



Town of Trumbull

OPERATIONAL AUDIT REVIEW

TRUMBULL SPECIAL AGENCY FUNDS

James W. Henderson Financial/Accounting Controls Analyst

2013



Town of Trumbull
Office of the Financial/Accounting Controls Analyst



James W. Henderson
Financial/Accounting Controls Analyst

Tel (203) 452-5064

Fax (203) 452-5083

jhenderson@trumbull-ct.gov

June 13, 2013

Ms. Elaine Hammers, Chairperson
Board of Finance
Town of Trumbull
5866 Main Street
Trumbull, CT. 06611

Dear Ms. Hammers:

I respectfully submit the enclosed report entitled **Operational Audit Review of the Trumbull Special Agency Funds**.

This operational audit reviews how funds are set up and what each fund is used for. The review also discusses the following matters:

- What criteria are used to establish a new fund?
- How is a request for the establishment of a new fund processed?
- How are the funds administered?
- Are adequate monitoring procedures in place to ensure effective utilization of funds?
- Is interest allocated to funds?
- What review procedures are in place to ensure that receipts and disbursements are recorded accurately and completely?

I would like to thank Director of Finance Maria Pires, the Finance Department and town employees of the various agencies who cooperated in the completion of this audit.

Respectfully submitted,

James Henderson
Financial/Accounting Controls Analyst

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Executive Summary

A fund is defined as:

“ A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and charges therein, which are segregated for the purpose of carrying on specific activities or restrictions or limitations.”¹

Within the fiduciary funds category, funds that involve “a trust agreement that affects the degree of management involvement and the length of time that the resources are held “(trust funds) are distinguished from funds that “involve only the receipt, temporary investment, and remittance of fiduciary resources” (agency funds).²

Ultimately, all of a government’s fiduciary funds can be classified into four fund types: pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

There are other related entities that have some of the same characteristics as a fund but do not fully meet the definition. The general purpose of these entities is to segregate resources and restrict expenditures to clearly identifiable purposes. These entities include a number of specifically defined “accounts”, reserves and dedicated revenues with related restricted expenditures. In each case, revenue is dedicated or appropriated, spending is restricted and any balance remains in the account and does not cancel to the general or other fund.

“Governmental units should establish and maintain these funds required by law and sound financial administration. Only the minimum number of funds consistent with legal and operating requirements should be established, since unnecessary funds results in inflexibility, undue complexity, and inefficient financial administration.”³

How many funds should there be? In the simplest possible situation, a government unit could be in conformity with generally accepted accounting principles if it used a single fund, the general fund, to account for all events and transactions.⁴

There can be very good reasons to have more than one fund. These include federal requirements and policy reasons. There may be requirements under federal law to segregate resources from the federal

¹ Hay, Leon Accounting for Governmental and Nonprofit Entities, Homewood, Illinois 1989, P. 13

² GASB Statement No. 34, paragraph 69.

³ Hay, P.14

⁴ Hay, P.14 A single fund would also require at least two separate accounts for long-term debt and the value of fixed assets.

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government into a separate fund. There may be policy reasons to establish a separate fund. One may be to improve control and oversight. A second reason may be to address the concerns of interest groups affected by a related tax or fee increase. A third reason may be that the spending activity is significantly different from general fund spending so that a new fund is required.

The general rule is to establish the minimum number of separate funds consistent with legal specifications, operational requirements, and the principles of fund classification. Too many funds causes inflexibility and undue complexity in budgeting, accounting, and other phases of financial management, and is best avoided in the interest of efficient and simplification of overall financial administration. Once that need is met the separate fund should be abolished and the revenue should be deposited into the general fund if legally permitted. Having a large number of funds unnecessarily complicates budgeting and accounting, and also confuses the public with unneeded complexity.

Setting a limit on creating special agency funds based on size should be a reasonable starting point, though it may be difficult to establish an absolute threshold on the dollar value necessary to create a new fund. It would be more appropriate to question if the new activity is material enough in relationship to other activities to warrant a new fund. This standard can be used as a guideline for establishing a new fund.

Resources may be tied up in separate funds that could be made available for other Town priorities, but identifying the availability of those resources can be difficult due to the large number of account funds. Because of the inflexibility that is created by having a large number of separate funds priorities are prevented from being fully met.

