



# Title Page

## Town of Wilton, Connecticut

Technical Proposal

Proposal for Professional Auditing Services RFQ Number #2023-04	
Firm's Name	CLA (CliftonLarsonAllen LLP)
Firm's Address	29 South Main Street, 4 <sup>th</sup> Floor West Hartford, CT 06107
Name of Principal	Leslie Zoll, CPA, Principal
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Date of Submission	April 26, 2023

[CLAconnect.com](https://www.claconnect.com)

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Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



# Table of Contents

<b>Transmittal Letter</b> .....	<b>3</b>
<b>Independence</b> .....	<b>5</b>
<b>License to Practice in Connecticut</b> .....	<b>6</b>
<b>Firm Qualifications and Experience</b> .....	<b>7</b>
Size of firm’s governmental audit staff.....	7
Why choose CLA?.....	8
Governmental experience .....	9
Single audit experience.....	10
Federal or state desk or field reviews.....	11
Professional ethics and regulatory issues or complaints against team members .....	11
Certificate of achievement assistance .....	11
GASB insight potentially affecting future audits .....	13
Engagement Team Breakdown and Location .....	16
External quality control review report .....	16
<b>Partner, Supervisory and Staff Qualifications and Experience</b> .....	<b>18</b>
Continuing education program.....	20
Continuity of service .....	21
<b>Similar Engagements with Other Government Entities</b> .....	<b>22</b>
<b>Specific Audit Approach</b> .....	<b>24</b>
Seamless assurance advantage: a different way to audit .....	24
Financial statement audit approach .....	25
Identification of anticipated potential audit problems .....	29
Single audit approach .....	29
Level of staff and number of hours to be assigned .....	32
Extent to which statistical sampling is to be used .....	32
Use of technology in the audit.....	33
Type and extent of analytical procedures .....	34
Procedures used to understand internal processes and controls.....	34
Approach to be taken in determining laws and regulations that will be subject to audit test work .....	35
Information technology general controls and operations approach .....	35
<b>Service Delivery Plan</b> .....	<b>40</b>
Approach to the first-year audit versus subsequent year audits .....	40
<b>Appendix</b> .....	<b>41</b>
A. Dollar Cost Proposal .....	41
B. Guarantees and Warranties.....	43
C. Insurance Schedule .....	45
D. Engagement team biographies.....	50





# Transmittal Letter

April 26, 2023

Jackie Rochester, Executive Assistant  
Town of Wilton, Connecticut  
First Selectman's Office  
238 Danbury Road  
Wilton, CT 06897

RE: Request for Qualifications (RFQ) for Professional Auditing Services – RFQ Number #2023-04

Dear Ms. Rochester:

Thank you for inviting us to propose our services to you. We gladly welcome the opportunity to share our approach to continue helping Town of Wilton, Connecticut (the Town) meet its need for professional services. The enclosed proposal responds to your request for audit services for three fiscal years, beginning June 30, 2023.

## ***Understanding of the work to be performed***

We have read the Request for Proposal (RFP) and understand the scope of the work to be performed as detailed in the RFP under “II. Scope of Services.” Should CLA be selected to serve this engagement, we will perform these services within the time period specified in the RFP and as finalized in the planning stages of the engagement.

We are confident that our extensive experience serving similar governmental entities, bolstered by our client-oriented philosophy and depth of resources, will make CLA a top qualified candidate to fulfill the scope of your engagement. The following differentiators are offered for the Town's consideration:

- **Industry-specialized insight and resources** – As one of the nation's leading professional services firms, and one of the largest firms who specialize in regulated industries, CLA has the experience and resources to assist the Town with their audit needs. In addition to your experienced local engagement team, the Town will have access to one of the country's largest and most knowledgeable pools of regulated industry resources.
- **OMB Uniform Guidance (UG) experience** – CLA performs single audits for hundreds of organizations annually, ranking top in the nation for the number of single audits performed by any CPA firm. The single audit requires a specific set of skills to properly perform the procedures. As such, we have developed a group of professionals who specialize in providing single audit services.
- **Strong methodology and responsive timeline** – In forming our overall audit approach, we have carefully reviewed the RFP and other information made available and considered our experience performing similar work for other municipalities. Our local government clients are included amongst the more than 4,200 governmental organizations we serve nationally. Our staff understands your complexities not just from a compliance standpoint, but also from an operational point of view. We have developed a work plan that takes into consideration your unique needs as a governmental entity in Connecticut. The work plan also helps to minimize the disruption of your staff and operations and provides a blueprint for timely delivery of your required reports.



- **Communication and proactive leadership** – The Town will benefit from a high level of hands-on service from our team’s senior professionals. We can provide this level of service because, unlike other national firms, our principal-to-staff ratio is similar to smaller firms – allowing our senior level professionals to be involved and immediately available throughout the entire engagement process. Our approach helps members of the engagement team stay abreast of key issues at the Town and take an active role in addressing them.
- **A focus on providing consistent, dependable service** – We differ from other national firms in that our corporate practice focuses on the needs of non-SEC clients, thus allowing us to avoid the workload compression typically experienced by firms that must meet public companies’ SEC filing deadlines. CLA is organized into industry teams, affording our clients with specialized industry-specific knowledge supplemented by valuable local service and insight. Therefore, the Town will enjoy the service of members of our state and local government services team who understand the issues and environment critical to governmental entities.

We are confident that our technical approach, insight, and resources will result in unsurpassed client service for the Town. For ease of evaluation, the structure of our proposal follows your RFP section titled, *VI. Proposal Requirements*.

We are eager to continue our work with you and welcome the chance to present our proposal to the Board of Finance Selection Committee or entire management team. If you have any questions about our offerings, please do not hesitate to contact me via the information below.

CLA’s proposal is a firm and irrevocable offer for the period covered.

Sincerely,

**CliftonLarsonAllen LLP**



Leslie Zoll, CPA  
Principal  
860-570-6376  
leslie.zoll@CLAconnect.com

# Independence

## Professional relationships

CLA has performed auditing services for the Town in the recent past, the most recent engagement was for the fiscal year ended June 30, 2022. CLA was required to and has maintained its independence regarding this entity in accordance with both GAAS established by the American Institute of Certified Public Accountants (AICPA) and Government Audit Standards as established by the GAO.

We have no conflicts of interest, either inherent or explicit with the Town. We would not propose on an entity in which we determined there was an inherent or explicit conflict of interest or a lack of independence that existed either in fact or appearance.



# License to Practice in Connecticut

CLA and all key professional staff are properly duly licensed to practice public accountancy in the State of Connecticut. A copy of our state license is provided below:



# Firm Qualifications and Experience

CLA exists to create opportunities for our clients, our people, and our communities through industry-focused wealth advisory, digital, audit, tax, consulting, and outsourcing services. Our broad professional services allow us to serve clients more completely — from startup to succession and beyond.

Our professionals are immersed in the industries they serve and have specialized knowledge of their operating and regulatory environments. With more than 8,500 people in nearly 130 U.S. locations and a global vision, we promise to know you and help you.

8,500+

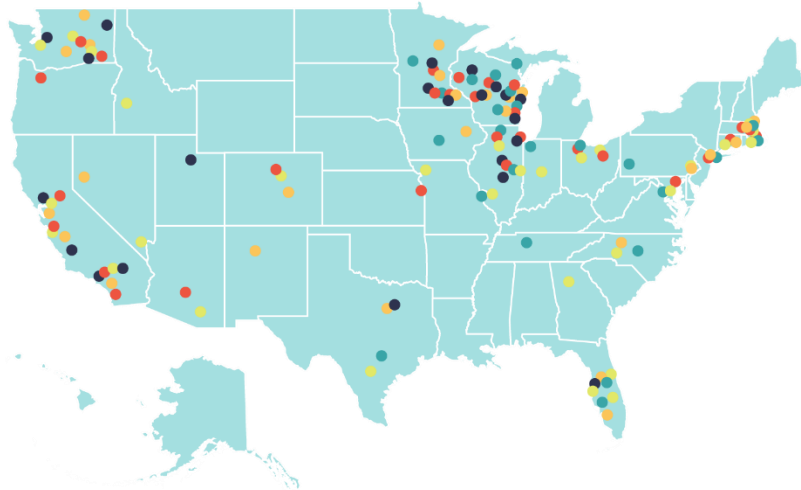
PEOPLE

130

NEARLY 130 U.S. LOCATIONS

AN INDEPENDENT  
NETWORK MEMBER OF

CLA Global



## It takes balance

With CLA by your side, you can find everything you need in one firm. Professionally or personally, big or small, we can help you discover opportunities and bring balance to get you where you want to go.

For two consecutive years, CLA has been certified as a Great Place to Work<sup>®</sup>, based on employee feedback and workplace experience.



## Size of firm's governmental audit staff

With more than 550 professionals dedicated to our state and local government practice, CLA has one of the largest governmental audit and consulting practices in the country and brings extensive experience providing a variety of such services to state and local government entities. Our state and local government team serves more than 4,200 governmental engagements nationwide, including numerous cities, counties, municipalities, states and state agencies, and school boards. In addition, we perform single audits for hundreds of organizations annually, ranking top in the nation for the number of single audits performed by any CPA firm.



## Why choose CLA?

### Deep industry specialization

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Our people are, first and foremost, industry practitioners. You will work with professionals who know you, your organization, and your industry. We combine their knowledge with yours to make you stronger.



### Seamless, integrated capabilities

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We offer planning and guidance from startup through succession, with a particular care for the people behind the enterprise. Your team connects with a broad network of resources behind the scenes to support you.

### Premier resource for governmental entities

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You are at the core of our strategic focus because supporting you means a better world for all of us.



### Inspired careers

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Our team members are personally invested in your success. You will work with entrepreneurial people who are constantly developing capabilities to help you meet any challenge you face.

For more information about CLA, visit [CLAconnect.com/aboutus](https://CLAconnect.com/aboutus).





## Governmental experience

CLA offers the credibility, reputation, and resources of a leading professional services firm — without sacrificing the small-firm touch. We bring unsurpassed levels of technical excellence, commitment, and dedication to our clients, which have made us one of the most successful professional service firms serving governmental entities. Our strong reputation for serving state and local government units provides the Town the confidence in their decision to select CLA as their professional service provider.

With more than 550 professionals dedicated to our state and local government practice, CLA has one of the largest governmental audit and consulting practices in the country, serving more than 4,200 governmental clients nationwide. Regulated industry clients represent approximately one-quarter of all firm-wide revenue, and each of the governmental services team members are well versed in the issues critical to complex governmental entities.

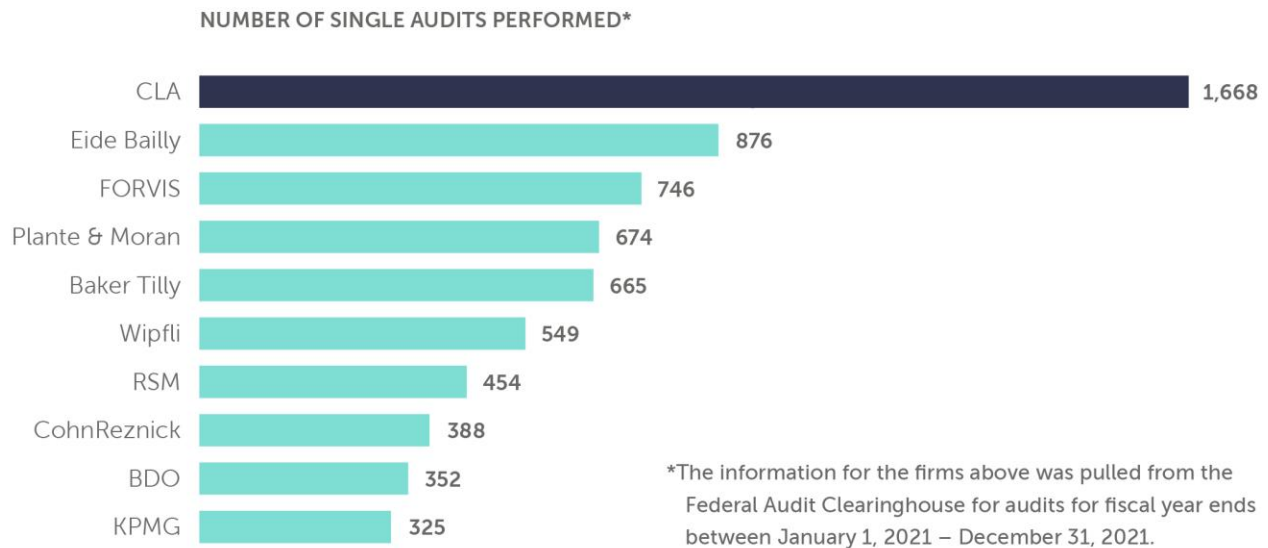
Our professionals have deep, technical experience in serving governmental entities. As a professional service firm experienced in serving state and local units of government, we are very aware of the financial and legal compliance requirements that government officials are faced with daily. This creates complexities and service issues within a unique operational and regulatory environment. Because of our experience, we have become adept at providing our clients with insights in this environment not typical of other professional service firms.



