchase. Within 24 hours of the purchase the department must submit the purchase receipt to the Mayors Executive Assistant. This process is to be followed for each purchase on the City Credit Card.

Departments may request use of the City Credit Card in advance using the following procedure:

- The department contacts the Mayors Executive Assistant to request use of the Credit Card.
- The department head submits the "Credit Card Use Form" to the Mayors Executive Assistant prior to the purchase. Each form required the department state the use and approximate cost for each purchase.
- Once the request is made by the department, and the "Credit Card Use Form" is submitted the department may receive the City Credit Card from the Mayors Executive Assistant.
- The Mayors Executive Assistant retains the "Credit Card Use Form" until the department returns the City Credit Card.
- When the City Credit Card is returned, the department is expected to submit a receipt for the approved purchase. Purchase receipts are required to be submitted within 24 hours of a purchase.
- When the City Credit Card is returned with a submitted receipt, the Mayors Executive Assistant shall submit the purchase receipt and "Credit Card Use Form" to the Finance Department.
- The Finance Department will reconcile the departments purchase within their budget.



# City of West Haven

Office of the Mayor

*Louis Esposito, Executive Assistant/Chief of Staff*

355 Main Street West Haven CT 06516 [lesposito@westhaven-ct.gov](mailto:lesposito@westhaven-ct.gov)

## CITY CREDIT CARD USE REQUEST FORM

*THIS FORM MUST BE FILED WITH THE MAYOR'S OFFICE PRIOR TO CREDIT CARD USE EACH TIME.*

DATE: \_\_\_\_\_

DEPARTMENT: \_\_\_\_\_

NAME OF REQUESTOR: \_\_\_\_\_ CELL #: \_\_\_\_\_

BUDGET LINE ITEM TO BE CHARGED: \_\_\_\_\_

DESCRIPTION OF GOODS AND SERVICES: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

VENDOR NAME: \_\_\_\_\_ W9 ON FILE? \_\_\_\_\_

HAVE YOU FILED THE SALES TAX EXEMPTION FORM WITH THE VENDOR? \_\_\_\_\_

THE CITY IS TAX EXEMPT. YOU MUST FILE CERTIFICATES OF SALES TAX EXEMPTION FOR ALL VENDORS.

DATE of purchase: \_\_\_\_\_ \$ amount: \_\_\_\_\_

Online \_\_\_ In person \_\_\_ Is this charge recurring?: \_\_\_ If yes, when and how much? \_\_\_\_\_

PURCHASER'S SIGNATURE: \_\_\_\_\_

PRINTED NAME: \_\_\_\_\_

**Credit card use is limited to: emergency purchases, or where the vendor will not accept a purchase order or check. Card must be returned to the Mayor's Office immediately after the purchase. This is a one time authorization, you are not permitted to retain the credit card number and use it for any other purchase. Unless agreed to by the Chief of Staff, the card may not be used for recurring billing by the vendor. A store receipt or online receipt must be returned with the credit card. Failure to follow these requirements may lead to disciplinary action up to and including dismissal.**

**West Haven Board of Education  
Superintendent's Recommended FY 23 Budget**

	2020-21 BUDGET	2020-21 ACTUAL	2021-22 BUDGET	2021-22 YTD	2022-23 BUDGET
<b>TUITION</b>	\$ 8,139,686	\$ 8,238,974	\$ 8,246,037	\$ 3,715,634.76	\$ 8,487,214
<b>STUDENT TRANSPORTATION</b>	\$ 5,254,423	\$ 4,613,099	\$ 5,359,512	\$ 1,477,439.71	\$ 5,390,445
<b>SALARIES</b>	\$ 51,922,019	\$ 51,622,019	\$ 51,710,579	\$ 22,910,322.49	\$ 51,438,469
<b>OPERATION OF PLANT</b>	\$ 3,847,829	\$ 3,831,721	\$ 3,847,829	\$ 1,637,507.43	\$ 3,847,829
<b>BENEFITS &amp; FIXED CHARGES</b>	\$ 18,215,805	\$ 16,165,593	\$ 18,215,805	\$ 8,173,348.49	\$ 18,215,805
<b>PURCHASED SERVICES</b>	\$ 1,161,159	\$ 1,303,165	\$ 1,161,159	\$ 537,427.14	\$ 1,161,159
<b>INSTRUCTIONAL SUPPORTS</b>	\$ 1,419,500	\$ 3,864,532	\$ 1,419,500	\$ 849,902.34	\$ 1,419,500
<b>TOTAL:</b>	\$ 89,960,421	\$ 89,660,421	\$ 89,960,421	\$ 39,301,582.36	\$ 89,960,421

**West Haven Board of Education  
Superintendent's Recommended FY 23 Budget**

		2020-21 BUDGET	2020-21 ACTUAL	2021-22 BUDGET	2021-22 YTD	2022-23 BUDGET
<b>TUITION:</b>						
<b>A01</b>	<b>TUITION</b>	\$ 8,139,686	\$ 8,238,974	\$ 8,246,037	\$ 3,715,634.76	\$ 8,487,214
		\$ 8,139,686	\$ 8,238,974	\$ 8,246,037	\$ 3,715,634.76	\$ 8,487,214



