

TOWN COUNCIL
Town of Trumbull
CONNECTICUT
www.trumbull-ct.gov

TOWN HALL
Trumbull

TELEPHONE
(203) 452-5005



AGENDA No .713

- I CALL TO ORDER
- II MOMENT OF SILENCE
- III PLEDGE OF ALLEGIANCE
- IV ROLL CALL
- V APPROVAL OF MINUTES
- VI NEW BUSINESS

DATE: August 5, 2013
TIME: 8:00 P.M.
PLACE: Town Hall

NOTICE is hereby given that the Town Council of the Town of Trumbull, Connecticut will hold a regular meeting Monday, August 5, 2013 at 8:00 p.m. at the Trumbull Town Hall, for the following purpose:

DISCUSSION ITEM:

- Trumbull High School Concession Stand and Bathroom Facility Update
- Trumbull High School Building Committee Update
- Trumbull High School Audit Status Report

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1. RESOLUTION TC24-147: To consider and act upon a resolution which would authorize First Selectman Timothy M. Herbst to sign on behalf of the Town of Trumbull an application and contract with the State Library for a Historic Preservation Grant. (L&A)
 2. RESOLUTION TC24-148: To consider and act upon a resolution that the Town Council of the Town of Trumbull hereby ratifies the action of the Greater Bridgeport Regional Council to become a Council of Governments as determined at a meeting of the regional planning organization held on June 12, 2013, toward that end, the Greater Bridgeport Regional Council formally adopted section 4-124i through 4-124p, inclusive, of the Connecticut General Statutes, in accordance with the procedures set forth in section 4-124j of the Connecticut General Statutes;
And that this resolution shall go into effect upon the enactment and approval of enabling legislation of member municipalities of the Region. (L&A)
 3. RESOLUTION TC24-149: To consider and act upon a resolution which would charge a four person task force with making a recommendation to the First Selectman and Trumbull Town Council within the next 90 days for the creation and implementation of a unified, centralized emergency communication system between Police, Fire, and Emergency Medical Services. (L&A)

4. RESOLUTION TC24-150: To consider and act upon a resolution which would authorize First Selectman Timothy M. Herbst to sign and execute an agreement on behalf of the Town of Trumbull with the Connecticut Department of Economic and Community Development for a Small Town Economic Assistance Program grant award in the amount of \$500,000.00 for pavement resurfacing of Corporate Drive. (L&A)
5. RESOLUTION TC24-151: To consider and act upon a resolution which would reaffirm Blum Shapiro as the auditor for FY 2013-2014. (L&A)
6. RESOLUTION TC24-152: To consider and act upon a resolution which would authorize First Selectman Timothy M. Herbst to accept deeds transferring legal title of real property located in the Town of Trumbull from Trumbull Land Trust; parcels being known as 290 Oakland Drive, 167 Southgate Road, 9 Friar Lane, 11 Foxwood Road, 75 Huntington Road, 254 Stonehouse Road, and 264 Meadow Road for the collective sum of \$7.00 (L&A)
7. RESOLUTION TC24-153: To consider and act upon a resolution which would authorize the Town attorney to settle a worker's comp claim known as Julie Cianciullo v. Town of the Trumbull. (L&A)

VII ADJOURNMENT

COPY OF THE RESOLUTION ATTACHED HERETO
Carl A. Massaro, Jr., Chairman
Trumbull Town Council

