

TOWN OF TRUMBULL, CONNECTICUT

**INDEPENDENT AUDITORS' REPORTS REQUIRED BY TITLE 2 U.S. CODE OF
FEDERAL REGULATIONS (CFR), PART 200, *UNIFORM ADMINISTRATIVE
REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL
AWARDS* (UNIFORM GUIDANCE), STATE AND FINANCIAL ASSISTANCE
REQUIRED BY THE *CONNECTICUT STATE SINGLE AUDIT ACT*, AND
*GOVERNMENT AUDITING STANDARDS***

FOR THE YEAR ENDED JUNE 30, 2024

TOWN OF TRUMBULL, CONNECTICUT

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CBIZ CPAs P.C.

100 Westminster Street
Suite 500
Providence, RI 02903

P: 401.600.4500

**Independent Auditors' Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance with Government Auditing Standards**

To the Honorable First Selectman and
Members of the Town Council
Town of Trumbull, Connecticut

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Trumbull, Connecticut (the Town) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Town of Trumbull, Connecticut's basic financial statements and have issued our report thereon dated August 4, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Town of Trumbull, Connecticut's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures over the Town of Trumbull, Connecticut's response to the finding identified in our audit and is described in the accompanying schedule of findings and questioned costs. Town of Trumbull, Connecticut's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CBIZ CPAs P.C.

Providence, RI
August 4, 2025



CBIZ CPAs P.C.

100 Westminster Street
Suite 500
Providence, RI 02903

P: 401.600.4500

Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance, and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

To the Honorable First Selectman and
Members of the Town Council
Town of Trumbull, Connecticut

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Town of Trumbull, Connecticut's (Town) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Town's major federal programs for the year ended June 30, 2024. The Town's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Town complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audit contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each of the major federal programs. Our audit does not provide a legal determination of the Town's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Town's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Town's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Town's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in

internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Town of Trumbull, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Town of Trumbull's basic financial statements. We issued our report thereon dated August 4, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

CBIZ CPAs P.C.

Providence, RI

September 22, 2025 (Except for our audit opinion on the schedule of expenditures of federal awards which is dated August 4, 2025)

TOWN OF TRUMBULL, CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2024

Federal Grantor; Pass-Through Grantor; Program Title; Description	Pass-Through Grant Number	Assistance Listing Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Justice				
Direct				
Public Safety Partnership and Community Policing Grants	N/A	16,710	\$ _____ --	\$ 30,706
Total U.S. Department of Justice			_____ --	30,706
U.S. Department of Transportation				
Passed through the Connecticut Department of Transportation				
Transit Services Programs Cluster				
Enhanced Mobility of Seniors and Individuals with Disabilities	12062-DOT57931-21361	20,513	_____ --	31,865
Total Transit Services Program Cluster			--	31,865
Highway Safety Cluster				
National Priority Safety Programs	12602-DOT57513-22600	20,616	--	4,924
Federal Highway Safety Grants	12062-DOT57513-20559	20,600	_____ --	401
Total Highway Safety Cluster			--	5,325
Total U.S. Department of Transportation			_____ --	37,190
U.S. Department of Treasury				
Direct				
Coronavirus State and Local Fiscal Recovery Funds	N/A	21,027	--	1,773,508
Pass through the Connecticut Department of Recreation				
Coronavirus State and Local Fiscal Recovery Funds - Senior Center	12060-SDRAS-28009	21,027	--	5,803
Pass through the Connecticut Department of Education				
Coronavirus State and Local Fiscal Recovery Funds - Free Meals for Students	12060-SDE64370-28105	21,027	_____ --	629,494
Total U.S. Department of Treasury			--	2,408,805

See notes to schedule of expenditures of federal awards.