**West Haven Board of Education  
Superintendent's Recommended FY 23 Budget**

		2020-21 BUDGET	2020-21 ACTUAL	2021-22 BUDGET	2021-22 YTD	2022-23 BUDGET
<b>STUDENT TRANSPORTATION:</b>						
<b>B04</b>	<b>CONTRACTED BUS SERVICE - PUBLIC</b>	\$ 3,049,384	\$ 3,033,947	\$ 3,110,372	\$ 871,968.03	\$ 3,110,372
<b>B06</b>	<b>BUS SERVICE: NON-PUBLIC SCHOOLS</b>	\$ 273,075	\$ 114,762	\$ 278,537	\$ 40,865.13	\$ 278,537
<b>B08</b>	<b>TRANSPORTATION: REGIONAL VOC-TECH</b>	\$ 234,167	\$ 161,577	\$ 238,850	\$ 69,286.41	\$ 238,850
<b>B10</b>	<b>TRANSPORTATION: REGIONAL VOC-AG</b>	\$ 73,886	\$ 35,613	\$ 75,364	\$ 23,459.13	\$ 75,364
<b>B12</b>	<b>TRANSPORTATION: PHYS. HANDICAPPED</b>	\$ 1,516,345	\$ 1,223,336	\$ 1,546,672	\$ 417,692.55	\$ 1,577,605
<b>B16</b>	<b>TRANSPORTATION - STUDENT ACTIVITIES</b>	\$ 107,566	\$ 43,864	\$ 109,717	\$ 54,168.46	\$ 109,717
		\$ 5,254,423	\$ 4,613,099	\$ 5,359,512	\$ 1,477,439.71	\$ 5,390,445
<b>SALARIES:</b>						
<b># of Employees</b>						
<b>C04</b>	<b>1 SALARY - SUPERINTENDENT</b>	\$ 187,337	\$ 187,337	\$ 187,337	\$ 131,046.57	\$ 190,759
<b>C06</b>	<b>1 SALARY - ASST. SUPERINTENDENTS</b>	\$ 152,466	\$ 152,466	\$ 152,466	\$ 86,153.90	\$ 160,000
<b>C07</b>	<b>18 SALARY - CLERICAL: CENTRAL OFFICE</b>	\$ 516,604	\$ 516,604	\$ 516,604	\$ 358,237.79	\$ 928,590
<b>C10</b>	<b>9 SALARY - PRINCIPALS</b>	\$ 1,081,083	\$ 1,081,083	\$ 1,081,083	\$ 364,642.67	\$ 1,199,575
<b>C12</b>	<b>8 SALARY - ASST. PRINCIPALS</b>	\$ 929,234	\$ 929,234	\$ 929,234	\$ 259,805.90	\$ 904,759
<b>C14</b>	<b>10 SALARY - COORDINATORS/DIRECTORS</b>	\$ 1,114,632	\$ 1,114,632	\$ 1,114,632	\$ 441,068.20	\$ 1,334,374
<b>C16</b>	<b>424 SALARY - CLASSROOM TEACHERS</b>	\$ 27,163,377	\$ 27,163,377	\$ 27,063,377	\$ 12,510,087.70	\$ 26,518,934
<b>C18</b>	<b>91 SALARY - SPECIAL EDUCATION TEACHERS</b>	\$ 5,786,082	\$ 5,786,082	\$ 5,736,082	\$ 2,312,441.99	\$ 5,626,082
<b>C20</b>	<b>SALARY - ADULT EDUCATION</b>	\$ 150,000	\$ 150,000	\$ 150,000	\$ 7,535.12	\$ 150,000
<b>C22</b>	<b>SALARY - HOMEBOUND</b>	\$ 125,000	\$ 125,000	\$ 125,000	\$ 18,795.00	\$ 125,000
<b>C24</b>	<b>52 SALARY - SPECIAL AREA TEACHERS</b>	\$ 3,305,682	\$ 3,305,682	\$ 3,305,682	\$ 1,307,246.90	\$ 3,205,682
<b>C26</b>	<b>23 SALARY - PUPIL SERVICES</b>	\$ 1,516,201	\$ 1,516,201	\$ 1,454,761	\$ 621,364.56	\$ 1,454,761
<b>C28</b>	<b>13 SALARY - CLERICAL:SECONDARY SCHOOLS</b>	\$ 694,353	\$ 694,353	\$ 694,353	\$ 277,887.65	\$ 535,410
<b>C30</b>	<b>7 SALARY - CLERICAL:ELEM. SCHOOLS</b>	\$ 310,681	\$ 310,681	\$ 310,681	\$ 118,181.81	\$ 262,551
<b>C32</b>	<b>SALARY - SUBSTITUTE CLERKS</b>	\$ 30,000	\$ 30,000	\$ 30,000	\$ 9,562.50	\$ 30,000
<b>C34</b>	<b>SALARY - LUNCH AIDES</b>	\$ 300,000	\$ -	\$ 300,000	\$ 152,419.71	\$ 300,000
<b>C36</b>	<b>132 SALARY - TEACHER AIDES</b>	\$ 3,044,326	\$ 3,044,326	\$ 3,044,326	\$ 1,637,110.12	\$ 3,131,743
<b>C38</b>	<b>SALARY - PARA SUBS-INSTRUCTIONAL AIDES</b>	\$ 105,000	\$ 105,000	\$ 105,000	\$ 165,398.50	\$ 105,000
<b>C40</b>	<b>SALARY - DETACHED WORKER</b>	\$ 98,261	\$ 98,261	\$ 98,261	\$ 29,882.77	\$ 98,261
<b>C42</b>	<b>SALARY - SUBSTITUTE TEACHERS/INTERNS</b>	\$ 689,815	\$ 689,815	\$ 689,815	\$ 206,891.27	\$ 689,815
<b>C44</b>	<b>SALARY - SEVERANCE PAY</b>	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	\$ 300,000
<b>C46</b>	<b>13 SALARY - SCHOOL NURSES - PUBLIC</b>	\$ 896,366	\$ 896,366	\$ 896,366	\$ 354,815.30	\$ 824,968
<b>C48</b>	<b>2 SALARY - SCHOOL NURSES - NON-PUBLIC</b>	\$ 143,480	\$ 143,480	\$ 143,480	\$ 37,660.00	\$ 145,480
<b>C58</b>	<b>38 SALARY - CUSTODIANS</b>	\$ 1,918,019	\$ 1,918,019	\$ 1,918,019	\$ 1,018,725.05	\$ 1,877,910
<b>C60</b>	<b>SALARY - SUBSTITUTE CUSTODIANS</b>	\$ 105,000	\$ 105,000	\$ 105,000	\$ -	\$ 105,000