RESOLUTIONS

1. RESOLUTION TC24-147: BE IT RESOLVED, That First Selectman Timothy M. Herbst is hereby authorized to sign on behalf of the Town of Trumbull an application and contract with the State Library for a Historic Preservation Grant.
2. RESOLUTION TC24-148: BE IT RESOLVED, That the Town Council of the Town of Trumbull hereby ratifies the action of the Greater Bridgeport Regional Council to become a Council of Governments as determined at a meeting of the regional planning organization held on June 12, 2013, toward that end, the Greater Bridgeport Regional Council formally adopted section 4-124i through 4-124p, inclusive, of the Connecticut General Statutes, in accordance with the procedures set forth in section 4-124j of the Connecticut General Statutes.
BE IT FURTHER RESOLVED, that this resolution shall go into effect upon the enactment and approval of enabling legislation of member municipalities of the Region. (Full Resolution Attached)
3. RESOLUTION TC24-149: BE IT RESOLVED, That a task force shall be empanelled comprised of the Chief of Police, or designee, the Director of Emergency Management, or designee, the Chief of the Emergency Medical Service, or designee, and a representative from the Trumbull Volunteer Fire Departments chosen unanimously by the three chiefs of the volunteer fire services;
WHEREAS, the importance of a centralized emergency communications system between Police, Fire and Emergency Medical Services is recognized;
WHEREAS, a unified, centralized emergency communications system between Police, Fire and EMS services better serves and protects the general public; and
NOW THEREFORE, That said four person task force shall be charged with making a recommendation to the First Selectman and Trumbull Town Council within the next 90 days for the creation and implementation of a unified, centralized emergency communication system between Police, Fire, and Emergency Medical Services.
4. RESOLUTION TC24-150: BE IT RESOLVED, That First Selectman Timothy M. Herbst, be and the same, is hereby authorized to sign and execute an agreement on behalf of the Town of Trumbull with the Connecticut Department of Economic and Community Development for a Small Town Economic Assistance Program grant award in the amount of \$500,000.00 for pavement resurfacing of Corporate Drive.
5. RESOLUTION TC24-151: BE IT RESOLVED, That Blum Shapiro is hereby reaffirmed as the auditor for FY 2013-2014. (L&A)
6. RESOLUTION TC24-152: BE IT RESOLVED, That the Town of Trumbull shall acquire title to parcels of real property located in the Town of Trumbull, parcels being known as 290 Oakland Drive, 167 Southgate Road, 9 Friar Lane, 11 Foxwood Road, 75 Huntington Road, 254 Stonehouse Road, and 264 Meadow Road, from Trumbull Land Trust, Incorporated for the collective sum of \$7.00 and:
BE IT FURTHER RESOLVED, That First Selectman Timothy M. Herbst, be and the same, is hereby authorized to accept deeds transferring legal title to said parcels from Trumbull Land Trust, Incorporated to the Town of Trumbull.
7. RESOLUTION TC24-153: BE IT RESOLVED, That the Town attorney is hereby authorized to settle a worker's comp claim known as Julie Cianciullo v. Town of the Trumbull.

RESOLUTION TC 24-148: Resolution of Endorsement

Greater Bridgeport Regional Council of Governments

WHEREAS, General Assembly Bill No. 6706, AN ACT IMPLEMENTING PROVISIONS OF THE STATE BUDGET FOR THE BIENNIUM ENDING JUNE 30, 2015 CONCERNING GENERAL GOVERNMENT includes amendments to the composition of council of governments, council of elected officials, and regional planning agencies in designated planning regions; and

WHEREAS, the Greater Bridgeport Regional Council (GBRC) created pursuant to sections 4-124c to 4-124h of the general statutes currently operates as a regional council of governments as provided in section 4-124j of the Connecticut General Statutes on or before January 1, 2015 as amended; and

WHEREAS, in accordance with the procedures set forth in Section 4-124j of the Connecticut General Statutes, as amended, the Greater Bridgeport Regional Council has endorsed section 4-124i through 4-124p, inclusive, of the Connecticut General Statutes as amended, by resolution to amend the current designation by the State of Connecticut Office of Policy and Management to be constituted as a regional council of governments.

WHEREAS, the Greater Bridgeport Regional Council shall be in compliance with the provisions of General Assembly Bill No. 6706, AN ACT IMPLEMENTING PROVISIONS OF THE STATE BUDGET FOR THE BIENNIUM ENDING JUNE 30, 2015 CONCERNING GENERAL GOVERNMENT

BE IT RESOLVED, the Town Council of the Town of Trumbull hereby ratifies the action of the Greater Bridgeport Regional Council to become a Council of Governments as determined at a meeting of the regional planning organization held on June 12, 2013, toward that end, the Greater Bridgeport Regional Council formally adopted section 4-124i through 4-124p, inclusive, of the Connecticut General Statutes, in accordance with the procedures set forth in section 4-124j of the Connecticut General Statutes.

BE IT FURTHER RESOLVED, that this resolution shall go into effect upon the enactment and approval of enabling legislation of member municipalities of the Region.

