



TOWN OF HAMDEN, CONNECTICUT

AUDIT COMMITTEE

Committee Chair:

Present - Sarah Gallagher, Legislative Council Majority Leader

Committee Members:

Absent - Katie Kiely, Legislative Council President

Absent - Bob Anthony, Legislative Council Minority Leader

Present - Jeron Alston

Present - Rhonda Caldwell

Alternates

Present - Sean Cardwell, Pro Tem

Present - Tasha Hunt, Majority Whip

Present - Tom Figlar, Minority Whip

1. CALL OF THE MEETING AND TAKING OF THE ROLL

Audit Committee Special Meeting, October 21, 2026 – 6:00pm. Vice Chair Jeron Alston called the meeting to order at 6:35pm with the members noted above in attendance.

2. PUBLIC INPUT SESSION

No one came forward to give public input. Public Input was closed at 6:39pm.

3. INFORMATION ITEMS

1. Progress Update from the Administration –

The Administration provided an overview of the process for preparing and reviewing documentation requested by CBIZ. Materials are prepared by staff, reviewed by the Deputy Finance Director and Finance Director, and returned to staff for submission through Suralink. Approximately 22 items had been uploaded since the previous week, with a number of requests completed or reviewed and others remaining open.

Work continues on cash reconciliations. Bank statements that were not previously available have been obtained and are being compared with existing reconciliations. The General Fund, as the Town's major account, is expected to require additional time.

Budget Liaison Pascarella questioned why discrepancies between the 2023 and 2024 accounts had not been addressed earlier. It was explained that CBIZ had identified the issue and maintained an outstanding request for information for approximately two years. It was also noted that this information had previously been disclosed publicly through the Finance Commission.

Councilwoman Rhonda Caldwell requested that timelines and deadlines be established. The Administration explained that many outstanding items have due dates, while others involve issues requiring resolution, making completion dates more difficult to estimate. Ms. Caldwell reiterated her request that CLA include timelines and deadlines for outstanding items in its reports to the Legislative Council and the public.

Council member Figlar noted efforts to arrange a meeting with Claremont, suggesting that multiple meetings may be necessary. A request was made to establish regularly scheduled meetings following the initial discussion.

The Committee discussed Claremont's prior contracts, which expired in June 2026, and questions regarding the firm's responsibility to provide information and assistance related to work previously performed. Concerns were expressed about incurring additional charges for services or information that may already be covered under the original agreements. The Administration indicated that it is reviewing the contractual issues, actively working toward a resolution, and keeping Legislative Council leadership informed.

2. Items Going from Administration to CBIZ on 23 Audit

This information was provided during the Administration's Progress Update under item 1.

3. Update on BOE

Board of Education COO Tom Ariola provided an update on the reconciliation of BOE accounts. He explained that the BOE's payroll and accounts payable accounts had reconciled with the Town prior to the 2023 audit. Following the audit, four adjusting entries were identified, but the BOE was able to locate supporting documentation for only two. Information regarding the remaining two adjustments was needed from Claremont in order to reconcile the accounts with the General Ledger.

Mr. Ariola explained that the BOE performs reconciliations and submits its adjustments, but the Town had not been performing corresponding reconciliations. He noted that final audit adjustments had not been shared between the BOE and Town.

Separate meetings between Claremont and the BOE and between Claremont and the Town were being scheduled. Council member Jeron Alston requested that the BOE keep the Council informed of its meetings. There was also a request for the BOE, Town, and auditors to meet jointly to ensure that all parties were working from the same information.

Mr. Ariola emphasized the importance of obtaining and agreeing upon final audit adjustments before proceeding with subsequent years. He indicated that the BOE and Town are working together and intend to continue doing so until the outstanding matters are resolved, after which a new process will be followed. He also noted that the new auditors expect the preparation of trial balances and journal entries to be handled by the Town and BOE and will provide recommendations regarding the process.

4. Any Finalized Variances

The Committee was advised that there are no finalized variances at this time. It was noted that finalized variances are expected to be made public, and a request was made that details of the larger variances also be shared with the public.

4. ACTION ITEMS

1. Approval of Minutes from the October 8, 2026 Meeting
Motion to approve minutes made by Council member Figlar; Seconded by Vice Chair Alston.
Vote: Motion passed unanimously.

5. UNFINISHED COMMITTEE BUSINESS

1. Update on Plan for Out Year Audits (24 Audit and Beyond)
It was explained that Out Year audits could not be considered until the 2023 audit is completed. The Town is currently addressing requests from CBIZ for 2023, and once the auditors are satisfied with the 2023 figures, work will move to the 2024 audit.

In response to a Council member's question, the Director acknowledged that many of the same challenges encountered with the 2023 audit are anticipated with subsequent years, particularly with reconciliations that had not been performed and will need to be created. He explained, though, that as information is requested from third parties for the 2023 audit, the Town is also requesting information for subsequent years to avoid duplicating those efforts and help expedite future audits.

There was also discussion regarding the requirement to change auditors every six years, with the observation that the current auditors have not yet completed an audit.

6. NEW COMMITTEE BUSINESS

1. Expected Due Dates for Next Meeting
The next meeting will be November 4, 2026
2. Additional Items
There were no additional items for this evening's meeting.

7. ADJOURN

Vice Chair Alston made a motion to adjourn, Council member Figlar seconded. All were in favor, and the meeting was adjourned at 7:37pm.

To view the Zoom recording for this meeting, please click the link:

https://hamden.zoom.us/rec/share/2dorQb8HGAdmWqYjkgqYo_vEe4mPQQPxqalbQN1k5fyNR_s3mSv06B3K6ts8kRUe.svpsxVjiXn5PIzXM?pwd=DJSX_zw07tWeevqWNgAAIAAAALzrSRr5gcT07jWsFoiaYRIvBb-HjOJC6aIVWWeP335SaZNRWPr8SKSNRjDSurKWYTAwMDAwNA