

TOWN OF WESTPORT
OFFICE OF THE INTERNAL AUDITOR



INTERNAL AUDIT REPORT

HUMAN RESOURCES – FOLLOW UP

IA 13-02

SEPTEMBER 23, 2013

(REVISED 2/26/14)

LETTER OF TRANSMITTAL

SEPTEMBER 23, 2013

CHAIRMAN KANER AND MEMBERS OF THE TOWN OF WESTPORT'S BOARD OF FINANCE:

I respectfully submit the enclosed follow-up internal audit report of the Town of Westport's human resource function. I greatly appreciate the time, patience and cooperation of all parties involved in this follow-up audit.

This audit was a follow-up to IA 11-02 Audit of Personnel, Sept 30, 2011. The report includes:

1. Findings and recommendations from IA 11-02 that have been revisited and updated as to the status of their implementation.
2. More current findings and recommendations resulting from this subsequent look at current processes.

Subsequent to IA 11-02, job descriptions were updated, changing some of the job titles along with the name of the department, as illustrated below:

Former	New
Personnel Department	Human Resource Department
Personnel Director	Director of Human Resources
Benefits Technician/Administrator	Benefits Coordinator
Payroll Accountant	Payroll/HR Coordinator
Personnel Assistant	HR Assistant – Payroll & Benefits

Since I have not changed the content of the original findings or charter language which refers to the former department and department titles, please note that these terms are used interchangeably within the report.

In May 2013, the Town of Westport hired a new Director of Human Resources, Ralph Chetcuti. A number of initiatives are underway as a result of his new leadership. The Town of Westport will undoubtedly benefit greatly from the level of professionalism he brings to the position.

The findings and recommendations included in Section C. are intended to assist Town of Westport administrators in identifying opportunities for strengthened controls and efficiencies associated with the human resource function.

This audit was conducted concurrently with an audit of payroll time and attendance (IA 13-01) for both the Town and Westport Public Schools (WPS). Despite different objectives and scope, both of these audits involve the activities of the Human Resource Department, the Finance Department

and WPS as they relate to employee compensation procedures. As a result, there is significant overlap in the recommendations contained within both reports.

Thank you for the opportunity to provide this information to the Board of Finance.

Very Truly Yours,

Lynn Scully
Internal Auditor, Town of Westport

CC: GORDON JOSELOFF, FIRST SELECTMAN
GARY CONRAD, DIRECTOR OF FINANCE
JEFFREY WEISER, CHAIRMAN, RTM FINANCE COMMITTEE

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A. INTRODUCTION

AUDIT OBJECTIVES, SCOPE AND METHODOLOGY

OBJECTIVES:

The objectives of this audit were to:

1. Review the status of implementation of the recommendations provided in a prior internal audit report, IA 11-02, Personnel, dated September 30, 2011.
2. Identify any and all new policies, procedures and organizational developments within the Human Resource Department.
3. Identify opportunities for strengthened controls and increased efficiencies.

SCOPE:

This follow-up audit was largely operational in scope; with particular emphasis upon new policies, procedures and organizational changes that have occurred within the Human Resource Department subsequent to the September 2011 audit.

While the Westport Public Schools (WPS) has a Human Resources Department located in the same building as the Town's Human Resource Department, WPS was not specifically included in the scope of this audit. However, one of the findings in this report relates to communications with WPS.

Certain time and attendance procedures performed by the Town's Human Resource Department are covered in greater detail within a concurrent audit of Payroll Time and Attendance, IA 13-01.

SCOPE LIMITATIONS:

There were no scope limitations during the course of this audit.

METHODOLOGY:

Interviews were conducted with the new Director of Human Resources, the Benefits Coordinator and the Payroll/HR Coordinator to determine what changes to procedures had been instituted since the prior audit. Further, access to the form/content of various subsidiary records along with the employee-related information contained within the Town of Westport's financial system, MUNIS, afforded a greater level of review during this subsequent audit.