EXHIBIT A

All those certain pieces or parcels of land (the "premises") shown and designated at "Parcel 9, Open Space, 4.37 Ac.", "Parcel 10, 0.66 Ac." And "Parcel 11, Open Space, 22.17 Ac." On a certain map entitled, "Woods of Isinglass Subdivision Map Prepared for Bridgeport Hydraulic Company, Shelton and Trumbull, Conn., Dec. 6, 1995; Rev. Sept. 29, 1996, Rev. Nov. 8, 1996 – Drainage Easement Lot 10, Sheet 1 of 2 and Sheet 2 of 2," made by Ochman Associates, Inc., Engineers & Surveyors, Easton, Connecticut, which map is on file in the Trumbull Land Records As Map Nos. 2825A and 2825B.

Said premises being known as 11 Foxwood Road, Trumbull, Connecticut

EXHIBIT B

All that certain piece or parcel of land situated in the Town of Trumbull, County of Fairfield and State of Connecticut, shown and designated as "Land Belonging to Jan's Construction Co., Inc. Area = 3.398 AC" on map entitled, "Re-Subdivision of Lot No. 16, Woodlawn Park in Trumbull, Conn., for Jan's Construction Co., dated Jan. 25, 1978, Scale 1"=40", certified substantially correct Stephen J. Bombero, Sr., R.L.S.", which map is on file in the office of the Town Clerk of Trumbull as Map No. 2006, reference to said map may be had for a more particular description.

Said premises being known as 9 Friar Lane, Trumbull, Connecticut

EXHIBIT C

ALL THAT CERTAIN piece or parcel of land situated in the Nichols District of the Town of Trumbull, County of Fairfield and State of Connecticut, bounded and described as follows:

NORTHERLY: by land of Bernard F. Baldwin, 150 feet, more or less;

EASTERLY: by the Highway, Huntington Road, 500 feet;

SOUTHERLY: by Woodcrest Avenue, a proposed street or avenue, 150 feet;

WESTERLY: by land of Bernard F. Baldwin, 500 feet;

The west line being at an angle of 90° with Woodcrest Avenue and also with the north bound of the property described.

Said premises being known as 75 Huntington Road, Trumbull,
Connecticut

EXHIBIT D

All that certain piece or parcel or land located in the Town of Trumbull, County of Fairfield and State of Connecticut, known as Lot #102, being approximately 6.7894 acres more or less more particularly described on a map known as "Map Showing Subdivision of Land in Trumbull, Connecticut prepared for Howard Randall, et al, dated November 18, 1992, Scale 1"-100', prepared by Spath-Bjorklund Associates, Inc., consulting Engineers and Surveyors, Monroe, Connecticut" recorded on December 2, 1993, as Map No. 2700 in the Office of the Trumbull Town Clerk.

Said premises being known as 264 Meadow Road, Trumbull, Connecticut

EXHIBIT E

All that certain piece or parcel of land situated in the Town of Trumbull, County of Fairfield and State of Connecticut, shown and designated as "OPEN SPACE 27.245 sf +/-, 0.626 Ac. +/-" as shown on a certain map entitled "Map Showing Subdivision of Lane in Trumbull, Connecticut prepared for Jeannette R. Held - Trustee, dated June 22, 1996, Scale: 1" = 60'" made by Spath-Bjorklund Associates, Inc., Consulting Engineers & Surveyors, Monroe, Connecticut, which map is recorded in the Trumbull Town Clerk's Office as Map No. 2857.

Said premises being known as 290 Oakland Drive, Trumbull, Connecticut

EXHIBIT F

ALL THAT CERTAIN piece or parcel of land, situate in the Town of Trumbull, County of Fairfield and State of Connecticut, shown and designated as Lot No. 8 on Revised Map of Pinewood Lake, No. 1, dated September 15, 1943, made by Frank C. Penny Engineer and Surveyor, and filed for record on October 11, 1943, as Map No. 250 in the Town Clerk's Office and said Trumbull, and bounded as follows:

- NORTHERLY: By land now or formerly of Beatrice Sullivan, Lot 9 on said map, 185 feet more or less.
- EASTERLY: By Southgate Road, as shown on said map by a curved line having a radius of 40 feet, and arc distance of 58.31 feet;
- EASTERLY: Again, by said Southgate Road, as shown on said map, 40 feet, more or less;
- SOUTHEREASTERLY: By an 8 foot strip reserved for drainage as shown on said map, 190 feet, more or less;
- SOUTHERLY: By land formerly of Ernest Georgen, now or formerly of Joseph and Mary Hanusik, 35 feet, more or less;
- WESTERLY: By land now or formerly of Pinewood Lake Association, being Lots 30, 29 and a portion of Lot 28 on said map, in all, 230 feet more or less.