TOWN OF TRUMBULL, CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2024

Federal Grantor; Pass-Through Grantor; Program Title; Description	Pass-Through Grant Number	Assistance Listing Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Education				
Passed through the Connecticut Department of Education				
Special Education Cluster				
Special Education Grants to States	12060-SDE64370-20977	84.027	--	1,355,394
Special Education Preschool Grants	12060-SDE64370-20983	84.173	--	36,171
Total Special Education Cluster			--	1,391,565
Title I Grants to Local Educational Agencies	12060-SDE64370-20679	84.010	--	243,957
English Language Acquisition State Grants	12060-SDE64370-20868	84.365	--	4,849
Supporting Effective Instruction State Grants	12060-SDE64370-20858	84.367	--	78,095
Career and Technical Education - Basic Grants to States	12060-SDE64370-20742	84.048	--	65,098
Student Support and Academic Enrichment Grant	12060-SDE64370-22854	84.424	--	6,532
Education Stabilization Fund - ARP	12060-SDE64370-29636	84.425U	--	144,728
Total U.S. Department of Education			--	1,934,824
U.S. Department of Agriculture				
Child Nutrition Cluster				
Passed through the Connecticut Department of Education:				
School Breakfast Program	12060-SDE64370-20508	10.553	--	191,570
National School Lunch Program	12060-SDE64370-20560	10.555	--	805,855
National School Lunch Program - Commodities	N/A	10.555	--	209,261
Fresh Fruit and Vegetable Program - Commodities	N/A	10.582	--	30,000
Total Child Nutrition Cluster			--	1,236,686
Child and Adult Care Food Program	12060-SDE64370-20518	10.558	--	31,254
Child and Adult Care Food Program - Cash in lieu of commodities	12060-SDE64370-20544-2022	10.558	--	1,328
Total Child and Adult Care Food Program			--	32,582
COVID-19 State Administrative Expense for Child Nutrition - Supply	12060-SDE64370-23126	10.560	--	156,527
Chain Assistance Grants	12060-SDE64370-29802	10.649	--	5,877
Total U.S. Department of Agriculture			--	1,431,672
U.S. Department of Health and Human Services				
Pass through the Connecticut Department of Public Health				
Epidemiology and Laboratory Capacity for Infectious Diseases	12060-DPH48551-29582	93.323	--	44,240
Public Health Workforce Development	12060-DPH48560-23186	93.967	--	21,372
Immunization Funds (DPHM)	12060-DPH48664-29654	93.268	--	25,334
Total U.S. Department of Health and Human Services			--	90,946
U.S. Department of Homeland Security				
Pass through the Connecticut Department of Justice				
Emergency Management Performance Grants	12060-DPS32160-21881	97.036	--	18,119
Total U.S. Department of Homeland Security			--	18,119
Total Expenditures of Federal Awards			\$ --	\$ 5,952,262

See notes to schedule of expenditures of federal awards.

TOWN OF TRUMBULL, CONNECTICUT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Town of Trumbull, Connecticut under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Town of Trumbull, Connecticut, it is not intended to and does not present the financial position, changes in net position, or cash flows of Town of Trumbull, Connecticut.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 – INDIRECT COST RATE

The Town has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 – SCHOOL LUNCH COMMODITIES

Nonmonetary assistance is reported in the schedule of expenditures of federal awards at the cost of commodities provided to the School Lunch Program. The total federal share of these commodities was \$209,261 for the year ended June 30, 2024. The amounts have been included in the schedule of expenditures of federal awards under ALN 10.555. The Town also received commodities under the fresh fruit and vegetable program in the amount of \$30,000 under ALN 10.582.

TOWN OF TRUMBULL, CONNECTICUT

SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2024

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of report the auditor issues on whether the financial statements audited were prepared in accordance with GAAP. Unmodified

Internal control over financial reporting:

Material weakness(es) identified? Yes No

Significant deficiency(ies) identified? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified? Yes No

Significant deficiency(ies) identified? Yes None reported

Type of auditors' report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance, Section 200.516? Yes No

Identification of major federal program:

ALN	Name of Federal Program
10.553 / 10.555 / 10.582	Child Nutrition Cluster
21.027	Coronavirus State and Local Fiscal Recovery Program

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? Yes No

TOWN OF TRUMBULL, CONNECTICUT

SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2024

II. FINANCIAL STATEMENT FINDINGS

Current Year Findings:

Material Weakness:

2024-001: Financial Reporting: Reconciliation and Year-End Closing Processes

Criteria: An effective system over the financial reporting process provides reasonable assurance that account reconciliations are prepared timely enabling financial statements to be prepared timely and in accordance with the appropriate accounting standards and in compliance with applicable laws and regulations.

