

**BOARD OF FINANCE
TOWN OFFICE BUILDING
40 OLD FARMS ROAD
WILLINGTON, CT 06279**

REGULAR MEETING MINUTES

Thursday, January 17, 2018

7:00 PM

**Minutes are not official until approved at the next regular meeting*

Members Present:

Jim Bulick, Chairman
Peter Tanaka
Barry Wallett
Bill Rankin – Alternate
Fred Schoen
Randy Belair
Mike Makuch, Vice Chairman

Members Absent:

Laurie Semprebon

Also Present:

Erika Wiecewski, First Selectwoman
Donna Latincsics, Business Manager
Tish Ignatowicz, Treasurer,
Michael J. VanDeventer

Chairman Jim Bulick called the meeting to order at 7:01 p.m.

SEATING OF ALTERNATES:

Peter Tanaka moved to seat Bill Rankin in place of Laurie Semprebon. Barry Wallett seconded the motion. Vote: Yes (J. Bulick, P. Tanaka, B. Wallett, R. Belair F. Schoen, M. Makuch, B. Rankin) 0 No.

APPROVAL OF MINUTES:

Peter Tanaka moved to accept the meeting minutes of December 20, 2018. Bill Rankin seconded the motion. Vote: Yes (P. Tanaka, B. Wallett, R. Belair, F. Schoen, M. Makuch, B. Rankin), J. Bulick abstained, 0 No.

PRESENT TO SPEAK:

No one present to speak

NEW BUSINESS:

Review of Auditor's Annual Report

Michael J. VanDeventer presented the 2018 Audit Results to the board. See attached for more details.

Volunteer needed to attend the upcoming contract negotiations for the school Classified Staff

The Board debated who should volunteer. After a short while they decided that it was a great opportunity for one of the new Board members. Randy Belair was the perfect man for the job.

Governor's Budget is due to be Presented February 20, 2019

There is still little information concerning the Governor's budget and there predictably won't be any new information until February 20, 2019.

OLD BUSINESS:

Budget Letter sent out to Department heads, Elected Officials, Boards, and Commissions

Letter Sent to the Selectmen Requesting them to test Town Buildings Constructed since 1983 for Pyrrhotite

CORRESPONDENCE:

None

GOOD AND WELFARE:

None

Peter Tanaka moved to adjourn the meeting at 7:32 p.m. Mike Makuch seconded the motion. Vote: Yes (J. Bulick, P. Tanaka, B. Wallett, R. Belair F. Schoen, M. Makuch, B. Rankin) 0 No.

Respectfully submitted,

Guinnevere Almquist, Recording Secretary

add to minutes

**INDEPENDENT AUDITOR'S 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 Board of Finance
Town of Willington, Connecticut

We have audited, in accordance with the 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, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Willington, Connecticut (the "Town"), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated December 28, 2018.

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) to determine the 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 determination of financial statement amounts. 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*.

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.

A handwritten signature in cursive script that reads "Mahoney Sabol & Company, LLP".

Certified Public Accountants
Glastonbury, Connecticut
December 28, 2018