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), EXPENDITURES OF STATE FINANCIAL ASSISTANCE REQUIRED BY THE *CONNECTICUT STATE SINGLE AUDIT ACT,* AND *GOVERNMENT AUDITING STANDARDS*

FOR THE YEAR ENDED JUNE 30, 2025

TOWN OF TRUMBULL, CONNECTICUT

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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, 2025, 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 March 23, 2026.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2025-001 that we consider to be a significant deficiency.

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
March 23, 2026

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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, 2025. 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, 2025.

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, 2025, and the related notes to the financial statements, which collectively comprise Town of Trumbull's basic financial statements. We issued our report thereon dated March 23, 2026, 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
April 13, 2026 (Except for our audit opinion on the schedule of expenditures of federal awards which is dated March 23, 2026)

TOWN OF TRUMBULL, CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2025

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				
Equitable Sharing Program	N/A	16.922	$ --	$ 10,448
Total U.S. Department of Justice			--	10,448
U.S. Department of Transportation				
Passed through the Connecticut Department of Transportation				
Highway Planning and Construction	12602-DOT57191-22108	20.205	--	109,004
Transit Services Programs Cluster				
Enhanced Mobility of Seniors and Individuals with Disabilities	12062-DOT57931-21361	20.513	--	169,875
Total Transit Services Program Cluster			--	169,875
Highway Safety Cluster				
Federal Highway Safety Grants	12062-DOT57513-20559	20.600	--	19,362
Total Highway Safety Cluster			--	19,362
Total U.S. Department of Transportation			--	298,241
U.S. Department of Treasury				
Direct				
Coronavirus State and Local Fiscal Recovery Funds	N/A	21.027	129,609	2,868,459
Pass through the Connecticut Department of Emergency Services and Public Protection				
Coronavirus State and Local Fiscal Recovery Funds - Auto Theft and Violence Grants	12060-DPS32155-28122	21.027	--	5,077
Pass through the Connecticut Department of Economic and Community Development				
ARPA Community Gardens Grant	12060-ECD46820-28378	21.027	--	67,036
Pass through the Connecticut Department of Education				
ARPA Right to Read	12060-SDE64370-29732	21.027	--	217,000
ARPA School Mental Health Services	12060-SDE64370-28096	21.027	--	31,000
Coronavirus State and Local Fiscal Recovery Funds - Free Meals for Students	12060-SDE64370-28105	21.027	--	64,110
Total U.S. Department of Treasury			129,609	3,252,682

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, 2025

Federal Grantor; Pass-Through Grantor; Program Title; Description	Pass-Through Grant Number	Assistance Listing Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Election Assistance Commission				
Pass through the Connecticut Office of the Secretary of State				
Early Voting	12060-SOS12500-28478	21.027	--	11,216
Total U.S. State Election Assistance Commission			--	11,216
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	--	1,994,720
Special Education Preschool Grants	12060-SDE64370-20983	84.173	--	49,645
Total Special Education Cluster			--	2,044,365
Title I Grants to Local Educational Agencies	12060-SDE64370-20679	84.010	--	236,860
English Language Acquisition State Grants	12060-SDE64370-20868	84.365	--	70,394
Supporting Effective Instruction State Grants	12060-SDE64370-20858	84.367	--	110,267
Career and Technical Education - Basic Grants to States	12060-SDE64370-20742	84.048	--	63,748
Student Support and Academic Enrichment Grant	12060-SDE64370-22854	84.424	--	13,225
Total U.S. Department of Education			--	2,538,859
U.S. Department of Agriculture				
Child Nutrition Cluster				
Passed through the Connecticut Department of Education:				
School Breakfast Program	12060-SDE64370-20508	10.553	--	110,245
National School Lunch Program	12060-SDE64370-20560	10.555	--	755,101
Total Child Nutrition Cluster			--	865,346
Child and Adult Care Food Program	12060-SDE64370-20518	10.558	--	33,237
Child and Adult Care Food Program - Cash in lieu of commodities	12060-SDE64370-20544-2022	10.558	--	1,379
Total Child and Adult Care Food Program			--	34,616
COVID-19 State Administrative Expense for Child Nutrition - Supply				
Total U.S. Department of Agriculture			--	899,962
U.S. Department of Health and Human Services				
Pass through the Connecticut Department of Public Health				
Response: Health Crisis Response	12060-DPH48557-22914	93.354	--	6,764
Immunization Funds (DPHM)	12060-DPH48664-29654	93.268	--	57,840
Total U.S. Department of Health and Human Services			--	64,604
U.S. Department of Public Safety				
Pass through the Connecticut Department of Public Safety				
FEMA Assistance	12062-DPS32990-21891	97.039	--	9,810
Emergency Management Performance Grants	12060-DPS32160-21881	97.036	--	20,323
Total U.S. Department of Public Safety			--	30,133
Total Expenditures of Federal Awards			$ 129,609	$ 7,106,145

