

**Board of Finance
Town of East Windsor
11 Rye Street
East Windsor, CT**

**MINUTES OF REGULAR MEETING,
September 21, 2011 at 7:30 p.m.**

These minutes are not official until approved at a subsequent meeting.

Members Present: Jack Mannette, Danelle E. Godeck (arrived at 7:38 p.m.), Jason Bowsza, Robert Little, Kathleen Pippin, and Marie DeSousa
Members Absent: None
Alternates Present: Jerilyn Corso
Alternate Absent: Jamie Daniel
Others: Catherine Cabral, Dale Nelson, Judith Rajala, Len Norton, Denise Menard, Richard Pippin, Dr. Theresa Kane, Alan Baker, Gilbert Hayes, and others
Press: C. Garfman (Journal Inquirer) and L. Smith (Patch.com)

I. Call to Order

Chairman Jack Mannette called the Regular Meeting to Order at 7:34 p.m., in the East Windsor Town Hall.

II. Appointment of Alternates

Chairman Jack Mannette indicated that Board Member Ms. Danelle E. Godeck had indicated she is on her way to the meeting and will be a little late. Alternate Member Ms. Jerilyn Corso is in attendance at this meeting due and should be appointed as a voting member until such time Ms. Godeck arrives.

It was **MOVED** (Pippin) and **SECONDED** (Little) and **PASSED** (U) that the Board of Finance appointment Alternate Member Jerilyn Corso as a voting member until such time Ms. Danelle E. Godeck, Regular Member, arrives at the meeting.

III. Approval of Minutes

Minutes of August 17, 2011 Regular Meeting

An error was noted in the August 17, 2011 Regular Meeting Minutes. An amendment to the minutes in Section VI., Subsection e, Paragraph 6 is noted. The following is the noted amendment:

“Mr. Cabral indicated the money from CIRMA...”

to

“Ms. Cabral indicated the money from CIRMA...”

It was also noted in that paragraph that “CIP” should have been referred to as Capital Improvements Projects Committee.

It was **MOVED** (Little) and **SECONDED** (Pippin) and **PASSED** (U) that the Board of Finance approves the minutes of August 17, 2011 Regular Meeting, as amended.

Ms. Danelle E. Godeck arrived at the meeting at 7:38 p.m.

IV. Public Input

Ms. Denise Menard, First Selectwoman addressed the Board. She read a statement to the Board and that statement is marked as Exhibit A and attached hereto. Also attached hereto is a letter from the Police Chief Edward J. DeMarco, Jr. dated September 20, 2011 and marked as Exhibit B. Mr. Mannette asked Ms. Menard for a copy of her statement and the letter from the Police Chief. Ms. Menard gave copies of both documents to all Board Members.

Ms. Marie DeSousa commented that as a Board of Finance Member, she was not aware of any such investigation in regards personal use of gas. She wanted to know who knew of this investigation. She wanted to apologize to Ms. Menard as Ms. DeSousa believes Ms. Menard is one of the best First Selectmen this Town has had and she is appalled that her creditability is being questioned. She is ashamed about this “back door garbage” and inquired with the Chairman Jack Mannette why this investigation was done without the Board being made aware of it. She asked for a copy of the police report. Mr. Mannette commented that it was inappropriate for him to respond at this time. Ms. Godeck remarked that none of the Board was aware of this investigation. Mr. Mannette indicated this was “public input” and he would have to look at the documents provided and he would then respond.

A motion was entertained by Mr. Jason Bowsza and seconded by Ms. Marie DeSousa to add an Agenda Item No. VII. New Business B. Investigation of Misuse of Gasoline.

A discussion was held. Mr. Mannette commented the subject matter should not be discussed because it involves a police investigation. Ms. DeSousa indicated the investigation has been completed and confirmed same with Ms. Menard. Mr. Mannette insisted it is a police investigation. Mr. Bowsza remarked the discussion will include whether or not the Chairman acted on behalf of the Board. Mr. Mannette insisted the subject cannot be discussed until the police investigation is complete. Mr. Bowsza commented that it has been concluded.

Ms. Godeck indicated she believed the Board needed to discuss this issue. Mr. Mannette indicated it will be discussed at the right time and more information is available. Ms. DeSousa commented that the Board should have been made aware of this investigation and not have to heard this for the first time in a public forum from the First Selectman.