Together with and subject to such rights, privileges, obligations, agreements, easements, conditions and restrictions as set forth in deed dated July 31, 1945 and recorded in Volume 58, Page 383 of the Trumbull Land Records.

Said premises being known as Lot 167 Southgate Road, Trumbull, Connecticut

EXHIBIT G

All that certain piece or parcel of land located in the Town of Trumbull, County of Fairfield and State of Connecticut, known as Lot #101, being approximately 0.4213 acres more or less more particularly described on a map known as "Map Showing Subdivision of Land in Trumbull, Connecticut prepared for Howard Randall, et al, dated November 18, 1992, Scale 1"-100', prepared by Spath-Bjorklund Associates, Inc., Consulting Engineers and Surveyors, Monroe, Connecticut" recorded on December 2, 1993, as Map No. 2007 in the Office of the Trumbull Town Clerk.

Said premises being known as 254 Stonehouse Road, Trumbull, Connecticut

29 South Main Street
P.O. Box 272000
West Hartford, CT 06127-2000

Tel 860.561.4000
Fax 860.521.9241
blumshapiro.com

2 Enterprise Drive
P.O. Box 2488
Shelton, CT 06484-1488

Tel 203.944.2100
Fax 203.944.2111
blumshapiro.com

BlumShapiro

Accounting Tax Business Consulting

APPENDIX C
TOWN OF TRUMBULL, CONNECTICUT
AUDITING SERVICES
BID NUMBER #5923 DUE: March 13, 2012 At 12:00 Noon

PROPOSAL

To be submitted on your firm's letterhead in a separate envelope.

Firm's Name: Blum, Shapiro & Company, P.C. Location of office staffing the audit: West Hartford, CT

Number of Municipal professional audit Staff at this location: 52 Number of municipal audit staff to be assigned to Town: 4-5

Connecticut municipal audit clients (FY engagements for municipalities with populations of 20,000 or more):
Please refer to the list of municipal clients in this proposal

The Proposer, in compliance with this Request for Proposal, has examined the specifications and related documents and hereby proposes to provide this service in accordance with this RFP and any contract documents within the time frames set forth herein and at prices agreed to.

FIXED FEES

TOWN OF TRUMBULL:	Year 1	Year 2	Year 3
General Purpose Financial Statements	\$ 24,500	\$ 24,650	\$ 24,800
<i>Single Audit (Federal)</i>	2,500	2,600	2,700
<i>Single Audit (State)</i>	2,000	2,050	2,100
TOWN OF TRUMBULL SUBTOTAL	\$ 29,000	\$ 29,300	\$ 29,600
BOARD OF EDUCATION:	Year 1	Year 2	Year 3
Financial	\$ 15,000	\$15,100	\$15,200
<i>Grants and Single Audit (Fed.)</i>	3,000	3,050	3,100
<i>Single Audit (State)</i>	2,500	2,550	2,600
ED 001, etc.	2,500	2,500	2,500
Cafeteria	1,000	1,000	1,000
BOARD OF EDUCATION SUBTOTAL	\$ 24,000	\$ 24,200	\$ 24,400
COMBINED TOTAL	\$ 53,000	\$ 53,500	\$ 54,000

Total hours included in Combined Total Fees: 440
Partner: 40 Manager: 80
Staff: 320

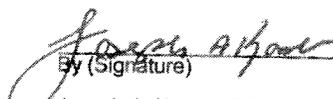
Rate for hours in excess of those above or for services outside the specified scope, \$ _____/hr. **Please refer to attached table of hourly rates.**

Blum, Shapiro & Company, P.C.
Company Name

29 South Main Street, West Hartford, CT 06107
Address

Blum, Shapiro & Company, P.C.
Company Name

March 8, 2012
Date


By (Signature)

Joseph A. Kask, CPA
Print Name

Partner
Title

(860) 570-6372/(860) 521-9241
Telephone/Fax

29 South Main Street
P.O. Box 272000
West Hartford, CT 06127-2000

Tel 860.561.4000
Fax 860.521.9241
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BlumShapiro

Accounting | Tax | Business Consulting

June 4, 2013

Town Council
Town of Trumbull, Connecticut
5866 Main Street
Trumbull, CT 06611

Dear Ladies and Gentlemen:

We are pleased to confirm our understanding of the services we are to provide the Town of Trumbull, Connecticut, for the year ended June 30, 2013. We will audit the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information, which collectively comprise the basic financial statements, of the Town of Trumbull, Connecticut, as of and for the year ended June 30, 2013.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town of Trumbull, Connecticut's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. As part of our engagement, we will apply certain limited procedures to the Town of Trumbull, Connecticut's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by accounting principles generally accepted in the United States of America and will be subjected to certain limited procedures, but will not be audited: management's discussion and analysis, budgetary comparison schedules.

