

Internal Audit Commission
Meeting Minutes
May 22, 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: Len Besthoff, NBC Reporter
Joe Caruso, Deputy Chief Auditor
Lori Mizerak, Corporation Counsel
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 2:05PM.
2. K. Bergquist took roll call. The individuals in attendance are noted above.
3. The minutes from the April 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 April 2019 was noted. C. Trujillo noted that the Town Clerk is retiring at the end of the month and is expected to return on a part-time basis. C. Trujillo also noted we reviewed the pension section of the Municipal Code and retired employees can be rehired and collect a full salary. Department Heads salary will be reduced by the pension amount, but not more than 50% of the salary. The Code is silent as to accruing a 2nd pension.
5. There was a review and discussion of audit reports issued since the April 2019 IAC meeting.
 - a. City of Hartford Health & Human Services Dial A Ride Operations Audit Report 1916 – C. Trujillo noted that this program is for seniors and disabled Hartford residents and that not everyone was paying the \$20 suggested fee. IAC member Rubenstein questioned the amount of people using these services and how more people can take advantage of this. C. Trujillo noted that everyone should know of this program and increasing awareness of the program would equate into increased costs to the City.
 - b. City of Hartford Finance Department E-Payable Operations Audit Report 1917 – C. Trujillo noted that the main issue with this audit is that only 109 vendors are using this method of payment. C. Trujillo recommended that every vendor be enrolled in this

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program as it would save the City the costs associated with issuing a check, along with the additional rebates we would receive from using the Bank of America Works program.

6. J. Caruso noted the following audits are in-process: 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 and Dish Restaurant Food Services for Clubhouse Revenue Accounts Operations and City of Hartford and Hartford Public Schools Mortality Audit.
7. C. Trujillo informed the IAC the HR Director has completed her investigation into the special investigation pertaining to a DPW employee who allegedly provided unworked hours to staff and has a meeting set up next week to discuss the results.
8. C. Trujillo discussed the Hartford Public School investigations that were performed internally with an outside counsel, not Internal Audit. C. Trujillo noted that H. Rifkin, Corporation Counsel, has permitted the Superintendent to handle these investigations as an HR matter. C. Trujillo noted that the Municipal Code is vague on whether the Board of Education is a City Board; however, C. Trujillo believes a case can be made that the Board of Education is a City Board and must adhere to the City's Fraud Policy as stated in the Municipal Code. IAC member Rubenstein then asked if H. Rifkin was invited to our meeting and C. Trujillo noted he was. Mr. Rubenstein also requested that another invite be requested for Mr. Rifkin to attend the June IAC meeting. A further conversation ensued regarding the HPS employee currently on paid administrative leave for healthcare fraud. J. Caruso noted that HPS is disputing the amount of healthcare fraud calculated by Internal Audit; however, have not been returning emails and/or phone calls from us to reconcile. J. Caruso noted the HPD Detective is experiencing the same communication issues with HPS. J. Caruso noted that he would be following up again to get closure on this matter and commence the arrest warrant process. C. Trujillo noted that he would like to have a discussion with the Superintendent to reach a compromise on how to handle matters involving fraud.
9. J. Caruso noted there was nothing new to discuss regarding audit recommendation follow-up since last month's meeting.
10. Under new business, A. Peterson, a Hartford resident, brought up a potential investigative matter involving the procurement process around Dillon Stadium. IAC Chairman Bergquist informed Ms. Peterson to send the request to C. Trujillo rather than make the request to the IAC. It was agreed that Ms. Peterson would send over the request to C. Trujillo.
11. The next IAC meeting is scheduled for June 19, 2019 at 2:00PM. in the IAD conference room # 304. The meeting was adjourned at 3:07PM. 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