

Internal Audit Commission
Meeting Minutes
April 17, 2019
1:30 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
Lori Mizerak, 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 1:32PM.
2. K. Bergquist took roll call. The individuals in attendance are noted above.
3. The minutes from the March 2019 IAC meeting were deemed to represent the proceedings. IAC member See made a motion to accept the minutes, seconded by IAC member Rubenstein and unanimously approved.
4. The Internal Audit Department (IAD) Activity Report for the month of March 2019 was noted. No issues were noted.
5. There was a review and discussion of audit reports issued since the March 2019 IAC meeting.
 - a. Hartford Public Schools Procurement Operations Audit Report 1915 – It was noted that this is the first report under the new format. C. Trujillo noted that he received positive feedback from the Mayor’s Office in regards to the new report format. J. Caruso noted there weren’t major issues with this audit as the two items noted were carryforward comments from prior reports.
6. J. Caruso noted the following audits are in-process: Health & Human Services Dial-a-Ride Accounts and Operations; City of Hartford Assessor’s Office Motor Vehicle Assessment; City of Hartford Tax Collector’s Office Motor Vehicle Billing and Collections; Keney Park Golf Course Revenue Accounts Operations.
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. C. Trujillo also noted that he spoke with Councilman Gale to discuss a special review request pertaining to Hartford teachers being placed on paid administrative leave due to a DCF violation allegation. The specific request was communicated to the Office of Talent

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Management; however, we have not heard back as to when we would receive the requested documentation. IAC Chairman Bergquist brought up a potential special review request from last month's IAC meeting, however C. Trujillo noted he never heard back from Alyssa Peterson as was expected. It was agreed to no longer discuss this matter until a formal special request was made by Ms. Peterson. A final special review request in regards to a letter that was received was discussed in regards to a specific Council Aide not performing City duties for 40 hours per week. It was agreed to remit the letter to City Council President to look into the matter. No action to be taken by Internal Audit.

8. J. Caruso discussed follow-up activities for old audit recommendations. J. Caruso noted he revised the tracking spreadsheet to better reflect audit recommendations that are being closed due to that audit being performed in FY'2020. J. Caruso met with the Finance Director and Controller to go over the old Payroll audit reports as those audits will be on the FY'2020 Audit Plan. The purpose of going over those audits was to mitigate the number of findings prior to commencing our audit.
9. Under new business, J. Caruso noted that the City's Health Care Administrator, Cigna, is retracting claims paid to ineligible dependents noted in the Secova and Internal Audit's reports, however he had concerns over how this was being tracked. Discussion the ensued. J. Caruso also noted that Hartford Public Schools could not retract their claims through Anthem as there was a legal clause within their policy that stated that if the provider performed the service in good faith, those claims could not be retracted from them. Further discussion ensued. J. Caruso also informed the IAC that the department received a tentative increase in the Mayor's Recommended Budget for their Employee Development dollars for training purposes and that \$10,000 is the new allotted amount. The Mayor's Recommended Budget also provides for salary increases for non-union employees. J. Caruso also informed the IAC that Cohn Reznick CPA's has been hired by the Municipal Accounting Review Board (MARB) to perform consulting services within the Management & Budget and Finance Departments. This is a prerequisite for the City when they agreed to be overseen by the MARB. The money being paid to Cohn Reznick CPA's is coming from the State of CT, not from the City's budget.
10. The next IAC meeting, which was scheduled for May 15, 2019, was changed to May 22nd at the request of IAC member See. The next meeting is now scheduled for May 22, 2019 at 2:00PM. in the IAD conference room # 304. The meeting was adjourned at 2:41PM. after a motion made by IAC member Rubenstein, seconded by IAC member See and unanimously approved.

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