



Legislation Text

File #: 24-0284, Version: 1

APPOINTMENT

**Motion/Request:**

MOTION to appoint CliftonLarsonAllen LLP to conduct auditing services for the General Government, WPCA, and Schools for the fiscal year ending June 30, 2024, in accordance with Chapter III, Section 11 of the Town Charter for a fee not to exceed \$71,900.

**Background:**

In accordance with Chapter III, Section 11 of the Town Charter: *“The Town Council shall annually designate an independent public accountant or firm of independent public accountants to audit the books and accounts of the Town in accordance with the provisions of the General Statutes”*.

In accordance CGS 7-396 and 4-232 the Office of Management and Policy (OPM) must be notified of the Municipalities Appointed Auditor 30 days (May 31<sup>st</sup>) before the end of the Fiscal Year.

Per the attached results of RFP #2022-09 (Auditing Services), CliftonLarsonAllen LLP was the sole bidder. The bid is for auditing services for FY 2022 and FY 2023 with two one-year options subject to satisfactory negotiation of terms.

With the Annual Audit for June 30, 2024 the town will be exercising the first one-year option.

**\$71,900 Breakdown:**

General Government: \$30,130

Board of Education: \$15,930

WPCA: \$9,700

State Single Audit: \$8,070

Federal Single Audit: \$8,070

**TOTAL: \$71,900**

**Finance Director’s Notes:**

This represents a 5% increase over the prior year audit fee.

**Mayor Comments/Recommendation:**

**I support this action. We have one option year remaining before going out to bid again.  
It is noted, last RFP we had one bidder.**

**Meeting Action Detail:**

**Town Council Meeting 05/24/2023:**

File #: [23-1624](#) Version: 1

Type: Financial Business Request (FBR)

Title: MOTION to appoint CliftonLarsonAllen LLP to conduct auditing services for the General Government, WPCA, and Schools for the fiscal year ending June 30, 2023, in accordance with Chapter III, Section 11 of the Town Charter

Moved: Saums                      Seconded: Ingalls

Action: Approved and so declared

**Minute Note:**

Moved by Councilor Saums, seconded by Councilor Ingalls

Discussion: Councilor Saums provided some background noting that last year the town solicited Requests for Proposals (RFP#2022-09) for the Annual Audit. He stated because the town only received two bids a bid waiver was granted to CliftonLarsonAllen LLP last year. He stated although the contract was for two years (FY 2022 and FY 2023) with two one-year options, that in accordance with Chapter III, Section 11 of the Town Charter: *“The Town Council **shall annually** designate an independent public accountant or firm of independent public accountants to audit the books and accounts of the Town in accordance with the provisions of the General Statutes”*.

Councilor Saums stated in attending the Connecticut Conference of Municipalities (CCM) Budget Preparation Shops that they strongly recommended Municipalities change their Accounting/Auditing Firms every few years. He stated because they were in a contract with CliftonLarsonAllen LLP that they would not be changing Accounting/Auditing Firms this year. However, he stated once this contract has ended that he would recommend the town solicit bids for their Annual Audit work.

Councilor Saums went on to state during the Finance Committee’s May 17, 2023 meeting Councilor Ryan questioned the cost breakdown for each of the entities for the Annual Audit work noting that although the Board of Education’s budget was significantly larger with a lot more budget lines that their shared cost for the Annual Audit was nearly \$14,000 less than the General Government’s cost. Councilor Saums went on to note that Finance Director Matthew Bonin explained that that although the education budget was greater than the town budget that it was audited as one line in the budget. Councilor Saums went on to state that although the education budget was considered one line in the overall budget that CliftonLarsonAllen LLP has done a fair amount of testing at the Board of Education and that they have found some areas for improvement. However, he stated given the size, number of employees, and complexity of the Board of Education budget that perhaps next year they should talk with the Auditors about the education budget possibly receiving more scrutiny.

Councilor Saums concluded by stating that the town has been pleased with the work of CliftonLarsonAllen LLP, noting that they have provided recommendations which the town has implemented. He stated the appointment of the CliftonLarsonAllen LLP for the second year of the contract was an Administrative Action.

VOTE: 7 - 0 Approved and so declared

Action: Approved and so declared

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**Finance Committee Meeting 05/17/2023:**

File #: [23-1624](#) Version: 1

Type: Financial Business Request (FBR)

Title: MOTION to appoint CliftonLarsonAllen LLP to conduct auditing services for the General Government, WPCA, and Schools for the fiscal year ending June 30, 2023, in accordance with Chapter III, Section 11 of the Town Charter

Moved: Ingalls                      Seconded: Ryan

Action: Recommend to Approve

Minute Note:

Moved by Councilor Ingalls, seconded by Councilor Ryan

Discussion: Councilor Ryan stated last year the town solicited Requests for Proposals (RFP#2022-09) for the Annual Audit. He stated because the town only received two bids a bid waiver was granted to CliftonLarsonAllen LLP last year. He stated although the contract was for two year (FY 2022 and FY 2023) with two one-year options, that in accordance with Chapter III, Section 11 of the Town Charter: “*The Town Council shall annually designate an independent public accountant or firm of independent public accountants to audit the books and accounts of the Town in accordance with the provisions of the General Statutes*”. Therefore, Councilor Ryan stated that the appointment of the CliftonLarsonAllen LLP for the second year of the contract was an Administrative Action.

Finance Director Matthew Bonin noted that in accordance CGS 7-396 and 4-232 the Office of Management and Policy (OPM) must be notified of the Municipalities Appointed Auditor 30 days (May 31<sup>st</sup>) before the end of the Fiscal Year.

Councilor Ryan noted that the cost breakdown for each of the entities for the Annual Audit work was as follows:

**Year 2 FYE 2023**

- General Government: \$28,700
- Board of Education: \$14,920

- WPCA: \$9,225
  - State Single Audit: \$7,685
  - Federal Single Audit: \$7,685
- TOTAL: \$68,465**

Councilor Ryan questioned the reason the Board of Education's cost was less than the General Government's cost, noting that the education budget was far greater and had more line items than the town's budget.

Finance Director Matthew Bonin explained that although the education budget was greater than the town budget that it was audited as one line in the budget. He also explained that the Auditor determined the breakout costs for each of the audited entities.

VOTE: 2 - 0 Approved and so declared

**Action:** Recommend to Approve