A vote was taken.

In favor: Ms. DeSousa, Mr. Bowsza, Ms. Godeck, and Ms. Pippin

Opposed: Mr. Little

Motion passes 4-1.

V. Communications

Mr. Mannette indicated that he has received communication from CCR, the Town Auditors which included an agreement which needs to be signed. Ms. DeSousa asked to see copies of the agreement and asked if she could read it first before it was signed. Ms. Cabral commented that this agreement is an engagement letter. It has been reviewed by the First Selectman and by the Town Attorney, changes have been made and this is the final copy which needs to be signed. Ms. DeSousa and other Board Members requested a copy to read before it could be signed. Copies were given to the Board Members and they took a few minutes during this time to read over the agreement. The engagement letter is attached hereto and marked as Exhibit C.

It was **MOVED** (Little) and **SECONDED** (Pippin) and **PASSED** (U) that the Board of Finance authorizes Chairman Jack Mannette to sign the engagement letter from CCR on behalf of the Town of East Windsor.

Mr. Jason Bowssza indicated he had emails dated August 18, 2011 to and from Ms. Judith Rajala, Ms. Denise Menard, Mr. Jack Mannette, and himself regarding the annual report. He would like those emails be placed on public record and attached hereto to these minutes and marked as Exhibit D. He wanted the email on record for clarity.

VI. Superintendent of Schools

a. Introduction of Dr. Theresa Kane to the Finance Board

Mr. Mannette introduced to the Board Dr. Theresa Kane, Superintendent of Schools. She indicated she had reached out to members of the Board to discuss the perceptions of the schools and what needs to be done in the schools for create better achievement. She looks forward to working with the Board.

A discussion was held among the Board Members and Dr. Kane. Dr. Kane indicated she would like the Town to have a better relationship with the Board of Education to work together for the betterment of the schools and student achievement. Dr. Kane also discussed the possibility of shared services with the Board of Education and Town.

b. Discussion Concerning SFSF/MBR BOE Funding

Mr. Mannette inquired with Dr. Kane regarding the status of the SFSF/MBR BOE Funding and what is the current status with the State Department of Education. He reminded the Board of the Joint Special Meeting which was held on September 6, 2011 in regards to the Town of East Windsor not being in compliance with the MBR Funding and the State Board of Education. Dr. Kane indicated she has had communication with Mr. Kevin Chambers of the State Board of Education regarding the figures. Mr. Chambers has turned over the matter to the Chief Financial Officer in his department to review the figures. He has not been in communication with her as of the present date. She is awaiting a response and once that response is received, she will notify everyone.

A discussion was held regarding the recording to the grants and appropriations.

VII. Monthly Reports

a. Treasurer's Report

Ms. Catherine Cabral, Treasurer, addressed the Board of Finance. She gave to all the Board Members a memorandum dated September 14, 2011 for their review. The document is broken down in four subjects: Cash, Tax Collections, Assessor Information, and Treasurer Update. As of August 31, 2011, the cash position of the Town is as follows: Webster Bank \$11,203,010; New England Bank (formerly Enfield Federal Savings) \$541,963; TD Banknorth \$575,471; STIF \$571,778; and MBIA Class \$36,571.

b. Tax Collector's Report

Ms. Cabral gave to all the Board Members a report entitled "Tax Collector's Report to Board of Finance 7/1/2011 through 08/31/2011" which was prepared by Samantha Lee, Tax Collector. She briefly discussed the figures on the report comparing tax collection of the current year verses the three previous years. The percentage of tax collection is approximately 52.1% which is slightly lower than last year's collection and shows how hard the tax collector and her office has worked. A brief discussion regarding the report was held regarding the tax collection and delinquent tax collection to date.

c. Assessor's Report

Ms. Cabral gave to all the Board Members a report dated September 16, 2011 from the Assessor, Ms. Caroline Madore. The report indicates the Grand List of October 1, 2011 personal property and real estate work is now intense. The Request for Proposals was released for the Revaluation of October 1, 2012 and bids are being opened September 29, 2011 at 4:00 p.m.

The Board of Assessment Appeals heard three Motor Vehicle Appeals on September 13, 2011 which resulted in all three cases having minor adjustments, total reduction equals \$28.88 of refunds relating only to the October 1, 2010 Grand List.

