

**Internal Audit Commission**  
**Meeting Minutes**  
**March 20, 2019**  
**2:00 p.m.**

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

Guests: Joe Caruso, Deputy Chief Auditor  
David Grant, Mayor's Office  
Alyssa Peterson, Hartford resident

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 2:02PM.
2. K. Bergquist took roll call. The individuals in attendance are noted above.
3. The minutes from the February 2019 IAC meeting were deemed to represent the proceedings. IAC member Rubenstein made a motion to accept the minutes, seconded by IAC member See and unanimously approved.
4. The Internal Audit Department (IAD) Activity Report for the month of February 2019 was noted. C. Trujillo noted that the City Assessor is working with the top 10 taxpayers to begin the nomination process for the expired Audit Commissioner spot currently being filled by Chairman Bergquist.
5. There was a review and discussion of audit reports issued since the February 2019 IAC meeting.
  - a. City of Hartford Department of Management, Budget & Grants Revenue Management Accounts and Operations Audit Report 1912 – J. Caruso noted that the major issues noted in this audit were old receivables that were written off. In total, approximately \$5M was written off as a result of this audit. J. Caruso also noted that the revenue operations are still not centralized and this is creating some of these follow-up issues. IAC member See and IAC Chairman Bergquist questioned the outstanding balances relating to miscellaneous receivables that were not written off. J. Caruso mentioned these balances are being investigated by the Finance Director and then must go through Corporation Counsel review before any write-offs can be made.
  - b. City of Hartford Department of Human Resources Healthcare Dependent Eligibility Audit Report 1913 – J. Caruso noted that one City retiree's ex-spouse incurred over \$200,000 in claims after their divorce was the major issue noted in the audit. All ex-

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spouses that were found to have incurred claims since their divorce dates were submitted to the Hartford Police Department for criminal investigation. J. Caruso also noted that the City begun the process to have Cigna retract all claims paid on these ex-spouses as permitted in the Cigna contract.

- c. Hartford Public Schools Office of Talent Management Employee Pension Contributions Audit Report 1914 – J. Caruso noted there were no issues noted during this audit.
6. There was no discussion in regards to audits currently in process.
7. C. Trujillo informed the IAC the status of the investigation pertaining to a DPW employee who allegedly provided unworked hours to staff is unchanged from last month's meeting. City HR management has the downloaded material, but has not submitted the information to Internal Audit.
8. J. Caruso discussed follow-up activities for old audit recommendations. J. Caruso noted that recommendations in many FY'2015 and some FY'2016/FY'2017 audit reports were scheduled to be done in FY'2020 and will be included on the Audit Plan. Internal Audit recommended passing on these open recommendations from these reports and address them during the FY'2020 audits. IAC member See recommended that we separate audit recommendations cleared and resolved by City/HPS management and those that will be addressed during the upcoming audits. J. Caruso agreed to illustrate these separately in next month's audit recommendation tracking summary and going forward.
9. Under new business, C. Trujillo noted that compliance audits relating to HIPAA have never been done at the City or Hartford Public Schools and are being recommended to be done for FY'2020. In addition, C. Trujillo will be implementing a new audit report format with the intent to better communicate report findings and management responses and subsequent follow-up. Alyssa Peterson then informed the IAC that an issue relating to a Dillon Stadium matter may be submitted to the Chief Auditor for investigation.
10. The next IAC meeting is scheduled for April 17, 2019 at 2:00PM. in the IAD conference room # 304. The meeting was adjourned at 4:04PM. after a motion made by IAC Chairman Bergquist, seconded by IAC member Rubenstein and unanimously approved.

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