The inflexibility and complexity of too many funds can result in an inefficient allocation of Town resources. The Town needs to use taxpayers' resources as efficiently as possible. The accounting structure should not be so complex as to hinder the allocation process of these resources for an identified project or need when it is required.

Audit Objectives

- To determine how special agency funds are created
- Investigate what the funds are used for
- To determine what criteria is used to establish a new fund
- Investigate how a request for the establishment of a new fund is processed
- Establish how the funds are administered

Scope and Methodology

- Reviewed and analyzed the fund data per the MUNIS chart of accounts
- Reviewed Special Agency Fund administration process
- Reviewed monitoring procedures to ensure effective utilization of funds
- Reviewed receipts and disbursements procedures

Standards-conformance Statement

I conducted this operational audit review in accordance with generally accepted government auditing standards. These standards require that I plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for my findings and conclusions based on my audit objectives. I believe that the evidence obtained provides a reasonable basis for my findings and conclusions based on my audit objectives.

In applying these generally accepted government auditing standards, I am responsible for using my professional judgment when I establish the scope and methodology for my work, determining the tests and procedures that should be performed, conducting the work, and reporting the results. I need to maintain integrity and objectivity when performing this work to make decisions that are consistent with the broader public interest in the program or activity that is under review. When reporting the results of my work, I am responsible for discussing all material or significant facts that I know which if not disclosed could mislead knowledgeable users, misrepresent the results of my findings, or conceal improper or unlawful practices.

Background

The Town of Trumbull currently maintains over sixty (60) special agency funds for various departments and Town agencies. The general purpose of these accounts has been to segregate resources and restrict expenditures for a clearly identified project, event or a government grant. A number of these special agency fund accounts have been in existence for many years. Many of these special agency funds pre-date the transfer of data to the MUNIS financial system in 2001.

Some Town departments utilize multiple special agency funds for various functions of their operations. The Merrill Beach Trust and the Kaulbach Giving Trust Golf have been invested in the State of Connecticut Short Term Investment Fund (STIF). Interest is credited to both these funds on a monthly basis. The Town also receives funds from the Mallett Charitable Trust of which Robert S. Tellalian acts as the trustee.

- The Trumbull Police Department has nine special agency trust funds. The funds are AED Police for the purchase and maintenance of automated external defibrillators. The account was setup to receive monetary donations for purchasing AED's. Law Enforcement Block Grant for crime prevention and public safety was setup by the Finance Department to receive funding through various government grants. Police Technology is for the maintenance and upgrading of police computer equipment. Police Testing-Oral Written/AG is funding for police officer testing by Human Resources. Police Youth Program was originally setup for the operation of the DARE program and is now used for the Youth/Explorers program. Expendable Police funding for police overtime salaries as well as DUI enforcement and equipment. Seized Property & Forfeiture from property and assets obtained in police investigations. Special Detail Services is for special duty overtime paid and also to accept payment reimbursements. The Regional Dispatch funding for the Monroe, Easton and Trumbull Regional Emergency Dispatch Center is set up for the architectural and planning costs for the future regional dispatch center. The Chief of Police is in charge of the above mentioned special funds and authorizes payments from the accounts. Town Finance purchasing guidelines are followed for all purchasing made from these accounts.
- The Trumbull Library maintains two special agency fund accounts one called the Friends of the Library into which donations from patrons of the library are deposited and the other the Library Lost Book Fund where late fines are collected for book replacement, lost material, community room rentals, and prints generated from the technology centers. This account was established by request of the Library Board for the purchase of new books, audiobooks, periodicals, e-books, downloadable audiobooks, music cd's and on-line informational databases. Requisitions for blanket purchase are requested by the Assistant Library Director, entered into MUNIS by the Administrative Assistant, processed and approved by the Purchasing Agent and the Library Director. The amount budgeted from this account is set by the Library Director and Assistant library Director when the collections development budget is set prior to the start of the fiscal year. The

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budget is approved by the Library Board. There is no official cap on the spending authority. The Library Board is in charge of the fund (power to determine how funds are used and to expend funds). The Finance Director/Town is the custodian of the fund. The Library Director and Assistant Library Director are designated by the Library Board to authorize payments from the account.