Ms. Lois Noble, slated to become one of the future members of the Board of Assessment Appeals, attended this session and the current Board Members were pleased to be able to discuss the process and procedures of these types of Hearings.

d. Added Appropriations/Transfers (2010-2011 Budget)

Ms. Cabral indicated that the first transfers being discussed are for the year 2010-2011.

▪ Public Works

Ms. Cabral indicated that Public Works Department is requesting a transfer in the amounts of \$37,574.43 and \$30,979.15 which is the remaining road money to be used in the spring.

It was **MOVED** (Bowsza) and **SECONDED** (Pippin) and **PASSED** (U) that the Board of Finance approves the request to transfer in the amount of \$37,574.43 to PW Road Improvement Account No.: 1-08-55-1025-7-799-0484-0 from Road Improvements Account No.: 1-01-25-3183-7-799-0600-0, and to a Town Meeting if necessary and to request to transfer in the amount of \$30,979.15 to PW Road Improvement Account No.: 1-08-55-1025-7-799-0474-0 from Year End Operation Transfers Account No.: 1-01-25-3183-7-799-0601-0, and to a Town Meeting if necessary.

▪ Information Technology

Ms. Cabral indicated the Information Technology Office is requesting a transfer in the amount of \$3,800.00 to balance accounts.

A motion was entertained by Mr. Jason Bowsza and seconded by Ms. Godeck that the Board of Finance approves the request to transfer in

the amount of \$3,800,00 to IT Equipment Account No.: 1-01-50-8425-7-701-0000-0 from IT Consultant Account No.: 1-01-50-8425-1-101-0000-0, and to a Town Meeting if necessary.

A discussion was held. Ms. DeSousa inquired if this transfer was for equipment. Mr. Mannette indicated the budget for this department bottom line is overspent by \$17,481 and this transfer would not rectify this account. Ms. Cabral indicated this transfer was being requested according to policy. Mr. Mannette insisted if this transfer was approved, the line would be still overspent by \$13,000 and there is no need for this transfer. The discussion continued about the policy and the rules of said policy and why this transfer was being requested.

A vote was taken.

In Favor: Mr. Bowsza, Ms. DeSousa, Ms. Godeck, and Mr. Little

Opposed: Ms. Pippin

Motion passes 4-1.

▪ **Insurance and Benefits**

Ms. Cabral indicated the next transfer was in the amount of \$2,150.00 to LAP/Employee Insurance from Public Safety Workers' Compensation.

It was **MOVED** (Bowsza) and **SECONDED** (Godeck) and **PASSED** (U) that the Board of Finance approves the request to transfer in the amount of \$2,150.00 to LAP/Employee Insurance Account No.: 1-01-35-7345-5-520-0000-0 from Public Safety Workers' Compensation Account No.: 1-01-25-2195-2-202-0000-0, and to a Town Meeting if necessary.

▪ **Fire Departments**

Ms. Cabral indicated the next transfer request is in the amount of \$520.000 to Fire Department-FD Incentive Program from P. Safety/Employee Benefits-Pension Plan.

It was brought to the attention of the Board that this transfer was not approved by the Board of Selectmen. At their meeting, there was a question as to whether the incentives were overspent. It was believed from a previous meeting that the incentives would not be over spent and the Fire Department would not request additional monies. Ms. DeSousa commented that she attended that specific meeting and recalls research going to be done before action would be taken on this transfer.

A motion was entertained by Mr. Bowsza and seconded by Ms. Godeck that the Board of Finance forward to the Board of Selectmen the request to transfer in the amount of \$520.00 to Fire Department-FD Incentive Program Account No.: 1-01-15-2150-2-230-0000-0 from Public Safety/Employee Benefits/Pension Plan Account No.: 1-01-15-2195-2-203-0000-0, before the issue goes for a Town Meeting.

A vote was taken.

In Favor: Mr. Bowsza, Ms. Godeck, and Ms. DeSousa

Opposed: Mr. Little and Ms. Pippin

Motion passes 3-2.

▪ **CNR**

Ms. Cabral indicated the last transfer for 2010-2011 Budget is in the amount of \$11,687.25 which is the year end transfer from CIP Reserve to CNR.