**West Haven Board of Education  
Superintendent's Recommended FY 23 Budget**

		2020-21	2020-21	2021-22	2021-22	2022-23
		BUDGET	ACTUAL	BUDGET	YTD	BUDGET
<b>C62</b>	<b>SALARY - OVERTIME : CUSTODIANS</b>	\$ 79,638	\$ 79,638	\$ 79,638	\$ -	\$ 79,638
<b>C64</b>	14 <b>SALARY - MAINTENANCE</b>	\$ 827,083	\$ 827,083	\$ 827,083	\$ 443,432.31	\$ 802,378
<b>C66</b>	<b>SALARY- OVERTIME : MAINTENANCE</b>	\$ 60,799	\$ 60,799	\$ 60,799	\$ -	\$ 60,799
<b>C68</b>	<b>SALARY - STUDENT ACTIVITY ADVISORS</b>	\$ 100,000	\$ 100,000	\$ 100,000	\$ 6,147.70	\$ 100,000
<b>C70</b>	<b>SALARY - ATHLETIC COACHES</b>	\$ 175,500	\$ 175,500	\$ 175,500	\$ 33,781.50	\$ 175,000
<b>C72</b>	<b>SALARY - COMMUNITY SERVICE: CUSTODIAL</b>	\$ 16,000	\$ 16,000	\$ 16,000	\$ -	\$ 16,000
		\$ 51,922,019	\$ 51,622,019	\$ 51,710,579	\$ 22,910,322.49	\$ 51,438,469

**West Haven Board of Education  
Superintendent's Recommended FY 23 Budget**

		2020-21	2020-21	2021-22	2021-22	2022-23
		BUDGET	ACTUAL	BUDGET	YTD	BUDGET
<b>OPERATION OF PLANT:</b>						
D02	RECYCLING	\$ -	\$ -	\$ -	\$ -	\$ -
D04	ELECTRICITY	\$ 1,108,733	\$ 1,101,709	\$ 1,108,733	\$ 439,570.83	\$ 1,108,733
D06	NATURAL GAS	\$ -	\$ -	\$ -	\$ -	\$ -
D08	WATER	\$ 103,919	\$ 95,344	\$ 103,919	\$ 30,379.36	\$ 103,919
D10	TELEPHONE & COMMUNICATIONS	\$ 364,178	\$ 364,175	\$ 364,178	\$ 78,712.09	\$ 364,178
D12	RUBBISH REMOVAL	\$ 220,833	\$ 220,833	\$ 220,833	\$ 116,615.96	\$ 220,833
D14	CUSTODIAL SUPPLIES	\$ 163,049	\$ 163,050	\$ 163,049	\$ 85,025.00	\$ 163,049
D16	HEAT FOR BUILDINGS	\$ 564,487	\$ 564,480	\$ 564,487	\$ 37,257.34	\$ 564,487
D18	EQUIPMENT: OPERATION OF PLANT	\$ 45,000	\$ 45,000	\$ 45,000	\$ 12,000.00	\$ 45,000
D20	REPAIR TO BUILDINGS	\$ 625,000	\$ 625,000	\$ 625,000	\$ 459,000.00	\$ 625,000
D22	UPKEEP OF GROUNDS SUPPLIES	\$ 14,050	\$ 14,050	\$ 14,050	\$ 1,500.00	\$ 14,050
D24	BUILDING SECURITY	\$ 388,740	\$ 388,740	\$ 388,740	\$ 326,843.97	\$ 388,740
D26	GAS, OIL & GREASE	\$ 34,090	\$ 34,090	\$ 34,090	\$ 6,735.88	\$ 34,090
D28	REPAIR TO EQUIPMENT: MTCE	\$ 33,250	\$ 33,250	\$ 33,250	\$ 13,817.00	\$ 33,250
D30	OTHER EXPENSES: MAINTENANCE	\$ 50,000	\$ 50,000	\$ 50,000	\$ 2,550.00	\$ 50,000
D32	EQUIPMENT: MAINTENANCE OF PLANT	\$ 32,500	\$ 32,000	\$ 32,500	\$ 10,000.00	\$ 32,500
D34	IMPROVEMENT TO SITES	\$ 100,000	\$ 100,000	\$ 100,000	\$ 17,500.00	\$ 100,000
		\$ 3,847,829	\$ 3,831,721	\$ 3,847,829	\$ 1,637,507.43	\$ 3,847,829

