

**Internal Audit Commission**  
**Meeting Minutes**  
**May 16, 2018**  
**3:00 p.m.**

Members: Kyle J. Bergquist, Chairman, Internal Audit Commission  
Bruce D. 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, Asst. Corporation Counsel

The meeting was held in the Internal Audit Conference Room 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 in more detail and those requiring follow-up were as follows:

1. The meeting was called to order by IAC Chairman Bergquist at 3:01 p.m.
2. K. Bergquist took roll call. The individuals in attendance are noted above.
3. The minutes from the April IAC meeting, which were previously prepared and reviewed, were deemed to fairly represent the proceedings. IAC member See made a motion to accept the minutes as previously reviewed, which was seconded by IAC member Rubenstein and unanimously approved.
4. The Internal Audit Department (IAD) Activity Report for the month of April was noted. No discussion ensued.
5. C. Trujillo discussed the special review count difference in 2018 versus prior years. C. Trujillo noted that the 2018 count will only include special reviews that follow with an issued IAD memorandum, whereas prior years' review counts included special projects and meetings along with the memorandums. IAC noted and agreed with the revised changes.
6. C. Trujillo discussed the issued special review memorandum relating to an Assessor employee making changes to properties of his own in AssessPro. C. Trujillo noted that IAD found no wrongdoing and making changes in AssessPro was not forbidden as there was no policy stating otherwise. C. Trujillo also discussed in general terms about the current investigation with the Hartford Public School (HPS) former Acting CFO. He noted he met with the Superintendent, the hired legal team that is conducting the investigation, and the forensic CPA, among others. It is still an ongoing investigation and specific details cannot be made public at this time.
7. C. Trujillo noted that IAD has hired someone for the open Auditor position and she will commence employment on Tuesday May 22<sup>nd</sup>.

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8. C. Trujillo, after numerous attempts to reach the Treasurer, noted he finally got a call back to discuss auditable areas relating to the MERF and the Treasurer's Office and will be meeting with the Treasurer on Thursday May 24<sup>th</sup>.
9. C. Trujillo noted that we spoke with a HPS Board member to discuss implementing a fraud policy at HPS considering the current events that are taking place. She agreed to bring it up to the Board and agreed that HPS should have a fraud policy.
10. C. Trujillo noted that we're almost done with all of our auditable area discussions and still have meetings remaining with the Treasurer and the Police Chief. J. Caruso noted that he's put together a proposed audit plan for FY'2019 and is in for review.
11. There was a review and discussion of audit reports and special project and review memorandums issued since the April IAC meeting.
  - a. Hartford Public Library Procurement Services Unit Accounts and Operations Audit Report 1815 – J. Caruso noted the audit was limited to just procurement operation and not P-Cards. He noted the audit was satisfactory.
12. Under new business, J. Caruso noted that MHIS is working to resolve the Fuelmaster issue and is trying to identify the source where new ID's are automatically created without DPW's knowledge. C. Trujillo informed the IAC that we were going to start a TimeForce audit, however after conversations with the Finance Director, he tabled the audit for the time being as TimeForce may be replaced by MUNIS. Finally, J. Caruso noted that he's working with the Finance Department to clean up pension records that need to be transferred to the MUNIS terminated inactive database so future mortality audit reports are cleaner and provide better data results for our reports.
13. It was noted that the next IAC meeting was scheduled for June 20, 2018 at 3:00 p.m. in the IAD conference room # 304 and the meeting was adjourned at 4:10 p.m. after a motion made by IAC member Rubenstein, seconded by IAC member See and being unanimously approved.

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