



Westport Weston
Health District

REGULAR MEETING MINUTES

WWHD BOARD OF DIRECTORS

February 10, 2020

Subject to change until approved by the Board of Directors

The Regular Meeting was called to order by Chairman Otis Crawford at 7:04 pm. The following voting Board Members were present: Chairman Otis Crawford, Vice Chairman Revzon, Director Ilisa Nussbaum, Director Paul Shaum, and Director Linda Lewis Bruce.

Also present were: Mark A.R. Cooper, Director of Health.

Approval of Minutes

Chairman Crawford asked if there were any questions or comments on January 13, 2020, Regular Meeting Minutes.

There were no questions or comments. On a motion made by Vice Chairman Revzon and seconded by Director Shaum, the Board voted to approve January 13, 2020, Regular Meeting Minutes. Chairman Crawford voted yes; Vice Chairman Revzon voted yes, Director Bruce voted yes, Director Nussbaum voted yes, and Director Shaum voted yes.

A motion was approved 5 to 0.

Communications

Mr. Cooper noted that the Health District is hosting a CT-DEEP Odor School Training on February 18th; successful participants become certified Nasal Rangers. Mr. Cooper noted that the WWHD still has a limited supply of seasonal flu vaccine and sent out a press release on January 14th advising the public as such. With the outbreak of Coronavirus in China, Mr. Cooper prepared a statement for the Selectmen in Westport and Weston outlining WWHD's monitoring for the virus.. Mr. Cooper noted that the January 29th Press release was an update on the virus and an announcement of the up and coming "Lets Chat" series.

Audit Report

Mr. Charles Costello from the Costello Company LLC distributed draft copies of the Independent Auditor's Report and Supplemental Report for the Fiscal year ending June 30, 2019. The Costello Company has audited the WWHD for several years now but changes his audit approach every year. He summarized the main audit points:

Page 1A - Independent Auditor's Report – tells the reader that this is an audit, the highest level of review. The second thing the State might note is the last paragraph – it is the Auditor's opinion that the financial statements presented fairly in all material respects. This is considered an unmodified opinion; it is a clean opinion.

Page 1B - continuation of Independent Auditor's Report, last paragraph – Because of state grants, a Yellow Book audit must also be done. A Yellow Audit includes a review of invoices, making sure it is correct; the correct authority approved it and is there a system in place to ensure it is properly recorded. There were no findings.

Page 3 - Exhibit A – This is sort of a balance sheet, cash at the end of the year, including checking account and Stiff account added up to \$715,583. The deferred outflow related to pension, \$586,129, fluctuates each year based on a State calculation of the District's pension obligation. If everyone retired all at once, the District would owe \$1,068,536. Last year that number was only \$521,000; it is only a state calculation and fluctuates based on the stock market and other things. There is a state web site where one can find the State Audit Report for Pensions, that shows where all the numbers come from.

Page 4 - Statement of Activities – outlines expenses versus income for a net position of \$111,072.

Page 5 - Governmental Funds Balance sheet – summarizes the various fund accounts and their amounts.

Page 6A - Statement of Revenues, Expenditures and Changes in Fund Balances – It was noted that total revenues were \$1,330,090, last year it was \$1,357,000 down about \$27,000. Expenses were \$1,167,796, \$162,294 less than revenues.

Page 8 - Schedule 1 Budget to Actual General Fund – This page shows what actually happened: \$1,348,380 was budgeted for revenue, but only \$1,330,090 came in. On the expenditure side, \$1,426,894 was budgeted but only \$1,167,796 was expended.

Mr. Costello asked if there were any questions. Director Bruce asked about the auditing process and whether there should be any changes to the audit approach. Mr. Costello responded that everything that was tested was found to be fine. If anything were found to be wrong, he would report on it. He then explained that he uses a risk-based audit process. He looks at an organization and asks where are the risks, looking for material misstatement of the financial statements. He tests internal controls, dispersments, calculates materiality, and uses a computer-generated selection of records to inspect. Every audit he looks at something different. He tries hard to find something but has not.

Mr. Costello noted that there was somewhat of a curve ball during the audit. The past year the WWHD transitioned from a Peach Tree accounting program to Quick Books. In the process, after the data files were transferred to Intuit, the balance sheet accounts where all messed up during the transfer into Quick Books. It took hours to straighten out, every transaction had to be reconciled. It was not a system issue; it was a transition to software issue that has been straighten out.

Chairman Crawford asked Mr. Costello who gets a copy of the Audit. He responded that it goes to State Department of Health, and CT-OPM.

There was general discussion on the audit process, the results and WWHD's operations and changes that have resulted in the favorable fund balance.