It was **MOVED** (Bowsza) and **SECONDED** (DeSousa) and **PASSED** (U) that the Board of Finance approves the request to transfer in the amount of \$11,687,25 to CNR/T. Hall Renovations Account No.: 1-08-55-1025-7-799-0662-0 from CIP-Reserve-T.Hall Annex Account No.: 1-01-55-9447-7-799-0702-0, and to a Town Meeting if necessary.

e. Added Appropriations/Transfers (2011-2012 Budget)

▪ **CNR**

Generator

Ms. Cabral indicated the requested transfer from CNR-Unassigned to Town-T.Hall Generator in the amount of \$40,000.00. This transfer is being requested due to an emergency generator needed for the Hurricane. Mr. Mannette commented that there was a Special Meeting held by the Board of Selectmen on August 29, 2011, a copy of those minutes are attached hereto and marked as Exhibit E. He read from those minutes.

It was **MOVED** (Bowsza) and **SECONDED** (Godeck) and **PASSED** (U) that the Board of Finance approves the request to transfer in the amount of \$40,000.00 to Town – T. Hall Generator Account No.: 1-08-55-1025-7-799-0656-0 from CNR – Unassigned Account No.: 1-08-55-1025-7-799-0658-0, and to a Town Meeting if necessary.

Repave Annex Parking Lot

This appropriation requested is in the amount of \$99,709.79 to repave the Annex Parking Lot. The Account Number would be 1-08-55-1025-7-799-0663-0. Mr. Bowsza indicated the parking lot is very bad and needs to be fixed. Ms. Cabral commented that the lot is a safety hazard and due to the new playground which was just constructed, the lot is used frequently.

A motion was entertained by Mr. Jason Bowsza and Ms. Kathleen Pippin seconded to appropriate \$22,678.00 to Account No. 1-08-55-1025-7-799-0663-0 for Repave Annex Parking lot and to transfer \$77,031.79 from CNR-Unassigned Account No.: 1-08-55-1025-7-799-0658-0 to CNR-Repave Annex Parking Lot Account No.: 1-08-55-1025-7-799-0663-0, and to a Town Meeting if necessary as presented.

A discussion was held. Mr. Mannette indicated that this transfer/appropriation was rejected at the last meeting. He indicated \$77,031.79 was received from the insurance company from the two barns that were lost during the winter snow. He believes that money should be recorded in the miscellaneous revenue account and should be left there until the end of the year and it would be a sound rainy day fund. He reminded the Board that next year budget cycle could be very difficult and that extra money may be helpful during the budget process and help the taxpayer. In regards to the parking lot, Fund 8 has approximately \$280,000.00 unassigned. He does not recall the Capital Improvement Projects Committee indicating the paving of the Annex Parking Lot was critical; however, it needs to be addressed by the Committee. He believes the money should be taken from the unassigned. If \$22,678.00 is taken from the general fund, it would be an added appropriation to the budget. Ms. Cabral indicated the monies would not be coming from the general fund but from the unassigned. Mr. Mannette indicated this is not appropriate. Ms. Cabral commented, as she did at the last meeting, that there are two checks which were received, one for \$77,031.79 from the insurance for the barns and another from CIRMA in the amount of \$22,678.00. She had given to all Board Members for their review a letter from CIRMA wherein CIRMA indicates the \$22,678.00 represents a credit and CIRMA would like to know how the Town will be using said money. CIRMA would like the money to be used for the good of the community. Mr. Len Norton entered the discussion indicating the paving companies close around Thanksgiving and in order to do this job before the winter months, a decision has to be made as soon as possible. He indicated he plows that parking lot and it is a nightmare, a lot of pot holes, and poor drainage. Mr. Mannette again indicated that the request is not coming from the Capital Improvement Projects Committee and other departments have necessities, such as Public Works looking to purchase new vehicles. Ms. DeSousa commented that as a resident of the Town of

East Windsor, she realizes that the Annex Parking Lot is an accident waiting to happen. There are many pot holes and complaints from people using the playground. She understands the necessity. Mr. Bowsza commented that he believes it makes sense to repave the Annex parking lot and CIRMA would recognize the decrease in risk in doing so to prevent future problems.

The discussion continued about taking the monies from fund balance. Mr. Mannette was warned by Ms. Menard that if he takes the money from fund balance and the problem with the MBR is such that monies have to be spent on that, the Town could have a problem.

Mr. Bowsza withdrew his original motion.

