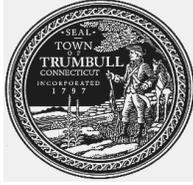


TOWN COUNCIL
Town of Trumbull
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TOWN HALL
Trumbull

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FINANCE COMMITTEE
MINUTES
August 30, 2011

Chairwoman Debra Lamberti called the Finance Committee to order at 7:11 p.m. All present joined in a moment of silence and the Pledge of Allegiance.

Present: Debra Lamberti, Chairman, Tony Scinto, Vice Chairman and Jane Deyoe and Ann Marie Evangelista.

Absent: John DeVecchio, Jr. and John Rotondo.

1. RESOLUTION TC23-179: Moved by Deyoe, seconded by Mr. Scinto.

BE IT RESOLVED, That McGladrey & Pullen, be and the same, is hereby appointed as the Independent Auditor for the Town of Trumbull for fiscal year 2011-2012.

Moved by Mr. Scinto, seconded by Ms. Lamberti amend RESOLUTION TC23-179 to read as: BE IT RESOLVED, That McGladrey & Pullen, be and the same, is hereby appointed as the Independent Auditor for the Town of Trumbull for the audit of fiscal year 2010-2011.

VOTE: Motion to amend carried unanimously.

Ms. Pires stated that the Town went out to bid for independent auditors in April 2011; the RFP's were due May 18, 2011. The Town received seven (7) bids. After reviewing the bids it was determined five (5) of the seven (7) firms would be interviewed. Ms. Pires requested on July 13, 2011 that two members of the Town Council Finance Committee attend the interviews. Mr. Nelson stated that the request for the Town Council Finance Committee members to attend was via e-mail from the Chief of Staff to the Town Council Chairman. Mr. Nelson explained that the Town Council was working on Charter Revision at the start of coordinating the interviews; there were four (4) L&A meetings in June 2011 alone.

Ms. Pires explained the audit is required by the State and is to be completed by December 31, 2011; the State does allow for extensions, the Town must show reasonable cause. In

the past the Town has requested extensions on two occasions; one was in 2009 due to the OPEP liability; an actuary report was not completed by the December 31 therefore an extension was necessary and the second extension was requested in 2010 due to an issue with the Tax Collector Quality Data Reports. Ms. Pires stated that she could not be sure that the Town would not need an extension even with hiring McGladrey & Pullen. McGladrey & Pullen has been with the Town for over ten (10) years. Any new firm that would be hired at this time would need to learn the Town's system, the General Ledger Package, the processes of the Town, the internal controls, interview the staff and would have to review last year's auditor's work papers. One of the firms that had been interviewed gave the Town an outline of their audit approach in phases (included in the information distributed to the Committee members at this meeting), based on those phases the audit is two phases behind at the onset.

Ms. Evangelista noted the earliest the bidders could have been interviewed was July 2011. Ms. Pires agreed and explained she was unable to get the committee to agree on a date to meet. The bids came in on May 18, 2011, the bids were then reviewed to determine which firms would be interviewed and the committee was then asked to meet to interview the firms, the scheduling of the committee members to interview the auditors proved to be more difficult than anticipated.

Ms. Pires explained due to timing constraints the interviewing committee did not want to appoint an auditor with a three year contract. McGladrey & Pullen was not lowest bidder, therefore they would not be appointed. The McGladrey & Pullen's contract included an option to extend for two years. It was determined due to time constraints it would be in the best interest of the Town to exercise the option, but to extend for only one year; McGladrey & Pullen was willing to accept. The Town could go out to bid in February or March of 2012 again.

In response to Ms. Evangelista, Ms Pires stated the cost for McGladrey & Pullen was \$54,400 last year; this year's cost is \$54,800 representing a \$400 increase.

In response to a question from Mr. Massaro, Ms. Pires stated that the contracted cost at \$54,800 is a flat fee, there is no provision in the contract for an additional cost; the compressed schedule would not generate any additional costs. The completed audit is presented to the Town Council; the Town Council and the BoF do not vote to approve the audit.

Ms. Pires confirmed for Ms. Deyoe that there were four (4) firms interviewed, the cost for the audit was \$54,400 in 2010.

Ms. Pires stated that McGladrey & Pullen was the third lowest bidder; it was not recommended to hire one of the two (2) lowest bidders due to the fact of the timeframe and the other was a small firm that may hire consultants. The Director of Finance was not comfortable with a firm that would be new to the Town and would hire consultants if necessary. The last firm was eliminated based on the timeframe.

Mr. Scinto further explained that based on Mr. Sirico's input most of the firms were eliminated based on the timing issue and also due to the fact that the Town would have to award the contract for three (3) years, it was Mr. Sirico's recommendation to exercise the option of a one-year contract extension.

Ms. Pires stated the Town could also go back to these bidders for next year's audit instead of having to go back out to bid; all of the qualifications would be the same, the only change would be if the firms' personnel was to change. Ms. Pires and Mr. Sirico believe this option is in the best interest of Town adding that if a new firm was brought in they would have to interview the Town's staff which would also take away the staff's time.

Ms. Pires requested that the information distributed at this meeting be distributed to the full Town Council.

VOTE: Motion as amended carried unanimously.

2. RESOLUTION TC23-181: Moved by Mr. Scinto, seconded by Ms. Evangelista.

By unanimous consent the Finance Committee to waive the reading of the full listing of accounts.