**West Haven Board of Education  
Superintendent's Recommended FY 23 Budget**

		2020-21 BUDGET	2020-21 ACTUAL	2021-22 BUDGET	2021-22 YTD	2022-23 BUDGET
<b>BENEFITS &amp; FIXED CHARGES</b>						
E02	CENTRAL OFFICE - TRAVEL	\$ 800	\$ -	\$ 800	\$ -	\$ 800
E04	CENTRAL OFFICE - DUES & CONF.	\$ 7,000	\$ 8,888	\$ 7,000	\$ 7,066.00	\$ 7,000
E06	TRAVEL, CONV. & DUES: TCHRS/ADMIN.	\$ 50,000	\$ 125,528	\$ 50,000	\$ 15,669.92	\$ 50,000
E08	PROFESSIONAL CERTIFICATION REIMB..	\$ 46,500	\$ 19,800	\$ 46,500	\$ 3,600.00	\$ 46,500
E10	TRAVEL - MAINTENANCE	\$ 19,400	\$ -	\$ 19,400	\$ -	\$ 19,400
E12	PROPERTY & LIABILITY INSURANCE	\$ 525,000	\$ 435,925	\$ 525,000	\$ 344,054.73	\$ 525,000
E14	HEALTH INSURANCE: CERTIFIED	\$ 9,487,344	\$ 8,368,014	\$ 9,487,344	\$ 3,984,317.37	\$ 9,487,344
E16	LIFE INSURANCE: CERTIFIED	\$ 187,913	\$ 245,619	\$ 187,913	\$ 111,754.75	\$ 187,913
E18	SOCIAL SECURITY	\$ 764,786	\$ 650,651	\$ 764,786	\$ 358,406.92	\$ 764,786
E20	RETIREMENT CONTRIBUTIONS	\$ 477,406	\$ 324,209	\$ 477,406	\$ 173,896.05	\$ 477,406
E22	MEDICARE ONLY - TAXES	\$ 881,908	\$ 764,939	\$ 881,908	\$ 341,750.52	\$ 881,908
E24	UNEMPLOYMENT COMPENSATION	\$ 100,000	\$ 155,892	\$ 100,000	\$ 45,529.00	\$ 100,000
E26	HEALTH INSURANCE: NON-CERT.	\$ 4,617,748	\$ 4,560,839	\$ 4,617,748	\$ 2,473,877.91	\$ 4,617,748
E28	LIFE INSURANCE: NON-CERT.	\$ -	\$ -	\$ -	\$ -	\$ -
E30	WORKER'S COMPENSATION	\$ 1,050,000	\$ 505,289	\$ 1,050,000	\$ 313,425.32	\$ 1,050,000
		\$ 18,215,805	\$ 16,165,593	\$ 18,215,805	\$ 8,173,348.49	\$ 18,215,805

**West Haven Board of Education  
Superintendent's Recommended FY 23 Budget**

		2020-21 BUDGET	2020-21 ACTUAL	2021-22 BUDGET	2021-22 YTD	2022-23 BUDGET
<b>PURCHASED SERVICES:</b>						
F01	FOOD SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
F02	POSTAGE	\$ 60,000	\$ 60,000	\$ 60,000	\$ 6,891.00	\$ 60,000
F04	PRINTING AND PUBLISHING	\$ 35,000	\$ 35,000	\$ 35,000	\$ 914.00	\$ 35,000
F06	PHOTOCOPY SERVICES	\$ 269,809	\$ 269,809	\$ 269,809	\$ 228,209.34	\$ 269,809
F08	BOARD OF ED. - MISC. EXPENSES	\$ 1,350	\$ 3,560	\$ 1,350	\$ -	\$ 1,350
F10	DATA PROCESSING SERVICES	\$ 78,500	\$ 78,500	\$ 78,500	\$ 1,800.60	\$ 78,500
F12	CONSULTANT SERVICES	\$ 260,000	\$ 260,000	\$ 260,000	\$ 163,123.55	\$ 260,000
F14	SERVICE CONTRACTS	\$ 265,000	\$ 265,000	\$ 265,000	\$ 85,138.58	\$ 265,000
F18	BOARD OF ED. - OFFICE SUPPLIES	\$ 1,800	\$ 68	\$ 1,800	\$ -	\$ 1,800
F20	CENTRAL OFFICE - SUPPLIES	\$ 22,500	\$ 49,093	\$ 22,500	\$ 46,222.10	\$ 22,500
F22	CENTRAL OFFICE - MISC. EXPENSE	\$ 3,500	\$ -	\$ 3,500	\$ -	\$ 3,500
F26	POLICE AND FIRE	\$ 75,000	\$ 75,000	\$ 75,000	\$ 304.28	\$ 75,000
F28	BOARD OF ED. - DUES & CONFERENCES	\$ 25,200	\$ 25,200	\$ 25,200	\$ 2,489.00	\$ 25,200
F30	SUBSCRIPTIONS	\$ 3,500	\$ 60,956	\$ 3,500	\$ 2,334.69	\$ 3,500
F32	EDWARD BENNETT RINK	\$ -	\$ -	\$ -	\$ -	\$ -
F34	FRANK FITZGERALD SPORTS COMPLEX	\$ 60,000	\$ 120,978	\$ 60,000	\$ -	\$ 60,000
		\$ 1,161,159	\$ 1,303,165	\$ 1,161,159	\$ 537,427.14	\$ 1,161,159