We differ from other national firms in that our corporate practice focuses on the needs of non-SEC clients, allowing us to avoid the workload compression typically experienced by firms that must meet public companies' SEC filing deadlines. CLA is organized into industry teams, affording our clients specialized industry-specific knowledge supplemented by valuable local service and insight. Therefore, the Town will benefit from working with members of our state and local government services team who understand the issues and environment critical to governmental entities.

## Single audit experience

The chart below illustrates CLA's experience in serving organizations that receive federal funds and demonstrates our firm's dedication to serving the government and nonprofit industry. **CLA performs the largest number of single audits in the United States. We audited nearly \$278 billion dollars in federal funds in 2021.**



It is more important than ever to find qualified auditors who have significant experience with federal grants specific to the Town and can enhance the quality of the Town's single audit. Therefore, the single audit will be performed by a team of individuals who are managed by personnel who specialize in single audits in accordance with OMB's *Uniform Guidance* and who can offer both knowledge and quality for the Town. As part of our quality control process, the single audit will be reviewed by a firm Designated Single Audit Reviewer.

### Single Audit Resource Center (SARC) award

CLA received the [Single Audit Resource Center \(SARC\) Award](#) for Excellence in Knowledge, Value, and Overall Client Satisfaction. SARC's award recognizes audit firms that provide an outstanding service to their clients based on feedback received from an independent survey.



The survey queried more than 10,000 nonprofit and government entities about the knowledge of their auditors, the value of their service, and overall satisfaction with their 2021 fiscal year-end audit. The SARC award demonstrates CLA's dedication to serving the government and nonprofit industry and maintaining the most stringent regulatory requirements in those sectors.



## Federal or state desk or field reviews

CLA has been subject to several federal and state desk reviews by state oversight agencies during the past three years, and we have resolved all findings. In addition, our government audits are subject to review by each agency's Office of Inspector General, as well as the U.S. Government Accountability Office, and we have also resolved all findings identified in those reviews.

## Professional ethics and regulatory issues or complaints against team members

From time to time, individuals in the firm are parties to an inquiry from a regulatory or ethics body. In all cases the individual, with the firm's backing, cooperate in providing the information required to respond appropriately to the inquiry.

***The firm and professionals within the firm presently do not have any regulatory or ethics inquiries outside the normal course of our practice.***

## Certificate of achievement assistance

The Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting is awarded to state and local governments that go beyond the minimum requirements of generally accepted accounting principles. It is awarded to state and local governments who produce an annual comprehensive financial report that evidences the spirit of transparency and full disclosure. Members of the GFOA staff and the GFOA Special Review Committee (SRC) review reports submitted to the ACFR program.



CLA provides audit services to many entities that received the GFOA Certificate of Excellence in Financial Reporting. All of the procedures noted in our audit approach and our technical review of the ACFR are done to help the Town prepare and publish the top product possible. Our principals who review the ACFR have a strong understanding of the GFOA requirement for the certificate. We understand that this is a prestigious award for the Town and a great accomplishment for the Finance and Accounting departments.

We will review the GFOA comment letter for each ACFR and provide the Town advice regarding the response to the GFOA reviewer's comments. Our procedures with respect to the ACFR will be the review of the comments from GFOA on the prior year submission to determine they were adequately addressed, completion of the ACFR checklist, and review of the transmittal letter and statistical data to determine that information presented is reasonable and agrees with the information in the financial statements and management's discussion and analysis (MD&A), where applicable.

We understand the interrelationships of the many and varied components of a governmental entity's financial statements, allowing us to quickly determine errors or problems with the financial statements. Our depth of knowledge and experience also allows us to assist the Town with the preparation of the ACFR and improvement of the Town's financial statements.

Our involvement with clients in the GFOA Certificate program helps to determine that we are on the leading edge of reporting trends and techniques. We have been engaged by various entities to review their statements for compliance with program requirements. We have aided clients in the early implementation of professional pronouncements and regularly provide our clients with updates on new pronouncements which will affect them and will do the same for the Town.

The table below identifies the professionals who are currently members of the GFOA Special Review Committee together with their length of service with the Committee:

Name	Title	Location	Years Served
Robert J. Callanan, CPA	Principal	Irvine, CA	10+
Julie S. Fowler, CPA	Signing Director	Sebring, FL	10+
Richard Gonzalez, CPA	Principal	Roseville, CA	10+
Michelle Hoffman, CPA	Principal	Minneapolis, MN	6+
Christopher Kessler, CPA	Principal	Fort Myers, FL	2+
Christopher G. Knopik, CPA, CFE	Principal	Minneapolis, MN	7+
Jacob S. Lenell, CPA	Principal	Milwaukee, WI	12+
Daphnie Munoz, CPA	Principal	Irvine, CA	10+
Remi Omisore, CPA	Principal	Baltimore, MD	11+
Nitin Patel, CPA	Principal	Irvine, CA	10+
Jeffrey Peek, CPA	Principal	Roseville, CA	4+
Sue Pessano, CPA	Director	Tampa, FL	1+
Shannon D. Small, CPA, MPA	Signing Director	Wauwatosa, WI	3+
Miranda Wendlandt, CPA, CFE	Principal	Alexandria, MN	5+

## Approach to communicating and implementing new GASB requirements

We will proactively work with the Town to address the reporting and auditing impact of each pronouncement or issue in advance of the implementation date. We can do this because we are intimately involved in the review, development, and implementation of new standards promulgated by GASB. Additionally, we have members of our Government Services Team that participate in the AICPA State and Local Government Expert Panel and AICPA Government Audit Quality Center (GAQC) Executive Committee. These individuals are involved the process of reviewing and updating the AICPA’s State and Local Government Audit and Accounting Guide



## GASB insight potentially affecting future audits

Our significant knowledge of technical issues and GASB pronouncements will be especially beneficial to the Town. The below are recent issues and pronouncements which may have a future impact on the audits and financial statements of the Town. We will proactively work with the Town to address the reporting and auditing impact of each pronouncement or issue in advance of the implementation date.

GASB – Recent and Pending	
Description of Statement	Potential Impact on the Town
<p><b>GASB Statement 91 – Conduit Debt Obligations</b> – The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.</p>	<p>The requirements of this statement are effective for reporting periods beginning after December 15, 2021. This statement will impact the Town’s financial statements to the extent of the occurrence of conduit debt obligations.</p>
<p><b>GASB Statement 94 – Public-Private and Public-Public Partnerships and Availability Payment Arrangements</b> – The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). The statement distinguishes the various types of PPP's and provides guidance related to accounting and disclosure for the arrangements.</p>	<p>The requirements of this statement are effective for years beginning after June 30, 2022. Earlier application is encouraged. It will affect the Town to the extent that the Town has or intends to enter into PPP arrangements.</p>
<p><b>GASB 96 – Subscription Based Information Technology Arrangements</b> – This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended.</p>	<p>The requirements of this statement are effective for periods beginning after June 15, 2022. Earlier application is encouraged. It will affect the Town to the extent that it uses subscription-based information technology (e.g., software).</p>
<p><b>GASB Statement No. 99, Omnibus 2022</b> - The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during</p>	<p>The requirements of this Statement have various effective dates for fiscal years beginning</p>



## GASB – Recent and Pending

implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.	after June 15, 2022, and 2023, and all reporting periods thereafter.
<b>GASB Statement No. 100, Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62</b> - The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.	The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.
<b>GASB Statement No. 101, Compensated Absences</b> - The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.	The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

The following are some of the current projects being conducted by GASB that may impact the Town in the future:

## Future Pronouncements and Projects

Description of Project	Current Status
<b>Revenue and Expense Recognition</b> – The objective of this project is to develop a comprehensive application model for the recognition of revenues and expenses that arise from nonexchange, exchange, and exchange-like transactions, including guidance for exchange transactions that has not been specifically addressed in the current literature.	Currently in the preliminary views redeliberations stage.
<b>Conceptual Framework – Recognition</b> – This project may affect financial statements in the future. The objective of this project is to develop recognition criteria for whether information should be reported in state and local government financial statements and when that information should be reported.	Currently in the exposure draft redeliberations stage.
<b>Financial Reporting Model</b> – The objective of the project is to make improvements to the financial reporting model including GASB Nos. 34, 35, 37, 41, 46, and Interpretation No. 6. The improvements would be to enhance the effectiveness of the model in providing information essential for decision-making, enhance the ability to assess a government’s accounting, and address certain application issues.	Currently in exposure draft redeliberations stage.



## Future Pronouncements and Projects

Description of Project	Current Status
<p><b>Risk and Uncertainties Disclosures</b> – Current note disclosure requirements focus on various risks faced by state and local governments, such as those associated with financial instruments, including deposits, investments, securities lending, and derivatives as well as risk retention, including risk pools. This project would address risks relating to the nature of operations, estimates, and vulnerability due to certain concentrations.</p>	<p>Currently in the exposure draft redeliberations.</p>
<p><b>Implementation Guidance Update—2023</b> – The objective of this project is to update implementation guidance for additional issues that come to the attention of the staff. This project will result in the issuance of an Implementation Guide when sufficient need exists for new or improved guidance and the Board does not object to its issuance. All updates are incorporated into the Codification of Governmental Accounting and Financial Reporting Standards and the Comprehensive Implementation Guide, as appropriate.</p>	<p>Currently in the exposure draft redeliberations.</p>
<p><b>Going concern uncertainties and severe financial stress</b> – The objective of this project is to address issues related to disclosures regarding going concern uncertainties and severe financial stress. The project will consider (1) improvements to existing guidance for going concern considerations to address diversity in practice and clarify the circumstances under which disclosure is appropriate, (2) developing a definition of severe financial stress and criteria for identifying when governments should disclose their exposure to severe financial stress, and (3) what information about a government’s exposure to severe financial stress is necessary to disclose.</p>	<p>Currently in initial deliberations</p>
<p><b>Classifications of Nonfinancial Assets</b> – The objective of this project would be to reconsider the existing classification of nonfinancial assets and other related sub-classifications (for example, capital assets or intangible assets) to ensure that (1) assets are classified in a way that provides the most relevant financial information and (2) the definitions of the classifications are understandable and appropriate to meeting financial reporting objectives. The project also will consider how any classification changes would affect financial statement presentation and disclosure of nonfinancial assets. The project will not, however, reexamine recognition or measurement of nonfinancial assets.</p>	<p>Currently in initial deliberations</p>

We are at the forefront of change in a constantly changing environment.



## Engagement Team Breakdown and Location

We have assembled an experienced industry-specialized engagement team located in our West Hartford, Connecticut office. Our West Hartford office address is shown below.

CLA West Hartford  
29 South Main Street, 4<sup>th</sup> Floor  
West Hartford, CT 06107



This experienced team consists of a principal, director, and two to three staff members (one full time and two part time) who will be available to you throughout the audit and beyond to assist the Town with their needs.