- The Friends of the Library Fund was established by and is under the control of the Friends of the Library a tax exempt 501 (c) 3 organization in order to support the library and its mission by raising funds for the library book collections and programming. The Friends of the Library organization provides the library with funds toward the purchase of library materials, children's programming and One Book One Town and other categories based on annual requests from the Library Director. Each year the Friends of the Library decide how much they will contribute and for what specific purpose. Based on their guidelines library materials are ordered and the invoices sent to the Friends of the Library for payment. In some unusual cases such as One Book One Town the funds donated by the Friends of the Library are deposited into the Library Board checking account for expenditures.
- Trumbull EMS has two special funds that are maintained for its operations, the first to purchase program supplies and pay for evaluators to administer EMT course certifications. The second fund receives fees from applications that have completed the course for EMT certification. This fund also pays for evaluator consultants to run the certification program, supplies and books. The spending authority for these accounts is based upon available funds. Barbara Crandall typically makes requests for payments via a check requisition or a signed invoice.
- Parks and Recreation has multiple accounts for fees, activities and maintenance of parks and playing fields. The accounts are Recreation Coed, Recreation Adult, Recreation Fields, Recreation Fees, Trumbull Softball Lights and Park Permits. Mary Markham the Recreation Director is the responsible person in charge for the majority of these accounts. As part of her responsibilities she can authorize a payment from these accounts by either signing a check requisition or by signing an invoice. The Recreation Coed Fund was established by the Finance Department for the specific purpose of operating coed volleyball and softball leagues. The Recreation Adult Fund was established by the Finance Department for the specific purpose of operating men's softball leagues. A fee is collected from teams as a charge for participation. Recreation Fields was established by the Finance Department for the specific purpose of field maintenance. Fees are collected from teams per the field use policy established by the Town. Dmitri Paris can authorize a payment from this account by signing a check requisition or signing an invoice approved by the Finance Department. Mary Markham collects field fees that are deposited into this account. Recreation Fees was established by the Finance Department for summer/winter recreation programs for the Town. Fees are collected from the participants and deposited into this account. To be able to override the spending authority on this account a formal request has to be submitted to the Finance Department and the First Selectman. Trumbull Softball Lights was established by

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the Finance Department for maintaining field lights for men's softball leagues and also all lighted fields. The Recreation Director collects a fee from teams participating in softball that are deposited into this account. Collection of these fees is used to offset deficits in the general fund recreation account at year end.

- Dmitri Paris can authorize a payment from this account by signing a check requisition or signing an invoice approved by the Finance Department. The Park Permits Fund was established by the Finance Department for townspeople to acquire a permit for use of park facilities for gatherings and picnics. Dmitri Paris can authorize a payment from this account by signing a check requisition or signing an invoice that meets the specific purpose and intention of the account. The request is then approved by the Finance Department. Fees are collected by the Recreation Department and deposited into this account. The spending authority for the majority of these accounts is based upon available funds.
- The Senior Center and Social Services currently maintain four special agency funds in total. The Senior Center has an account used for fund raising and the other account is used for Senior Center activities. Virginia Murphy the first Senior Center Commission Chairman initiated the fund raising account which has been funded through donations. Social Services have two accounts an emergency fund and a food purchases account for the needy of the community. Social Services collect and deposit funds into their accounts from which they requisition fuel allotments and food pantry items. There is not a commission that provides oversight over these funds so requisitions are sent to the Department of Finance for approval. The Senior Center Director is not aware of any spending cap or authority that can override the Commission's authority to initiate expenditures from the fund.
- A special fund called Halloween Happening is an example of one of the accounts established to fund an annual event or function of the Town. This account has not been active for many years and is also an account for which a correct balance cannot be accessed at this time due to software issues with the MUNIS financial system.
- The Town also maintains other event driven special funds such as Economic Red Carpet Day to showcase Trumbull's corporate features to businesses and commercial real estate brokers. The Economic Development Department when contacted during the audit on questions related to the special agency fund was unaware of the existence of the fund. Trumbull Day Senior Bingo is another event driven fund that had been setup for a specific purpose and use as part of the annual Trumbull Day festivities. The Trumbull Day Senior Bingo has not had any financial activity in many years.
- Concerts and Town Wide Events were established to promote and put on annual concerts for the public and assist in funding other public events such as the Trumbull Day celebration. Authorizations for payment are generally made against both these accounts either by a request for

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a check requisition or by the approval of an invoice by an authorized official of the Town. These events are generally monitored by an established committee to provide cost and budgeting oversight as expenditures are made.