It was **MOVED** (Bowsza) and **SECONDED** (DeSousa) that the Board of Finance approves the transfer of \$99,709.79 as presented in a document dated August 18, 2011 entitled "Transfers/Appropriation Request Form" and send to a town meeting if necessary.

A vote was taken:

In Favor – Ms. DeSousa, Mr. Bowsza, Ms. Godeck, and Ms. Pippin

Opposed – Mr. Little and Mr. Mannette

Motion passed 4-2.

Mr. Mannette reminded everyone, if this transfer fails at the town meeting, the paving will not be completed. The public will need to know that this transfer/appropriation increases the budget over the 2% which was voted upon.

Board Recessed at 9:13 p.m.

Board Reconvened at 9:23 p.m.

▪ **Public Safety**

Ms. Cabral indicated this is a transfer to the Ambulance Association to pay an invoice for the annual fee for the ALS dispatching services for the period of July 1, 2011 to June 30, 2012 pursuant to the East Windsor Ambulance Contract. Mr. Mannette indicated this is a not vote. Ms. Godeck reminded Mr. Mannette is it a contractual issue. Ms. Menard explained to the Board that the ambulance contract calls for an additional stipend that the Town is responsible for communications, not radios, which are used during dispatching the ambulance to calls as far as way as East Granby. Tolland County intercepts the call and must stay on the line

until the ambulance service has arrived to their destination. This was agreed to in the last contract. Ms. Menard reminded the Board the contract expires next year.

It was **MOVED** (Godeck) and **SECONDED** (Bowsza) and **PASSED** (3-2)(M. DeSousa and K. Pippin dissenting) that the Board of Finance approves the request to transfer in the amount of \$5000.00 to Ambulance Association Account No.: 1-01-20-5240-7-799-0602-0 from Account No.: 1-01-30-4220-9-800-0000-0 and the request to transfer in the amount of \$500.00 to Ambulance Association Account No.: 1-01-20-5240-7-799-0602-0 from Account No.: 1-01-15-2195-2-202-0000-0, and to a Town Meeting if necessary.

Ms. DeSousa commented that she did not vote in favor of this transfer because she opposes the lack of information the Ambulance Association has given to the Board during the budget process and this problem needs to be addressed in the future.

f. Invoices

Invoices were given to Mr. Mannette by Ms. Cabral for his signature, which he signed and returned to Ms. Cabral.

VII. Old Business

a. Pension Board Representation

Mr. Mannette indicated he has asked Ms. Danelle E. Godeck if she would be interested in sitting on the Pension Board as a representative of the Board of Finance. Ms. Godeck declined. Mr. Bowsza inquired with Ms. Cabral regarding the membership. She indicated 9 members are required and currently, one seat is vacant. Mr. Bowsza asked if an alternate member of the Board could be the representative. Ms. Cabral indicated it cannot be an alternate; it has to be a regular member. Ms. Godeck asked when the next meeting was scheduled. Ms. Cabral indicated the October 4, 2011 Meeting has been cancelled and the next meeting is scheduled for October 25, 2011. Ms. Godeck indicated she would not be able to do it. No decision was made.

b. 2010-2012 Annual Report

Mr. Mannette indicated the first portion of the Annual Report is complete and he has a sheet from last year of the tasks that were assigned last year to the Board Members. The question of reappointing Ms. Judith Ralaja in putting the report together and an email was sent to Ms. Menard asking if anyone from the Town Hall could help put the report together. A response was not received; however, Mr. Mannette did receive a response from Ms. Ralaja

indicating she would be happy to do the report free of charge. Ms. DeSousa commented she would not have an objection since it would be free of charge. It was the general consensus the Board would not have a problem with having Ms. Judith Ralaja compile the Annual Report as she did last year, free of charge.

The discussion continued on who was going to be assigned the various tasks. It was but the question arose about the upcoming elections and some of the members may not be on the Board. They discussed the tasks and it was agreed those tasks which were assigned last year will stand this year.

VIII. New Business

a. Fire Truck Finacinge

Ms. Cabral gave to all Board Members an information sheet from Webster Bank regarding the annual renewal of the Fire Truck. She explained all the options which were given by Webster Bank. She indicated it was recommended by the financial advisor to rollover the notes this year with \$140,000 pay down and consider retirement of the note in 2012 (FY 2013).

A brief discussion was held.