## External quality control review report

In the most recent peer review report, dated November 2022, we received a rating of *pass*, which is the most positive report a firm can receive. We are proud of this accomplishment and its strong evidence of our commitment to technical excellence and quality service. The full report is provided on the following page. ***This quality control review included a review of specific government engagements.***



In addition to an external peer review, we have implemented an intensive internal quality control system to provide reasonable assurance that the firm and our personnel comply with professional standards and applicable legal and regulatory requirements. Our quality control system includes the following:

- A quality control document that dictates the quality control policies of our firm. In many cases, these policies exceed the requirements of standard setters and regulatory bodies. Firm leadership promotes and demonstrates a culture of quality that is pervasive throughout the firm's operations. To monitor our adherence to our policies and procedures, and to foster quality and accuracy in our services, internal inspections are performed annually.
- Quality control standards as prescribed by the AICPA. The engagement principal is involved in the planning, fieldwork, and post-fieldwork review. In addition, an appropriately experienced professional performs a risk-based second review of the engagement prior to issuance of the reports.
- Hiring decisions and professional development programs designed so personnel possess the competence, capabilities, and commitment to ethical principles, including independence, integrity, and objectivity, to perform our services with due professional care.
- An annual internal inspection program to monitor compliance with CLA's quality control policies. Workpapers from a representative sample of engagements are reviewed and improvements to our practices and processes are made, if necessary, based on the results of the internal inspection.
- Strict adherence to the AICPA's rules of professional conduct, which specifically require maintaining the confidentiality of client records and information. Privacy and trust are implicit in the accounting profession, and CLA strives to act in a way that will honor the public trust.
- A requirement that all single audit engagements be reviewed by a designated single audit reviewer, thereby confirming we are in compliance with the standards set forth in the *Uniform Guidance*.



## Report on the Firm's System of Quality Control

To the Principals of CliftonLarsonAllen LLP  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP (the "Firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants ("Standards").

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards, may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The Firm is responsible for designing and complying with a system of quality control to provide the Firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the Firm's system of quality control based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and examinations of service organizations (SOC 1<sup>®</sup> and SOC 2<sup>®</sup> engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. CliftonLarsonAllen LLP has received a peer review rating of *pass*.

*Cherry Bekaert LLP*

Cherry Bekaert LLP  
Charlotte, North Carolina  
November 18, 2022

# Partner, Supervisory and Staff Qualifications and Experience

An experienced engagement team right here in Connecticut has been aligned to provide the most value to your organization. The team members have performed numerous engagements of this nature and can commit the resources necessary to provide top quality service throughout the engagement. Following are our proposed management team members:



The most important resource any business has is people — *the right people.*

Engagement Team Member	Role	Licensed CPA in Connecticut
<p><b>Leslie Zoll, CPA</b> <i>Engagement Principal</i></p>	<p><b>Engagement principal</b> – Leslie will have overall engagement responsibility including planning the engagement, developing the audit approach, supervising staff, and maintaining client contact throughout the engagement and throughout the year. Leslie is responsible for total client satisfaction through the deployment of all required resources and continuous communication with management and the engagement team.</p>	<p>✓</p>
<p><b>Grace Musiitwa, CPA</b> <i>Director</i></p>	<p><b>Engagement director</b>– Grace will act as the lead manager on the engagement. In this role, Grace will assist the engagement principal with planning the engagement and performing complex audit areas. She will perform a technical review of all work performed and is responsible for the review of the annual comprehensive financial report and all related reports.</p>	<p>✓</p>
<p><b>Chad Fallon-Senechal, CPA</b> <i>Senior</i></p>	<p><b>Senior</b> – Chad will be responsible for the day-to-day activities for this engagement, including the supervision of all staff assigned.</p>	<p>✓</p>

**Jeffrey Ziplow, MBA, CISA, CGEIT**

*Principal*

**Information systems** – Jeff will serve as the Information Technology (IT) and General Control systems resource to the Town’s engagement. He will perform a review of Information Systems (IS) controls to conclude whether they are properly designed and operating effectively. For IS-related controls that we deem to be ineffectively designed or not operating as intended, he will communicate our findings and will provide recommendations to improve internal controls.

Additional staff – We will assign additional staff to your engagement based on your needs and their experience providing services to similar clients. The staff assigned to your team will be from our West Hartford office with state and local government as their industry focus at CLA.

Detailed biographies, including information on government auditing, experience, and relevant continuing professional education, are available in [Appendix D](#) of this proposal.

#### IT & Risk management – Value-added service

CLA believes that a good audit yields substantial information for management and is a valuable tool in recognizing opportunities and identifying areas that can be strengthened. In that regard, we have assigned an experienced Information Technology (IT) resource manager to the Town’s audit. The IT manager’s role in the audit will be to perform a review of Information Systems (IS) controls to conclude whether they are properly designed and operating effectively. For IS-related controls that we deem to be ineffectively designed or not operating as intended, we will communicate our findings and will provide recommendations to improve internal controls.

Including an IT professional on the Town’s audit is a value-added service that is not always offered by all firms that conduct municipal audits.



## Continuing education program

To maintain and expand our assurance knowledge, we consistently provide continuing education for our professionals. Each member of our professional team, including principals, attends at least 40 hours of technical training annually. Individuals are required to familiarize themselves with all current changes in standards and procedures. Updated information on recent changes in technical standards and regulations, as well as the firm's professional policies and procedures, is distributed to our team members on a regular basis.

CLA professionals are specifically trained in the industry at a level beyond our competitors.



CLA's firm-wide training programs include:

- **Learn**—Designed for new CLA associates, this five-day conference is typically attended in the first year of employment. This internally developed and presented training focuses on preparing new hires and interns to understand and perform their role in the audit process. Providing a combination of an introduction to CLA Strategy, business risk and independence with audit theory using hands-on exercises and simulations to introduce our audit methodology, tools, and software. Specific audit areas covered include audit planning, cash, fixed assets, accounts payable, and financial statement preparation.
- **Experience**—Designed for the CLA associate with about one year of experience, this four-day conference is typically attended in the second year of employment. This training is similar to the “Learn” training outlined above but at a deeper level.
- **Achieve**—Designed for the CLA associate with about two years of experience, this four-day conference is typically attended in the third year of employment. This internally developed and presented training focuses on leadership and performance management of audit engagements utilizing CLA audit methodology from the perspective of the experienced in-charge. This is a highly interactive session covering the experienced in-charge's role and challenges in the audit process and prepares participants to manage and perform efficient and effective audits.
- **Propel**—Designed for the CLA associate with about three years of experience, this four-day conference is typically attended in the fourth year of employment. This training focuses on project management of audit engagements from start to finish and includes exercises and case studies on improving the audit, supervision, analytical procedures, and tests of controls, and identifying and responding to fraud risks. This session is taught by an external instructor from 20/20 Services.



## Continuity of service

We are committed to providing continuity throughout this engagement. It is our policy to maintain the same staff throughout an engagement, providing maximum efficiency and keeping the learning curve low. With a solid, steady engagement team, each year brings the additional benefits of trust and familiarity. We are also flexible in exploring alternative strategies to non-mandatory rotation policies.

In any business, however, turnover is inevitable. If and when it happens, we will provide summaries of suggested replacements and will discuss re-assignments prior to finalizing. We have a number of qualified staff members to provide the Town with quality service over the term of the engagement.

CLA is committed to maintaining high staff retention rates, which we believe are a strong indicator of service quality. High retention rates also indicate that our staff members have the resources they need to perform their tasks and maintain a positive work/life balance.



# Similar Engagements with Other Government Entities

The below table lists the five most significant engagements that CLA has performed within the last three years that are similar to the engagement described in this RFP ranked by total hours. Each of the below were performed from our West Hartford, Connecticut office.

City of Norwalk, Connecticut	
Scope of Work	Financial statement audit, federal single audit, state single audit, EFS agreed-upon procedures, GASB 87 Turnkey Solution
Date	2020-present
CLA Engagement Principal	Leslie A. Zoll, CPA
Total Hours	1,500 Hours
Client Contact	Henry M. Dachowitz, Chief Financial Officer
Phone   Email	203-854-7870   hdachowitz@norwalkct.org
City of Hartford, Connecticut	
Scope of Work	Financial statement audit, federal single audit, state single audit, EFS agreed-upon procedures, GASB 87 Turnkey Solution
Date	2018-Present
CLA Engagement Principal	Leslie A. Zoll, CPA
Total Hours	1,300 Hours
Client Contact	Leigh Ann Ralls, CPA
Phone   Email	860-757-9600   ralll001@hartford.gov



### City of New Britain, Connecticut

Scope of Work	Financial statement audit, federal single audit, state single audit, EFS agreed-upon procedures, GASB 87 Turnkey Solution
Date	2014-Present
CLA Engagement Principal	Leslie A. Zoll, CPA
Total Hours	1,100 Hours
Client Contact	Jonathan Perugini, Finance Director
Phone   Email	860-826-3442   jonathan.perugini@newbritainct.gov

### Town of Southington, Connecticut

Scope of Work	Financial statement audit, federal single audit, state single audit, EFS agreed-upon procedures, GASB 87 Turnkey Solution
Date	2020-Present
CLA Engagement Principal	Leslie A. Zoll, CPA
Total Hours	600 Hours
Client Contact	James Bowes, Finance Director
Phone   Email	860-276-6222   bowesj@southington.org

### Town of South Windsor, Connecticut

Scope of Work	Financial statement audit, federal single audit, state single audit, EFS agreed-upon procedures
Date	2014-Present
CLA Engagement Principal	Leslie A. Zoll, CPA
Total Hours	550 Hours
Client Contact	Patricia Perry, Director of Finance
Phone   Email	860-644-2511   patricia.perry@southwindsor-ct.gov



# Specific Audit Approach

## Seamless assurance advantage: a different way to audit

Many organizations view an audit as a requirement that doesn't contribute to their overall operations or value. At CLA, we believe an audit should be an annual check-up that gives you insight into your organization, allowing you to take advantage of opportunities and improve your operations.



**Our industry experience makes it easier** — CLA auditors are industry aligned, making our audit process fast and smooth. We focus on operational efficiency and leverage our industry experience to bring you meaningful insights that go beyond compliance requirements. A dedicated team of professionals will listen to your goals and concerns, then work with you to navigate industry pressures, changing markets, and complex standards, all with a common goal to drive your business toward success.

**Your time has value** — Your day is filled with competing priorities and constant distractions. We elevate your experience by utilizing a variety of communication tools, such as a web-based document portal, video conferencing, email, and phone calls, to keep everyone informed and on track. These tools provide flexibility to choose where and how your audit is performed. In contrast to a traditional engagement, where a team spends weeks on site at your location, our Seamless Assurance Advantage focuses on having the right team members on your engagement and isn't dependent on physical locations.

### No transition issues

**Familiarity** — As a current beneficiary of CLA's services, your organization will benefit from consistent and familiar services and resources.

**No surprises** — We will provide the Town with a no-surprises approach to our services, based on frequent and timely communication and clarity around roles and expectations. If issues arise during your audit, we engage the right people in a frank discussion to resolve them.

**Significant involvement of principals and managers** — Our principals and managers are directly involved in your engagement and can proactively identify significant issues and resolve them with management. Your time is best spent with key decision makers so you can ask clarifying questions, discuss organizational strategies, and navigate sensitive reporting issues.

**We tailor the audit just for you** — While our audit programs provide typical approaches for given audit areas, CLA designs a client-specific, risk-based audit approach for each client. We use custom, industry-tailored programs, procedures, and tools designed specifically to focus on applicable issues.

**You'll learn about what we're doing and what we've found in plain, everyday language** — By working closely with your staff, CLA continuously learns about your organization. This involvement enables us to offer recommendations for improvements in your systems and procedures that are more comprehensive, better understood, and more frequently implemented.

**When performing an audit**, we are sensitive and understanding of the fact that we report to those charged with governance. We maintain objectivity and independence to be able to issue our audit opinions. We will act within our philosophy of total client service, maintain the professional relationship refined with management, and fulfill our responsibilities with the utmost professionalism.