Condition: During our fiscal 2024 audit, we noted deficiencies in the Town's financial reporting processes as follows:

- Year-end closing processes and reconciliations were not performed in a timely manner.
- General ledger opening balances did not agree with prior year audited balances largely due to prior year audit entries that did not get entered into the Town's financial reporting system.
- Interfund receivables and payables did not balance.
- The Town's tax receivable software did not reconcile to the Town's general ledger.
- At the audit's inception, the Town's general fund reflected a liability of \$621,000 which was later found to be a result of unreconciled interfund activity thereby requiring an audit adjustment to remove the balance.

The above issues required significant or material adjustments to the various Town general ledgers.

Cause: The Town did not perform procedures which would provide for an appropriate year-end closing process and related review and reconciliation of accounting data and financial information.

Management has asserted that there was a lack of personnel on hand which could have contributed to these issues.

Effect: Not performing timely reconciliation and closing procedures increases the risk of potential misstatement of the Town's financial information.

Prior Year Finding: No

TOWN OF TRUMBULL, CONNECTICUT

SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2024

II. FINANCIAL STATEMENT FINDINGS (CONTINUED)

Current Year Findings (Continued):

Material Weakness (Continued):

2024-001: Financial Reporting: Reconciliation and Year-End Closing Processes (Continued)

Recommendation: We recommend that the Town review its current reconciliation and financial reporting closing processes to ensure timely and accurate financial reporting.

Views of responsible officials and Planned Corrective Action: See management's corrective action plan.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Current Year Findings:

None reported.

IV. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINANCIAL STATEMENT FINDINGS

Prior Year Findings:

None reported.

FEDERAL AWARD FINDINGS AND QUESTION COSTS

Prior Year Findings:

None reported.



CBIZ CPAs P.C.

100 Westminster Street
Suite 500
Providence, RI 02903

P: 401.600.4500

Independent Auditors' Report on Compliance for Each Major State Program; Report on Internal Control Over Compliance, and Report on the Schedule of Expenditures of State Financial Assistance Required by the Connecticut State Single Audit Act

To the Honorable First Selectman and
Members of the Town Council
Town of Trumbull, Connecticut

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited the Town of Trumbull, Connecticut's (Town) compliance with the types of compliance requirements identified as subject to audit in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of Town's major state programs for the year ended June 30, 2024. Town's major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Town complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2024.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audit contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S Sections 4-230 to 4-236). Our responsibilities under those standards and the State Single Audit Act are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of Town's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Town's state programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Town's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the State Single Audit will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Town's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the State Single Audit Act, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Town's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Town's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of Town's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State Single Audit Act. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act

We have audited the financial statements of the governmental activities, business type activities, each major fund and the aggregate remaining fund information of the Town as of and for the year ended June 30, 2024 and related notes to the financial statements. We have issued our report thereon dated August 4, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

CBIZ CPAs P.C.

