# TOWN OF HAMDEN, CONNECTICUT

## AUDIT COMMITTEE

## SPECIAL MEETING MINUTES

## 6:00 PM, October 8, 2026

**Committee Chair:**
Sarah Gallagher, Majority Ldr
**Committee Members:**
Katie Kiely, Council President
Bob Anthony, Minority Leader
Jeron Alston
Rhonda Caldwell
**Alternates**
Sean Cardwell, Pro Tem
Tasha Hunt, Majority Whip
Tom Figlar, Minority Whip

**1. CALL OF THE MEETING AND TAKING OF THE ROLL**

Audit Committee Meeting, October 8, 2026 – 6:00pm. The meeting was called to order by Chair Gallagher at 6:07pm with the following members in attendance:

**In Person:**
Sarah Gallagher, Majority Ldr
Tom Figlar, Minority Whip

**Remote:**
Katie Kiely, Council President
Bob Anthony, Minority Leader
Jeron Alston Rhonda Caldwell
Sean Cardwell, Pro Tem

Also in attendance, Finance Director Hul and Santo Carta of the audit firm CLA,

**2. PUBLIC INPUT SESSION**

There were 4 individuals in attendance in person and 3 online. 3 people came forward to give public comment. The Public Input session was closed at 6:16pm.
*3 people gave public input*

**3. SPECIAL MEETING AGENDA**

**1. Review Scope of Committee**

Chair Gallagher provided an overview of the Committee Scope:

- Is it not the role of the committee to do the audit.
- The mayor is required to provide the Legislative Council and Finance Commission with an audit schedule/calendar covering a timeframe from: (1) the commencement of the process through the preliminary departmental requests; (2) follow – up information requests; (3) field work; (4) circulation of draft audit report and management letter; and (5) final audit.
- The calendar should be developed in accordance with best practices as set forth by the State of Connecticut and the Office of Policy and Management of the State of Connecticut (OMP) and the Government Finance Officers Association (GFOA)
- Make recommendations to the Legislative Council pertaining to the selection of an independent auditor for the next fiscal year in accordance with the Chater Section 4-10.
    - Auditor changes every 6 years
- Meeting with the independent auditor during the audit period to discuss the overall scope of the audit plan, including the adequacy of staffing and other factors that may affect the effectiveness and timeliness of the audit.

- Meeting with the designee of the mayor responsible for the providing of information to the independent auditor and the chair of the finance committee to discuss the adequacy and effectiveness of the accounting and financial controls.
- Meeting with the Mayor of their designee, any professional firms advising the Town, the Chair of the Finance Commission and other officials pertaining to status of any deficiencies in the audit process in order to address such deficiencies.
- Appraise the effectiveness and completeness of the audit effort.
- Evaluate the financial management, accounting and control practices of the town in coordination with the Finance Committee and the Finance Commission.
- Recommend to the legislative Council the scope and conditions of the audit for the next fiscal year.

## 2. Committee Calendar and Meeting Cadence

The Committee will meet every other Wednesday from 6:00 to 7:30 starting October 21, 2026.

## 3. Briefing from Administration on 2023/2024 Audits and beyond

Director Hull provided the committee with an update on collected and outstanding items being reviewed related to the 2023 audits. See attached spreadsheet.

- Councilwoman Caldwell requested a list of adjusted journal entries that did not reconcile.
- Director Hull will update the spreadsheet of items each week and add the due date for each item.

## 4. Report/Briefing from CLA and CBIZ

Santo Carta from CLA provided the committee with an update of the 2023 audit and the largest outstanding items. See attached spreadsheet.

## 5. Other Information Requests

- Plan for addressing 2024, 2025 and 2026 audit mapping out where we are in collecting the information needed for these audits and the process of how they will fit together so that we do not get further behind.
- CLA/CBIZ Audit Scope with Required Timeline.
- List of adjusted journal entries that did not reconcile between the close of 2023 and the opening of 2024.
- Timeline from CLA for town and BOE on when they will get the information and what they need to do to get it.
- Finance Director Hull will add due dates to the items on the tracker.
- Set targets for what can be accomplished by the next meeting.
- Monthly expenditures, revenues, and YTDs
- Ask for Finance Committee - Internal report from BOE on their capital projects and grants, including if there was money left over.

- School Board Committee is meeting on October 22nd – they will work to determine the various dollars for the various projects.

**4. ADJOURN**

Chair Gallagher adjourned the meeting at approximately 7:50pm

To view the Zoom recording for this meeting, click the link:
https://hamden.zoom.us/rec/share/j2gYDHkzxgYRVdk2e-muzkea7LLgxvC0kaUCfPoCwn25c8pK1RiuYX2WN96OLKE5.BHPGvIOulW4SqcT9?pwd=DBoMaK-7CsDrIQ72iQAAIAAAADV7ZsOCl_-Pig_jtw6yhTns6tsrywxBlWuiU7ldjuXLwhCDk0eg34IFqIBd8V2yzTAwMDAwNA