**Year-long support** — We encourage your staff to take advantage of our accessibility throughout the year for questions that may arise. Our people can provide proactive advice on new accounting or GAAP pronouncements and their potential impact; help with immediate problems, including answers to brief routine questions; and share insights and best practices to assist in planning for your future success.



## Financial statement audit approach



### *Phase 1: Planning and strategy*

The main objective of the planning phase is to identify significant areas and design efficient audit procedures.

- Conduct an entrance meeting. Leslie Zoll and staff will meet with the Town personnel to agree on an outline of responsibilities and time frames:
  - Establish audit approach and timing schedule
  - Assistance to be provided by the Town personnel
  - Application of generally accepted accounting principles
  - Initial audit concerns
  - Concerns of the Town's management
  - Establishment of report parameters and timetables
  - Progress reporting process
  - Establish principal contacts
- Gain an understanding of the operations of the Town, including any changes in its organization, management style, and internal and external factors influencing the operating environment
- Identify significant accounts and accounting applications, critical audit areas, significant provisions of laws and regulations, and relevant controls over operations
- Determine the likelihood of effective Information Systems (IS) - related controls
- Perform a preliminary overall risk assessment
- Confirm protocol for meeting with and requesting information from relevant staff
- Establish a timetable for the fieldwork phase of the audit
- Determine a protocol for using TeamMate Analytics and Expert Analyzer (TeamMate), our data extraction and analysis software, to facilitate timely receipt and analysis of reports from management
- Compile an initial comprehensive list of items to be prepared by the Town, and establish deadlines

We will document our planning through:

- **Entity profile** — This profile will help us understand the Town's activities, organizational structure, services, management, key employees, and regulatory requirements.
- **Preliminary analytical procedures** — These procedures will assist in planning the nature, timing, and extent of auditing procedures that will be used to obtain evidential matter. They will focus on enhancing our understanding of the financial results and will be used to identify any significant transactions and events that have occurred since the last audit date, as well as to identify any areas that may represent specific risks relevant to the audit.
- **General risk analysis** — This will contain our overall audit plan, including materiality calculations, fraud risk assessments, overall audit risk assessments, effects of our IS assessment, timing, staffing, client assistance, a listing of significant provisions of laws and regulations, and other key planning considerations.
- **Account risk analysis** — This document will contain the audit plan for the financial statements, including risk assessment and the extent and nature of testing by assertion.
- **Prepared by client listing** — This document will contain a listing of schedules and reports to be prepared by the Town personnel with due dates for each item.
- **Assurance Information Exchange (AIE)** — CLA utilizes a secure web-based application to request and obtain documents necessary to complete client engagements. This application allows clients to view detailed information, including due dates for all the items CLA is requesting. Clients can attach electronic files and add commentary related to the document requests directly on the application.

A key element in planning this audit engagement will be the heavy involvement of principals and managers. We will clearly communicate any issues in a timely manner and will be in constant contact with you as to what we are finding and where we expect it will lead.

Using the information we have gathered and the risks identified, we will produce an audit program specifically tailored to the Town that will detail the nature and types of tests to be performed. We view our programs as living documents, subject to change as conditions warrant.

### *Phase 2: Systems evaluation*

We will gain an understanding of the internal control structure of the Town for financial accounting and relevant operations. Next, we will identify control objectives for each type of control material to the financial statements, and then identify and gain an understanding of the relevant control policies and procedures that effectively achieve the control objectives. Finally, we will determine the nature, timing, and extent of our control testing and perform tests of controls. This phase of the audit will include testing of certain key internal controls:



- Electronic data, including general and application controls reviews and various user controls
- Financial reporting and compliance with laws and regulations

We will test controls over certain key cycles, not only to gather evidence about the existence and effectiveness of internal control for purposes of assessing control risk, but also to gather evidence about the reasonableness of an account balance. Our use of multi-purpose tests allows us to provide a more efficient audit without sacrificing quality.

Our assessment of internal controls will determine whether the Town has established and maintained internal controls to provide reasonable assurance that the following objectives are met:

- Transactions are properly recorded, processed, and summarized to permit the preparation of reliable financial statements and to maintain accountability over assets
- Assets are safeguarded against loss from unauthorized acquisition, use, or disposition
- Transactions are executed in accordance with laws and regulations that could have a direct and material effect on the financial statements

We will finalize our audit programs during this phase. We will also provide an updated Prepared by Client Listing based on our test results and our anticipated substantive testing.

During the internal control phase, we will also perform a review of general and application IS controls for applications significant to financial statements to conclude whether IS general controls are properly designed and operating effectively.

Based on our preliminary review, we will perform an initial risk assessment of each critical element in each general control category, as well as an overall assessment of each control category. We will then assess the significant computer-related controls.

For IS-related controls we deem to be ineffectively designed or not operating as intended, we will gather sufficient evidence to support appropriate findings and will provide recommendations to improve internal controls. For those IS controls we deem to be effectively designed, we will perform testing to determine if they are operating as intended through a combination of procedures, including observation, inquiry, inspection, and re-performance.

### *Phase 3: Testing and analysis*

The extent of our substantive testing will be based on results of our internal control tests. Audit sampling will be used only in those situations where it is the most effective method of testing.

After identifying individually significant or unusual items, we will decide the audit approach for the remaining balance of items by considering tolerable error and audit risk. This may include (1) testing a sample of the remaining balance; (2) lowering the previously determined threshold for individually significant items to increase the percent of coverage of the account balance; or (3) applying analytical procedures to the remaining balance. When we elect to sample balances, we will use TeamMate to efficiently control and select our samples.

Our work papers during this phase will clearly document our work as outlined in our audit programs. We will provide the Town with status reports and be in constant communication with the Town to determine that all identified issues are resolved in a timely manner. We will hold a final exit conference with the Town to summarize the results of our fieldwork and review significant findings.



#### Phase 4: Reporting and follow up

Reports to management will include oral and/or written reports regarding:

- Independent Auditors' Report
- 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
- 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*
- 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*
- Management Letter
- Written Communication to Those Charged with Governance, which includes the following areas:
  - Our responsibility under auditing standards generally accepted in the United States of America
  - Changes in significant accounting policies or their application
  - Unusual transactions
  - Management judgments and accounting estimates
  - Significant audit adjustments
  - Other information in documents containing the audited financial statements
  - Disagreements with the Town
  - The Town's consultations with other accountants
  - Major issues discussed with management prior to retention
  - Difficulties encountered in performing the audit
  - Fraud or illegal acts

Once the final reviews of working papers and financial statements are completed, our opinion, the financial statements, and management letter will be issued.

The Town will be given a draft of any comments we propose to include in the management letter. Items not considered major may be discussed verbally with management instead of in the management letter. Our management letter will include items noted during our analysis of your operations.

We will make a formal presentation of the audit results to those charged with governance, if requested.



## Identification of anticipated potential audit problems

In situations where authoritative guidance on a particular transaction or accounting issue is unclear or subject to interpretation, our approach is to proactively meet with management to discuss the issue and reach a conclusion that is hopefully agreed upon by both parties. We do not have specific firm policies that dictate our conclusions to be reached on all complex accounting issues. Rather, each issue must be evaluated independently by our engagement team. As discussed above, we will not only meet internally, but also facilitate discussion with the Town's management team in order to obtain a mutual understanding of the particular accounting issue, determine the applicable authoritative guidance that most closely relates to the issue, and strive to reach an approach agreed upon by both parties. If there remains any ambiguity or disagreement, we can explore other resources that could possibly assist, such as subject matter professionals within the Government Accounting Standards Board staff or the Government Finance Officers Association (GFOA) or perhaps other municipalities who may have dealt with similar issues.



## Single audit approach

In the current environment of increased oversight, it is more important than ever to find qualified auditors who have significant experience with federal and state grants specific to the Town and can enhance the quality of the Town's single audit. Therefore, the single audit will be performed by a team of individuals who specialize in single audits in accordance with the *Uniform Guidance* (federal single audit) and the Connecticut State Single Audit Act who will offer both knowledge and quality for the Town. As part of our quality control process, the single audit will be reviewed by a firm Designated Single Audit Reviewer.

Grant compliance can be a confusing topic and many of our clients rely on their federal and state funding as a major revenue source, so it is important that they understand what the compliance requirements are for their organization. CLA professionals are available to provide guidance and tools tailored to the Town's needs, and to assist in compliance with the requirements set forth in the *Uniform Guidance* and the Connecticut State Single Audit Act.

The AICPA clarified auditing standard; AU-C 935 "Compliance Audits" requires risk-based concepts to be used in all compliance audits including those performed in accordance with the *Uniform Guidance* and the Connecticut State Single Audit Act. Our risk-based approach incorporates this guidance.

We will conduct our single audit in three primary phases, as shown, below:



### *Phase 1: Risk assessment and planning*

The risk assessment and planning phase will encompass the overall planning stage of the single audit engagement. During this phase, we will work closely with the Town's management to determine that programs and all clusters of programs are properly identified and risk-rated for determination of the major programs for testing. We will also review the forms and programs utilized in the prior year to determine the extent of any changes which are required.



We will accomplish this by following the methodology below:

- Determine the threshold to distinguish between Type A and B programs, including the effect of any loans and loan programs
- Utilizing the preliminary Schedule of Expenditure of Federal Awards and Schedule of Expenditures of State Finance Assistance, we will identify the Type A and Type B programs in accordance with the *Uniform Guidance* and the Connecticut State Single Audit Act
- Identify the programs tested and the findings reported for the past two fiscal years. Determine and document the program risk based on the past two single audits.
- Prepare and distribute Type B program questionnaires to determine risk associated with Type B programs
- Determine the major programs to be tested for the current fiscal year based on the previous steps
- Based on our determination of the major programs, we will obtain the current year compliance supplement to aid in the determination of Direct and Material Compliance requirements, and customize the audit program accordingly
- Determine the preferred methods of communication during the audit

### *Phase 2: Major program testing*

We will determine the programs to be audited based on the risk assessment performed in the planning phase. We will perform the audit of the programs in accordance with the *Uniform Guidance* and the Connecticut State Single Audit Act.

To accomplish this, we will perform the following:

- Schedule a meeting and notify the Town's management of the major programs for the current fiscal year
- Plan and execute the testing of the expenditures reported on the Schedule of Expenditures of Federal Awards and the Schedule of Expenditures of State Financial Assistance
- Perform tests of compliance and internal controls over compliance for each major program identified
- Schedule periodic progress meetings to determine that schedules are adhered to and identify issues as they arise
- Conduct entrance and exit conference meetings with each grant manager

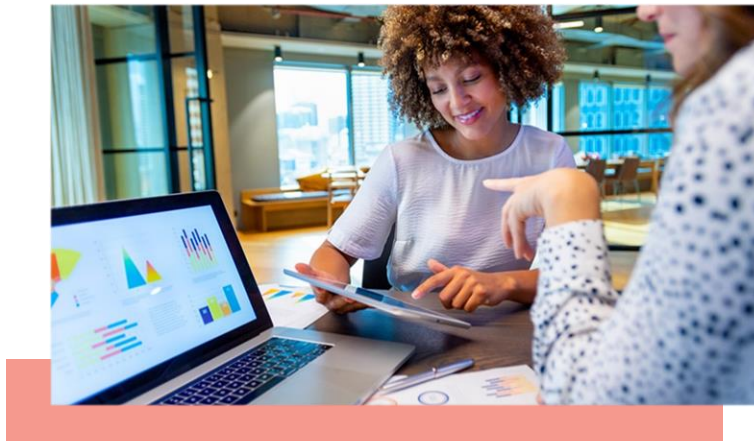
### *Phase 3: Final assessment and reporting*

We will re-perform the steps noted in the preliminary assessment and planning stage once the final Schedule of Expenditures of Federal Awards and the Schedule of Expenditures of State Financial Assistance is received to determine if additional major programs were identified.

