

Internal Audit Commission
Meeting Minutes
November 20, 2018
2:00 p.m.

Attending Members: Kyle J. Bergquist, Chairman, Internal Audit Commission
Edmund M. See, Internal Audit Commission Member
Craig S. Trujillo, Chief Auditor and Secretary to the Internal Audit Commission

Absent Members: Bruce Rubenstein, Internal Audit Commission Member

Guests: Lori Mizerak, Asst. Corporation Counsel

The meeting was held in the Internal Audit Conference Room #304 at 550 Main Street, Hartford, CT.

The topics of discussion, for the most part, followed the items on the agenda, which was prepared jointly by the Chief Auditor and the Internal Audit Commission (IAC) members and filed with the Town and City Clerk prior to the meeting. Items discussed were as follows:

1. The meeting was called to order by IAC Chairman Bergquist at 2:07 p.m.
2. K. Bergquist took roll call. The individuals in attendance are noted above.
3. The minutes from the October 2018 IAC meeting were deemed to represent the proceedings. IAC member See made a motion to accept the minutes, seconded by IAC member Bergquist and unanimously approved.
4. The Internal Audit Department (IAD) Activity Report for the month of October 2018 was noted. No issues were noted by the IAC.
5. C. Trujillo informed the IAC that Corporation Counsel informed HPS that Internal Audit is permitted to obtain all healthcare information they have requested and are not in violation of any HIPAA laws. Subsequent to that consent, Internal Audit has started receiving the information it had requested.
6. There was a review and discussion of audit reports issued since the October 2018 IAC meeting.
 - a. Hartford Police Department Grants Management Accounts and Operations Audit Report 1906 – J. Caruso noted the federal government withheld approximately \$350,000 from the Police COPS grant due to an old 15-year old audit performed by KPMG relating to a grant received by HPS that they were not in full compliance with. We informed the Interim Chief Financial Officer of this issue and she requested and received the funds directly from HPS and the funds were appropriately applied to the City FY'2018 year end close.
 - b. City of Hartford Treasurer's Office Custody of Funds Accounts and Operations Audit Report 1907 – J. Caruso noted that there's an inconsistency within City departments

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related to the bounced check non-sufficient funds fee being charged. Most City departments charge \$50, while the Tax Department charges \$20. It was learned after issuance of our report that the state statute calls for a \$20 non-sufficient fund fee and Corporation Counsel is currently addressing this issue.

7. J. Caruso noted the following audits are in-process and close to completion: Department of Public Works Waste, Recycling and Tipping Fees. J. Caruso expects this report to be discussed at our next meeting. In addition, IAD is working on the following: City of Hartford Employee Pension Contributions; HPS Employee Pension Contributions; City of Hartford Revenue Management; and HPS Healthcare Dependent Eligibility Follow-Up.
8. C. Trujillo informed the IAC nothing new to report in the investigation pertaining to a DPW employee who allegedly provided unworked hours to staff.
9. J. Caruso noted all staff is well on pace to obtain the minimum necessary CPE's as required by the State of CT.
10. There was no old or new business that was discussed by the IAC.
11. It was noted that the next IAC meeting was scheduled for December 19, 2018 at 2:00 p.m. in the IAD conference room # 304. The meeting was then adjourned at 2:38 p.m. after a motion made by IAC member See, seconded by IAC member Bergquist and being unanimously approved.

Respectfully submitted by Craig S. Trujillo – Chief Auditor, City of Hartford