

**Audit Committee Meeting  
August 23, 2021**

**Present:** Ms. Kris Moussette, Chair; Mr. Jess Aptowitz and Mr. Mike DeSantis

**Not Present:** Ms. Kiera O'Neil

**Guests:** Mr. Michael Nelligan (Powers & Sullivan) Auditor, Mr. Barry LaCasse, Assistant Town Manager and Finance Director and Matthew Violette, Town Accountant

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The meeting of the Mansfield Audit Committee was called to order by Mr. LaCasse at 4:30pm on August 23<sup>rd</sup>.

**1) Discussion and consideration of Reorganization of the Audit Committee members**

Mr. LaCasse asked for Nominations of a Chair. Mr. Aptowitz nominated Kris Moussette. Mr. LaCasse asked for any additional nominations and there were no further nominations made. Mr. LaCasse asked for those in favor of Ms. Moussette as Chair and all were in favor.

**Passes 3:0**

Ms. Moussette asked for five-minute recess and the meeting resumed at 4:35PM. The Committee decided to hold off appointing a Vice-Chair and Clerk until the next meeting.

**2) Review of Current Management Letter**

Mr. Nelligan provided last year's Management Letter and noted that there were nine comments originally but seven comments have been addressed. The two outstanding comments were internal control policies and procedures manuals and the fraud risk assessment. He added that both are labeled as ongoing.

**Internal Control Policies and Procedures Manuals**

Mr. Matthew Violette referred everyone to page 3 of the Management Letter handout. He stated that the Town is still converting modules to MUNIS and through the conversion things change so it does not make sense to create a manual that will be outdated. The two remaining modules are utility billing and payroll. Mr. Aptowitz stated that he was not a fan of bringing payroll in house. Mr. Violette noted that with the staffing changes in the Treasurer's office the conversion has been delayed.

**Fraud Risk**

Mr. Violette stated that Erik Kinshel met with every department and completed interviews. He reviewed the daily procedures and handling of money and identified areas that needed improvements. Mr. Violette commented that he would not categorize as big items and addressed those with the departments. He also is of the belief that fraud risk should be ongoing and needs to be in the management letter ever year and plans to address on a regular basis. Mr. LaCasse asked Mr. Violette to talk about how cash is reconciled and he responded stating that the cash received by the Treasurer's office has to match the journal entries in the accounting office. Mr. DeSantis stated a year a half ago was the presentation and it will be stale at some point and Mr. Violette responded that it is important to follow up on fraud and addressed with new employees. Mr. LaCasse stated he things it should be a fraud risk monitoring as a second phase. Barry said that he would look at the assessment and look at the weaknesses that were identified.

**3) Other relevant agenda items not known by the Chairman 48 hours prior to the meeting**

Mr. Mike DeSantis asked to discuss an item that was previously discussed a few years ago about creating a fraud hotline. This would allow someone to call in with a complaint and have it be addressed with someone. Mr. Aptowitz stated that the theory is good, but the person receiving it may be uncomfortable. Mr. DeSantis stated that he was not sure who it should be but knows its important to have a place for complaints to come in. Mr. LaCasse commented that there was a bylaw and said maybe it is a matter of creating an email address that would then go to a few different email boxes. He also stated that providing the contact information for the Attorney General's office could be sufficient and stated he would follow up with the Town Manager on this item.

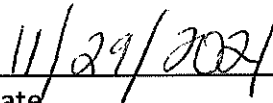
Mr. Nelligan then stated that town did receive certificate of achievement for and new acronym ACFR Annual Comprehensive Financial Report which is the new version of the CAFRA

The group discussed the next meeting dates and Ms. Champagne stated that she would reach out to the Town Clerks office to see if November 29<sup>th</sup> December 6<sup>th</sup> and December 13<sup>th</sup> at 4:30PM were available.

**4) Adjourn**

**Motion:** To adjourn the Audit Committee meeting on August 23, 2021 at 5:25PM. (Aptowitz/Moussette)  
**Passes 3:0**

  
\_\_\_\_\_  
Signature

  
\_\_\_\_\_  
Date

*Minutes prepared by Carrie Champagne*