B. OVERVIEW OF WESTPORT'S HUMAN RESOURCE FUNCTION

There are four positions within the Town of Westport's Human Resource Department: Director of Human Resources, Benefits Coordinator, Payroll/HR Coordinator and Human Resource Assistant – Payroll & Benefits (part time). The Payroll/HR Coordinator works in the Human Resource Office, but that individual's salary is included in the Finance Department budget for the current fiscal year. The Human Resource Department budget for the year ending June 30, 2014 is as follows:

Exhibit 1

Town of Westport Human Resource Budget 2013-2014	
01 Salaries	219,967
03 Extra Help & Overtime	-
15 Transportation Allowance	75
18 Fees & Services	10,500
25 Telephone	-
33 Advertising & Printing	750
34 Postage	700
41 Supplies	1,000
59 Education & Expenses	250
	<u><u>\$ 233,242</u></u>

The powers and duties of the Town of Westport's Human Resource Department (referred to as the "Personnel Department") are described in the Town of Westport Charter:

§ C36-1. - Powers and Duties.

The Personnel Department shall administer the personnel system of the Town.

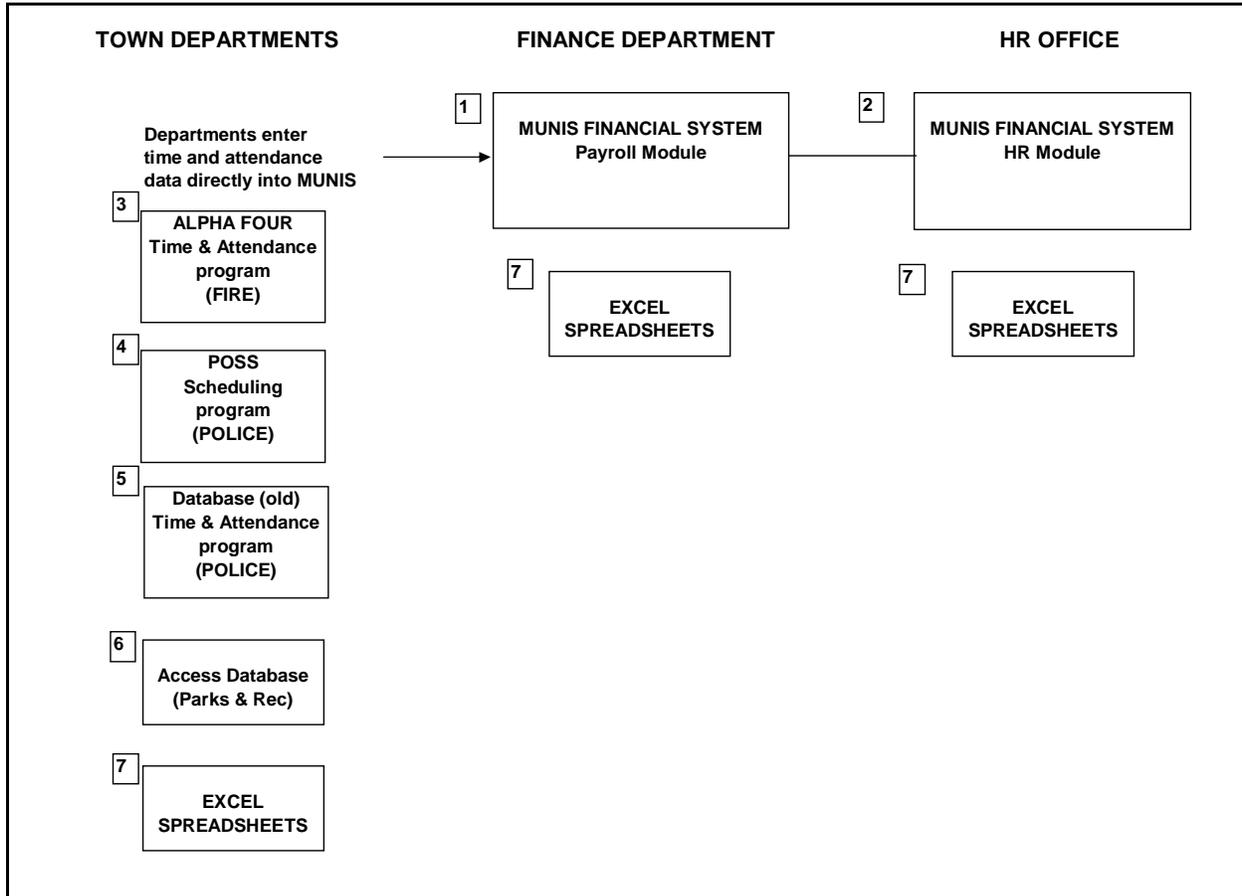
§ C36-2. - Director of Personnel.

