

Town of Westport
Audit Committee
Remote Meeting Minutes
August 9, 2021

Members Present: K. Raus (Chair), R. Brewer, C. Brown, J. Paquin. Absent: M. Orlando
Guests: T. King, T. Roselli

1. Call to order and Pledge of Allegiance - Meeting called to order at 6:00 pm. Technical difficulties relating to *Google Meet* prevented M. Orlando from participating.
2. Approval of Minutes - The minutes of March 8, 2021 were approved 4-0. Roll call: Brewer, aye; Brown, aye, Paquin, aye, Raus, aye.
- 3) Appointments and Reorganization – R. Brewer outlined the dates when terms expire as a result of a vote taken by the Select Board on July 21, 2021:

K. Raus	June 30, 2022
C. Brown	June 30, 2023
J. Paquin	June 30, 2023
R. Brewer	June 30, 2024
M. Orlando	June 30, 2024

When these terms expire, reappointments or new appointees will have a three-year term as the required degree of “staggering” has been achieved.

The committee voted to keep the officers the same for this term which expires June 30, 2022. There was a motion to re-elect K. Raus Chair, C. Brown Vice-Chair, and R. Brewer, Secretary. Motion carried 4-0. Roll call: Brewer, aye, Brown, aye, Paquin, aye, Raus, aye.

4. Review of Remaining FY2020 Management Letter Items - Mr. Anthony Roselli of the accounting firm *Roselli, Clark & Associates* reviewed the financials and the Management Letter for FY2020. He noted there were **no** material deficiencies. Discussion ensued around cyber risk and concerns about “Phishing” threats. Network security was also discussed as well as fraud controls. The need to report items relating to school grants was noted. OPEB was discussed and it was noted the balance is over \$3 million, which makes us one of the leaders in the Commonwealth. Police details require better record keeping and we are behind in collecting premiums for those retirees who are responsible to make payments. The Audit Committee will review any items that need attention with the appropriate departmental managers.
5. Review of FY2019 Management Letter - The discussion above covered this area.
6. Audit Committee Website – Discussion centered around the Town’s handling of the

website and persons responsible. This is unclear and it was noted that meeting agendas and minutes are not always posted. This will need to be addressed by the new Town Administrator and Mr. Brewer will pursue.

7. Items Not Anticipated Within the Previous 48 Hours - None

8. Next Meeting - The next meeting will be scheduled for early October and the Secretary will advise the committee. The meeting will include inviting persons responsible for the various items of the *Management Letter Log FY2020*. There was a question about presenting to the Select Board and Mr. Brewer will ask if there is interest in having Mr. Roselli appear or perhaps only Ms. Raus and Mr. Brewer. This will be clarified at the next Select Board meeting.

9. Adjournment - Meeting adjourned at 7:25 pm after motion which passed 4-0. Roll call vote: Brewer, aye; Brown, aye; Paquin, aye; Raus, aye.

Respectfully submitted,
Richard W. Brewer, Secretary

List of Documents:

1. *Management Letter Findings Summary Log*

2. *Town of Westport Financial Audit FY2020*. Prepared by Roselli, Clark & Associates