BE IT RESOLVED, That \$285,454.00 is hereby appropriated from Town Hall-Contingency 01013800-501116 (Fiscal Year 2010-2011), for the settlement of the MATE and Highway and Parks union contracts and one (1) additional day worked in this fiscal year by all employees, to as follows:

First Selectman - Salaries FT	01010400-501101	851.00
First Selectman - Salaries PT	01010400-501102	198.00
Tax Assessor-Salaries PT (Retro and incr hrs for PT due to retirement)	01011600-501102	11,018.00
Tax Collector - Salaries FT	01012000-501105	7,464.00
Purchasing-Salaries FT	01012200-501101	262.00
Treasurer-Salaries FT	01012400-501101	82.00
Technology - Salaries FT	01012600-501101	23,261.00
Human Resources - Salaries FT	01013000-501101	2,418.00
Employee Benefits-FICA	01013400-511150	62,599.00
Town Clerk - Salaries FT	01013600-501101	6,487.00
Custodial - Salaries FT	01014000-501101	7,388.00
Custodial - Salaries OT	01014000-501105	477.00
Custodial - Serv-Ancillary (vacancy used service)	01014000-522203	4,951.00
P & Z -Salaries - FT	01014200-501101	737.00
P & Z -Salaries - PT (Zoning Enf Officer)	01014200-501102	15,396.00
Police-Salaries - FT	01022000-501101	11,591.00
Fire Marshal - Salaries FT	01022800-501101	4,824.00
Fire Marshal - Salaries OT	01022800-501105	1,242.00
Building - Salaries - FT	01023200-501101	4,303.00

Building - Salaries - PT	01023200-501102	5,613.00
Building - Salaries - Seasonal	01023200-501103	4,352.00
Building - Salaries - OT	01023200-501105	5,182.00
PW Dir - Salaries FT-Francesse final payout	01030000-501101	3,732.00
PW Dir - Salaries OT-Due to Francesse Resign	01030000-501105	942.00
PW Dir-Due to Francesse Resign	01030000-522203	763.00
PW-Bldg Maintenance-Salaries FT	01030200-501101	10,045.00
Engineering-Seasonal Temp	01030500-501103	2,600.00
Engineering-OT	01030500-501105	5,854.00
Counseling Ctr - Salaries FT	01050200-501101	11,034.00
Non Public School Nurses-Salaries-FT	01060400-501101	6,694.00
Libraries - Salaries FT	01070000-501101	36,703.00
Recreation - Salaries FT	01080400-501101	7,365.00
Parks-Salaries FT	01080600-501101	18,880.00
Tree Warden - Salaries FT	01080800-501101	84.00
Arts Commission - Salaries PT	01080900-501102	62.00

Ms. Pires explained that both the MATE Highway and Parks non-supervisor union contracts were up for renewal; when this budget was put together these figures were not available due to the fact the contract had not been signed. Through the budget process the projected amount was put into contingency until the settlement of the contract. Once the settlement of the contract took place the funds need to be transferred to their respective accounts. This is not done throughout the year because if there are vacancies in a particular department the transfer is not needed and would then not be transferred. If the department was not in a deficit than the funds would not be transferred.

In response to Ms. Lamberti, Ms. Pires explained that there was also one (1) extra day worked by all including non-union employees in the fiscal year that was budgeted for in the contingency and is included in this resolution. There is approximately \$30,000 remaining in the contingency account

In response to Ms. Evangelista and Mr. Massaro, Ms. Pires explained that the one additional day worked by all employees was not specific MATE contract it included all employees in all departments including the whole First Selectman department/office.

VOTE: Motion carried unanimously.

1. RESOLUTION TC23-182: Moved by Ms. Evangelista, seconded by Mr. Scinto.

Upon motion made by Mr. Scinto and seconded by Ms. Evangelista the full reading of the list of accounts was waived by unanimous consent.

BE IT RESOLVED, That \$331,549.45 is hereby appropriated from the Available General Fund to as follows (Fiscal Year 2010-2011):

Town Council - Legal Notices	01010000-545501	5,694.44
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Purchasing-Legal Notices	01012200-545501	1,931.46
Employee Benefits - Workers Comp	01013400-511152	254,960.00
Planning and Zoning-Legal Notices	01014200-545501	6,317.64
Zoning Board of Appeals-Legal Notices	01014400-545501	1,669.00
Central Dispatch Comm-Service Clerical	01022500-522201	540.00
PW - Building Mtce - Gas/Oil	01030200-567701	55,876.91
Tree Warden - Emergency Services	01080800-578806	<u>4,560.00</u>

Ms. Pires explained that this resolution represents a supplemental appropriation to close out the 2010-2011 fiscal year. The majority of supplements represent the cost of legal notices, more postings were needed and the fees for the notices were more expensive this year. The only exceptions were the Public Works-Gas/Oil- Building Maintenance in the amount of \$55,876.91 due to the snow storms, more fuel was need to fuel the trucks and equipment need for the snow storms and the Employee Benefits-Workers Comp in the amount of \$254,960.00. The Town being self insured, there were many worker comp claims, for example there were seven at a total cost of \$161,000 that does not include the smaller ones. Insurance covers claims over \$500,000.

The Town has become more proactive in making everyone safer; in particular the Highway Department has started the safety training on a monthly basis. The Town has also budgeted more funds for safety equipment to prevent these types of injuries. Additionally there is CIRMA training taking place. Worker's Comp includes the BoE and all Town employees, approximately 1,000 employees in all. The budgeted amount is \$650,000 and is based on an estimate. The Town can not predict what injuries will take place in that fiscal year. It is known that if the Town were to be fully insured it would be a large cost up front; the Town is currently investigating this option.

VOTE: Motion carried unanimously.

There being no further business to discuss and upon motion made by Ms. Evangelista, seconded by Mr. Scinto the Finance Committee adjourned by unanimous consent at 7:42 p.m.

Respectfully Submitted,

Margaret D. Mastroni
Town Council Clerk