The head of the Personnel Department shall be the Director of Personnel. The Personnel Director shall be responsible for providing the Board of Selectmen with the classifications and descriptions of all Town positions on the basis of their powers, duties and responsibilities, except those of elective officers and their replacements, members of boards and officers appointed by the First Selectman or the Board of Selectmen, employees of the Board of Education, persons employed in a professional capacity to make or conduct a temporary study or investigation and persons employed for a temporary period not exceeding 6 months. The Personnel Director shall have such other powers and duties germane to the office and consistent with law as the First Selectman may prescribe and shall be responsible for the efficiency, discipline and good conduct of the Department.

THE SYSTEMS ENVIRONMENT:

The following is a graphic representation of the current systems environment as it relates to the human resource function. A description of each application follows.

Exhibit 2



Each software application presented in Exhibit 2 is briefly described below.

APPLICATIONS	
1	MUNIS Financial System, Payroll Module – Payroll information is entered into MUNIS by Town departments (designated persons) in batches, approved by department heads and posted to the payroll by the Payroll/HR Coordinator.
2	MUNIS Financial System, HR Module – Employee information, including balances of earned sick and vacation time is accounted for within this module by the Payroll/HR Coordinator and the HR Assistant – Payroll & Benefits.

3	Payroll Database/ALPHA FOUR – This time and attendance database is maintained by the Town’s Fire Departments. This program is not integrated with MUNIS and is used for internal reporting purposes. NOTE: The Fire Department is planning a move in the next calendar year to a web-based application, <i>Firehouse</i> , for scheduling and time/attendance purposes.
4	P.O.S.S. – Police Officer Scheduling System (POSS) – This is a web-based application that has recently been deployed by the Police Department in January, 2013. It is specifically designed for public safety, and work schedules (including assignments and cars), requested time off, etc. are accounted for within this system. NOTE: not all PD assignments are included in POSS and this system does not account for the activity of all PD personnel.
5	Police Time and Attendance Database – A separate database (created by a now retired officer) of Police Department time and attendance information is maintained by the Police Department’s Clerical Assistant. The information contained within this database is routinely updated with each payroll.
6	Access Database – Parks and Recreation – This database was created by the Parks and Recreation Department to maintain personnel information for all part time employees of the department. It is a duplication of the information contained within MUNIS, but is presumably used within the department for operational purposes.
7	Microsoft Excel – Departments are tracking payroll and vacation balances within spreadsheets for internal reporting and analytical purposes.

KEY HUMAN RESOURCE-RELATED FUNCTIONS:

HIRING AND RECRUITMENT

The Town’s Human Resource Department oversees the hiring processes for the Town of Westport. Exceptions to this arrangement presently are:

- The Police Department has historically been responsible for most of its own recruiting - although forms for prospective employees are still processed through the Human Resource Department. Going forward, the Human Resource Department will be involved in the hiring of the Police department support personnel and will act in an advisory capacity for the hiring of Police Officers.
- The Director of Human Resources has recently begun participating (serving in an advisory capacity) in the Fire Department’s recruiting procedures. The Human Resource Department will be involved in the hiring of support personnel for the Fire Department.
- The recruitment of part time/seasonal personnel for the Parks and Recreation Department is also performed at the departmental level. In the future, the Human Resource Department will become involved in this process (see Finding 1.f on pg 13 of this report).

TIME AND ATTENDANCE

Individual departments are responsible for entering time and attendance information into the Town's financial application, MUNIS. The Payroll/HR Coordinator monitors attendance information monthly and updates MUNIS for new sick/vacation/personal time earned.

PAYROLL

The Town of Westport's payroll is run twice per month, on the 15th and the last working day of the month by the Town's Payroll/HR Coordinator. While this function is technically a responsibility of the Finance Department, the Payroll/HR Coordinator's office is in the Human Resource Office and that individual performs many Human Resource Department tasks.