We have also been engaged to report on supplementary information other than RSI that accompanies the Town of Trumbull, Connecticut's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole: combining and individual fund financial statements and schedules, schedule of expenditures of federal awards and schedule of expenditures of state financial assistance.

AUDIT OBJECTIVES

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and to report on the fairness of the supplementary information referred to in the third paragraph when considered in relation to the financial statements taken as a whole. The objective also includes reporting on:

- Internal control related to the financial statements and compliance with laws, regulations, contracts and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with Single Audit Act Amendments of 1996; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and the Connecticut State Single Audit Act.

The reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe (a) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (b) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance, and (c) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance and OMB Circular A-133/the Connecticut State Single Audit Act in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996 and the provisions of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*; and the Connecticut State Single Audit Act and will include tests of accounting records, a determination of major program(s) in accordance with OMB Circular A-133 and the Connecticut State Single Audit Act and other procedures we consider necessary to enable us to express such opinions and to render the required reports. If our opinions on the financial statements or the Single Audit compliance opinions are other than unqualified (unmodified), we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report.

MANAGEMENT'S RESPONSIBILITIES

Management is responsible for the financial statements and all accompanying information, as well as representations contained therein. Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards in accordance with the requirements of OMB Circular A-133 and for the preparation of the schedule of expenditures of state assistance in accordance with the Connecticut State Single Audit Act. As part of this engagement, we will assist management in assembling a draft of your financial statements (including required supplementary information and supplementary information), schedule of expenditures of federal awards, schedule of expenditures of state financial assistance and related notes based on the Town of Trumbull, Connecticut's underlying financial records. In addition, we may propose standard, adjusting or correcting journal entries to the Town of Trumbull, Connecticut's financial statements for management's approval. Management is responsible for making all management decisions and performing all management functions relating to the financial statements, schedule of expenditures of federal awards, schedule of expenditures of state financial assistance and related notes and for accepting full responsibility for such decisions. Management will be required to acknowledge in the written management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, schedule of expenditures of state financial assistance and related notes and that management has reviewed and approved the financial statements, schedule of expenditures of federal awards, schedule of expenditures of state financial assistance and related notes prior to their issuance and has accepted responsibility for them. Further, management is required to designate an individual with suitable skill, knowledge or experience to oversee any nonaudit services we provide and to evaluate the adequacy and results of those services and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. Management is also responsible for the selection and application of accounting principles and for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Trumbull, Connecticut, and the respective changes in financial position and, where applicable, cash flows in conformity with accounting principles generally accepted in the United States of America. Although we may advise management about appropriate accounting principles and their application, the responsibility for the financial statements remains with management.

Management is also responsible for making all financial records and related information available to us, and for ensuring that management is reliable and financial information is reliable and properly recorded. Management is also responsible for providing us with 1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, 2) additional information that we may request for the purpose of the audit, and 3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Management's responsibilities also include identifying any significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of the information. Management's responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Management is responsible for the design and implementation of programs and controls to prevent and detect fraud and for informing us about all known or suspected fraud or illegal acts affecting the government and involving 1) management, 2) employees who have significant roles in internal control and 3) others where the fraud or illegal acts could have a material effect on the financial statements. Management's responsibilities include informing us of its knowledge of any allegations or suspicions of fraud affecting the government. This includes communications received from employees, former employees, grantors, regulators or others. In addition, management is responsible for ensuring that the entity complies with applicable laws, regulations, contracts, agreements and grants. Additionally, as required by OMB Circular A-133 and the Connecticut State Single Audit Act, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review on October 21, 2013.

