

## INVESTIGATION AND AUDIT COMMITTEE

### MICROSOFT TEAMS/ CCC 111

February 7, 2023

PRESENT Awet Tsegai, Temporary Chair; Councillors Sebrina Wilson and Travis Simpson

ALSO Melissa McCaw, Finance Director  
PRESENT

This meeting will be accessible through "Microsoft Teams" at 929-235-8441. Phone Conference ID: 868 959 304# or [Click here to join the meeting](#)

### CALL TO ORDER

Chair Tsegai called the meeting to order at 6:40 p.m.

### APPROVAL OF MINUTES

#### December 29, 2022 Meeting

MOTION By Travis Simpson  
seconded by Sebrina Wilson  
to **approve** the minutes of the December 29, 2022 meeting of the Investigation & Audit Committee meeting.

Motion carried 3/0

### Selection of Town Department for Procedural Audit

Director McCaw provided recent history of internal audits of process and procedure for the Town, which has included reviews of Public Works (2021), Parks and Recreation (2020), a network systems penetration test of Town and Board of Education computer systems (2018) and the Inspections and Permits department (2017).

The director stated that some of the factors used when selecting a department to recommend include factors of risk such as size of budget, organizational changes, handling of cash, checks and credit card payments, handling sensitive information and volume of grants. Upon review, the director highlighted the Police Department's private duty jobs program and the Department of Youth Services for the Committee's consideration.

The private duty program is a roughly \$1.2 million annual portfolio. The director reported that during the recent Town audit, the acquisition of consistent reporting from the department was considered a challenge, a considerable amount of manual work was

observed and given the receivables have grown recently, recommends the program for a review.

The Committee discussed consideration of evaluating current Grants procedures given the recently increased level of activity within the department. While the director concurred with the committee, given current limited staffing and bandwidth challenges, proposed that evaluation be more appropriate next year once headcount is increased.

MOTION        By Sebrina Wilson  
                     seconded by Travis Simpson

to request that Clifton Larsen Allen undertake an agreed upon procedural audit of the Private Duty Jobs in FY23 and anticipate Grants Department in FY24 at a cost not to exceed \$10,000.00 annually.

#### ADJOURNMENT

MOTION        By Travis Simpson  
                     seconded by Sebrina Wilson  
                     to **adjourn** at 6:57 pm

Motion carried 3/0

C: Town Council  
    Mayor Walsh  
    Melissa McCaw, Finance Director