LABOR NEGOTIATIONS

The Town's labor negotiations are coordinated by the Director of Human Resources. The Town has a contractual relationship with a labor attorney who serves as Chief Negotiator on behalf of the Town. The Director of Human Resources assists in the development of objectives, strategies and strategic cost analyses. The Director of Human Resources, along with certain elected or appointed representatives of the Town participates in labor negotiations.

BENEFITS ADMINISTRATION

The Director of Human Resources supervises the activities of the Benefits Coordinator, who is primarily responsible for managing the enrollment of current employees and retirees of the Town of Westport (including Westport Public Schools "non-certified" and Westport Public Library) in the Town's pension and health programs. The Benefits Coordinator manages the health care enrollment and participation for Town of Westport employees only (Westport Public Schools and Westport Public Library manage theirs, respectively) and the retirement benefits for all participants in these plans (Town, WPS and WPL).

WORKERS COMPENSATION

The Town of Westport complies with the provisions of Connecticut's Workers' Compensation Law and provides benefits to anyone who is injured as a result of his or her employment. The Town of Westport (and Westport Public Schools) purchases Workers' Compensation medical and indemnification coverage through Connecticut Interlocal Risk Management Agency (CIRMA), a non-profit organization affiliated with the Connecticut Conference of Municipalities (CCM).

The Town provides for full pay for such injury leave and currently has a return to work program with light duty assignments where possible.

The Town's Payroll/HR Coordinator works with CIRMA and the injured employee in processing all required paperwork and monitoring.

PERSONNEL RECORDS

Hardcopy and electronic files with key (often confidential) information are maintained by the Human Resource Department for each Town of Westport employee (current and retired). Retirement benefits information is also maintained for retirees of Westport Public Schools and the Westport Public Library.

WORKPLACE PROGRAMS

The Human Resource Department is responsible for ensuring compliance with Equal Employment Opportunity (EEO) and Affirmative Action regulations. It oversees/administers sexual harassment training for all Town of Westport supervisory employees and administers the Town's Employee Assistance Program (EAP).

PERFORMANCE EVALUATIONS

The Human Resource Department is responsible for overseeing the performance appraisal process. Regular full-time and part-time employees receive performance evaluations during their employment with the Town of Westport. Performance evaluations for new employees are usually prepared at the end of three and six months of employment and annually thereafter.

SAFETY AND LOSS CONTROL

The Director of Human Resources is designated as the Safety and Loss Control Administrator for Town of Westport. Annual reports to the State of CT's Occupational Safety and Administration (OSHA) are the responsibility of the Town's Payroll/HR Coordinator.

C. FINDINGS AND RECOMMENDATIONS

It should be noted that some internal control issues were identified as a result of this review. The following findings and recommendations are operational in nature and are intended to assist Town administrators in identifying opportunities for strengthened controls and efficiencies.

1. Policy & Procedures

a. Finding re: Employee Handbook – Needs Improvement:

Previous Finding:

The Town of Westport's former Personnel Director had created a draft employee handbook, which was intended to provide information and guidance for the Town of Westport's employees regarding the Town's personnel policies and benefits. Unfortunately, this document has not been completed or distributed.

Updated Finding:

Shortly after the new Director of Human Resources took office, a new, comprehensive Employee Handbook was distributed to all Town of Westport employees. This handbook is intended to be a very useful tool for employees and department heads and includes personnel policies for all Town of Westport employees.

As of the date of this report, many Town of Westport employees have not turned in a signed acknowledgement (included at the back of the handbook) that they have received the handbook and are responsible for reviewing its content.

Recommendation:

A process should be promptly instituted by the administration to ensure that all Town of Westport employees have signed this acknowledgement of receipt of the handbook, with an ongoing control metric to monitor the progress toward 100% compliance.

b. Finding re: Procedures Manual – Needs Improvement:

Previous Finding:

While certain checklists have been created by the Town's Benefits Administrator to ensure that no steps are missed in certain processes, no comprehensive procedures manual exists for the Town of Westport's Personnel Department.

Further, there are currently no documented procedures for the Town of Westport's payroll function.

Updated Finding:

The Payroll/HR Coordinator maintains multiple binders documenting different payroll procedures within MUNIS. There appears to be no overall prioritized, step-by-step summary of tasks for running a payroll, however.