Based on the final determination of the programs we will perform the following:

- Identify Type A and significant Type B programs which were not previously identified
- Re-assess the risk and determine if we are required to audit additional programs
- Prepare the Schedule of Findings and Questioned Costs
- Conduct exit conference with the Town's management to review drafts of required reports:
  - 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
  - Independent Auditor's 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*
  - Independent Auditor's 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

Throughout the single audit, we will maintain communication through periodic progress meetings with those designated by the Town. These meetings will be on a set schedule, but as frequently as the Town determines. During these meetings, we will discuss progress impediments and findings as they arise.



## Level of staff and number of hours to be assigned

Our project management methodology results in a client service plan that provides for regular, formal communication with the entire management team and allows us to be responsive to your needs. The schedule allows for input from your personnel to make certain the services are completed based on your requirements. The plan may also be amended during the year based on input from the internal auditor.

Please see the below chart for the level of staff and approximate number of hours to be assigned to each proposed phase:

Engagement Segment	Principal	Manager/Director	Staff	Total
Planning and strategy	10	20	20	50
Systems evaluations	10	20	20	50
Testing and analysis	30	40	340	410
Reporting and follow up	30	40	20	90
<b>Total</b>	<b>80</b>	<b>120</b>	<b>400</b>	<b>600</b>

## Extent to which statistical sampling is to be used

We follow the guidance of AU-C Section 530, Audit Sampling, in using statistical and nonstatistical approach. We use quality control material in all our audit engagements. These forms guide our staff through a logical process of assessing inherent risk, control risk, and combined audit risk, followed by an assessment of appropriate sample size for testing.

Because our sample sizes are affected by many variables, a statement about sample sizes cannot be made in absolute terms. However, with regard to sample selection, we will generally utilize representative sampling for internal control and compliance tests, including those related to single audit compliance. Samples will also be used in conjunction with other tests of compliance (e.g., Florida Statutes, Ordinances, etc.).

In general terms, sample sizes for compliance and controls testing obtained via our guidance usually fall into categories of 25, 40, or 60 depending on circumstances. Where the population being tested is less than 100 items, we will use the 20%, 30%, or 40% of the population depending on our control risk assessment.

We are usually able to cover a substantial portion of the compliance and controls testing with one sample, resulting in a very efficient approach.





## Use of technology in the audit

We're reimagining the audit process through technology to elevate your experience!



**Assurance Information Exchange (AIE)** — CLA offers a secure web-based application to request and obtain documents necessary to complete client engagements. This application allows clients to view detailed information, including due dates for items that CLA requests. Additionally, the application allows clients to attach electronic files and add commentary related to the document requests directly on the application. AIE is provided at no additional cost, subject to the terms of the Assurance Information Exchange Portal Agreement.

**TeamMate Analytics and Expert Analyzer (TeamMate)** — To analyze and understand large data sets, we use TeamMate Analytics and Expert Analyzer. We customize the application by industry in order to perform the most applicable procedures. This allows us to go beyond sampling and instead analyze the entire general ledger for targeted anomalies. Far beyond the audit application, our six-phase process of Risk Assessment, Data Analytics and Review (RADAR) can also provide actionable insights to help you understand your entity better.

**Microsoft® Teams** — Our services approach focuses on impactful interactions. We've said goodbye to the days of setting up camp in our clients' conference rooms for weeks on end. We know our clients have organizations to run, so our interactions have purpose. To assist with communications when we are not onsite, we utilize tools such as Microsoft Teams, which allow for two-way screen sharing and video. We've found this helps minimize disruptions in our clients' environments while continuing to effectively communicate with each other.

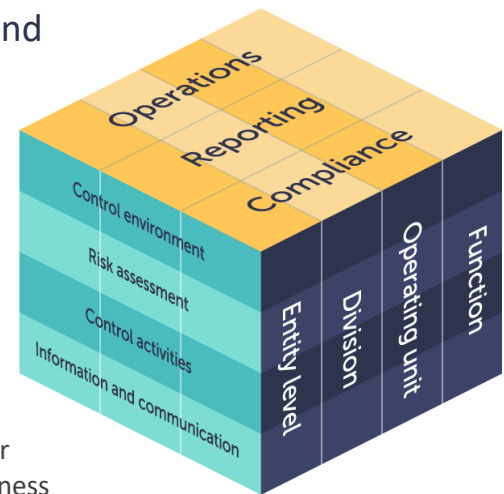
## Type and extent of analytical procedures

Preliminary analytical procedures will assist in planning the nature, timing and extent of auditing procedures that will be used to obtain evidential matter. These procedures will focus on enhancing our understanding of the financial results. These procedures are also used to identify any significant transactions and events that have occurred since the last audit date, as well as to identify any areas that may represent specific risks relevant to the audit.

In performing our substantive testing, our audit efficiency initiative provides that we first think analytically. By doing this, we can better understand the specific account balance being tested and determine if the current balance or relationship with other account balances appears reasonable. We will also employ analytical testing on smaller and/or lower risk accounts and cycles to maintain efficiency and to meet milestones.

## Procedures used to understand internal processes and controls

As your current auditors, we have developed and documented a thorough understanding of the Town and its internal control and operating structure. Each year, we will work with the Town to update that understanding in the least intrusive manner possible, while still maintaining our professional responsibilities. We will utilize a combination of updating internal control forms completed in prior years and conducting annual interviews with key accounting personnel. As a baseline, we use existing internal control processes, policies, organizational charts, and other items the Town may have already documented or updated during the year. Finally, to confirm our understanding, we will perform tests of design and operating effectiveness and convey the results to the Town.



The Committee of Sponsoring Organizations of the Treadway Commission (COSO) has established a framework for internal control systems. Under the COSO framework, internal control is a process to provide reasonable assurance that those internal objectives, including effectiveness and efficiency of business operations, reliability of financial reporting, and compliance with applicable laws and regulations, will be met.

Our audit approach is designed to evaluate and test the departmental internal controls in accordance with COSO concepts. Our procedures include a review of the overall control environment, determination of the internal controls which are determined to be direct and material to the federal program under review, determination of the adequacy of those procedures, and testing of the procedures to determine if they are functioning as designed.

During the planning and internal control phases of our audit, we will develop our understanding of the Town business operations and internal control structure for financial accounting and relevant operations through observation, discussion, and inquiries with management and appropriate personnel. During this phase of the audit, we will review budgets and related materials, organization charts, accounting and purchase manuals, and other systems of documentation that may be available.

Once we understand your operations, we will then identify control objectives for each type of control that is material to the financial statements. The next step will be to identify and gain an understanding of the relevant control policies and procedures that effectively achieve the control objectives. We will then determine the nature, timing, and extent of our control testing, and perform tests of controls.



This phase of the audit will include extensive testing of controls over transactions, financial reporting, and compliance with laws and regulations. Whenever possible, we will use dual-purpose tests to reduce the need to select multiple samples for internal control and compliance testing. We will be as efficient as possible, thereby reducing the disruption to your operations while achieving our audit objectives.

Our assessment of internal controls will determine whether the Town has established and maintained internal controls to provide reasonable assurance that the following objectives are met:

- Transactions are properly recorded, processed, and summarized to permit the preparation of reliable financial statements and to maintain accountability over assets
- Assets are safeguarded against loss from unauthorized acquisition, use, or disposition
- Transactions are executed in accordance with laws and regulations that could have a direct and material effect on the financial statements

Our workpapers during this phase will clearly document our work through preparing the following for each significant transaction cycle or accounting application:

- Audit program
- Cycle memo and supporting documentation
- Account risk analysis (ARA)
- Specific control evaluation (SCE)

## Approach to be taken in determining laws and regulations that will be subject to audit test work

We will obtain an understanding of the laws and regulations that impact the Town's operations by reviewing council minutes to identify any ordinances or resolutions that might have an impact to operations and reporting by the Town, as well as interview key personnel and management of the Town. The staff assigned to the engagement attend regular trainings and are well versed in upcoming legislation and federal and state laws (e.g., *Uniform Guidance*) and proactively discuss these upcoming changes with our clients.



We will also review current operations, contracts, and IGA's that may impact current operations.

## Information technology general controls and operations approach

We have extensive experience and a distinct ability to understand how automated systems can be utilized to improve the cost-effectiveness, efficiency, and internal control environment for organizations like the Town.

With the help of the Town's resources, we will gather data from its various IT operations, IT infrastructure, application owners, and stakeholders. Part of our methodology will be to specifically identify and assess key controls in IT infrastructure, operations, and processes. Through these activities, we will not just look to conduct interviews, but to also validate and verify that information and feedback communicated to us are in alignment with documented standards, policies, protocols, system documentation, etc.

Our focus will also be to evaluate and assess the IT operations in the context of the overall objectives, mission, and strategies. We start by developing an understanding of the systems and the types of electronic and hardcopy information that is available. This includes the process and procedures for IT governance, user administration, change management, and computer operations. We then work with stakeholders to document and perform walk-throughs and interviews to identify the IT organizational structure and roles/responsibilities, internal controls, and business processes. Understanding and documenting these internal controls will identify areas of potential weakness or ambiguity of process/monitoring and aid in directing where to focus further analysis and assessment. At the conclusion of our procedures, we will present reports and related information in a format that best meets the needs of the Town, considering use, audience, and purpose.

A detailed description of the specific IT related control activities that we assess are listed below.

## NETWORK ADMINISTRATION AND ACCESS CONTROLS

**Objective:** To determine if ongoing administration of network infrastructure is monitored by management and adequately segregated from IS personnel with other pervasive duties. Network infrastructure includes routers, switches, firewalls, intrusion detection/prevention systems.

**Approach:** CLA will review network administration and access controls, to assess the following:

- Network architecture
- Firewall(s)
- Intrusion detection/prevention systems
- Anti-Virus
- Remote Access
- Logging/Monitoring

In addition, we will evaluate the overall security configuration management, including software patch management.

## SERVER ADMINISTRATION AND ACCESS CONTROLS

**Objective:** Determine if access to servers within the organization is selectively restricted to protect from unauthorized use, damage, loss, or modification and to determine server operating systems and patches are installed in a timely manner.

**Approach:** CLA will review server administration including access controls, to assess the following:

- Logical access is limited to those individuals that have a business need to access the server(s).
- Server activity is appropriately logged and monitored on a periodic basis.

## WORKSTATION ADMINISTRATION AND ACCESS CONTROLS

**Objective:** Determine if access to workstations (desktops/laptops) within the organization is selectively restricted to protect from unauthorized use, damage, loss, or modification and to determine employees understand their responsibilities related to acceptable usage.

**Approach:** CLA will review workstation administration including access controls, to assess the following:

- Logical/physical access is limited to those individuals that have a business need to utilize workstations.
- Employees are restricted from installing/downloading unauthorized software and files.
- Workstations are patched in a timely manner and anti-virus software is operating as intended to protect the workstation.

## SOFTWARE ADMINISTRATION AND DEVELOPMENT CONTROLS

**Objective:** To determine if policies and procedures relative to systems and program administration and development provide reasonable assurance that management objectives are met and that programs are adequately tested prior to implementation.

**Approach:** CLA will review the following related to application software administration and development controls:

- Change Management Process
- Software Installations
- Software Upgrades
- Release Management

## DATA/DATABASE SECURITY ADMINISTRATION AND ACCESS CONTROLS

**Objective:** Determine if access to data files and independent databases is selectively restricted to protect from unauthorized use, damage, loss, or modification and to determine adequate segregation of duties over the various groups of authorized users.

**Approach:** CLA will review data file and database administration including access controls, to assess the following:

- Logical access is limited to those individuals that have a business need to access data files.
- Data file and database activity is appropriately logged and monitored on a periodic basis.
- Data transfers, both internal between application systems and external between the company and external vendors to determine if data is exchanged via secure connections and appropriate reconciliations occur to validate completeness.