- A vast variety of other special funds accounts have been established for various projects, events and causes. It is necessary to mention them here for reference purposes so that future decisions can be made as to their disposition.
- An Alternative Fuel Clean Air special fund account was established based on a grant from the State of Connecticut for a natural gas car. The vehicle is utilized by the WPCA. Please refer to appendix on page 18 for the balance in this account. No other detail is available in the MUNIS financial system for this account.
- The Beautification Commission received donations which were placed in a special fund account for the purpose of beautifying publicly owned land that is not already in the jurisdiction of the Parks and Recreation Commission. The Beautification Commission appears to have disbanded several years ago. Please refer to the appendix on page 18 for the balance in this account.
- The Counseling Center special fund provides funds to enhance the quality of life in Trumbull by providing family counseling to Trumbull residents and their families. Please refer to the appendix on page 18 for the balance in this account. The fund dates back many years with its origination from donations. No expenditures have been made from this special fund account since 2010.
- Bid deposits were submitted to the Town when a contractor requested a copy of construction drawings the Town had made. This was a past practice to insure that the Town would receive back the drawings at which time the deposit would then be refunded. Please refer to the appendix on page 18 for the balance in this account.
- The Safe Rides special fund had been set up to prevent drunk driving in the community. Please refer to the appendix on page 18 for the balance in this account. No expenditures have been made from this special fund account since 2003.
- The Vietnam Memorial Fund provides funds for maintenance of the Vietnam Memorial Park. The Beautification Commission originally had control over the expenditures made from this account. Please refer to the appendix on page 18 for the balance in this account.
- The Indian Ledge Playground Fund established by the Lions Club provides funds for the care and maintenance of the Indian Ledge playground. Please refer to the appendix on page 18 for the balance in this account. No expenditures have been from this special fund account since 2004.

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- The Trumbull Disaster Trailer Fund was set up for maintenance and upkeep of the Trumbull Disaster Trailer at the EMS headquarters. Please refer to appendix on page 18 for balance. A determination has to be made if the funds are available to EMS for other equipment needs. The trailer was obtained through grant money and is used by EMS during disasters or mass care emergencies. The trailer is stocked with triage equipment and other supplies for any emergency needs.
- The Street Signs Fund is for replacement of damaged street signs in Town. Please refer to the appendix on page 18 for the balance in this account. This special fund account has not had any activity since 2004.
- The Kids First fund is used for counseling of children and their families. Please refer to the appendix on page 18 for the balance in this account. This special fund account has not had any activity since 2006.
- Trumbull Triad Fund is used to publish a newsletter for local youth programs. Please refer to the appendix on page 18 for the balance in this account. No expenditures have been made from this special fund account since 2007.
- As part of a spay and neuter project for the Town of Trumbull a Feral Cat Project account was setup to provide funds for feline animal control. The account was created to trap, neuter and return feral cats to neighborhoods where there were colonies of cats. The procedure helps to decrease the population and prevent it from getting out of hand. A Trumbull resident started the process and the town then funded the effort. The animal control officer was doing the trapping and transporting to the vet for spay/neuter. The veterinarian bills would then be given to the Finance Department for payment. The Town no longer provides this service. Please refer to the appendix on page 18 for the balance in this account.
- The Kachele Farm Irrigation account was used to fund the irrigation of the soccer fields at Madison School. A balance was not available in the MUNIS financial software. This special fund account has not had any activity since 2003.
- In order to improve plantings at town gateways an Outdoor Planting special fund account was established. Please refer to appendix on page 18 for the balance in this account. The Beautification Commission apparently had control of this account. Some former members do not want to relinquish the remaining balance of funds in the account to the Parks Department for planting of shrubs, trees, and flowers.
- To assist in the social and cultural development of the youth of Trumbull a Youth Commission Fund was established. Youth Department Co-Directors Merial Cornell and Mary Joan Wright are in

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charge of the special fund. Both of the Directors have the authorization to make payments from the fund. The Finance Department set up the account so that the Youth Commission could manage funds related to its youth programs. This includes income from program participation fees, ticket sales, ad space in playbills and expenses such as instructor stipends, program supplies, and other expenses related to events, workshops and summer theatre productions. There is not a spending authority cap on funds since the department does not have large expenses.