**West Haven Board of Education  
Superintendent's Recommended FY 23 Budget**

		2020-21 BUDGET	2020-21 ACTUAL	2021-22 BUDGET	2021-22 YTD	2022-23 BUDGET
<b>INSTRUCTIONAL SUPPORTS:</b>						
<b>G02</b>	<b>SUB FINDER/ANSWERING SERVICE</b>	\$ 10,850	\$ 10,850	\$ 10,850	\$ 25,901.25	\$ 10,850
<b>G04</b>	<b>REPAIR TO EQUIPMENT: INSTRUCTION</b>	\$ 25,000	\$ 542	\$ 25,000	\$ -	\$ 25,000
<b>G06</b>	<b>MISCELLANEOUS EXPENSES</b>	\$ 20,000	\$ 12,582	\$ 20,000	\$ 9,651.74	\$ 20,000
<b>G08</b>	<b>ELEMENTARY READING DEVELOPMENT</b>	\$ 12,000	\$ 4,739	\$ 12,000	\$ 32,312.74	\$ 12,000
<b>G10</b>	<b>TEACHING SUPPLIES</b>	\$ 314,400	\$ 315,538	\$ 314,400	\$ 250,120.50	\$ 314,400
<b>G12</b>	<b>TEXTBOOKS</b>	\$ 225,000	\$ 216,476	\$ 225,000	\$ 164,707.85	\$ 225,000
<b>G14</b>	<b>PERIODICALS</b>	\$ 13,500	\$ 9,355	\$ 13,500	\$ 5,055.00	\$ 13,500
<b>G16</b>	<b>EDUCATIONAL MEDIA SUPPLIES</b>	\$ 120,000	\$ 120,000	\$ 120,000	\$ 589.03	\$ 120,000
<b>G18</b>	<b>STANDARDIZED TESTING PROGRAM</b>	\$ 54,750	\$ 2,072	\$ 54,750	\$ 365.00	\$ 54,750
<b>G20</b>	<b>CURRICULUM DEVELOPMENT &amp; STAFF DEV.</b>	\$ 45,000	\$ 49,448	\$ 45,000	\$ 13,356.50	\$ 45,000
<b>G22</b>	<b>LIBRARY BOOKS</b>	\$ 37,500	\$ 37,500	\$ 37,500	\$ 7,865.40	\$ 37,500
<b>G24</b>	<b>OTHER LIBRARY EXPENSE</b>	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
<b>G26</b>	<b>EQUIPMENT: NON-INSTRUCTIONAL</b>	\$ 20,000	\$ 4,632	\$ 20,000	\$ 7,678.83	\$ 20,000
<b>G28</b>	<b>EQUIPMENT: INSTRUCTIONAL</b>	\$ 50,000	\$ 40,538	\$ 50,000	\$ 12,500.00	\$ 50,000
<b>G29</b>	<b>TECHNOLOGY</b>	\$ 320,000	\$ 320,000	\$ 320,000	\$ 206,939.56	\$ 320,000
<b>G32</b>	<b>MEDICAL SERVICES: SUPPLIES</b>	\$ 11,500	\$ 11,377	\$ 11,500	\$ 5,000.00	\$ 11,500
<b>G34</b>	<b>MEDICAL SERVICES: MISC. EXPENSE</b>	\$ 25,000	\$ 25,000	\$ 25,000	\$ 16,408.51	\$ 25,000
<b>G36</b>	<b>EQUIPMENT: MEDICAL SERVICES</b>	\$ 10,000	\$ 10,000	\$ 10,000	\$ 7,253.13	\$ 10,000
<b>G38</b>	<b>EQUIPMENT AND SUPPLIES: ACTIVITIES</b>	\$ 100,000	\$ 2,668,882	\$ 100,000	\$ 84,197.30	\$ 100,000
		\$ 1,419,500	\$ 3,864,532	\$ 1,419,500	\$ 849,902.34	\$ 1,419,500

## West Haven Board of Education FY 2023 All Funding Sources

Sources		FY23 Proposed Budget	Special Ed Excess Cost Grant	Balance of Alliance Grant	ESSER II	ARP/ESSER III	Total All Sources
General Fund Contribution from Tax and Local Revenues		\$ 44,134,841					
ECS Base Grant		\$ 42,141,126					
ECS Alliance Grant		\$ 3,684,454					
Other Grant		\$ -	\$ 2,400,465	\$ 6,636,807	\$ 2,942,668	\$ 4,066,651	
<b>Totals</b>		<b>\$ 89,960,421</b>	<b>\$ 2,400,465</b>	<b>\$ 6,636,807</b>	<b>\$ 2,942,668</b>	<b>\$ 4,066,651</b>	<b>\$ 106,007,012</b>
Uses	# of employees	GF Budget for Education	Special Ed Excess Cost Grant	Balance of Alliance Grant	ESSER II	ARP/ESSER III	Total All Sources
Superintendent	1	\$ 190,759					\$ 190,759
Assistant Superintendent	1	\$ 160,000					\$ 160,000
Clerical Central Office	18	\$ 928,590					\$ 928,590
Principals	9	\$ 1,199,575					\$ 1,199,575
Assistant Principals	8	\$ 904,759					\$ 904,759
Coordinators	10	\$ 1,334,374					\$ 1,334,374
Classroom Teachers	424	\$ 26,518,934		\$ 1,812,261	\$ 2,732,668	\$ 2,825,000	\$ 33,888,863
Special Education Teachers	91	\$ 5,626,082			\$ 110,000	\$ 552,227	\$ 6,288,309
Adult Education		\$ 150,000					\$ 150,000
Homebound		\$ 125,000					\$ 125,000
Special Area Teachers	52	\$ 3,205,682			\$ 100,000	\$ 467,303	\$ 3,772,985
Pupil Services	23	\$ 1,454,761				\$ 222,121	\$ 1,676,882
Clerical Secondary Schools	13	\$ 535,410					\$ 535,410
Clerical Elementary Schools	7	\$ 262,551					\$ 262,551
Substitute Clerks		\$ 30,000					\$ 30,000
Lunch Aides		\$ 300,000					\$ 300,000
Teachers Aides	132	\$ 3,131,743		\$ 287,079			\$ 3,418,822
Para Sub Instructional Aides		\$ 105,000					\$ 105,000
Detached Worker		\$ 98,261					\$ 98,261
Substitute Teachers/Interns		\$ 689,815					\$ 689,815
Severance Pay		\$ 300,000					\$ 300,000
School Nurse Public	13	\$ 824,968					\$ 824,968
School Nurse Non-Public	2	\$ 145,480					\$ 145,480
Custodians	38	\$ 1,877,910					\$ 1,877,910