## APPLICATION SECURITY ADMINISTRATION AND ACCESS CONTROLS

**Objective:** Determine if access to application software systems is selectively restricted to protect from unauthorized use, damage, loss, or modification and to determine adequate segregation of duties over the various groups of authorized users.

User rights should be established with the principle of least privilege. Personnel should be assigned system rights consistent with their assigned position responsibilities.

**Approach:** CLA will review the system security administration and access controls, to assess the following:

- Logical access controls support the systems of manual internal control. Our analysis will focus on the primary data processing system.
- Review user profiles including authority and permissions for the primary data processing system.
- User rights should be established with the principle of least privilege. Personnel should be assigned system rights consistent with their assigned responsibilities.

## IT SYSTEMS OPERATIONAL CONTROLS

**Objective:** To determine if existing controls provide reasonable assurance that computer operations are conducted according to management's authorizations from an input, processing and output perspective.

**Approach:** CLA will focus on the operational control aspects related to the core data processing system, including start up, close, and daily logging, specifically:

- All authorized data – and only authorized data – is received and processed.
- All data processing is conducted completely and accurately.
- Only authorized personnel produce, control, and distribute output.
- Daily and other periodic reconciliements are prepared on a timely basis by personnel outside the operations function.
- Proper separation of duties.
- All hardware and software problems are recorded, reported to applicable management, and resolved with management's specific authorization.

## PHYSICAL ENVIRONMENT CONTROLS

**Objective:** To determine if controls exist that provide reasonable assurance that physical access to computer facilities is restricted to authorized personnel and that computer resources are protected from environmental hazards.

**Approach:** CLA will focus on the following related to physical security and environmental controls:

- Access to facility/building that maintains information technology equipment or sensitive data.
- Access to areas within a facility/building that maintain information technology equipment or sensitive data.
- Environmental controls within areas that maintain information technology equipment including heat, humidity, water, electricity.



Our review will focus on preventative and detective controls that are in place as well as the on-going administration of granting, changing, and termination of physical security privileges.

## DISASTER RECOVERY / CONTINGENCY PLANNING

**Objective:** To determine if back-up and recovery plans exist that provide reasonable assurance of timely resumption of computer processing following a short- or long-term interruption of service.

**Approach:** CLA will review the following related to disaster recovery/contingency planning:

- Daily back-up of critical systems is completed on a timely and complete basis.
- Backup media is rotated on an acceptable frequency
- Proper back up media is available in the event of a disruption or disaster event.
- Written Disaster Recovery Plan & tested periodically
- Current IT and business operations within the company to determine if the infrastructure is properly supported by the disaster recovery plan.



# Service Delivery Plan

## Approach to the first-year audit versus subsequent year audits

CLA is one of a few firms that has developed its own proprietary audit program. Many firms use standard, off-the-shelf audit programs, which limits their flexibility in determining what procedures they can and cannot perform. Our audit teams can customize our audit programs to address the specific risks and characteristics of your operation. In addition, our audit programs are interactive, providing guidance to the staff while they are performing the audit procedures.

Our audit approach for year one and subsequent years will have certain consistent elements. However, we will continually adjust our procedures for changes in your operations, industry issues, and technological changes.





# Appendix

## A. Dollar Cost Proposal



Dollar Cost Proposal (Appendix A)

Per the RFQ instructions, CLA has provided our completed Appendix A in a separate envelope.



B. Guarantees and Warranties



## APPENDIX B

### PROPOSER GUARANTEES AND PROPOSER WARRANTIES

#### Proposer Guarantees

The proposer certifies it can and will provide and make available, at a minimum, all services set forth in Section II, Scope of Services.

#### Proposer Warranties

1. Proposer warrants that it is independent and licensed to practice in Connecticut.
2. Proposer warrants that it is willing and able to comply with State of Connecticut laws with respect to foreign (non-state of Connecticut) corporations.
3. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
4. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the Town of Wilton.
5. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.
6. Proposer warrants that this proposal is being submitted without any collusion, communication or agreement as to any matter relating to it with any other respondent or competitor. We understand that this proposal must be signed by an authorized agent of our company to constitute a valid proposal.

Signature of Official:  \_\_\_\_\_

Name (Print): Leslie Zoll, CPA

Title: Principal

Firm: CliftonLarsonAllen LLP

Date: 4/24/2023

## C. Insurance Schedule



## APPENDIX C

### **Insurance Exhibit - Financial Auditing Service**

The Auditor (hereinafter called the Contractor) shall procure insurance coverage against claims that may arise from, or in connection with the performance of the work hereunder by the Contractor, his agents, representatives, employees or subcontractors. The Contractor shall keep all the required insurance in force continuously pursuant to their responsibility described in this contract, including any and all extensions. The Contractor shall pay all costs, premiums, and audit charges earned and payable under the required insurance.

For the purpose of this exhibit: the term "Contractor" shall also include their respective agents, representatives, employees or subcontractors; and the term "Town of Wilton and Wilton Board of Education" (hereinafter called the "Town") shall include their respective officers, agents, officials, employees, volunteers, boards and commissions.

#### A. Minimum Scope and Limits of Insurance:

The insurance required shall be written for not less than the scope and limits of insurance specified in this exhibit, or required by applicable federal, state and/or municipal law, regulation or requirement, whichever coverage is greater. It is agreed that the scope and limits of insurance coverage specified in this exhibit are minimum requirements and shall in no way limit or exclude the Town from additional limits and coverage provided under the Contractor's policies.

- 1) **Commercial General Liability:**  
\$2,000,000 per occurrence, \$3,000,000 aggregate each claim for bodily injury, personal injury, property damage, contractual liability and products /completed operations.
- 2) **Automobile Liability and Physical Damage Coverage:**  
\$500,000 combined single limit per occurrence for any auto, including statutory uninsured/underinsured motorist coverage and \$1,000 medical payments. Policy to include collision and comprehensive coverage for any auto used for the purpose of this contract.
- 3) **Workers' Compensation:**  
Coverage A / Workers' Compensation: statutory limits as required by the Labor Code of the State of Connecticut.  
Coverage B / Employer's Liability: limits of \$100,000 each accident, \$500,000 disease/policy limit, \$100,000 disease/each employee. If the Contractor decides not to procure workers' compensation in accordance with Connecticut law, the Contractor agrees to comply with the Connecticut Workers' Compensation Act's (Act) requirements for withdrawing from the provisions of the Act, including, but not limited to, filing the appropriate notice of withdrawal with the commissioner. The Contractor is wholly

responsible for taking the actions necessary to withdraw from the provisions of the Act. In lieu of procuring workers' compensation insurance and providing the Town with proof thereof, the Contractor agrees to hold the Town of Wilton, the Wilton Board of Education, their respective boards and commissions, officers, agents, officials, employees, servants, volunteers, contractors and representatives harmless from any and all suits, claims, and actions arising from personal injuries sustained by the Contractor or Contractor's employees during the course of the performance of this contract, however caused.

4) **Crime & Fidelity:**

Coverage A - \$1,000,000 Employee Theft

Coverage B - \$1,000,000 Forgery & Alteration

Coverage C - \$1,000,000 Theft of Monies & Securities

Coverage D - \$1,000,000 Robbery & Safe Burglary

The above-named coverages shall provide third party coverage. The Contractor shall provide that the bonding company name the **Town of Wilton and Wilton Board of Education as Joint Loss Payee** for purposes of this Contract.

5) **Professional Liability:**

\$1,000,000 per occurrence, \$3,000,000 aggregate each claim.

6) **Personal Property:**

"All risk" insurance on a replacement cost basis to cover the value of personal property belonging to the Contractor and others (including but not limited to the personal property of subcontractors) located on Town property while in use or in storage for the duration of the contract. Deductible not to exceed \$1,000. The Contractor agrees that the Town will not assume any responsibility for the Contractor's personal property.

B. **Additional Insured Endorsement:**

**All liability policies (with the exception of Workers' Compensation and Professional Liability) shall have the Town of Wilton, the Wilton Board of Education, and their respective officers, agents, officials, employees, volunteers, boards and commissions endorsed as an Additional Insured** on a primary and non-contributing basis. With respect to liability arising out of or in connection with the activities performed by or on behalf of the Contractor; products and completed operations of the Contractor; premises owned, leased, or used by the Contractor; or automobiles owned, leased, hired or borrowed by the Contractor. The coverage shall contain no special limitations on the scope of protection afforded to the Town.

C. **Acceptability of Insurers:**

Contractor's policies shall be written by insurance companies licensed to do business in the State of Connecticut, with a Best's rating of no less than A:VII, or otherwise deemed acceptable by the Town's Administrative Officer.

- D. Subcontractors:  
Contractor shall include all subcontractors as insured under its policies or shall furnish separate certificates and endorsements for each subcontractor. All coverage for subcontractors shall be subject to all of the requirements stated herein.
- E. Waiver of Subrogation:  
Contractor shall provide that all insurance policies include a waiver of subrogation clause that states that it is agreed that in no event shall the insurance company have any right of recovery against the Town. When the Contractor is self-insured, it is agreed that in no event shall the Contractor have any right of recovery against the Town.
- F. Claims-Made Form:  
If the insurance coverage is underwritten on a claims-made basis, the retroactive date shall be prior to or coincident with the date of the contract. The certificate of insurance shall state the retroactive date and that the coverage is claims-made. The Contractor shall maintain coverage for the duration of the contract and for the two (2) years following the completion of the contract. Evidence of such coverage shall be provided to the Town thirty (30) days prior to each policy expiration.
- G. Aggregate Limits:  
If a general aggregate is used, the general aggregate limit shall apply separately to the project or shall be twice the occurrence limit. All aggregate limits must be declared to the Town. It is agreed that the Contractor shall notify the Town with reasonable promptness with information concerning the erosion of limits due to claims paid under the general aggregate during the contract term. If the aggregate limit is eroded, the Contractor agrees to reinstate or purchase additional limits to meet the minimum limit requirements stated herein. The Contractor shall pay the premium.
- H. Deductibles and Self-Insured Retentions:  
Contractor must declare any deductibles or self-insured retentions to the Town. All deductibles or self-insured retentions are the sole responsibility of the Contractor to pay and/or to indemnify.
- I. Notice of Cancellation or Nonrenewal:  
For other than non-payment of premium, each insurance policy required by this exhibit shall be endorsed to state that coverage shall not be suspended, voided, cancelled, or reduced in coverage or in limits except after thirty (30) days prior written notice has been given to the Town. Ten (10) days prior written notice shall be given for non-payment of premium
- J. Other Insurance Provisions:  
The policies are to contain, or be endorsed to contain, the following provisions:





## D. Engagement team biographies





# Leslie Zoll, CPA

## CLA (CliftonLarsonAllen LLP)

Principal  
West Hartford, Connecticut

860-570-6376  
leslie.zoll@CLAconnect.com



### Profile

Leslie has more than 25 years of experience auditing municipal and nonprofit organizations. She has an in-depth understanding of municipal financial reporting and has been extensively involved in the development of comprehensive financial reports that have qualified for the Government Finance Officers Association Certificate Program. She is also knowledgeable of reporting requirements of both Uniform Guidance and the State Single Audit Act.

Leslie has served as partner in charge of the audits of municipalities, nonprofit organizations, housing authorities, as well as realty companies with Section 232 National Housing Act financing from the U.S. Department of Housing and Urban Development relating to healthcare facilities. She has played an instrumental role in the electronic submission of financial information to the Real Estate Assessment Center (REAC), a subdivision of the U.S. Department of Housing and Urban Development, for several housing authorities and other HUD projects.