- The Special Projects Fund account has been used for the purchase of tables and chairs for the Town Hall council chambers and equipment for various other projects and repairs in Town buildings. Funds are usually donated to the Town with a specific requested purpose or project in mind.
- The Early Learning Center Playground special fund was used to purchase supplies and equipment to construct and maintain a play-scape for children. Please refer to appendix on page 18 for the balance in this account. Dmitri Paris can authorize a payment from the account by signing a check requisition or signing an invoice approved by the Finance Department. The spending authority is based upon available funds.
- A Memorial Walkway Fund was established for placement and repairs of plaques and markers at memorial walkways. Please refer to the appendix on page 18 for the balance in this account. Dmitri Paris can authorize a payment from the account by signing a check requisition or signing an invoice approved by the Finance Department. The spending authority is based upon available funds.
- Postage Call Cards for the Armed Forces is a special fund put in place to help servicemen and women stay in contact with their families back home while they are stationed in different parts of the world. No activity has taken place in this account in over two years. Please refer to the appendix on page 18 for the balance in this account.
- The Trumbull Nature Commission special fund was used to promote and create an environment where the community can connect with nature. The Nature Commission special agency account has not been active since 2011 when the nonprofit 501 (c) 3 organization was formed to oversee and manage TNAC program event income and donations. The fund was originally formed by the Town to hold income and private donations that were raised by the Nature Commission.
- Insurance Claims Town Properties continues to be an active special agency fund. The fund is used to make damage repairs to Town properties and equipment. Please refer to the appendix on page 18 for the balance in this account.

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- The Long Hill Association special fund balance was not accessible in the MUNIS Financial software. Detail was available which should be reconciled but, by appearance seems to indicate years of inactivity in the account.
- A special fund called TEAM has not had any activity since 2011. The balance was not accessible in the MUNIS financial system.
- The Telecommunications special fund has not had any activity since 2007. Please refer to the appendix on page 18 for the balance in this account. Consulting fees remitted to planning and zoning for reviews for placement of telecommunications equipment were deposited into this account.
- The Copying Fees special fund generates revenue from copies made by the public at copy centers located around the Town hall. This fund was self-sufficient at one time and able to offset costs associated with copier leases.
- A Parks Fund that may have been originally intended to provide support to the Town Park Rangers has not had any activity since 2006. Please refer to the appendix on page 18 for the balance in this account.
- A Town Hall Code Compliance Rebate account was set up to accommodate various required building upgrades. Please refer to the appendix on page 18 for the balance in this account.
- The Trumbull Community Prevention Fund has not had any activity since the year 2002. Please refer to the appendix on page 18 for the balance in this account. The exact use and intention of this account has not been determined after review of the fund.
- Disposal Transfer Station is used to maintain the Trumbull, Easton, Monroe transfer station. Please refer to the appendix on page 18 for the balance in this account.

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1) What criteria are used to establish a new fund?

The main criteria for determining the establishment of a new fund is its intended purpose. The other major important factors are will donations or fees be collected for a very specific reason and also the expenditures related to the new fund. Will the funds be used for a multi-year use or project?

2) How is request for the establishment of a new fund processed?

Requests for the establishment of a new special agency fund are processed thru the Director of Finance.

3) How are the funds administered?

A fund is setup in the MUNIS financial system with a set of its own accounts for both revenues collected and related expenditures.

4) Are adequate monitoring procedures in place to ensure effective utilization of funds?

The same monitoring procedures are in place just as they are for any general fund transaction expenditure, purchasing or check requisition.

5) Is interest allocated to funds?

No, interest is not allocated to the individual funds. The Merrill Beach Trust Fund and the Kaulbach Giving Trust Golf though are invested in the State of Connecticut Short Term Investment Fund which accrues interest on a monthly basis. The Seized Property & Forfeitures Fund has interest allocated as a requirement.