It was **MOVED** (DeSousa) and **SECONDED** (Pippin) and **PASSED** (4-0)(R. Little abstained) that the Board of Finance approves the recommendation of Webster Bank in regards to rolling over the notes this year with \$140,000 pay down.

b. Investigation of Misuse of Gasoline.

Mr. Mannette indicated that he was not going to discuss the issue at this time. He has received information from various people regarding this issue, and he is not going to give names. He contacted the State's Attorney's Office and that office advised him of the path he had to take and the possibility of criminal charges. Since then, apparently, the matter has been closed and no charges were filed. That is all he said about the subject. Ms. DeSousa indicated this agenda item was placed on the agenda to discuss this issue and specifics. He read from the letter from the Police Chief which stated "Jack Mannette, Chairman of the Board of Finance". She asked Mr. Mannette if he was acting as a private citizen or in behalf of the Board. If he had a problem about this issue, he should have called a Meeting, in Executive Session, to discuss his concerns before he had any action taken. She was very upset and at one point asked a vote be taken to get Mr. Mannette off the Board. Mr. Bowsza also inquired if he was acting in behalf of the Board. Mr. Mannette indicated he was. Mr. Bowsza commented that anything he does on behalf of the Board should be discussed with the Board before any action is taken. Mr. Mannette

indicated he has not read all of the information he was given this evening and he would not be commenting further. Mr. Bowsza reminded Mr. Mannette that if he does something as Board Chairman, he holds each one of the members liable for his actions and puts those members in jeopardy.

The discussions continued with Ms. Godeck commenting that Mr. Mannette should share information with the Board and inquired if anyone else knew. Mr. Mannette said no one else. A further discussion was held.

IX. Adjournment

It was **MOVED** (Little) and **SECONDED** (Mannette) and No Vote that the Board of Finance adjourns the September 22, 2011 Regular Meeting at 9:46 p.m.

Respectfully Submitted,

Denise M. Piotrowicz
Recording Secretary

EXHIBIT A

Exh. A.

I am speaking under Public Input tonight to ask a couple of questions of the BOF. I don't expect a response now, however would like the Board to clarify an issue I have been dealing with since July.

I am in receipt of a police report that concludes an investigation brought to the Police Chief by your Chairman Jack Mannette regarding use of Town gas in my vehicle. My questions are:

- Was Chairman Mannette acting on behalf of the Board of Finance or was he acting on his own in asking for this investigation?
- Are there minutes or motions by the Board of Finance asking for such an investigation?

If either the Board of Finance or Mr. Mannette personally had questions regarding use of Town gas, instead of wasting significant police time and an atmosphere of whispered suspicions for the last 2 month; research of Board of Selectmen minutes, a question to any of the Selectmen of the last 4 years or a phone call to the Treasurer's or my office could have saved everyone time, money and gotten the answers to any and all questions.

I am not here for any reason but to clear any doubt anyone has about the issue Mr. Mannette asked to have investigated.

Approximately 2 weeks after I began this job, I realized how much travel the responsibilities entailed and asked the Administrative Assistant who had worked with at least 5 First Selectmen how the First Selectman receives compensation for mileage. I was told that they either put in for reimbursement at the IRS rate or they used a code to use Town gas. I did a cost estimate on the 2 options and found that the IRS reimbursement would be close to 4 times as expensive as using Town gas, so I received a PIN and password and used Town gas from that point on. I informed the Selectmen of that, provided them with my reasoning and they felt it was more than fair. It has been discussed just about every year the First Selectman's salary is discussed at budget time. It is no secret, I pump gas in view of police, public works, numerous town employees, I have a code that is tracked and part of a report I instituted that shows gas usage to the Board of Selectmen every month. I have for anyone to see, a huge amount of work done by our police department that proves that in fact the Selectmen all have been in agreement with the practice, that my initial reasoning of saving the Town money has indeed proven to be accurate and any allegations by Mr. Mannette are unsubstantiated.

Again I am here merely to put to rest any speculation that I have done anything wrong or secretive and would like an answer in the near future as to whether Mr. Mannette acted on behalf of the Board of Finance or for his own personal reasons?

Thank you.

