

**Audit Committee Meeting Minutes  
October 3, 2022**

**Present:** Ms. Kris Moussette, Chair; Ms. Kiera O'Neil, Vice-Chair, Ms. Kelly Bussiere and Mr. Jess Aptowitz

**Also Present:** Mr. Barry LaCasse, Assistant Town Manager/Finance Director; Mr. Matthew Violette, Town Accountant, Mr. Joseph Sollecito, MMED General Manager, Mr. Joseph Pereira, MMED Business and Finance Manager, Mr. Mike Nelligan and Laura Stone from Powers and Sullivan

**Not Present:** Mr. Mike DeSantis

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MASSACHUSETTS

- **Call to Order Meeting**

Mr. Barry LaCasse called the Audit Committee Meeting to order at 6:00PM in the absence of a chair.

- **Reorganization**

Mr. LaCasse asked for nominations of a chair. Mr. Aptowitz nominated Ms. Moussette and that nomination was seconded by Ms. O'Neil and passed with a unanimous vote.

Ms. Moussette then asked for nominations for a Vice-Chair. Mr. Aptowitz nominated Ms. O'Neil seconded by Ms. Moussette and passed with a unanimous vote.

- **Approval of Meeting Minutes from November 29, 2021**

**Motion:** To approve the meeting minutes of November 29, 2021. (Aptowitz/O'Neil)

**Passes 3:0:1** (Ms. Bussiere abstained from the vote because she was not on Committee at that time.)

- **Discuss Upcoming field work for FY2022 Audit**

Mr. Michael Nelligan was asked to come forward and he introduced Ms. Laura Stone a manager. He began by speaking about the Mansfield Municipal Electric Department (MMED) stating that it is a stand-alone audit and has to be completed before the end of October for credit ratings. He stated that they completed the field work the week of August 8<sup>th</sup> and noted that everything went smoothly and there were no audit adjustments. Mr. Nelligan then stated that inventory was observed on July 14<sup>th</sup> and there were no issues with the counts. He stated that it is a clean audit opinion, but it looks different than it used to be because of the new format which he feels covers the information better than previously. He stated that there were no new statements that affected MMED and he lastly asked if anyone had any questions. The Audit Committee members asked a few questions.

**Motion:** To approve the MMED audit as presented. (Aptowitz/O'Neil)

**Passes 4:0**

Mr. Sollecito and Mr. Pereira left the meeting.

Mr. Nelligan then shared a PowerPoint to go through the plan for the Town's audit. He began by stating that they should be on track and on time to meet the deadlines despite being about a month behind from where there is the first meeting with the Audit Committee. Mr. Nelligan went through the summary. Included in the presentation was a copy of the Certificate of Achievement for the ACFR. He then provided the Audit timeline and stated that the field work for the Town will begin on October 10<sup>th</sup>, and he noted that Mr. Violette has uploaded lots of the information already. Mr. Neilligan then discussed the prior year management letter comments. He noted that the fraud risk assessment comment will be coming off this year as he believed it is an on-going item that needs to be monitored. Mr. Nelligan stated that it can stay on should the Audit Committee want it to. Mr.

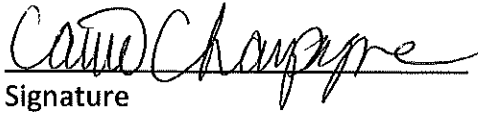
Nelligan asked the members if they had additional comments and they talked about the PFAS liability as shown on slide number twenty-four.

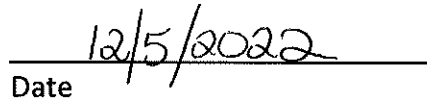
- **Any items not anticipated by the Chair 48 hours prior to this meeting**

There were no other discussed items, but the Committee scheduled the next meeting for Monday, December 5<sup>th</sup> at 6:30PM.

- **Adjourn**

**Motion:** To adjourn the Audit Committee meeting on October 3, 2022 at 6:38PM. (Aptowitz/O'Neil)  
**Passes 4:0**

  
Signature

  
Date

*Minutes prepared by Carrie Champagne*