6) What procedures are in place to ensure that receipts and disbursements are recorded accurately and completely?

The department responsible for the project or area reviews their individual budget report on a regular basis to ensure that receipts and disbursements are recorded properly.

Findings and Recommendations

Finding1 Description of Account Fund Information in MUNIS

To have effective fund administration departments should maintain accurate and complete key fund information in the account notes section of each special fund account on the MUNIS financial system. The notes should at least include the funding authority, fund purpose, funding source, and the disbursement use of the fund. Not having accurate and complete fund information available in the account notes section of MUNIS increases the risk of inappropriate use of funds and makes it difficult for departments to monitor compliance with funding requirement policies. All the accounts reviewed in the MUNIS financial system did not show in the notes section the funding authority and did not have sufficient information or documentation to support current use of the funds that were examined.

Recommendation

- 1) Make policies to clarify where and how to maintain the fund information in the MUNIS financial system as well as the roles and responsibilities of the departments for whom the funds are held.
- 2) Provide the individual departments with specific instructions and training for the new accounts chart set-up notes field to ensure that accurate and complete fund information is maintained in the MUNIS financial system notes section of the individual funds.
- 3) Have a process in place if fund information has to be changed and require departments to submit the information to the Director of Finance for approval and updating
- 4) The funding description in MUNIS financial software should include the funding authority, fund purpose, funding source, and the disbursement use of the fund.
- 5) Create a comprehensive review procedure to ensure that all requests be in writing to establish future new special agency funds and be accompanied by sufficient supporting documentation. Ensure that existing special agency funds that have been created are adequately supported with backup information in the notes section of the MUNIS financial accounting system that documents the funding authority and the current use of the fund. A file should be kept by the individual department and the Finance Department.

Action Plan

New policies will be created on how to maintain fund information in the MUNIS financial system that spells out the roles and responsibilities of the departments for who funds are held. Departments will be provided training for the new accounts charts notes field. As part of the new policies a process will be developed on how fund information can be changed if needed and who will approve the changes. The funding description in MUNIS will be updated to include the funding authority, funding source and the use of the fund.

Policy procedures will also be developed to ensure that future requests for special funds are properly supported by documentation in the MUNIS financial system and by the department with a paper file.

Finding 2 Excessive number of inactive Special Agency Fund accounts

There may be a policy reason as to why a separate special agency fund account has been established such as improved control or cost oversight. A secondary reason is that the new spending activity is significantly different than that of the general fund nevertheless the excessive number of special agency funds is too cumbersome and unnecessarily complicates budgeting and accounting procedures. Many of the accounts have been inactive for a long period of time.

Recommendation

A special agency fund account should not be established when the General Fund accounting system can accomplish the same goal. Funds that are established for policy reasons should be reviewed on a periodic basis to determine whether the reasons still remain valid for the existence of the fund. Once the need of the fund has been met the separate fund should be abolished. It is recommended based on this review and the external audit performed by Blum Shapiro that inactive or dormant accounts be closed as soon as possible. A close out policy should be developed as a part of the Town accounting policy and procedures.

The Recreation Department has numerous special agency accounts Recreation Fees, Recreation Activity/Fields, Recreation Adult, Recreation Coed, Trumbull Softball Lights, Park Permits, Indian Ledge Playground, and Parks. These special agency fund accounts should be reviewed to determine purpose and consolidated wherever possible.

It would be appropriate to have a review of all remaining special agency funds to determine possible closures of accounts and make an affirmative decision as to their continuation, possible consolidation with another fund or termination. Those accounts that have not had activity in a long period of time should be considered for closure immediately.

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Action Plan

All special agency accounts will be reviewed to determine what closures can be made. Consolidations will also be made where possible. A close out policy will be made as part of the Town accounting and procedures manual.

Finding 3 Access to Special Agency Fund balances in MUNIS financial system software

During the course of the audit correct balances for the following accounts were not accessible due to MUNIS financial system software problems: Copying Fees, Halloween Happening, Long Hill Association, Kachele Farm Irrigation, TEAM, Trumbull Day Senior Bingo, and Trumbull Nature Commission.

Recommendation

All special agency funds should be reconciled on a monthly or quarterly basis to insure that correct balances are maintained in the Town's municipal financial computer system records.