Danise Menard

EXHIBIT B*Exhibit B.*
EAST WINDSOR POLICE DEPARTMENT**Edward J. DeMarco, Jr.**
Chief of Police

September 20, 2011

Denise Menard
First Selectman
Town of East Windsor
11 Rye Street
Broad Brook, CT 06016
Re: Case 11-675-OF

First Selectman Menard:

As you are aware a complaint was made by the Chairman of the Board of Finance, Mr. Jack Manette, regarding criminal accusations of gas theft on July 8, 2011. At that time I began a preliminary inquiry concerning the matter. Part of that inquiry led me to the necessity of forensically taking possession of the work computer owned by the Town of East Windsor and used by Town employee Becky MacDonald. After securing proper authorization to take possession of this computer, it was forwarded for forensic examination. It was found that due to the age of the computer and most likely because it was left on for very long periods of time the platters on the hard drive were discovered damaged. No information regarding the matter could be obtained from the hard drive, and the computer is no longer useful for service to the Town. After my preliminary inquiry I forwarded the complaint for a full and comprehensive investigation by the East Windsor Police Department.

This matter was in fact fully investigated to include numerous interviews, statements, and all relevant follow up inquiries that were required to completely look into the allegation were conducted. After this exhaustive process, the matter was found to be unfounded and unsubstantiated. As there is no probable cause to show that any criminal conduct occurred and that the allegations are unsubstantiated, I closed this matter as "*unsubstantiated*". If you have any questions please feel free to contact me at any time, and I will assist you.

I should mention that during the course of this investigation many weaknesses in the Town's gas use and management system were discovered. Although unrelated to the matter discussed above, I would be willing to discuss these shortcomings with you or the Board of Selectman in an effort to make improvements in the future.

Respectfully Submitted,

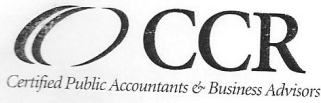
A handwritten signature in black ink, appearing to read "Chief E. J. DeMarco, Jr.", written over a horizontal line.

Edward J. DeMarco, Jr.
Chief of Police

25 School Street, East Windsor, CT 06088 Tel. No. (860) 292-8240 Fax (860) 623-6200

EXHIBIT C

exh. c



124 Hebron Avenue
Glastonbury, CT 06033
860.781.6700
860.633.0480 fax
www.ccrllp.com

June 20, 2011 (Revised)

Mr. Jack Mannette
Chairman, Board of Finance
c/o Ms. Catherine Cabral
Town Treasurer
Town of East Windsor
11 Rye Street
Broad Brook, Connecticut 06016

Dear Mr. Mannette:

We are pleased to confirm our understanding of the services we are to provide for the Town of East Windsor, Connecticut (the "Town") for the year ending June 30, 2011. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprise the Town's basic financial statements, as of and for year ending June 30, 2011. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A) to supplement the Town's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Town's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary comparison schedules
3. Public employee retirement system supplementary information

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards in accordance with the requirements of OMB Circular A-133, and schedule of expenditures of state financial assistance in accordance with the Connecticut State Single Audit Act. As part of the audit, we will assist with preparation of your financial statements, schedule of expenditures of federal awards, schedule of expenditures of state financial assistance and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements, schedule of expenditures of federal awards, schedule of expenditures of state financial assistance and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, schedule of expenditures of state financial assistance and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, schedule of expenditures of state financial assistance and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee any no audit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. You are responsible for the selection and application of accounting principles; for the fair presentation in the financial statements of the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town and the respective changes in financial position and, where applicable, cash flows in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for ensuring that management and financial information is reliable and properly recorded. Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by OMB Circular A-133 and the Connecticut State Single Audit Act, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal and state award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133 and the Connecticut State Single Audit Act.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, OMB Circular A-133, and the Connecticut State Single Audit Act.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town's compliance with applicable laws and regulations and the provisions of contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

OMB Circular A-133 and the Connecticut State Single Audit Act require that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Circular A-133 Compliance Supplement and the State of Connecticut Office of Policy and Management *Compliance Supplement to the State Single Audit Act* for the types of compliance requirements that could have a direct and material effect on each of the Town's major programs. The purpose of those procedures will be to express an opinion on the Town's compliance with requirements applicable to each of its major federal and state programs in our reports on compliance issued pursuant to OMB Circular A-133 and the Connecticut State Single Audit Act.

Other Services***Data Collection Form***

At the conclusion of the engagement, we will complete the appropriate sections of and sign the Data Collection Form that summarizes our audit findings. We will provide copies of our reports to the Town, however, it is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit finding, auditors' reports, and a corrective action plan) along with the Data Collection Form to the designated federal clearinghouse and, if appropriate, to pass-through entities. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.

