

**BOARD OF FINANCE AUDIT SUBCOMMITTEE SPECIAL MEETING**  
**Tuesday, March 26, 2024, 6:00 pm**  
**Fire Training School Room 111**  
**205 Richard White Way, Fairfield, CT 06824 & Via Webex**

A recording of this meeting can be found here: [BOF Special Audit Subcommittee Meeting 3/26/24.](#)

**DRAFT MINUTES**

MEMBERS PRESENT: Chairman John Mitola, Vice Chairwoman Mary LeClerc, Secretary Lori Charlton

OTHERS PRESENT: Internal Auditor Connie Saxl, Interim CFO David Becker, First Selectman Bill Gerber, FairTV, members of the public

I. Call to Order

Chairman John Mitola called the meeting to order at 6:03 pm.

II. To hear an update on recently completed audits conducted by the Town's internal auditor

Internal Auditor Connie Saxl reviewed auz audits with her recommendations.

- Departmental Petty Cash and Change Funds – Departments who haven't used Petty Cash should return it to the fund. There was a large variety of purchases using Petty Cash where credit cards or pink vouchers could have been used. Some departments use donation funds that are donated to their departments. Those departments have their own accounts. Parks & Recreation and Fairfield Regional Fire School closed their Petty Cash accounts.
- Tax Collector: Revenue Collections, Refunds/Internal Controls/Departmental Operations- Security system was not in place giving employees a false sense of security. Buildings Manager was contacted and system was fixed and tested with the Police Department. It is now working. All monies are kept in locked vault until deposited.
- Purchasing Department: Bid Awards - 2018-26-Refuse Removal- payment made for more than invoice amount after department head circled the wrong amount on the invoice. Vendor was contacted and credit was issued. 2021-30-Curbside Leaf Collection – these invoices were paid correctly. Other bids did show pricing that did not match original contract pricing was paid without question. Some bids had not been renewed timely and one in particular had not been renewed in 10 years and purchase orders were still being approved against it. There was a discussion about Purchasing policies and who is responsible for checking pricing and making sure renewals are completed when due.
- Senior Center Program Review – My Active Center is the active software for payments. Not all customers were paying the 3% convenience fee and it wasn't known why not all customers were being charged. That charge was to be charged to customer and not to Senior Center. All customers are now properly charged. Lori Charlton thought it might be a better idea to add the convenience fee into individual transaction instead of charging it separately.

There was a discussion about credit cards vs cash. Neither the department nor the Town lost revenue.

- Town Clerk: Revenue generated – The department wasn't using Card Connect (credit card system) over the counter due to fees. It was recommended for them to use the system to give customers another way to pay other than check or cash. The question was regarding the conveyance tax and the very large fee that would be added for a credit card payment. It was recommended that they start with smaller transactions and also review that other Town Clerk offices use.
- Golf Manager Agreement & Golf Independent Contractor Agreement: The contract requirements were discussed and found not in compliance with the contract. Liability Insurance did not list the Town as Additional Insured. It did show that the Town payments to the Golf Professional were correct and in compliance with the original contract. It was determined that there was no active contract between the Town and the Golf Professional in 2021 or 2022. It was recommended that the Town Risk Manager assure that all contracts and Certificates of Insurance be done properly. There was a discussion about who approves the contract.

Recent audits that will be put before the BOF at a later date:

- Police Department – outside duties management
- Credit card review – training and policies
- Town P&Z- Forms

Moved out of internal audit process– Disbursements for Covid-19 Assistance Fund – now being independently investigated by outside counsel.

Lori Charlton suggested having the Town's external auditor start an audit on payroll for internal control recommendations.

### III. Adjourn

Ms. Charlton made a motion to adjourn. Mary LeClerc seconded the motion which carried unanimously.

The meeting adjourned at 7:25 pm.

Respectfully submitted,

Pru O'Brien  
Recording Secretary