Action Plan

During the MUNIS software update problems were incurred with multi-year funds. MUNIS have been made aware of the problem by the Finance Department. They will continue to work on the software problem and report back to us when the problem has been resolved.

Town of Trumbull Special Agency Trust Funds Balance as of May 31, 2013								Fiscal Year
Department	Fund#	Fund Name	Year Established on MUNIS	Available Budget Balance	Fund is used for	Funding Source	Last Date of Activity	
Police	72-13-1300-68	AED Account Police	2002	4,030.37	Automated External Defibrillators	Grant	2010	
Police	72-13-1300-69	Law Enforcement Block Grant	2003	5,883.00	Crime prevention & public safety	Grant	2003	
Police	72-13-1300-44	Police Technology	2002	22,234.85	Upgrading of Police technology equipment	Not determined	2007	
Police	72-13-1300-73	Police Youth Program	2001	28,850.31	Funds for DARE program	Grant	2011	
Police	72-13-1300-71	Expendable Police	2001	196,847.34	Police salaries overtime	Fees	2013	
Police	72-13-1300-72	Seized Property & Forfeiture	2002	48,510.55	Police Department property seizures account	Seized property	2013	
Police	72-13-1300-74	Regional Dispatch	2002	1,075.22	Monroe, Easton, Trumbull Regional Emergency Dispatch Center	Not determined	2008	
Human Resources	72-13-0130-00	Police Testing-Oral/Written/AG	2006	13,414.64	Funding for Police Officer testing Human Resources	Fees	2013	
Library	72-13-1300-87	Library Lost Book A/C	2001	35,695.03	Fees collected for lost book replacement	Fees	2013	
Library	72-13-1300-70	Friends of the Library	2009	824.61	Donations from patrons to support the library	Donations	2010	
Emergency Medical Services	72-02-0226-00	Emergency Medical Services	2008	3,036.82	Funds received for certifications	Fees	2008	
Emergency Medical Services	72-13-1300-88	EMT Course	2001	29,987.71	Program supplies and evaluators for EMT course certification	Course Fees	2013	
Recreation	72-13-1300-54	Park Permits	2001	23,936.60	Fees collected for park usage by Town residents/picnics	Fees	2013	
Recreation	72-13-1300-21	Trumbull Softball Lights	2001	30,040.70	Fees collected from leagues for usage of field lights	Fees	2013	
Recreation	72-13-1300-63	Recreation Fees	2001	100,863.42	Activity costs for recreation programs used at year-end to offset shortage in G/F budget	Fees	2013	
Recreation	72-13-1300-56	Recreation Activity/Fields	2001	11,490.00	Field use and maintenance	Fees	2013	
Recreation	72-13-1300-55	Recreation Adult	2001	6,894.49	Fees collected from men's softball coed softball and volleyball	Fees	2013	
Recreation	72-13-1300-57	Recreation Coed	2001	20,837.00	Payments to referees and umpires for recreational sports programs/league fees	Fees	2013	
Senior Center	72-13-1300-76	Senior Center Fundraising	2001	534.93	Beautification for Senior Center courtyard	Donations	2010	
Senior Center	72-13-1300-75	Senior Citizen's Activities	2001	30,550.48	Program expenses for Senior Center activities	Fees and donations	2013	
Social Services	72-13-1300-78	Social Services Emergency Fund	2001	21,035.68	Assist seniors in paying fuel and electric bills	Donations	2013	
Social Services	72-13-1300-77	Food Baskets	2001	28,996.10	Gift certificates for food purchases for the needy	Donations	2013	
Public Event	72-13-1300-18	Halloween Happening	2001	5,639.14	Annual Halloween event	Town funded	2003	
Economic Development	72-13-0146-00	Economic Development Red Carpet Day	2004	3,342.24	Annual local breakfast for local business	Fees	2008	
Public Events	72-13-1300-84	Trumbull Day Senior Bingo	2001	288.01	Part of annual Trumbull Day Celebration	Town funded	2009	
Public Events	72-13-0104-00	Concerts	2004	1,079.87	Perpetual funding for concert series	Town funded	2013	