On a motion made by Vice Chairman Revzon, and seconded by Director Nussbaum, the Board voted to accept the Draft Westport Weston Health District Financial Statements as of June 30, 2019, as corrected, together with the Independent Auditor's Report and Special Report, Prepared by Costello Company, LLC.

Chairman Crawford voted yes; Vice Chairman Revzon voted yes, Director Bruce voted yes; Director Nussbaum voted yes, and Director Shaum voted yes.

A motion was approved 5 to 0.

Director of Health Report

Consolidated Income Statement and Operational & Permit Activity Reports

Mr. Cooper summarized the Consolidated Income Statements and Operational and Permit Activity Reports for January. There were no questions.

Mr. Cooper summarized the Community Health Financial Report noting that the format is still underdevelopment and is open to Board member suggestions.

Mr. Cooper noted the focus of this month's Emergency Preparedness report is on the Coronavirus now being referred to as COVID-19. Information coming out of CDC changes almost daily. Currently, the risk to the average U.S. citizen is considered low. Travelers coming out of China are screened at airports. The Health District is monitoring 2 travelers who have come from Asia.

Mr. Cooper summarized three requests for fee refunds, for activities that were never started. District staff have put any work hours into these activities. He has no objection to approving these requests. There was general discussion on each request. The consensus of the Board was that it was ok to approve the refund requests.

2020 – 2021 Budget Discussions.

Mr. Cooper explained that he has submitted placeholder budget proposals to both Weston and Westport because of the ongoing discussions with Easton who is considering joining the District. The place holder budgets are flat, no increase from last year. Should Easton vote not to join, the place holder budget amounts should suffice. He noted more budget meeting are coming up, but so far, the budget meetings with town officials are going very well. More meetings to come. There was general discussion on how the discussions with Easton joining are going with Mr. Cooper indicating that he felt they were going very well. Mr. Cooper explained that he has developed a budget that includes Easton; Easton would pay just a little more than they are currently for public health services and because of the state per capita funding, Weston and Westport would pay a bit less, even though the operating budget increases a little.

Land Use Program Update

Mr. Cooper summarized the land use program issue indicating that what he has been telling the Board , may not come to pass. When the project began, he was being told that the Town was going to pay for the upgrades needed for the District to be able use the system. This included 3 new computers with double screens to allow staff to review plans digitally, a kiosk out front for citizens to apply online if needed, a large printer and scanner to print out digitally submitted plans for use by installers and inspectors in the field, and an upgrade to the District internet connectivity to able to upload large maps. With the change of staff and other IT needs the District has engaged CVM to service the District's IT needs and have already upgraded to a faster internet connectivity and installed wi-fi in the building in anticipation of additional work the Town had indicated it would do. Just last week it came to Mr. Cooper's attention that significant unilateral changes were made to the understanding with the Town without any discussion, that in his

opinion, made the project unworkable from the District's perspective. Various emails were being exchanged until a meeting with the First Selectman was arranged to discuss the matter. Chairman Crawford attended the meeting. An agreement was worked out and Mr. Cooper now believes the project is back on a workable tract.

There was general discussion on the project and the need not to have dissatisfied customers at this critical time of other towns considering joining the District. The Board questioned the statement about "lack of transparency" in one of the emails, with Mr. Cooper responding that is the first he has heard of any such complaint and believes it is totally unfounded. He will question that statement at a better time, not wanting to add fuel to the fire while trying to find a reasonable compromise to help move Westport's project forward.

Executive Session – Personnel Evaluation

There was general discussion about evaluating performance. Mr. Cooper was asked if he would want to stay in the room. He indicated that he had no preference and that he would leave it to the Board to decide. One member of the Board indicated they would feel more comfortable without Mr. Cooper present.

At 8:18m on a motion made by Director Bruce and seconded by Vice Chairman Revzon the Board voted to enter an Executive Session to discuss the performance of the Director of Health. Chairman Crawford voted yes; Vice Chairman Revzon voted yes, Director Bruce voted yes; Director Nussbaum voted yes, and Director Shaum voted yes.

A motion was approved 5 to 0.

Mr. Cooper Left the room

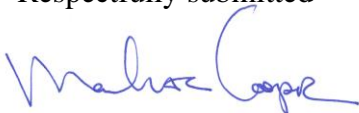
At 8:45 pm Chairman Crawford declared the executive over and resumed the Regular Meeting Agenda. Mr. Cooper reentered the room.

Adjournment

Chairman Crawford asked if there was any other business to come before the Board. On a motion made by Director Bruce and seconded by Director Shaum, the meeting was adjourned at 8:50 pm. Chairman Crawford voted yes; Vice Chairman Revzon voted yes, Director Bruce voted yes; Director Nussbaum voted yes, and Director Shaum voted yes.

A motion was approved 5 to 0.

Respectfully submitted



Mark A.R. Cooper Director of Health
Westport Weston Health District