### Technical experience

- Financial Statement Audits
- Federal and State Single Audits
- HUD Audits

### Education and professional involvement

- Bachelor of arts in accounting from University of Connecticut
- American Institute of Certified Public Accountants
- Connecticut Society of Certified Public Accountants, *Former Chairperson, Governmental Accounting and Auditing Committee, Advisory Council 2014 – 2017*
- Government Finance Officers Association of Connecticut

### Civic organizations

- Church of St. Mary, Former President, Parish Council
- National Association of Professional Women
- Family Promise of Central Connecticut, *Former President, Board of Directors, Former Vice President, Board of Directors, Former Treasurer, Board of Directors*



## Continuing professional education

2022		
Quality Update - Q4 2022	12/8/2022	1.0
Assurance Perspectives - Q4 2022	12/8/2022	2.0
Beyond the Basics: Independence and Ethics 2022 – Thriving in a Seamless World	11/10/2022	2.0
Instructor Academy Development - Q4 2022	10/19/2022	1.0
Caring Conversations Part 6: Celebrations	9/27/2022	1.0
Understanding SLG Financial Statements	9/14/2022	12.5
Caring Conversations Part 5: Talking Through Tension	9/13/2022	1.0
GASB for State and Local Government #2	8/25/2022	2.0
Caring Conversations Part 4: Talking About Change	8/23/2022	1.0
Audit: Be in the Know 2022 - Part 4, State and Local Government	8/23/2022	1.0
Audit: Be in the Know 2022 - Part 3, State and Local Government	8/22/2022	1.0
Assurance Perspectives - Q3 2022	8/22/2022	2.0
State and Local Gov (SLG) Learning Series - Part 5	8/18/2022	1.0
Caring Conversations Part 3: Thanks for the Feedback	8/9/2022	1.0
Instructor Academy Development - Q3 2022	7/28/2022	1.0
Caring Conversations Part 2: Listening Like a Learner	7/26/2022	1.0
State and Local Gov (SLG) Learning Series - Part 4	7/14/2022	6.5
Risk Management Update 2022	6/21/2022	6.0
Navigating through SLG Risk Assessment After Year 1	5/31/2022	7.0
Assurance Perspectives - Q2 2022	5/26/2022	2.0
Quality Update - Q2 2022	5/26/2022	1.0
State and Local Gov (SLG) learning series - Part 2: Project Management for Effective Cross-Utilization: Leveraging Our Tools	5/20/2022	2.0
Assurance Experienced Hires – Orientation and Resources	5/9/2022	1.0
Instructor Academy Development - Q2 2022	4/19/2022	1.0
State and Local Gov (SLG) learning series - Part 1	4/5/2022	2.0
Assurance Perspectives - Q1 2022	1/31/2022	2.0
Audit Risk Assessment	1/30/2022	3.0
Audit Report Changes: SAS 134, 135, 137, 139 and 140	1/29/2022	1.0
Instructor Academy Development - Q1 2022	1/17/2022	1.0
<b>Total</b>		<b>67.0</b>

2021		
Understanding the SOC 1: Employee Benefit Plan Audits	12/31/2021	1.0
Instructor Academy Kick Off 2022	12/9/2021	1.0
Assurance Quarterly Update - Q4 2021	10/25/2021	1.5
GASB Update for State and Local Government - #2	8/5/2021	2.0
State and Local Gov (SLG) learning series - Part 4	7/13/2021	7.0
Audit: Be in the Know 2021	6/15/2021	4.0
Coaching in the Summer at CLA Walkthrough 2021	6/14/2021	1.0
Assurance Methodology - Legacy blum	6/3/2021	2.0



EBP Update 2021	6/1/2021	4.0
Technology Transition - Legacy blum	5/24/2021	1.5
New Family Member IT Orientation	5/19/2021	1.5
State and Local Gov (SLG) learning series - Part 2	5/11/2021	1.0
Assurance Quarterly Update - Q2 2021	5/3/2021	2.0
Risk Management Q2 2021	5/3/2021	1.0
Single Audit Methodology - Legacy blum	4/28/2021	2.5
GASB Update for State and Local Government - #1	4/20/2021	2.0
State and Local Gov (SLG) learning series - Part 1	4/13/2021	1.5
CLA American Rescue Plan Act of 2021 – Perspectives and Lessons Learned for Government Organizations	3/31/2021	1.0
2021 Yellow Book and Single Audit Update	1/25/2021	2.0
2021 GASB Update	1/21/2021	2.0
Assurance Quarterly Update - Q1 2021	1/11/2021	2.0
Detailed Review Assurance	1/11/2021	2.0
Internal Controls (Acquisition)	1/11/2021	1.0
Revenue Risks: Identifying and Determining Responses (Industry Agnostic)	1/11/2021	1.0
Think Security: New Family Members	1/8/2021	1.0
Culture of Feedback	1/7/2021	1.0
Assurance Policies and Procedures - Legacy blum	1/5/2021	2.0
Risk and Quality at CLA - Legacy blum	1/5/2021	1.0
<b>Total</b>		<b>52.5</b>

2020		
A&A Update	11/12/2020	3.0
Connecticut Sexual Harassment for Employees	10/1/2020	2.0
GAQC - 2020 Supplement and COVID-19 Single Audit Implications	9/9/2020	2.0
Government Master Class - Supervising and Engagement	9/1/2020	3.0
EFS Training	8/27/2020	3.0
A&A Update	8/13/2020	3.0
Connecticut Ethics for CPAs (ETCT)	6/18/2020	4.0
Government Industry Update Part 2	6/10/2020	3.0
A&A Update	5/29/2020	3.0
Governmental Accounting and Auditing Conference	5/14/2020	8.0
EBP Group Planning Meeting - All	5/12/2020	2.0
Government Update Part 1 - All	5/5/2020	3.0
Government Update part 1 - Seniors through Managers	5/5/2020	6.0
Yellow Book - Government Auditing Standards	4/27/2020	4.5
A&A Update 2020	1/16/2020	3.0
<b>Total</b>		<b>52.5</b>





# Grace Musiitwa, CPA

## CLA (CliftonLarsonAllen LLP)



Director  
West Hartford, Connecticut

860-570-6469  
grace.musiitwa@CLAconnect.com

### Profile

Grace is a director in our Accounting and Auditing Group and has more than seven years of experience. She provides audit services to various clients with a focus on government entities, nonprofit organizations, and manufacturing, distribution, and retail companies.

In a previous position, Grace worked as a principal auditor at the office of the Auditor General Uganda, performing financial audits and regularity audits of government ministries, departments, and agencies.

### Technical experience

- Financial Statement Audits
- Federal and State Single Audits

### Education and professional involvement

- Master of Business Administration from Heriot-Watt University (United Kingdom)
- Bachelor of Science in Applied Accounting from Oxford Brookes University (United Kingdom)
- American Institute of Certified Public Accountants
- Connecticut Society of Certified Public Accountants
- Information Systems Audit and Control Association

### Continuing professional education

2022		
Quality Update - Q4 2022	12/8/2022	1.0
Assurance Perspectives - Q4 2022	12/8/2022	2.0
Caring Conversations Part 6: Celebrations	9/27/2022	1.0
Caring Conversations Part 5: Talking Through Tension	9/13/2022	1.0
GASB for State and Local Government #2	8/25/2022	2.0
Audit: Be in the Know 2022 - Part 4, State and Local Government	8/23/2022	1.0
Caring Conversations Part 4: Talking About Change	8/23/2022	1.0
State and Local Gov (SLG) Learning Series - Part 5	8/18/2022	1.0
Assurance Perspectives - Q3 2022	8/11/2022	2.0
Caring Conversations Part 3: Thanks for the Feedback	8/9/2022	1.0
Single Audit Update - Q3 2022	7/18/2022	2.0



State and Local Gov (SLG) Learning Series - Part 4	7/14/2022	2.0
State and Local Gov (SLG) learning series - Part 3, GASB 87 - Implementing the Lease Standard	6/29/2022	2.5
Risk Management Update 2022	6/21/2022	6.0
Audit: Be in the Know 2022 - Part 2, All Industries	6/14/2022	1.0
Audit: Be in the Know 2022 - Part 1, All Industries	6/13/2022	1.0
Assurance Perspectives - Q2 2022	5/26/2022	2.0
State and Local Gov (SLG) learning series - Part 2: Project Management for Effective Cross-Utilization: Leveraging Our Tools	5/20/2022	2.0
Connect, Inspire, and Grow 2022	5/6/2022	8.0
State and Local Gov (SLG) learning series - Part 1	4/5/2022	2.0
GASB for State and Local Government #1	4/5/2022	2.0
CLA Update on Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) Funded by ARPA	1/27/2022	1.0
Assurance Perspectives - Q1 2022	1/13/2022	2.0
Single Audit Update - Q1 2022	1/11/2022	2.0
Audit Risk Assessment	1/10/2022	3.0
Audit Report Changes: SAS 134, 135, 137, 139 and 140	1/5/2022	1.0
<b>Total</b>		<b>52.5</b>

2021		
SSARS 25 - Materiality in a Review of Financial Statements and Adverse Conclusions	12/23/2021	1.0
Elevating Your Career Journey: Part 6	12/15/2021	1.0
SSAE No. 19 Agreed-Upon Procedures Engagements	11/19/2021	1.0
Advancing in Your Inspired Career Conference	11/17/2021	13.0
Assurance Quarterly Update - Q4 2021	10/25/2021	2.0
Elevating Your Career Journey: Part 5	10/20/2021	1.0
Nonprofit Learning Series #7: Revenue Testing and Risk Assessment - Best Practices and Efficiencies	9/1/2021	1.0
Elevating Your Career Journey: Part 4	8/18/2021	1.0
Elevating Your Career Journey: Part 3	6/24/2021	1.0
Assurance Methodology - Legacy blum	6/3/2021	2.0
Technology Transition - Legacy blum	5/24/2021	1.5
New Family Member IT Orientation	5/15/2021	1.5
Assurance Quarterly Update - Q2 2021	5/3/2021	2.0
Risk Management Q2 2021	5/3/2021	1.0
Single Audit Methodology - Legacy blum	4/28/2021	2.5
Elevating Your Career Journey: Part 2	4/21/2021	1.0
GASB Update for State and Local Government - #1	4/20/2021	2.0
Elevating Your Career Journey: Part 1	2/17/2021	1.0
Nonprofit Learning Series #1 – NFP Accounting and Client Service Considerations in Economically Distressed Times	2/3/2021	1.5
Think Security: New Family Members	1/12/2021	1.0
Culture of Feedback	1/12/2021	1.0



Revenue Risks: Identifying and Determining Responses (Industry Agnostic)	1/11/2021	1.0
Assurance Quarterly Update - Q1 2021	1/11/2021	2.0
Internal Controls (Acquisition)	1/9/2021	1.0
Detailed Review Assurance	1/8/2021	2.0
Assurance Policies and Procedures - Legacy blum	1/5/2021	2.0
Risk and Quality at CLA - Legacy blum	1/5/2021	1.0
<b>Total</b>		<b>49.0</b>

2020		
MDR Intermediate Virtual CT	11/16/2020	3.5
A&A Update	11/12/2020	3.0
Connecticut Sexual Harassment for Employees	10/1/2020	2.0
MDR Update 2020	9/29/2020	2.0
GAQC - 2020 Supplement and COVID-19 Single Audit Implications	9/9/2020	2.0
EFS Training	8/27/2020	3.0
A&A Update	8/13/2020	3.0
GAQC - 2020 OMB Compliance Supplement and Single Audit Update	6/30/2020	2.0
FASB Update for Private Companies and Not-for-Profit Organizations	6/15/2020	2.0
Government Industry Update Part 2	6/10/2020	4.0
A&A Update	5/29/2020	3.0
GAQC - 2020 State and Local Government Audit Planning Considerations	5/28/2020	2.0
Government Update part 1 - Seniors through Managers	5/5/2020	2.0
Government Update Part 1 - All	5/5/2020	2.0
Yellow Book - Government Auditing Standards	4/27/2020	1.5
GAQC - Heard in the Hallways: Commonly Asked YB questions	4/2/2020	2.0
Understanding Market Implications and Bringing Calm Amid Chaos	4/1/2020	1.5
Successfully Navigating the Impacts of SSARS No. 21-23 (SSAR)	3/27/2020	2.0
Risky Business - Conducting Remote Audits in Uncertain Times	3/25/2020	1.0
COVID-19: Business Planning and Impacts	3/20/2020	1.0
A&A Update 2020	1/16/2020	3.0
<b>Total</b>		<b>47.5</b>





# Chad Fallon-Senechal, CPA

CLA (CliftonLarsonAllen LLP)



Senior  
West Hartford, Connecticut

860-231-6658  
chad.fallon-senechal@CLAconnect.com

## Profile

Chad began his professional career in 2013 working for a small firm in New Jersey performing audits of municipalities. During that time, he obtained the necessary credits to sit for the CPA exam. In mid-2020 he moved to Connecticut with his wife and began working for blumshapiro. Shortly after CLA’s acquisition of blumshapiro he was advanced to senior and obtained his CPA license.