Public Events	72-08-0800-65	Town Wide Events	2002	4,053.98	Various annual Town events funds received from Mallet Trust	Mallet Trust	2012	
WPCA	72-03-0301-00	Alternative Fuel-Clean Air	2005	4,273.56	Natural gas car utilized by WPCA	State of CT.	2009	
Parks	72-13-1300-79	Beautification Commission	2001	4,395.40	Beautify publicly owned land not already within the jurisdiction of the Park Commission	Donations	2012	
Counseling Center	72-13-1300-66	Counseling Center	2002	3,182.59	Enhancing the quality of life in Trumbull b providing family counseling for Trumbull residents and their fam	Fees	2011	
Planning & Zoning	72-13-1300-59	Bid Deposits	2002	200.00	Bid deposits received from contractors for drawings/plans	Fees	2003	
Youth	72-13-1300-61	Safe Rides	2002	11.00	To prevent drunk driving	Grant	2004	
Parks	72-13-1300-43	Vietnam Memorial	2002	2,539.35	Maintenance of Vietnam Memorial	Grant	2013	
Parks	72-13-1300-22	Indian Ledge Playground	2001	15,034.29	Funds for maintenance of playground	Town funded	2013	
Emergency Management	72-13-0234-00	Trumbull Disaster Trailer Fund	2004	1,901.08	Maintenance of EMS disaster trailer	State of CT. grant	2007	
Public Works	72-13-1300-81	Street Signs	2001	775.90	Replacement of damaged street signs	Town funded	2004	
Youth	72-13-1300-60	Kids First	2001	1,295.61	Counseling for children and families	Fees	2006	
Youth	72-13-1300-16	Trumbull Triad	2001	414.43	Newsletter for youth programs	Not determined	2011	
Animal Control	72-13-1300-15	Feral Cat Project	2002	976.64	Animal care	Town funded	2011	
Parks	72-13-1300-14	Kachele Farm Irrigation	2002	0.00	Irrigation for soccer fields at Madison School	Donation/Town funded	2003	
Parks	72-13-1300-89	Outdoor Planting	2001	1,420.25	To improve town gateway plantings	Not determined	2013	
Youth	72-13-0504-00	Youth Commission	2006	15,436.83	To assist in the social and cultural development of the youth of Trumbull with programs & summer play	Grant/Fees	2013	
Mallet Trust	72-13-1300-65	Special Projects	2002	25,041.00	Improvement to Town buildings	Town funded	2012	
Parks	72-06-0600-00	Early Learning Center Playground	2005	709.38	Fund for Middlebrooks special needs playground	Donations	2013	
Parks	72-13-1300-82	Memorial Walkway	2001	349.64	Funds for placement of plaques at memorial walkways	Donations	2009	
Town Clerk	72-01-0136-00	Postage/Call Cards-Armed Forces	2005	1,275.45	Program for U.S. Armed Forces military personnel	Donations	2010	
Trumbull Nature Commission	72-13-0101-00	Trumbull Nature Commission	2006	(175.00)	To create an environment where the community can connect with nature	Donations	2012	
Finance Department	72-13-1300-00	Insurance Claims Town Properties	2001	25,943.06	Accident and damage repairs to town properties	3rd party Claim Reimbursements	2013	
Expendable Trust	72-13-1300-85	Long Hill Association	2001	(90.76)	Not determined		2002	
Recreation	72-13-1300-62	Team	2002	20.47	Not determined		2011	
Planning & Zoning	72-13-1300-86	Telecommunication Deposits	2002	361.32	Citing deposits	Fees	2007	
Town Clerk	72-13-1300-93	Copying Fees	2002	(10,089.86)	Originally used to fund payments for copier leases	Fees	2012	
Parks	72-13-1300-20	Parks	2001	1,648.48	Park Rangers set up as an endowment gift	Donations	2006	
Building Department	72-13-1300-99	Town Hall Code Compliance Rebate	2002	12,439.38	Building code upgrades	Town funded	2011	
Public Events	72-13-1300-80	Trumbull Community Prevention	2002	0.00	Not determined		2002	
Public Works	72-13-1300-98	Disposal Transfer Station	2001	57,961.04	Maintenance of the Monroe, Easton, Trumbull transfer station	Fees	2013	

Distribution

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