Uses	# of employees	GF Budget for Education	Special Ed Excess Cost Grant	Balance of Alliance Grant	ESSER II	ARP/ESSER III	Total All Sources
Substitute Custodians		\$ 105,000					\$ 105,000
Overtime Custodians		\$ 79,638					\$ 79,638
Maintenance	14	\$ 802,378					\$ 802,378
Maintenance Overtime		\$ 60,799					\$ 60,799
Student Activity Advisors		\$ 100,000					\$ 100,000
Athletic Coaches		\$ 175,000					\$ 175,000
Community Service Custodial		\$ 16,000					\$ 16,000
<b>Salaries</b>		<b>\$ 51,438,469</b>		<b>\$ 2,099,340</b>	<b>\$ 2,942,668</b>	<b>\$ 4,066,651</b>	<b>\$ 60,547,128</b>
Central Office Travel		\$ 800					\$ 800
Central Office Dues and Conferences		\$ 7,000					\$ 7,000
Travel, Conferences and Dues: Teachers/Admin		\$ 50,000					\$ 50,000
Professional Certification Reimbursement		\$ 46,500					\$ 46,500
Travel: Maintenance		\$ 19,400					\$ 19,400
Property and Liability Insurance		\$ 525,000					\$ 525,000
Health Insurance: Certified		\$ 9,487,344		\$ 564,204			\$ 10,051,548
Life Insurance		\$ 187,913					\$ 187,913
Social Security		\$ 764,786					\$ 764,786
Retirement Contributions		\$ 477,406					\$ 477,406
Medicare Only-Taxes		\$ 881,908					\$ 881,908
Unemployment Compensation		\$ 100,000					\$ 100,000
Health Insurance: Non-Certified		\$ 4,617,748		\$ 564,204			\$ 5,181,952
Worker's Compensation		\$ 1,050,000					\$ 1,050,000
<b>Benefits &amp; Fixed Charges</b>		<b>\$ 18,215,805</b>		<b>\$ 1,128,407</b>			<b>\$ 19,344,212</b>
Tuition		\$ 8,487,214	\$ 2,400,465	\$ 300,000			\$ 11,187,679
							\$ -
Bus Service Public		\$ 3,110,372					\$ 3,110,372
Bus Service Non Public		\$ 278,537					\$ 278,537
Regional Vo Tech		\$ 238,850					\$ 238,850
Regional Voc Ag		\$ 75,364					\$ 75,364
Special Education		\$ 1,577,605					\$ 1,577,605
Student Activities		\$ 109,717					\$ 109,717
<b>Student Transportation</b>		<b>\$ 5,390,445</b>					<b>\$ 5,390,445</b>
Electricity		\$ 1,108,733					\$ 1,108,733
Water		\$ 103,919					\$ 103,919
Telephones & Communications		\$ 364,178					\$ 364,178
Rubbish Removal		\$ 220,833					\$ 220,833



Uses	# of employees	GF Budget for Education	Special Ed Excess Cost Grant	Balance of Alliance Grant	ESSER II	ARP/ESSER III	Total All Sources
Custodial Supplies		\$ 163,049					\$ 163,049
Heat for Buildings		\$ 564,487					\$ 564,487
Equipment: Operation of Plant		\$ 45,000					\$ 45,000
Repairs to Buildings		\$ 625,000		\$ 500,000			\$ 1,125,000
Upkeep of Grounds: Supplies		\$ 14,050					\$ 14,050
Building Security		\$ 388,740		\$ 809,060			\$ 1,197,800
Gas, Oil, and Grease		\$ 34,090					\$ 34,090
Repairs to Equipment: Maintenance		\$ 33,250					\$ 33,250
Other Expenses: Maintenance		\$ 50,000					\$ 50,000
Equipment: Maintenance of Plant		\$ 32,500					\$ 32,500
Improvements to Sites		\$ 100,000					\$ 100,000
<b>Operation of Plant</b>		<b>\$ 3,847,829</b>		<b>\$ 1,309,060</b>			<b>\$ 5,156,889</b>
Sub Finder/Answering Service		\$ 10,850					\$ 10,850
Repair to Equipment: Instruction		\$ 25,000					\$ 25,000
Miscellaneous Expenses		\$ 20,000					\$ 20,000
Elementary Reading Development		\$ 12,000					\$ 12,000
Teaching Supplies		\$ 314,400		\$ 400,000			\$ 714,400
Textbooks		\$ 225,000					\$ 225,000
Periodicals		\$ 13,500					\$ 13,500
Educational Media Supplies		\$ 120,000					\$ 120,000
Standardized Testing Program		\$ 54,750					\$ 54,750
Curriculum Development & Staff Development		\$ 45,000		\$ 500,000			\$ 545,000
Library Books		\$ 37,500					\$ 37,500
Other Library Expense		\$ 5,000					\$ 5,000
Equipment: Non-Instructional		\$ 20,000					\$ 20,000
Equipment: Instructional		\$ 50,000					\$ 50,000
Technology		\$ 320,000		\$ 300,000			\$ 620,000
Medical Services: Supplies		\$ 11,500					\$ 11,500
Medical: Misc. Expense		\$ 25,000					\$ 25,000
Equipment: Medical Services		\$ 10,000					\$ 10,000
Equipment and Supplies: Activities		\$ 100,000					\$ 100,000
<b>Instructional Supports</b>		<b>\$ 1,419,500</b>		<b>\$ 1,200,000</b>			<b>\$ 2,619,500</b>
Postage		\$ 60,000					\$ 60,000
Printing and Publishing		\$ 35,000					\$ 35,000
Photocopy Services		\$ 269,809					\$ 269,809
Board of Education-Misc Expense		\$ 1,350					\$ 1,350
Data Processing Services		\$ 78,500					\$ 78,500

Uses	# of employees	GF Budget for Education	Special Ed Excess Cost Grant	Balance of Alliance Grant	ESSER II	ARP/ESSER III	Total All Sources
Consultant Services		\$ 260,000		\$ 125,000			\$ 385,000
Service Contracts		\$ 265,000		\$ 125,000			\$ 390,000
Board of Education-Office Supplies		\$ 1,800					\$ 1,800
Central Office-Supplies		\$ 22,500					\$ 22,500
Central Office-Misc Expense		\$ 3,500					\$ 3,500
Police and Fire		\$ 75,000		\$ 350,000			\$ 425,000
Board of Education-Conferences and Dues		\$ 25,200					\$ 25,200
Subscriptions		\$ 3,500					\$ 3,500
Sports Complex		\$ 60,000					\$ 60,000
<b>Purchased Services</b>		<b>\$ 1,161,159</b>		<b>\$ 600,000</b>			<b>\$ 1,761,159</b>
<b>Board of Education</b>		<b>\$ 89,960,421</b>	<b>\$ 2,400,465</b>	<b>\$ 6,636,807</b>	<b>\$ 2,942,668</b>	<b>\$ 4,066,651</b>	<b>\$ 106,007,012</b>

