

**BOARD OF ESTIMATE AND TAXATION**  
**Audit Committee Minutes**  
**Thursday, March 13, 2008**

**Attending:**

Audit Committee: Arthur Norton, Chairman; James Campbell, William Finger, Jeffrey Ramer.

Staff: Finance Department, Peter Mynarski, Chris DeMeo, Reinie Lange, Tax Collector Department, Louis Caravella, Gail Downing, Department of Public Works, Lloyd Hubbs, and Bill McCormick.

Meeting was called to order at 8:02 A.M.

The following items were discussed:

**1. Approval of the minutes February 12, and February 15, 2008, Audit Committee meeting.**

Motion to approve minutes of meetings, February 12, 2008 and February 15, 2008

Moved by Mr. Ramer, seconded by Mr. Finger. Approval 4-0

**2. Discussion of the proposed fine schedule for unauthorized and illegal dumping at the Greenwich Transfer Station.**

Lloyd Hubbs, Commissioner of Public Works stated that the current fines were not enforced in the past. Mr. Hubbs distributed a proposed fines schedule for illegal and mixing of recyclable material with the MSW material. He stated that the violations fall in three categories:

1. Haulers failure to segregate recycled material
2. Haulers importing out of Town Wastes.
3. Commercial Businesses failing to recycle material.

All three programs are recommended for significant increases

Discussion that each Hauler be subjected to the fines, not the individual trucks, thus a Hauler with many trucks would have similar penalties to a Hauler with only one truck. Mr. Hubbs will revise his proposal to reflect penalties to Haulers, not to the trucks. The past violations would be eliminated; all Haulers will start with a clean slate, and the new fines for violations effective July 1, 2008.

Motion that the Audit Committee recommend that the Town of Greenwich adapt the fines proposed by Mr. Hubbs.

Moved by Mr. Ramer, seconded by Mr. Campbell. Approved 4-0.

### **3. Review of the procedures for the collection of Accounts Receivable for the Waste Disposal Division.**

Bill McCormick, Business Manager for the Public Works Department, Waste Disposal Division reviewed new procedures to collect, past due accounts. He stated that the problem has many parts:

1. Scale house tickets were incorrectly completed.
2. New owners used the old permits
3. Only a current detail statement is sent out.

It was suggested that the past due accounts be posted in the local newspaper. A detailed list of the accounts receivable will be supplied to the Committee.

### **4. Review of the leases of Town owned property. Record-keeping and storage procedures and policy.**

A listing is still incomplete as additional leases are being located from various departments, an update will be presented at the April meeting.

### **5. Follow up on the management letter recommendations.**

A follow up management point was presented, the Finance Department is going to Bristol Connecticut on March 24, 2008, and a detailed report will be presented at the April meeting.

### **6. Tax Collector overpayments procedures and policy.**

Discussion on the present policy to notify residents or property owners that a over payment of real estate tax has been made. Letters are sent to the taxpayers usually in February or March to notify them of an overpayment. Letters are sent by regular mail. The Tax Collector Department stated that about 80 per cent of the overpayments are returned. A revised letter will be presented at the April Audit Committee, and the Committee will discuss the possibility of sending notification by certified mail.

### **7. Discussion of existing Internal Audit Plan.**

Discussion to add additional projects by the Internal Auditor:

1. Audit of Bridge reimbursement.
2. Audit of school construction reimbursement.

Funds to be received by the Town of Greenwich, from the State of Connecticut.

**8. Discussion of topics for future BET Audit Committee Meeting.**

Preparation for SAS 114, meeting with the external Independent Auditor, BlumShapiro, prior to their review of the Fiscal 2008 Audit.

**9. Adjournment.**

The next Audit Committee meeting is scheduled for April 10, 2008.

The meeting adjourned at 10:10 AM motion by Mr. Campbell, seconded by Mr. Ramer. Approved 4-0.

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Reinhardt Lange, Secretary

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Arthur D. Norton, Chairman