Management is responsible for preparation of the schedule of expenditures of federal awards in conformity with OMB Circular A-133 and for the preparation of the schedule of expenditures of state financial assistance in accordance with the Connecticut State Single Audit Act. Management agrees to include our report on the schedule of expenditures of federal awards and the schedule of expenditures of state financial assistance in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards or the schedule of expenditures of state financial assistance. Management also agrees to make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards and the schedule of expenditures of state financial assistance no later than the date the schedule of expenditures of federal awards and the schedule of expenditures of state financial assistance are issued with our report thereon. Management's responsibilities include acknowledging to us in the written management representation letter that (a) management is responsible for presentation of the schedule of expenditures of federal awards in accordance with OMB Circular A-133 and the presentation of the schedule of expenditures of state financial assistance in accordance with the Connecticut State Single Audit Act; (b) management believes the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with OMB Circular A-133; (c) management believes the schedule of expenditures of state financial assistance, including its form and content, is fairly presented in accordance with the Connecticut State Single Audit Act; (d) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (e) management has disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is also responsible for the preparation of other supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. Management agrees to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. Management also agrees to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Management's responsibilities include acknowledging to us in the written management representation letter that (a) management is responsible for presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America; (b) management believes the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America; (c) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (d) management has disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits or other studies. Management is also responsible for providing management's views on our current findings, conclusions and recommendations, as well as the planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on the Internet, you understand that electronic sites are a means to distribute information. Therefore, we are not required to read the information contained on any website or to consider the consistency of the financial statements with other information.

AUDIT PROCEDURES - GENERAL

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. Therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from 1) errors, 2) fraudulent financial reporting, 3) misappropriation of assets or 4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

An audit is designed to provide reasonable, but not absolute, assurance. Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform an examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with auditing standards generally accepted in the United States of America. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors or any fraudulent financial reporting or misappropriation of assets that we discover. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to our inquiries. At the conclusion of our audit, we will require certain written representations from management about the financial statements and related matters. We will rely upon such representations, and the Town of Trumbull, Connecticut, will indemnify and hold us harmless from any liability, damages, and legal or other costs we might sustain in the event such written management representations are inaccurate or incomplete.

AUDIT PROCEDURES - INTERNAL CONTROLS

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control, and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by OMB Circular A-133 and the Connecticut State Single Audit Act, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal and state award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls, and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133 and the Connecticut State Single Audit Act.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under American Institute of Certified Public Accountants (AICPA) professional standards, *Government Auditing Standards*, OMB Circular A-133 and the Connecticut State Single Audit Act.

AUDIT PROCEDURES - COMPLIANCE

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town of Trumbull, Connecticut's compliance with provisions of applicable laws, regulations, contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

OMB Circular A-133 and the Connecticut State Single Audit Act require that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Circular A-133 Compliance Supplement* and the *Connecticut State Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Town of Trumbull, Connecticut's major programs. The purpose of those procedures will be to express an opinion on the Town of Trumbull, Connecticut's compliance with requirements applicable to each of its major programs in our reports on compliance issued pursuant to OMB Circular A-133 and the Connecticut State Single Audit Act.

ED001

Pursuant to Section 10-227 of the Connecticut General Statutes, we will perform agreed-upon procedures as described in the Connecticut State Department of Education's Review package, which are agreed to by the State Department of Education (SDE) and the Town of Trumbull, Connecticut's Board of Education, solely to assist SDE in evaluating certain school year grant data as printed on SDE's internet application in connection with education reimbursement claims submitted by the Town of Trumbull, Connecticut's Board of Education.

CONFLICT OF INTERESTS

In the unlikely event that circumstances occur which we, in our sole discretion, believe could create a conflict with the ethical standards of our firm or the ethical standards of our profession in continuing our engagement, we may suspend our services until a satisfactory resolution can be achieved, or we may resign from the engagement without issuing a report. We will notify management of such conflicts as soon as practicable and will discuss with management any possible means of resolving them prior to suspending our services.

Town of Trumbull, Connecticut
June 4, 2013
Page Nine

AUDIT ADMINISTRATION

Joseph A. Kask is the engagement partner and is responsible for supervising this engagement and signing the audit reports.

We will contact management about scheduling mutually acceptable dates to commence the field work for this engagement at your entity's offices. Management will prepare and complete the financial statements of the Town of Trumbull, Connecticut. Management will also supply all supporting documentation to the financial statements and all information requested to conduct audit procedures. The supporting documentation and information will include the items listed in the attached schedule according to the dates indicated. All entity records remain the property of the Town of Trumbull, Connecticut. All original records and documents provided to us will be returned to the entity. It is management's responsibility to maintain and preserve these records. The entity's records are provided to us only as needed to complete our engagement. Our records and files are our property and are not a substitute for the entity's records.