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

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

<b>Munis Development, Implementation and Training</b>		
<b>Section:</b> 7 and 7.a	<b>Requirement:</b> 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.	<b>Current Status:</b> Delayed  Plan for Purchasing and A/P components submitted 11/12/21  Training plan for other modules pending  <b>January Update</b>  Tasks within the Plan for Purchasing and A/P training are in implementation
<b>Discussion:</b>  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><b>Section:</b> 8 and 8.a</p>	<p><b>Requirement:</b> 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><b>Current Status:</b> 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 <b>January Update</b> 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><b>Discussion:</b> 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><b>Section:</b> 9.a and 9.b</p>	<p><b>Requirement:</b> 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><b>Current Status:</b> 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 <b>January Update:</b> 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><b>Discussion:</b></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		
<b>Section:</b>	<b>Requirement:</b>	<b>Current Status:</b>
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><b>January Update:</b></p> <p>Draft of HR Action Plan prepared and to be presented to Subcommittee January 2022.</p>
<p><b>Discussion:</b></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		
<b>Section:</b>	<b>Requirement:</b>	<b>Current Status:</b>
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><b>January Update:</b></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**

<b><u>Section:</u></b>	<b><u>Requirement:</u></b>	<b><u>Current Status:</u></b>
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 <b><u>January Update:</u></b> 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**

<b><u>Section:</u></b>	<b><u>Requirement:</u></b>	<b><u>Current Status:</u></b>
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
<b><u>Discussion:</u></b> 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
<b><u>Discussion:</u></b> 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
<b><u>Discussion:</u></b> 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.	
<b>Discussion:</b>		
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		

<b>5-Year Plan</b>		
<b>Section:</b>	<b>Requirement:</b>	<b>Current Status:</b>
18.a – 18.f	The City shall submit an updated 5-Year Plan with the proposed FY 2022 budget.	Complete
<b>Discussion:</b>		
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.*



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

Action Item #	Action Item	Responsible Party	Milestone Date	Status / Explanation
<b>1</b>	<b>RESTRUCTURE PERSONNEL/H.R. ORGANIZATION</b>			
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; Interviews conducted - no strong candidate identified. (job desc. Modification recommended)
1.7	Create and fill the position of Payroll Specialist.	Director	5/1/22	Dedicated position required; payroll cannot be combined with Benefits administration due to demands /requirements of both responsibilities.

Requires additional headcount; new position requested

Action Item #	Action Item	Responsible Party	Milestone Date	Status / Explanation
<b>2</b>	<b>BENEFITS ADMINISTRATION</b>			
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 fully activated. HEP Education components are currently promoted through regulare newsletter issues. 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	<b>PERSONNEL (H.R.) ADMINISTRATION</b>			
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	Enhancing Recruitment Efforts	Personnel Director	In Progress	Utilizing job posting sites beyond Indeed.com. For each vacancy, coordinating a targeted advertising Plan (association-related, CCM, etc.) to attract job specific disciplines. Utilizing ADP Recruitment Portal to include "disqualifying questions" to eliminate non-qualified applicants.
3.5	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.
3.6	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.
3.7	Labor Relations Strategies	Personnel Director	In Progress	1. Reinforce management rights across all labor contracts. 2. Re-evaluate past practices approach in resolving labor issues.

Action Item #	Action Item	Responsible Party	Milestone Date	Status / Explanation
4	<b>RECORD MANAGEMENT &amp; COMPLIANCE</b>			
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.

B. PERSONNEL & LABOR RELATIONS - STRATEGIC OPERATIONS PLAN (2022)				
Action Item #	Action Item	Responsible Party	Milestone Date	Status / Explanation
1	<b>TECHNOLOGY / ADP PORTAL</b>			
1.1	Expand on Recruitment Portal usage to ensure accurate applicant tracking	Personnel Director & Staff	In Progress	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.

Requires additional headcount Organization Development Specialist

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.

**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
<b>1</b>	<b>Implement Nutanix AHV Virtualization</b>			
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
<b>2</b>	<b>Migrate MS Exchange e-mail server to Office 365</b>			
<b>2.1</b>	<b>Sign Microsoft 0365 Agreement</b>	<b>Jumaine</b>	<b>11/8/21</b>	<b>Complete</b>
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	1/28/2022 Rev. 2/28/22	In - progress. Need to revise approach to migrating departments in batches.
2.6	Migrate Dept Drive into Microsoft Sharepoint	George, Jumaine, PerimeterWatch	1/28/2022 Rev. Date 3/4/22	In - progress   need to switch gears and wait until OneDrive Migration is completed 2/28/22
2.7	Deploy Office 365/Train users	Jumaine, George	1/10/22	Complete

<b>3</b>	<b>Update all outdated servers to Windows 2019</b>			
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	Complete
3.4	System analysis redesign	Jumaine, George	11/15/21	Complete
<b>4</b>	<b>Disaster Recovery/Business Continuity Plan</b>			
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 and on schedule
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.
<b>5</b>	<b>Upgrade Windows operating system to MS Windows 10</b>			
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.