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, 2025

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, 2025. 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.

TOWN OF TRUMBULL, CONNECTICUT

SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2025

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 __X__ No
Significant deficiency(ies) identified?	__X__ Yes ____ None reported
Noncompliance material to financial statements noted?	____ Yes __X__ No

Federal Awards

Internal control over major federal 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 federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance, Section 200.516?	____ Yes __X__ No

Identification of major federal program:

ALN	Name of Federal Program
84.027 / 84.173	Special Education 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 __X__ No

TOWN OF TRUMBULL, CONNECTICUT

SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2025

II. FINANCIAL STATEMENT FINDINGS

Current Year Findings:

Significant Deficiency:

2025-001: Financial Reporting: Interfund Activities

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 2025 audit, we noted Interfund receivables and payables did not balance which resulted in adjustments to the Town's general ledger.

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.

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

Prior Year Finding: Yes – reported as finding #2024-001

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.

TOWN OF TRUMBULL, CONNECTICUT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2025

FINANCIAL STATEMENT FINDINGS

Prior Year Findings:

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

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 Towns 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 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.

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

Status: Modified and repeated as 2025-001

FEDERAL AWARD FINDINGS AND QUESTION COSTS

Prior Year Findings:

None reported.

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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 the Town's major state programs for the year ended June 30, 2025. The 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, 2025.

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, 2025 and related notes to the financial statements We have issued our report thereon dated March 23, 2026, 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
April 13, 2026 (Except for our audit opinion on the schedule of expenditures of State financial assistance which is dated March 23, 2026)

TOWN OF TRUMBULL, CONNECTICUT

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED JUNE 30, 2025

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	$ --	$ 3,169
Property Tax Relief for Veterans	11000-OPM20600-17024	--	8,453
Tiered Payment in Lieu of Taxes (PILOT) - MRSA	11000-OPM20600-17111	--	70,337
Municipal Grants-in-Aid	12052-OPM20600-43587	--	189,309
Total Office of Policy and Management		--	271,268
Office of the Comptroller			
Paraeducator Health Care Subsidy	12060-OSC15301	--	281,755
Total Office of the Comptroller		--	281,755
Department of Education			
Talent Development	11000-SDE64370-12552	--	5,064
Non Sheff Transportation	11000-SDE64370-12632	--	29,900
Child Nutrition State Matching Grant	11000-SDE64370-16211	--	22,936
Healthy Foods Initiative Grant	11000-SDE64370-16212	--	43,838
Vocational Agriculture	11000-SDE64370-17017	--	1,051,690
Education Finance Reform Vocational Agriculutre Grants	11000-SDE64370-12653	--	438,378
Adult Education	11000-SDE64370-17030	--	13,481
Health Services	11000-SDE64370-17034	--	82,699
Local Food for Schools Program	11000-SDE64370-10020	--	11,043
School Breakfast Program	11000-SDE64370-17046	--	13,946
Open Choice	11000-SDE64370-17053	--	247,547
Total Department of Education		--	1,960,522
Department of Economic and Community Development			
Small Town Economic Assistance Program (STEAP)	12052-ECD-40530	--	17,326
Small Town Economic Assistance Program (STEAP)	12052-ECD-46820	--	19,614
Total Department of Economic and Community Development		--	36,940
Department of Transportation			
Town Aid Road Grants Transportation Fund - Municipal	12052-DOT57131-43455	--	382,300
Local Bridge Program	13033-DOT57191-43456	--	945,094
Local Transportation Capital Improvement Program	13033-DOT57197-43584	--	1,006,885
Total Department of Transportation		--	2,334,279