Providence, RI

September 22, 2025 (Except for our audit opinion on the schedule of expenditures of State financial assistance which is dated August 4, 2025)

TOWN OF TRUMBULL, CONNECTICUT

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE YEAR ENDED JUNE 30, 2024

State Grantor; Pass-Through Grantor; Program Title	State Grant Program Core- CT Number	Passed Through to Subrecipients	State Expenditures
Nonexempt Programs			
Office of Policy and Management			
Property Tax Relief on Property of Totally Disabled Persons	11000-OPM20600-17011	\$ --	\$ 2,979
Property Tax Relief for Veterans	11000-OPM20600-17024	--	9,194
Tiered Payment in Lieu of Taxes (PILOT) - MRSA	11000-OPM20600-17111	--	69,347
Local Capital Improvement Program	12050-OPM20600-40254	--	6,080
Municipal Grants-in-Aid	12052-OPM20600-43587	--	189,309
Total Office of Policy and Management		--	276,909
Department of Education			
Talent Development	11000-SDE64370-12552	--	5,308
Non Sheff Transportation	11000-SDE64370-12632	--	41,600
Child Nutrition State Matching Grant	11000-SDE64370-16211	--	27,092
Healthy Foods Initiative Grant	11000-SDE64370-16212	--	51,036
Vocational Agriculture	11000-SDE64370-17017	--	988,000
Adult Education	11000-SDE64370-17030	--	15,130
Health Services	11000-SDE64370-17034	--	92,894
Bilingual Education	11000-SDE64370-17042	--	1,500
School Breakfast Program	11000-SDE64370-17046	--	15,913
Open Choice	11000-SDE64370-17053	--	203,728
Total Department of Education		--	1,442,201
Department of Economic and Community Development			
Small Town Economic Assistance Program (STEAP)	12052-ECD-40530	--	56,259
Total Department of Economic and Community Development		--	56,259
Department of Transportation			
Town Aid Road Grants Transportation Fund - Municipal	12052-DOT57131-43455	--	216,320
Town Aid Road Grants Transportation Fund - STO	12052-DOT57131-43459	--	21,801
Local Transportation Capital Improvement Program	13033-DOT57197-43584	--	287,380
Total Department of Transportation		--	525,501
Department of Children and Families			
Youth Service Bureaus	11000-DCF91141-17052	--	54,314
Total Department of Children and Families		--	54,314

See notes to schedule of expenditures of state financial assistance.

TOWN OF TRUMBULL, CONNECTICUT

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2024

State Grantor; Pass-Through Grantor; Program Title	State Grant Program Core- CT Number	Passed Through to Subrecipients	State Expenditures
Department of Community Conservation commission			
Community Conservation & Development	13019-DEPM-41239	---	497,953
Total Department of Community Conservation commission		---	497,953
Secretary of State			
Early Voting	12060-SOS12500-12651	---	10,500
Total Secretary of State		---	10,500
Connecticut State Library			
Connecticard Payments	12060-CSL66051-17010	---	8,767
Total Connecticut State Library		---	8,767
Total State Financial Assistance Before Exempt Programs		\$ --	\$ 2,872,404
Exempt Programs			
Office of Policy and Management			
Direct:			
Municipal Stabilization Grant	11000-OPM20600-17104	\$ --	\$ 604,706
Municipal Revenue Sharing	12060-OPM20600-35458	---	929,677
Municipal Transition	11000-OPM20600-17103	---	543,243
Total Office of Policy and Management		---	2,077,626
Department of Education			
Education Cost Sharing	11000-SDE64370-17041	---	2,854,922
Special Education - Excess Cost - Student Based	11000-SDE64370-17047	---	1,973,821
Total Department of Education		---	4,828,743
Department of Construction Services			
School Construction Progress Payments-Middlebooks Roof	13010-DASM-43744	---	1,004,656
Total Exempt Programs		---	7,911,025
Total Expenditures of State Financial Assistance		\$ --	\$ 10,783,429

See notes to schedule of expenditures of state financial assistance.

TOWN OF TRUMBULL, CONNECTICUT

NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

The accompanying schedule of expenditures of state financial assistance includes state grant activity of the Town of Trumbull, Connecticut (Town) under programs of the State of Connecticut for the fiscal year ended June 30, 2024. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. Because the schedule presents only a selected portion of the operations of the Town, it is not intended and does not present the financial position, changes in fund balance, changes in net position, or cash flows of the Town.

The accounting policies of the Town conform to accounting principles generally accepted in the United States of America as applicable to government organizations.