<b>6</b>	<b>Convert remaining physical servers to virtual servers and/or move to cloud services</b>			
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
<b>7</b>	<b>Implement Hypervisor virtual machine monitor</b>			
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.
<b>8</b>	<b>Miscellaneous</b>			
8.1	Pilot Duo 2FA authentication setup	Duo, Jumaine, George, CDW	2/28/22 - Pending Vendor Availability	
8.1B	Deploy Duo to participating users	Jumaine, George, CDW	3/1/22	
<b>Resources Required:</b>				
	<b>Personnel</b>	<b>Estimated Amount</b>	<b>Source(s)</b>	
	IT NETWORK, SECURITY ENGINEER	78-85K Salary		
	<b>Equipment</b>			
	Laptop + Docking Stations	\$35,000		
	Core Network switches	\$75,000		
	Firewalls	\$45,000		Everything listed in this section represents our
	Wireless AccessPoints	\$10,000		Equipment needs and cost
	IP PHONE	\$60,000		this will need to be approved by mayor and Council and will
	Security Cameras	\$25,000		proceed in the fiscal 23 budget deliberations
	APC Smart UPS	\$6,845.00		
	Conference Rooms Technology Upgrades (Mayor Chambers + 3FI conf + Harriett North	\$190,000		
	Security MagLock System	\$15,000		
		<u>\$461,845</u>		
		<b>Total FY23</b>	<b>\$461,845</b>	

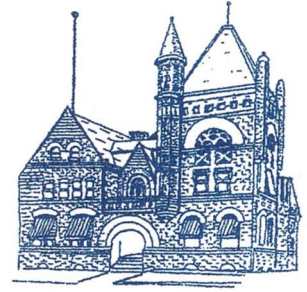


# Department of Finance

City of West Haven

355 Main Street

West Haven, Connecticut 06516



City Hall  
1896-1968

Frank M. Cieplinski  
*Finance Director*

2/17/2022

To: MARB West Haven Subcommittee  
Subject: Procurement Initiative

Committee Members,

This is to serve as an update on the procurement initiative developed by the City of West Haven. The new procedures manual has been completed and distributed to the Department Heads along with a copy of the City's procurement ordinance and MUNIS purchasing process training pages showing step by step instructions for various tasks. As we continue to refine where needed those changes will be communicated to the staff.

The City's procurement consultant has drafted recommended changes to the ordinance and a subsequent request has been made to have the document be revised to show the redline changes to the original ordinance. Once that is complete it will be forwarded to Corporation Counsel for review and then to the City Council for discussion and ratification.

Training has begun with the department heads reinforcing the benefit and importance of the changes, outlining their responsibilities and how the new process will function. Staff have been generally receptive, and response has been positive leading to meaningful discussions. **I am very pleased to report that already people are reaching out daily to our consultant asking for guidance and clarification.**

The City met with candidates for the recently created position of Procurement Director and after multiple interview rounds we have extended an offer and are awaiting a response. Once the new Procurement Director is in place, he will begin the process of finding and hiring a procurement buyer. Additionally, the new Junior Financial Analyst will start on 2/23 which allows our Accounts Payable Analyst to begin the transition process and move full time into the A/P role.

The next steps will be to develop reports and metrics to help evaluate and control the effectiveness of and compliance with the process as we move forward. For example, discipline within the AP process, making sure accurate invoice dates are entered will allow us to identify any requisitions and purchase orders created after or suspiciously close to the invoice date.

Respectfully,

Frank M. Cieplinski  
Finance Director



PROCUREMENT / AP INITIATIVE

LAST UPDATE: 2/17/2022

Action Item #	Action Item	Responsible Parties	Milestone Date	Status
<b>1</b>	<b>Update/revise City Purchasing procedures and Accounts Payable procedures</b>			
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	<b>Communicate changes in procedures to Department Heads. Special Department Head meeting to be convened by Mayor</b>	<b>Mayor</b>	<b>11/30/21</b>	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	Create or modify existing bidding and purchasing documents, including boilerplate, contracts, specifications, and the back of the PO 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	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	Communication from the Mayor reinforcing procurement responsibilities for departments	Mayor	01/05/22	Completed
<b>2</b>	<b>Provide Munis training to Department Heads and City staff</b>			
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
2.3	<b>Communication from Mayor to Department Heads re: mandatory Munis training</b>	<b>Mayor</b>	<b>12/10/21</b>	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	<b>Begin implementation of formal software training</b>	<b>Finance Director</b>	<b>01/05/22</b>	In Process

2.6a	Review and Train on New Procedures Manual	Procurement Consultant; OPM Liason; Finance Director	01/28/21	In Process
2.7	Follow-up training if needed	Finance Director	TBD	as needed
<b>3</b>	<b>Staffing for Procurement Function</b>			
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	<b>Mayor and City Council approval of job creation and authorization of funding (if necessary)</b>	<b>Mayor; City Council</b>	<b>12/13/21</b>	Completed
3.6	Begin execute recruitment and selection plan	Finance Director; Personnel Director	12/14/21	Completed
3.7	Re-evaluate staffing	Finance Director; Personnel Director	12/31/22	Completed
3.8	<b>Procurement Director hired and in place</b>	<b>Finance Director; Personnel Director</b>	<b>02/28/22</b>	Offer Extended
3.9	NEW - Post, interview, and appoint new procurement buyer	Procurement Director; Personnel Director	04/01/22	
<b>4</b>	<b>Evaluation</b>			
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  
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"> <li>• Bid documentation for certain projects could not be located.</li> <li>• Bid waivers approved by City Council were not obtained for emergency projects above the bid threshold.</li> <li>• Items purchased under State bid were not formally documented on the purchase order or voucher</li> </ul>	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	Pension RFP scheduled for re-release 7/1/22		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	Pension RFP scheduled for re-release 7/1/22		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
<b>MATERIAL WEAKNESSES</b>						
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
<b>NON MATERIAL FINDINGS</b>						
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