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, 2025

State Grantor; Pass-Through Grantor; Program Title	State Grant Program Core-CT Number	Passed Through to Subrecipients	State Expenditures
Department of Children and Families			
Youth Service Bureaus	11000-DCF91141-17052	--	47,187
Total Department of Children and Families		--	47,187
Department of Community Conservation commission			
Community Conservation & Development	13019-DEPM-41239	--	126,750
Ttoal Department of Community Conservation commission		--	126,750
Connecticut State Library			
Connecticard Payments	12060-CSL66051-17010	--	8,114
Historical Document Preservation	12060-CSL66094-35150	--	7,499
Total Connecticut State Library		--	15,613
Department of Justice			
Distribution to Town	34001-JUDM-40001	--	19,085
Total Department of Justice		--	19,085
Total State Financial Assistance Before Exempt Programs		$ --	$ 5,093,399
Exempt Programs			
Office of Policy and Management			
Direct:			
Municipal Stabilization Grant	11000-OPM20600-17104	$ --	$ 604,706
Municipal Transition	11000-OPM20600-17103	--	812,051
Total Office of Policy and Management		--	1,416,757
Department of Education			
Education Cost Sharing	11000-SDE64370-17041	--	3,647,181
Education Cost Sharing Funding per SA 25-1	11000-SDE64370-34822	--	445,322
Special Education - Excess Cost - Student Based	11000-SDE64370-17047	--	2,014,388
Total Department of Education		--	6,106,891
Department of Construction Services			
School Construction Progress Payments-Middlebooks Roof	13010-DASM-43744	--	1,050,549
Total Exempt Programs		--	8,574,197
Total Expenditures of State Financial Assistance		$ --	$ 13,667,596

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, 2025

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, 2025. 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

SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2025

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditor opinion issued	Unmodified			
Internal control over financial reporting:				
Material weakness(es) identified?	____ Yes	X	No	
Significant deficiency(ies) identified?	X Yes	____	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		
Education Finance Reform Vocational Agriculutre Grants	11000-SDE64370-12653	$ 438,378
Vocational Agriculture	11000-SDE64370-17017	1,051,690
Department of Transportation:		
Town Aid Road Grants Transportation Fund - Municipal	12052-DOT57131-43455	382,300
Local Bridge Program	13033-DOT57191-43456	1,006,885
Dollar threshold used to distinguish between Type A and Type B programs:		$ 300,000

TOWN OF TRUMBULL, CONNECTICUT

SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2025

II. FINANCIAL STATEMENT FINDINGS

Current Year Findings:

Significant Deficiency:

2025-001: Financial Reporting: Interfund Activities

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 2025 audit, we noted Interfund receivables and payables did not balance which resulted in adjustments to the Town's general ledger.

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.

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

Prior Year Finding: Yes – Finding #2024-001

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.

TOWN OF TRUMBULL, CONNECTICUT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2025

FINANCIAL STATEMENT FINDINGS

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

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 Towns 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 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.

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

Status: Modified and repeated as 2025-001

STATE AWARD FINDINGS AND QUESTION COSTS

Prior Year Findings:

None reported.

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

CORRECTIVE ACTION PLAN

2025-001: Financial Reporting: Interfund Activities

Finding: Interfund receivables and payables did not balance.

Management Response:

We acknowledge the deficiency identified during the fiscal year 2025 audit as it relates to the reconciliation of interfund receivables and payables. While monthly reconciliations are currently performed by the Town, discrepancies in timing and communication have contributed to imbalances.

We will implement an independent review and verification of all interfund reconciliations on a quarterly basis. Estimated implementation by December 31, 2026.

Individual Responsible for Corrective Action Plan:

Town Finance Director