The information in the Schedule of Expenditures of State Financial Assistance is presented based upon regulations established by the State of Connecticut, Office of Policy and Management.

BASIS OF ACCOUNTING

Expenditures reported on the Schedule of Expenditures of State Financial Assistance are presented on the accrual basis of accounting. In accordance with Section 4-236-22 of the Regulations to the State Single Audit Act, certain grants are not dependent on expenditure activity, and accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the Schedule of Expenditures of State Financial Assistance.

TOWN OF TRUMBULL, CONNECTICUT

SCHEDEULE OF STATE FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2024

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditor opinion issued Unmodified

Internal control over financial reporting:
Material weakness(es) identified? Yes No

Significant deficiency(ies) identified? Yes X None reported

Noncompliance material to financial statements noted? Yes X No

State Financial Assistance

Internal control over major state programs:
Material weakness(es) identified? Yes X No

Significant deficiency(ies) identified Yes X None reported

Type of auditors' report issued on compliance for major state programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act? Yes X No

The Following schedule reflects the major state programs included in the audit:

State Grantor/ Program	State Grant Program Core-CT Number	Expenditures
Department of Education		
Open Choice	11000-SDE64370-17053	\$ 203,728
Vocational Agriculture	11000-SDE64370-17017	988,000
Department of Transportation:		
Local Transportation Capital Improvement Program	13033-DOT57197-43584	287,380
Dollar threshold used to distinguish between Type A and Type B programs:		\$ <u>200,000</u>

TOWN OF TRUMBULL, CONNECTICUT

SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2024

II. FINANCIAL STATEMENT FINDINGS

Current Year Findings:

Material Weaknesses:

2024-001: Financial Reporting: Reconciliation and Year-End Closing Processes

Criteria: An effective system over the financial reporting process provides reasonable assurance that account reconciliations are prepared timely enabling financial statements to be prepared timely and in accordance with the appropriate accounting standards and in compliance with applicable laws and regulations.

Condition: During our fiscal 2024 audit, we noted deficiencies in the Town's financial reporting processes as follows:

- Year-end closing processes and reconciliations were not performed in a timely manner.
- General ledger opening balances did not agree with prior year audited balances largely due to prior year audit entries that did not get entered into the Town's financial reporting system.
- Interfund receivables and payables did not balance.
- The Town's tax receivable software did not reconcile to the Town's general ledger.
- At the audit's inception, the Town's general fund reflected a liability of \$621,000 which was later found to be a result of unreconciled interfund activity thereby requiring an audit adjustment to remove the balance.

The above issues required significant or material adjustments to the various Town general ledgers.

Cause: The Town did not perform procedures which would provide for an appropriate year-end closing process and related review and reconciliation of accounting data and financial information.

Management has asserted that there was a lack of personnel on hand which could have contributed to these issues.

Effect: Not performing timely reconciliation and closing procedures increases the risk of potential misstatement of the Town's financial information.

Prior Year Finding: No

TOWN OF TRUMBULL, CONNECTICUT

SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2024

II. FINANCIAL STATEMENT FINDINGS (CONTINUED)

Current Year Findings (Continued):

Material Weaknesses (Continued):

2024-001: Financial Reporting: Reconciliation and Year-End Closing Processes (Continued)

Recommendation: We recommend that the Town review its current reconciliation and financial reporting closing processes to ensure timely and accurate financial reporting.

Views of responsible officials and Planned Corrective Action: See management's corrective action plan.

III. STATE AWARD FINDINGS AND QUESTIONED COSTS

Current Year Findings:

None reported.

IV. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINANCIAL STATEMENT FINDINGS

Prior Year Findings:

None reported.

STATE AWARD FINDINGS AND QUESTION COSTS

Prior Year Findings:

None reported.

TOWN OF TRUMBULL, CONNECTICUT
5866 MAIN STREET, TRUMBULL, CT 06611

CORRECTIVE ACTION PLAN

2024-001: Financial Reporting: Reconciliation and Year-End Closing Processes

Finding: Year-end closing processes and reconciliations were not performed in a timely manner.

