

Town of Trumbull

CONNECTICUT

Lynn R. Scully
Internal Auditor



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MEMO TO: Kathleen McGannon, Chair
Board of Finance

DATE: February 1, 2007

RE: Attachment to Public Works Performance Audit (11/14/06)

Given the problems that arose regarding the results of my recent Public Works Performance Audit of 11/14/2006, I have decided that it would be appropriate to solicit written responses to my findings and recommendations therein from the Town's Director of Public Works and Director of Finance. The response from the Town's Director of Finance is attached. The Town's Director of Public Works has decided not to respond in writing, but has asked me to communicate to the Board of Finance that he would make himself available to all Board members to discuss any of their outstanding concerns regarding Public Works. This memo and written response will be included as part of the report on the Town's website.

Going forward, the appropriate administrators will be allowed an opportunity to respond to my reports in writing and such will be included as an attachment(s) to the final draft. I am hopeful that this will dispel some of the concerns of the Board of Finance regarding corrective action.

TOWN OF TRUMBULL
Inter-office Memorandum

LYNN L. HEIM
DIRECTOR OF FINANCE

TO: Lynn Scully, Internal Auditor

DATE: January 29, 2007

SUBJECT: Public Works Audit

CC: Raymond Baldwin, First Selectman

The following are my responses to your recommendations contained in the Public Works Audit dated November 14, 2006.

BUDGETING

Key personnel have been trained to use the MUNIS system. Town departments have the ability and the training to monitor their budget balances and individual expenditures. All capital expenditures must be approved by the Director of Finance – policy effective November 21, 2006.

PROCUREMENT

The MUNIS upgrade has been implemented and an on-site trainer was provided to departments. The direct involvement of Town personnel with vendors has historically been against Town policy; however this policy has been reiterated in a memo to all departments. Current purchasing procedures are under review as are the development and implementation of revised policies.

REVENUES

Over several years, the cash receipts processing evolved from a centralized system to a decentralized system, (not unlike the purchasing procedures). All aspects of revenue management are under review by the Finance Director. Unfortunately, civil service requirements for filling job vacancies leave no room for an overlap of employment for proper training. Job descriptions are being revised to include cross-training within departments.

PAYROLL

The Time and Attendance function will be implemented Town-wide by the end of the current fiscal year. This implementation will produce a significant change in the recordkeeping of compensated absences, special detail, comp time, etc.

FIXED ASSETS

The required motor vehicle inventory list has been submitted to the State.

FINANCIAL REPORTING

(See Budgeting above) Departments have been trained to monitor their budget accounts.

TREE WARDEN

The Administration has relied upon a prior opinion of the Ethics Commission regarding the relationship of the Tree Warden and the contractor removing trees. A new, revised bid spec will be issued later this calendar year.

INVENTORY

The creation of an inventory system is under consideration by the Director of Finance.

FUEL COSTS

The fuel costs have been segregated by user departments since December 2005. The vehicle maintenance and repair expenses have been tracked by department since July 2006.

CHECKS TO THE TOWN

It is agreed that this process needs to be changed. The Finance Department will review the process and make a recommendation by the end of the fiscal year.