Subsequent to IA 11-02, the department has created a “New Hire Orientation Checklist” that details the documents required for the employee file, along with a sign-off by the new employee and a representative of the Human Resource Department. As mentioned in the previous finding, similar checklists are maintained by the Benefits Coordinator for new hires and retirements.

Recommendation:

The information maintained by (and entrusted to) the Town’s Human Resource Department is often confidential in nature and it is very important that the Town’s employee information is properly safeguarded. Further, as the Town’s Human Resource Department is accountable to Federal and State agencies regarding employment records, it is imperative that such paperwork is processed in a complete and uniform manner.

It is recommended that the Human Resource Department undertake the procedural documentation of all key human resource functions. This will help to ensure completeness, uniformity and business continuity in the face of unanticipated employee turnover within the department. The result of this effort would be a strengthened internal control environment as it relates to the human resource function.

c. Finding re: Job Descriptions – N/A:

Previous Finding:

Job descriptions for the Town of Westport’s Benefits Administrator and Personnel Administrator have not been updated since 1982, and many of the responsibilities of these positions have changed.

Updated Finding:

Job descriptions have been updated for the Director of Human Resources, Benefits Coordinator, Payroll/HR Coordinator and the HR Assistant – Payroll & Benefits.

Recommendation:

(none) This task has been recently completed, along with the job descriptions for all non-union personnel.

d. Finding re: Employee Termination Procedures - Needs Improvement:

During the course of this audit, it was observed that an employee who was no longer working for the Town of Westport still had email and network access.

Recommendation:

For security purposes, a documented process should be implemented within the Human Resource Department to ensure that the Town's Information Technology Department is promptly notified to disable access to Town of Westport systems.

e. **Finding re: Communication with Westport Public Schools (WPS) – Needs Improvement:**

The Town of Westport's Human Resource Department is currently responsible for the pension accounting associated with certain WPS employees (paraprofessional and non-certified staff). During the course of this audit, it was determined that there was a delay in the transfer of key information regarding the termination of 3 WPS employees. Once these oversights were discovered, the former employees (terminated a year ago) were contacted regarding their options for reimbursement of their pension contributions and earnings.

Any breakdowns in communication between the WPS Human Resources Office and the Town's Human Resource Department can result in unnecessary delays in employee transactions and increase the potential for inaccurate census data, pension records and projections.

Recommendation:

It is recommended that the Town's Director of Human Resources and Finance Director meet with the WPS Director of Human Resources and Director of School Business Operations as soon as possible to determine the best way to ensure that all necessary information is effectively communicated.

Further, a clear, step-by-step set of procedures for the termination of employees should be developed by the Town and WPS to ensure that all employee-related information systems (including telephone, email and network access) are properly updated in a timely manner.

f. **Finding re: Part Time Hiring Process – Needs Improvement:**

Depending on the season, the Parks and Recreation Department employs 100-300 part time employees during the year. Recruitment, hiring and terminations associated with these part time employees are administered by administrators within the Parks and Recreation Department, with minimal involvement by the Town's Human Resource Department. Offer letters from the Town of Westport have been created and maintained by Parks and Recreation personnel, with no copies of these documents provided to the Human Resource Department.

Recommendation:

The Town's Director of Human Resources should meet with representatives of the Parks and Recreation Department to review the current hiring procedures for part time/seasonal employees to ensure that current contractual documents and hiring procedures are in compliance with Town of Westport policy.

2. Cross Training

a. Finding re: Cross-Training – N/A:

Previous Finding:

The Benefits Administrator, the Personnel Administrator and the Payroll Accountant currently have duties that other Town of Westport employees are not trained to perform in their absence.

Updated Finding:

With the addition of a part time HR Assistant – Payroll & Benefits, cross-training for the position of the Benefits Coordinator and the Payroll/HR Coordinator is underway.

Recommendation:

As the Human Resource Department is currently cross-training, there are no further recommendations at this time.

3. Systems

a. Finding re: Access to Employee Payroll Master Files – Needs Improvement:

Previous Finding:

Changes to the Town's employee master file, including rate of pay and deductions, are usually initiated by a payroll change form which is signed by department heads and the First Selectman or Finance Director. Exceptions to the use of this form are most often for pay raises, which are instead documented by memorandum. The actual changes to the information contained within the employee master files (in MUNIS) are made by the Payroll Accountant. Since the Payroll Accountant is responsible for administering the payroll, there is inadequate segregation of duties with this procedure, as no single employee should be able to add an employee or change an employee's pay rate while also being primarily responsible for paying that employee.

