

INTERNAL AUDIT REPORT

Lynn Scully, Internal Auditor
Town of Trumbull, CT

FOLLOW-UP REVIEW OF TRUMBULL PUBLIC SCHOOLS

TABLE OF CONTENTS

		Page #
I.	Letter of Transmittal	3
II.	Project Scope and Workplan	4
III.	Findings and Recommendations	5
A.	Trumbull Public Schools Bid Waiver Procedure	
B.	Trumbull Public Schools Staff Internet Policy	
C.	Trumbull Public Schools Budget Transfer Policy	

I. Letter of Transmittal

June 30, 2006

Mrs. Kathleen McGannon, Chairperson

Board of Finance
Town of Trumbull
5866 Main Street
Trumbull, CT 06611

Dear Mrs. McGannon,

I respectfully submit the enclosed Internal Audit Report of Trumbull Public Schools. The main objective of this review was to determine the status of the implementation of various recommendations provided to the Town by RSM McGladrey in a special report dated December 17, 2004.

The following report is organized in three columns as follows:

- Column 1 - Original RSM McGladrey recommendations
- Column 2 - Comments/responses from TPS administrators
- Column 3 - My findings and recommendations

It is important to note that due to a series of unforeseen circumstances, there were considerable gaps in time between the commencement of this review and its finalization. I would like to acknowledge that TPS administrators were very patient and gracious throughout what turned out to be a rather lengthy process.

I would also like to note that Mr. Chiarenzelli, Business Administrator at TPS is departing effective June 30, 2006. It is entirely possible that the new Business Administrator might have a different perspective on these recommendations and should be afforded the opportunity to consider this report in the context of his/her strategic objectives.

Thank you for the opportunity to provide this information to the Board of Finance.

Very Truly Yours,

Lynn Scully, Internal Auditor

Town of Trumbull

II. Project Scope and Workplan

The scope of this project is limited to determining and reporting the status of implementation of the various recommendations contained within Internal Control Review conducted by RSM McGladrey in December, 2004

The workplan for this project included the following:

- Review of RSM McGladrey's Internal Control Review of Trumbull Public Schools, December 17, 2004.
- Met with TPS Business Administrator to discuss each recommendation contained within the aforementioned report and obtain updated information regarding the implementation status.
- Reviewed certain supporting documentation as appropriate.
- Prepared a draft report of findings to review with TPS Superintendent and Business Administrator.
- Finalized report of findings for presentation to the Board of Finance at the next scheduled monthly meeting.