



Westport Board of Finance Audit Subcommittee Meeting Minutes

Meeting Agenda, May 20, 2025 12:00 pm

Meeting ID: **883 5396 8344**

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Present (by Zoom): D. Dobin, R. Hightower, G. Conrad, T. Hojnacki, S. Carey, and E. Longo

1.	Approved of minutes for April 3, 2025, <i>Motion to approve: D Dobin, R. Hightower seconded. Approved 2-0</i>
2.	Recommended appointment of external Auditor. <i>T. Hojnacki presented that the Town is planning to have CliftonLarsonAllen LLP (CLA) as its external Auditor for the fiscal year ending June 30, 2025 for its annual required audit. CLA's fees were fixed last year for a five-year period. S. Carey provided a high-level overview of the expected external audit plan. She noted that CLA will be performing its initial audit activities in mid-July. Final fieldwork will be performed in the fall in anticipation of finishing the ACFR by 12/31/25 for state reporting requirements.</i>
3.	Reviewed the status of the Audit of the Town and BOE's Fair Labor Standards Act ("FLSA") practices. <i>T. Hojnacki presented that the Town has retained CLA to assist the Town with the configuration of the Town's Tyler Enterprise ERP (Munis) blended rate overtime functionality. CLA will assist in reviewing how overtime hours are calculated and amounts due as described in the FLSA. CLA professionals will be available to the Town on an as needed basis thru June 30, 2026.</i>
4.	Reviewed the status of the Action Plans resulting from the Parks & Recreation Revenue Assessment. <i>The Committee reviewed the status of the Parks & Recreation Department considerable progress on the Assessment recommendations. No further actions for this Committee were deemed necessary at this time.</i>
5.	Discussed updates to Internal Audit Plan (July 1, 2024 – June 30, 2029). <i>The Committee continued its discussions on updates to the Internal Audit Plan. The Committee agreed to prioritize: (a) gain additional insights into the Town's Overtime Pay practices (excluding the Police and Fire/EMT Departments) and (b) how financial activities are managed for significant Capital Projects. T. Hojnacki agreed to gather additional information on each of these topics. Such information</i>

will be presented at the next Committee meeting to determine if any further analysis is warranted, or other actions should be taken. T. Hojnacki agreed to include these priorities in the latest draft the Internal Audit Plan (July 1, 2025 – June 30, 2030).

Motion to adjourn: R. Hightower, seconded D. Dobin 2-0.

Meeting adjourned at 12:45 pm.