Our scheduling is based on the completion of your closing and adjusting process prior to our arrival to begin field work. In addition, all requested documentation noted above should be substantially completed prior to our commencement of the field work. Due to staff availability, delays in rendering services may occur if your closing and adjusting process is delayed or requested documentation is not provided in a timely manner. Although we will work with management to coordinate the completion of our work, please realize that any such delays may also delay the completion and delivery of our audit reports. We will not be responsible for the entity's failure to meet regulatory and other deadlines as a result of management failing to provide information in a timely manner or for any resulting penalties, interest or other damages that may be incurred.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the federal reporting package must be submitted within the earlier of 30 days after receipt of the auditor's reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

Management is responsible for sending a federal reporting package and a state reporting package to the respective state agencies. The submission to the state agencies must be completed within the earlier of 30 days after receipt of the auditor's reports or six months after the end of the audit period, unless a longer period is agreed to in advance by the state cognizant agency. We will also make the required submissions to the Connecticut State Office of Policy and Management and the Connecticut State Department of Education. At the conclusion the engagement, we will provide information to management as to what is included in each reporting package and to which agencies the reporting packages should be submitted.

The audit documentation for this engagement is the property of Blum, Shapiro & Company, P.C., and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to federal and/or state funding agencies or their designee or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings or to carry out oversight responsibilities. We will notify management of any such request. If requested, access to such audit documentation will be provided under the supervision of Blum, Shapiro & Company, P.C., personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other government agencies. Management acknowledges that we cannot and do not control the actions or decisions of these aforementioned parties.

In the interest of facilitating our services to the Town of Trumbull, Connecticut, we may communicate by facsimile transmission or send data over the Internet. Electronic data that management considers confidential may be transmitted or stored using these methods. In using these data communication methods, our firm employs measures designed to maintain security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. Management recognizes and accepts that we have no control over the unauthorized interception or breach of any communications or data once they have been sent or have been subject to unauthorized access, notwithstanding all reasonable security measures employed by us. Management consents to our use of these electronic devices and applications during this engagement. In particular, the Town of Trumbull, Connecticut's financial statements, federal single audit report and state single audit report are required to be submitted electronically and are publicly available through the State of Connecticut's and the Federal Audit Clearinghouse's websites. Therefore, these statements will be sent without password protection to facilitate their filing.

The audit documentation for this engagement will be retained for a minimum of five years after the report release or for any additional period requested by the cognizant agency for the Town of Trumbull, Connecticut. If we are aware that a federal awarding agency, state awarding agency, pass-through entity or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Town of Trumbull, Connecticut
June 4, 2013
Page Eleven

We participate in the AICPA's peer review program covering our audit and accounting practices. Under this program, our system of quality control is subjected to a peer review by a team of certified public accountants approved by the administering entity. As part of this peer review, the team will review a sample of our work. It is possible that the work we perform for the entity may be selected for review. If it is, the reviewers are bound by professional standards to keep all information confidential.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2010 peer review report accompanies this letter.

FEE ARRANGEMENT

Our professional fees for the services outlined above will be \$53,500. Our fees for these services are not contingent on results of the engagement. Our fee assumes the work required to complete the engagement is comparable in amount and complexity to prior years, and that requested information is furnished to us in an appropriate format and within a mutually acceptable time period. If the current year is not comparable, or the information we receive is not adequate or timely, our fee will be adjusted accordingly. The adjustment will reflect the additional time and complexity of any new issues.

Our professional fees will be billed as our work progresses. Payment is due within 30 days of our invoice date. In the event that payment is not received when due, you will be assessed interest charges of 1% per month on the unpaid balance. We reserve the right to suspend or terminate our work due to nonpayment. In the event that our work is terminated or suspended as a result of nonpayment, you agree that we will not be responsible for your failure to meet governmental and other filing or reporting deadlines, or for penalties or interest that may be assessed against you resulting from your failure to meet deadlines or for any other damages (including but not limited to consequential, indirect, lost profits or punitive damages) incurred as a result of the suspension or termination of our services. If we elect to terminate our services for nonpayment, the Town of Trumbull, Connecticut, will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenses through the date of termination. In the unlikely event that we should incur costs to collect our fee, you agree to reimburse us for such costs, including reasonable attorney fees.