## Technical experience

- State and local government
- Federal Single Audit
- Connecticut State Single Audit

## Education and professional involvement

- Bachelor of Arts in General Studies from Providence College, Providence, Rhode Island
- American Institute of Certified Public Accountants
- Certified Public Accountant in the State of Connecticut
- Connecticut Society of Certified Public Accountants

## Continuing professional education

2022		
Caring Conversations Part 6: Celebrations	9/27/2022	1.0
Understanding SLG Financial Statements	9/14/2022	4.0
Caring Conversations Part 5: Talking Through Tension	9/13/2022	1.0
GASB for State and Local Government #2	8/25/2022	2.0
Audit: Be in the Know 2022 - Part 4, State and Local Government	8/23/2022	1.0
Caring Conversations Part 4: Talking About Change	8/23/2022	1.0
State and Local Government 101 – Back to Basics	8/10/2022	2.0
Caring Conversations Part 3: Thanks for the Feedback	8/9/2022	1.0
Caring Conversations Part 2: Listening Like a Learner	7/26/2022	1.0
State and Local Gov (SLG) Learning Series - Part 4	7/14/2022	2.0
Caring Conversations Part 1: The Power of Words	7/12/2022	1.0
State and Local Gov (SLG) learning series - Part 3, GASB 87 - Implementing the Lease Standard	6/29/2022	2.5
Navigating through SLG Risk Assessment After Year 1	5/31/2022	2.0



State and Local Gov (SLG) learning series - Part 2: Project Management for Effective Cross-Utilization: Leveraging Our Tools	5/20/2022	2.0
Assurance Experienced Hires – Orientation and Resources	5/9/2022	1.0
State and Local Gov (SLG) learning series - Part 1	4/5/2022	2.0
GASB for State and Local Government #1	4/5/2022	2.0
Professional Ethics: The American Institute of Certified Public Accountants' Comprehensive Course	3/12/2022	8.0
Audit Risk Assessment	2/15/2022	3.0
Audit Report Changes: SAS 134, 135, 137, 139 and 140	2/1/2022	1.0
SSAE No. 19 Agreed-Upon Procedures Engagements	1/3/2022	1.0
SSARS 25 - Materiality in a Review of Financial Statements and Adverse Conclusions	1/3/2022	1.0
<b>Total</b>		<b>42.5</b>

2021		
Single Audit Update 2021	7/19/2021	1.0
TeamMate Data Analysis	6/17/2021	1.5
Coaching in the Summer at CLA Walkthrough 2021	6/14/2021	1.0
Assurance Methodology - Legacy blum	6/11/2021	2.0
Single Audit Refresher 2021 - Part 2	6/10/2021	3.5
Single Audit Refresher 2021 - Part 1	6/9/2021	4.0
Technology Transition - Legacy blum	5/24/2021	1.5
New Family Member IT Orientation	5/20/2021	1.5
Risk Management Q2 2021	5/3/2021	1.0
Assurance Quarterly Update - Q2 2021	5/3/2021	2.0
Single Audit Methodology - Legacy blum	4/28/2021	2.5
2021 Yellow Book and Single Audit Update	4/16/2021	2.0
Culture of Feedback	1/18/2021	1.0
Audit Staff Training - Legacy blum Part 2	1/13/2021	7.0
Audit Staff Training - Legacy blum Part 1	1/12/2021	5.5
Think Security: New Family Members	1/6/2021	1.0
Assurance Policies and Procedures - Legacy blum	1/5/2021	2.0
<b>Total</b>		<b>40.0</b>



2020		
Construction Industry Training	12/11/2020	2.0
Automotive Industry Update	12/4/2020	4.0
MDR Intro Virtual CT	11/16/2020	3.5
A&A Update	11/12/2020	3.0
Cash Flows	10/16/2020	1.5
Connecticut Sexual Harassment for Employees	10/1/2020	2.0
Long Term Healthcare Update	10/1/2020	2.0
Long Term Healthcare Intro	10/1/2020	2.0
MDR Brief - Enterprise Data Assessment	9/24/2020	1.0
Microsoft Teams	9/24/2020	1.0
MDR Brief - Understanding COVID's Impact on Businesses and Being Successful moving forward	9/22/2020	1.0
Government Master Class - Investment Workpaper	9/22/2020	2.0
Government Master Class - Rev Rec & FINAST Reconciliation	9/17/2020	1.5
Government Master Class - Cash Workpapers	9/15/2020	2.0
EFS Training	8/27/2020	3.0
Justice and Our Moment in History: Understanding America's Largest Social Justice Movement	8/17/2020	1.5
Govt 101	7/23/2020	4.0
Single Audit Intro	7/22/2020	4.0
HIPAA Privacy and Security Basics	7/21/2020	1.0
<b>Total</b>		<b>42.0</b>





# Jeffrey Ziplow, MBA, CISA, CGEIT

## CLA (CliftonLarsonAllen LLP)

Principal  
West Hartford, Connecticut

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### Profile

Jeff is a principal in the firm's business risk advisory service group. Over his 35-year career he has had significant experience working with organizations to assess their IT controls as they relate to business operations and helps to develop recommendations to mitigate risk. In this role, Jeff works with clients on data breach responses, cyber security risk assessments and provides insight and guidance on developing better security practices. In addition, he works on process control related projects to enhance operational efficiencies and provide tangible control recommendations.

Jeff also oversees various IT audits based on the AICPA's SSAE-18 (SOC-1) and AT-101 (SOC-2) compliance standards as well as working with the NIST based security standards. Over the past several years, he has been actively involved in providing cybersecurity and risk assessments presentations to municipalities, nonprofits, and various companies to enhance leadership in these areas. He also works with the attorney generals of Connecticut, Florida, and Indiana to provide guidance/support on cyber security matters.

### Technical experience

- Risk management
- Information system
- Security assessments
- Processes and controls
- SOC-1 and SOC-2 audits
- HIPAA audits
- NIST compliance standards

### Education and professional involvement

- Master of business administration from Boston College, Boston, Massachusetts
- Bachelor of arts from the University of Vermont, Burlington, Vermont
- Certified Information Systems Auditor
- Certified Governance of Enterprise IT
- Information Systems Audit and Control Association
- Government Finance Officers Association of Connecticut



## Continuing professional education

2022		
Assurance Perspectives - Q4 2022	12/8/2022	2.0
CLA Cyber Risks-How to Best Prepare Your Institution	12/6/2022	3.0
IT & Cybersecurity Update - September 2022	9/7/2022	4.75
Assurance Perspectives - Q3 2022	8/11/2022	2.25
VFLI Virtual Conference 2022 - Creating Seamless Opportunities	6/29/2022	3.0
Risk Management Update 2022	6/21/2022	6.0
Financial Audit Support Update 2022	6/1/2022	6.0
Assurance Perspectives - Q2 2022	5/26/2022	2.25
2022 Virtual Conference: IT & Cybersecurity (Cyber Controls Track): QAR Overview - Consulting Approach	3/3/2022	1.0
2022 Virtual Conference: IT & Cybersecurity (Cyber Controls Track): Maximizing Cybersecurity Soundness & Minimizing Incidents	3/3/2022	1.0
2022 Virtual Conference: IT & Cybersecurity (BRS/SOC Track): Fieldguide	3/3/2022	1.0
2022 Virtual Conference: IT & Cybersecurity (General Session): Town Hall Q&A	3/3/2022	1.0
2022 Virtual Conference: IT & Cybersecurity (General Session): IT Strategic Planning & Budgeting	3/2/2022	1.0
2022 Virtual Conference: IT & Cybersecurity (General Session): Human Lie Detectors and the Art of the Interview	3/2/2022	1.0
2022 Virtual Conference: IT & Cybersecurity (IT Consulting Track): Outsourcing the Role of the ISO/CISO	3/2/2022	1.0
2022 Virtual Conference: IT & Cybersecurity (BRS/SOC Track): Testing in the Cloud	3/2/2022	1.0
2022 Virtual Conference: IT & Cybersecurity (General Session): Emotional Intelligence & Growth Mindset	3/1/2022	1.0
2022 Virtual Conference: IT & Cybersecurity (Cyber Controls Track): Risks, Threats & Vulnerabilities in the Cloud	3/1/2022	1.0
2022 Virtual Conference: IT & Cybersecurity (IT Consulting Track): Deciphering DFARS, CUI, NIST SP800-171, & CMMC	3/1/2022	1.0
2022 Virtual Conference: IT & Cybersecurity (Cyber Controls Track): FFIEC AIO	2/28/2022	1.0
2022 Virtual Conference: IT & Cybersecurity (Cyber Controls Track): Privileged Access and User Access Reviews (FAS and GCR)	2/28/2022	1.0
2022 Virtual Conference: IT & Cybersecurity (General Session): 2022 Strategic Priorities	2/28/2022	2.0
CLA Demystifying Revenue Loss and ARPA Funds	1/11/2022	1.0
<b>Total</b>		<b>45.3</b>



2021		
IT & Cybersecurity: Engagement Coordinator Role, Closing Procedures, & Scheduling - Legacy blum	6/18/2021	1.75
IT & Cybersecurity: Scoping, Pricing, & Profitability - Legacy blum	6/17/2021	1.0
IT & Cybersecurity Tools - Legacy blum	6/3/2021	2.5
IT & Cybersecurity: Engagement Lifecycle & Operations - Legacy blum	6/2/2021	2.0
Technology Transition - Legacy blum	5/24/2021	1.75
New Family Member IT Orientation	5/17/2021	1.5
CLA K-12 Schools Webinar Series-Adopting Good Cyber Hygiene Practices	3/23/2021	3.0
IT & Cybersecurity Conference 2021 (General Session): Conference Wrap Up	3/11/2021	1.0
IT & Cybersecurity Conference 2021 (GRC Track): TAS Contract Advisory Services	3/11/2021	1.0
IT & Cybersecurity Conference 2021 (GRC Track 1): Privacy	3/11/2021	1.0
IT & Cybersecurity Conference 2021 (General Session): Network Firewall Configuration & Implementation (Perimeter Basics)	3/11/2021	1.0
IT & Cybersecurity Conference 2021 (General Session): Breaking Down the GCR/IVA/EPT Silos: Providing Technical Data for the GCR	3/10/2021	1.0
IT & Cybersecurity Conference 2021 (GRC Track 2): Vendor Management: Incident Response and BCP Review	3/10/2021	1.0
IT & Cybersecurity Conference 2021 (GRC Track 1): Risk Assessment	3/9/2021	1.0
IT & Cybersecurity Conference 2021 (Tech Track): Docker for Cybersecurity Consultants	3/9/2021	1.0
IT & Cybersecurity Conference 2021 (GRC Track 2): Data Classification, Data Flow Diagrams, and Encryption Assessments	3/9/2021	1.0
IT & Cybersecurity Conference 2021: Day 1 General Session	3/8/2021	2.5
Risk and Quality at CLA - Legacy blum	1/5/2021	1.0
<b>Total</b>		<b>26.0</b>

2020		
CISA Courses 12.1.20-12.31.20	12/31/2020	54.0
Connecticut Sexual Harassment for Employees	10/1/2020	2.0
KnowB4 training 5/2020	5/29/2020	1.0
<b>Total</b>		<b>57.0</b>

[CLAconnect.com](https://www.claconnect.com)

CPAs | CONSULTANTS | WEALTH ADVISORS

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Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