Further, there is more than one Town of Westport employee with access to the employee payroll master file.

Finally, no routine reports are run to review all changes to the payroll master file.

Updated Finding:

There continues to be a segregation of duties issue as described above, but the department is planning a change in this process so that all changes are to be initiated by the HR Assistant – Payroll & Benefits.

The Town's Finance Department has experienced some technical difficulties creating a MUNIS

control report which would routinely detail all changes to the Payroll Master File (recommended in IA 11-02). Presently, the Payroll/HR Coordinator provides an Excel file to the Town's Controller of all changes to the payroll master file.

Recommendation:

Access to the employee payroll master file should be restricted. Substantive changes to the payroll master file such as employee additions and changes in pay rates should ideally be performed by an individual independent of regular payroll duties. This would ensure that all substantive changes to the payroll are routinely reviewed by more than one employee.

The HR Assistant – Payroll & Benefits should be properly trained and have primary responsibility for initiating all changes to the employee payroll master file.

A report summarizing all such changes should be run routinely (along with the payroll cycle) by the Payroll/HR Coordinator (once the technical glitch is resolved) with a copy (electronic) provided to the Controller and the Director of Human Resources.

b. Finding re: Time and Attendance Applications – Needs Improvement:

Previous Finding:

The Town of Westport's Emergency Services Departments (Police, Fire) have unique scheduling requirements (operating in shifts 24 hrs per day, 7 days per week) that are not adequately accommodated by the MUNIS time and attendance functions. Because of this, several manual systems and spreadsheet/database applications have been created for operational purposes which are not linked to MUNIS (see Exhibit 2 on page 5). Administrative employees within these departments that are responsible for maintaining time and attendance records must record attendance data in more than one system, increasing the margin for error.

Updated Finding:

As part of a concurrent payroll time & attendance audit, it has been determined that duplicative time and attendance software applications continue to exist not only in Police and Fire, but also in Parks & Recreation, with elaborate spreadsheets and manual logs similarly maintained in other departments throughout the Town. Most of these other systems have been in existence prior to the implementation of MUNIS in 2008.

Departmental employees appear to have inadequate access and training to use the payroll information maintained in MUNIS for their own operational purposes. This has resulted in the need for departments to continue to maintain the older applications and therefore involves data entry of time and attendance information into multiple systems. These duplicative processes are very labor-intensive, inefficient and increase the potential for errors within the Town's time and attendance records.

(NOTE: This finding is discussed in greater detail in IA 13-01, Payroll Time & Attendance.)

Recommendation:

Read-only access to historical time and attendance data and accrual balances contained within MUNIS, along with appropriate training in how to access this data and run relevant reports would, in many cases, eliminate the need for maintaining duplicate systems.

c. **Finding re: MUNIS Employee Self-Service – Needs Improvement:**

Previous Finding:

MUNIS has a self-service function for employees (Employee Self Service – ESS) where employees are able to log in and request time off, review their available vacation balances, etc. Implementation of this feature appears to have been unsuccessful due to workflow and timing issues, however, and employees continue to request time off through the Town's older process involving forms and email.

Updated Finding:

Use of ESS continues to be limited.

Recommendation:

In June, 2013, a representative from Tyler Technologies, Inc. (Tyler, parent company of MUNIS) visited several Town departments to assess our utilization of MUNIS's payroll and human resource modules. One of the key recommendations in this assessment was for the Town to implement the ESS function with training.

Through the MUNIS ESS, employees can access their personal information, pay/tax information and have the ability to edit/add/delete data as well as request time off. There is also a time entry program that allows employees to enter time worked.

It is recommended that the Town of Westport endeavor to fully implement this feature of the financial system as soon as possible. This will result in:

- greater centralization of key attendance data
- a streamlined process for requesting time off
- a reduction in inquiries regarding accrual balances
- reduced reliance upon outside systems

Adequate training hours and funding will also be instrumental to a successful implementation of this functionality.

d. **Finding re: Subsidiary Spreadsheets re Benefits – Needs Improvement:**

Key data related to the calculation of benefits for current employees and retired individuals is

maintained in Excel spreadsheets by the Benefits Coordinator. These calculations are entered into MUNIS by the Payroll/HR Coordinator.