Management Response:

We acknowledge the deficiencies identified during the fiscal year 2024 audit related to the financial reporting closing process and reconciliations. For over a year, the Town operated with 2.5 vacant positions in the Finance Department, which significantly impacted our ability to complete reconciliations and year-end procedures in a timely and comprehensive manner.

As of July 15, 2025, all vacant positions have been filled. With a fully staffed department, the Assistant Finance Director and Director of Finance will now be able to prioritize and execute the year-end closing process and reconciliations on a timely manner. Moving forward, we will implement a standardized closing schedule and reconciliations to ensure timely and accurate financial reporting. Estimated complete implementation by December 31, 2025.

Finding: General ledger opening balances did not agree with prior year audited balances largely due to prior year audit entries that did not get entered into the Towns financial reporting system.

Management Response:

We acknowledge the deficiencies identified during the fiscal year 2024 audit regarding unposted prior year audit journal entries. The Town maintains its accounting records on a budgetary basis, but financial statements are required to be prepared on a GAAP basis at year-end. This longstanding distinction has contributed to uncertainty about which audit adjustments should be entered into the general ledger versus those used for reporting purposes only.

We will review all journals entries with the audit team at the conclusion of each audit to determine which adjusting journal entries are required to be posted to the Town's financial system. These entries will be posted in a timely manner to ensure that opening balances in the subsequent year align with the audited financial statements. Estimated completion time by August 31, 2025.

Finding: Interfund receivables and payables did not balance.

Management Response:

We acknowledge the deficiencies identified during the fiscal year 2024 audit as it relates to the reconciliation of interfund receivables and payables particularly those involving the Board of Education grants and other fund activity. The activity for these interfund balances is recorded by the Board of Education, and the Town replicates those entries based on information provided by the Board. While monthly reconciliations are currently performed by the Town and Board of Education, discrepancies in timing and communication have contributed to imbalances.

TOWN OF TRUMBULL, CONNECTICUT
5866 MAIN STREET, TRUMBULL, CT 06611

CORRECTIVE ACTION PLAN

We will implement an independent review and verification of all interfund reconciliations on a quarterly basis. Estimated implementation by November 30, 2025.

Finding: The Town's tax receivable software did not reconcile to the Town's general ledger.

Management Response:

The Town's tax software system, QDS, is reconciled to the bank statement, and a journal entry is prepared to record the transactions in the general ledger. However, QDS has certain limitations—particularly at year-end—that can complicate reconciliation. For fiscal year 2024, several large tax appeals created additional challenges due to how QDS accounts for them. Specifically, QDS treats credit transfers to future years as collections, even though no actual cash is received. This creates discrepancies between QDS and the general ledger at fiscal year-end.

We acknowledge the need for improved alignment between QDS and the general ledger. Moving forward, the Town will implement formal policies and procedures to reconcile QDS to the general ledger on a quarterly basis to ensure accuracy and consistency throughout the fiscal year. Estimate implementation date will be October 1, 2025.

Finding: At the audits inception, the Town's general fund reflected a liability of \$621,000 which was later found to be a result of unreconciled interfund activity thereby requiring an audit adjustment to remove the balance.

Management Response:

In 2016, the Town implemented a pooled cash fund to streamline the recording of interfund transactions and eliminate the time-consuming task of reconciling individual fund cash balances. This change was intended to reduce unreconciled variances and improve operational efficiency.

However, a balance of approximately \$621,000 remained unreconciled and was carried forward over several years. Although efforts were made to identify the source of the discrepancy, it remained unresolved and was ultimately adjusted during the fiscal year 2024 audit. The interfund transactions are automatically created by the Munis system, which on a normal process it would balance. Going forward we will have regular reviews of pooled cash accounts to ensure accuracy in interfund reporting and minimize unreconciled balance. Estimated implementation by December 31, 2025.

Individual Responsible for Corrective Action Plan:

Town Finance Director