



## Audit Committee Meeting **MEETING MINUTES**

Location: Legislative Office Building, Room 1B  
Date: Tuesday, November 12, 2019  
Time: 10:00 a.m.

### **Members Present:**

Cara Passaro; Grant Ritter; Anne Foley on behalf of Secretary Melissa McCaw, Office of Policy and Management (OPM); Yvonne Addo on behalf of Commissioner Miriam Delphin-Rittmon, Department of Mental and Health Addiction Services (DHMAS); Cecelia Woods

### **Other Participants:**

Access Health CT (AHCT) Staff: James Michel, Susan Rich-Bye, Pamela Roe, Darrell Hill  
Blum Shapiro: Nikoleta McTigue; Matthew Coit

#### **A. Call to Order and Introductions**

The Regular Meeting of the Audit Subcommittee was called to order at 10:00 a.m.

#### **B. Voting-In Presiding Officer**

Motion was requested to appoint Cara Passaro as the Presiding Officer at the November 12, 2019 Meeting in the absence of a Chair. Motion was made by Grant Ritter and seconded by Cecelia Woods. **Motion passed unanimously.**

#### **C. Votes**

Presiding Officer Cara Passaro requested a motion to approve the June 11, 2019 Regular Meeting Minutes. Motion was made by Grant Ritter and seconded by Anne Foley. Cecelia Woods and Cara Passaro abstained. **Motion passed.**

A motion was requested to elect Cara Passaro as Chair of the Audit Committee. Motion was made by Grant Ritter and seconded by Cecelia Woods. **Motion passed unanimously.**

#### **D. FY 2019 AHCT Audited Financial Statements and E. FY 2019 Programmatic Audit Report**

Nikoleta McTigue from Blum Shapiro presented the FY 2019 AHCT Audited Financial Statements. Ms. McTigue provided audit objectives and reporting. The main audit objective is to provide an

opinion as to whether or not the financial statements are presented fairly and are in adherence with Generally Accepted Accounting Principles (GAAP). Internal controls over financial statements are part of the audit in accordance with the government auditing standards. A Programmatic Audit in compliance with CMS requirements was also performed. As part of the process, the evaluation of internal controls is provided, but no opinion is issued. Ms. McTigue elaborated that an evaluation of risks for AHCT is part of the process. Ms. McTigue indicated that Blum Shapiro expressed an unmodified, clean opinion on the basic financial statements. A clean and unmodified opinion has been issued. It is the highest opinion that can be obtained on Financial Statements. No compliance findings were issued for the programmatic audit.

Ms. McTigue noted that the total net position for AHCT in 2019 was \$29,515,795, an increase of \$3,457,741 from the previous year's total net position. The total net position included net investment in capital assets and unrestricted items. Total assets increased by close to \$1 million. Ms. McTigue noted that total revenues for the year went up by over \$1.2 million when compared to 2018. Total expenses decreased by \$4.7 million. The main reason for the decrease is the decrease in the consultants category. Cecelia Woods inquired about the other income category and what comprised it. Ms. McTigue noted that it consisted of interest income in the amount of \$407,614. Ms. Rich-Bye added that it is part of the changing of the budget categories. Mr. Hill provided a summary of the reduction in the consultants line item.

Matthew Coit presented the findings of the Programmatic Audit. Mr. Coit stated that AHCT is in compliance with 45 CFR Part 155. In the Programmatic Audit, Blum Shapiro offered an unmodified, clean opinion. No compliance issues were found in the Programmatic Audit. Mr. Coit explained the required communication with those charged with governance.

Chair requested a motion to approve the FY 2019 AHCT Audited Financial Statements as presented. Motion was made by Grant Ritter and seconded by Anne Foley. **Motion passed unanimously.**

Chair requested a motion to approve the FY 2019 Programmatic Audit Report as presented. Motion was made by Cecelia Woods and seconded by Grant Ritter. **Motion passed unanimously.**

## **F. Adjournment**

Chairwoman Cara Passaro requested a motion to adjourn. Motion was made by Grant Ritter and seconded by Anne Foley. **Motion passed unanimously.** Meeting adjourned at 10:24 a.m.