By using spreadsheet files as primary sources for tracking key deduction/cost information, there is the potential for formulaic or keystroke errors and the increased possibility that such errors would not be discovered in a timely manner.

Recommendation:

Through the use of tables, this data can and should be accounted for within the human resources module of MUNIS. This would allow for greater integrity of the data, along with the ability to easily find, update and report on all benefits.

If it is determined that the table functionality of MUNIS does not sufficiently meet the information processing needs of this function, the Town of Westport should investigate having the information contained within these spreadsheets reviewed and validated by our actuaries.

e. Finding re: Paper Forms – Needs Improvement

While most key employee data is contained within the MUNIS financial system or electronic spreadsheets that reside on the town's network, there are many paper forms that are maintained in support of that information contained within various files in the department. Because information resides in more than one place, there is no way to easily monitor the completeness of employee information. For example, the Director of Human Resources does not have an easy way to determine whether all employee performance evaluations have been done or which evaluations are outstanding.

Recommendation:

The human resource module of MUNIS allows for the attachment of electronic documents (or links to them) to individual employee data sets. While a document management system is planned for the Town of Westport within the next few years, it is important to begin scanning this paper data (signed pension cards, etc.) and saving it to the network in preparation for better utilization of this module of financial system.

Having important employee data centralized electronically will allow for greater, more efficient analysis and monitoring for completeness and accuracy. Further, security over this information would be increased, as access is controlled and data is backed up routinely off-site.

4. Reporting

a. Finding re: Census data to Actuaries – Needs Improvement

Previous Finding:

The Government Accounting Standards Board (GASB), through its Statement No.s 43 and 45, is requiring that municipalities estimate and account for future benefit obligations (pension and Other Post Employment Benefits/OPEB earned by active and retired personnel) within their annual financial statements. As these future benefits are part of the compensation that employees earn each year, GASB considers such benefits part of the cost of providing public services today.

While these new OPEB standards do not mandate the funding of OPEB obligations, the Government Finance Officer's Association (GFOA) recommends that municipalities pre-fund these future liabilities on an actuarial basis. Westport has been committed to such pre-funding and has demonstrated this commitment through its plan to meet the actuarial Annual Required Contribution (ARC).

The Town of Westport has recently received an OPEB obligation report (valuation date 7/1/2009, report dated September 2011) from its actuarial firm, Pentegra Retirement Systems (Pentegra). Pentegra also provides actuarial services for the six defined benefits plans of the Town.

The completeness of the census data used as a basis for both this valuation and a prior valuation performed by RSGroup (which was purchased by Pentegra in August 2008) has recently come into question. To be specific, there was confusion as to whether employees and retirees of Westport Public Schools (WPS), as well as certain Westport Public Library (WPL) personnel, should be included in the population of plan participants under such analysis and estimation. Further, it appears that there were delays in providing the necessary information to the actuarial firm.

The job descriptions of both the Personnel Director and the Benefits Administrator clearly state that these positions are responsible for maintaining and communicating employee census data for the purposes of actuarial review. It is unclear, however, whether the responsibility for gathering and transmitting OPEB-related employee census data for WPS and the WPL also resides within the Personnel Department. In practice, Town's Finance Director has assumed the responsibility of transmitting the necessary census data to the actuaries.

Updated Finding:

Subsequent to IA 11-02, there has been a change in actuarial firms and Finance Directors. Census data is gathered by the Town's Human Resource Department (pension), the Finance Department (OPEB) and WPS (OPEB).

The Town's Director of Finance has assumed the responsibility of ensuring the timely and accurate transmittal of pension and OPEB information to the Town's actuarial firm. The Town's new actuarial firm, Milliman, has played a key role in "scrubbing" the census data to ensure accuracy of its projections and will be providing these census-related services going forward.

The combination of new leadership and the engagement of a more experienced actuarial firm has resulted in more timely, meaningful actuarial advice to the Town of Westport.

There does not appear to be any documentation of these improved procedures, however.

Recommendation:

While the processes of gathering this information have been greatly improved, documentation of these procedures will be essential in ensuring its completeness and accuracy.