OTHER

All information you provide to us in connection with this engagement will be maintained by us on a strictly confidential basis. Should we be served with a summons, subpoena or subpoena duces tecum (a subpoena requiring that we produce documents related to this engagement) (collectively, subpoenas), the Town of Trumbull, Connecticut, agrees it will be responsible to pay us for the time our personnel are required to spend in preparing documents for production, preparing to testify and testifying in any deposition, trial or arbitration proceeding and to pay any costs, including reasonable attorney fees, that we incur in complying with such subpoenas. We agree to notify management of receipt of any subpoenas, unless we are prohibited by law from doing so. Assuming the time for compliance permits, we will avoid incurring any costs or expenses before notifying management of our receipt of and obligation to comply with any subpoenas. Management may, within the time permitted for us to respond to any request, initiate such legal action as it deems appropriate to protect information from discovery. If management takes no action within the time period permitted for us to respond, or if management's action does not result in a judicial order protecting the requested information, we may construe management's inaction or failure as consent to comply with the request.

If a dispute arises out of or relates to this engagement letter, and if the dispute cannot be settled through negotiation, the parties agree first to try in good faith to settle any dispute by mediation pursuant to the guidelines established by the American Arbitration Association under its *Professional Accounting and Related Services Dispute Resolution Rules* before resorting to some other dispute-resolution procedure. In addition, both parties will, in good faith, agree upon the selection of a neutral mediator. The costs of any mediation proceedings shall be shared equally by all parties.

We agree that the courts of the State of Connecticut shall have jurisdiction over the parties and any disputes arising from or in the context of this engagement, and you agree to submit all disputes to the courts of Connecticut. We also agree that the law of the State of Connecticut shall govern all disputes without reference to choice of law principles or rules.

Both parties may agree that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope and estimated cost of these additional services. Engagements for additional services may require that we issue a separate engagement letter to reflect the obligations of the parties. In the absence of any other written communications from us documenting such additional services, our services will be governed by the terms of this engagement letter.



EUBANK & BETTS

A Professional Limited Liability Company

CERTIFIED PUBLIC ACCOUNTANTS

3820 Interstate 55 North / Post Office Box 16090 / Jackson, Mississippi 39236-6090 / Phone (601) 987-4300 / Fax (601) 987-4314

SYSTEM REVIEW REPORT

September 23, 2010

To the Shareholders

Blum, Shapiro & Company, P.C.

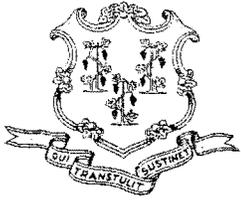
and the AICPA National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of **Blum, Shapiro & Company, P.C.** (the firm) in effect for the year ended May 31, 2010. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under Government Auditing Standards and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of **Blum, Shapiro & Company, P.C.** in effect for the year ended May 31, 2010, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. **Blum, Shapiro & Company, P.C.** has received a peer review rating of *pass*.

EUBANK & BETTS, PLLC



STATE OF CONNECTICUT
OFFICE OF POLICY AND MANAGEMENT

July 22, 2013

Timothy M. Herbst
First Selectman
Town of Trumbull
5866 Main Street
Trumbull, CT 06611

Dear First Selectman Herbst :

Governor Dannel P. Malloy and I would like to congratulate you and the Town of Trumbull on your \$500,000 grant through the 2013 Small Town Economic Assistance Program (STEAP) to fund the reconstruction of Corporate Drive.

The Department of Transportation (DOT) will administer your award. We are providing a copy of this letter to DOT and we suggest that you contact a member of their staff (listed below) to begin the grant contract process.

Please note: retroactive reimbursements are not allowed. You should not proceed with any anticipated STEAP-funded project work until you are fully aware of any contractual terms required by the administering agency and all necessary contracts are fully executed. This letter does not constitute a contract.

Please keep in mind that your receipt of these STEAP funds will be contingent upon your compliance with the rules and regulations of the agency that administers your award, and payment(s) of funds will not occur without a fully executed project agreement between the municipality and the state administering agency.

Thank you and best of luck with your project.

Sincerely,

A handwritten signature in cursive script, appearing to read "Benjamin Barnes".

Benjamin Barnes
Secretary

C: Senator Anthony J. Musto
Representative David Rutigliano
Representative Tony Hwang
Representative Lawrence G. Miller
Hugh Hayward – DOT, hugh.hayward@ct.gov
Tom Burgess – DOT, Thomas.burgess@ct.gov