Education Review Package

We will perform procedures and issue an "agreed upon procedures" report as a result of our work as required by the State Department of Education. The terms of the agreed-upon procedures engagement are outlined in a separate engagement letter executed with the Board of Education.

Office of Policy and Management Questionnaire

We will complete the Municipal Audit Questionnaire as required by the State of Connecticut Office of Policy and Management.

Audit Administration, Fees, and Other

During the course of our engagement, we will request information and explanations from management regarding the Town's operations, internal controls, future plans, specific transactions, and accounting systems and procedures. At the conclusion of the audit, management agrees to provide certain written representations about the financial statements and related matters prior to the issuance of our report. You also understand that these representations constitute required audit documentation and that if you fail to provide these representations we may decline to issue a report as a result of this engagement. The procedures we will perform in our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the written and oral representations that we receive from management. In view of the foregoing, you agree to indemnify us, defend us, and hold us harmless against such obligations, agreements, and/or costs relating to our services under this letter resulting from false or misleading representations made to us by any member of the Town's management.

Accordingly, false representations could cause us to expend unnecessary efforts or could cause a material error or a fraud to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the Town's financial statements that we may fail to detect as a result of intentionally or knowingly false or misleading representations that are made to us by management.

In the interest of facilitating our services to you, we may communicate by facsimile transmission or send electronic mail over the Internet. Such communications may include information that is confidential. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept that we have no control over the unauthorized interception of these communications once they have been sent and consent to our use of these electronic devices during this engagement. In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception of unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

In the event that we become obligated to pay any judgment, fine, penalty, or similar award or sanction; agree to pay any amount in settlement; and/or incur any costs as a result of a claim, investigation, or other proceeding instituted by any third party, including any governmental or quasi-governmental body, and if such obligation is a direct or indirect result of any inaccurate or incomplete information that you intentionally or knowingly provide to us during the course of this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us, defend us, and hold us harmless as against such obligations, agreements, and/or costs.

In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our standard hourly rates for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket expenses incurred in that regard.

You are responsible to notify us in advance of your intent to reproduce for any reason, in whole or in part, and to give us the opportunity to review any printed material containing our report before its issuance. Such notification does not constitute an acknowledgement on our part of any third party's intent to rely on the financial statements. With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Timing

Robert L. Howard, Jr., CPA is the engagement partner and is responsible for supervising the engagement and signing the report. Based on our discussions, we anticipate the following timetable:

Commencement of interim work	June 20, 2011
Commencement of fieldwork	November 7, 2011
Delivery of draft reports	December 2011
Delivery of final reports	Upon approval

We have reserved your start date on our schedule and we expect you to commit the necessary resources in order to be adequately prepared by that date. Accordingly, we would appreciate your notifying us as soon as possible if you believe you may not be ready. Because we have scheduled other client commitments after your work, we may lack some flexibility in rescheduling your start date. In addition, if the Town is unable to adhere to the agreed-upon dates, or does not have the required records available at the scheduled time, we may not be able to issue our report at the anticipated time.

Fees

Our fees for these services are \$37,000 and will be based on the actual time spent at our standard hourly rates, plus travel and other out-of-pocket costs such as report production, typing, postage, etc. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit.

The fee is contingent on the books and records being "audit ready". The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary as to the above matters, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. You agree that if there are any known or anticipated delays, or if we do not receive the full cooperation of Town personnel, we may be required to adjust our fee accordingly.

Billing

Our fees will be billed as follows and are payable within ten days:

June 2011	\$	9,250
July 2011		9,250
November 2011		9,250
December 2011		9,250
	\$	<u>37,000</u>

We reserve the right to suspend our engagement performance and/or not deliver the report if the account is not paid in accordance with the terms of this letter or you fail to cooperate by providing us necessary information on a timely basis. If we elect to terminate our services for nonpayment, you will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. In the event that the account is not paid in accordance with the terms of this letter, you will be responsible for reimbursing the firm for all of its costs incurred in collecting any delinquent account, including our attorneys' fees.

The parties to this engagement agree that any dispute that may arise regarding the meaning, performance or enforcement of this engagement will, prior to resorting to litigation, be submitted to mediation, and that they will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement. Any mediation initiated as a result of this engagement shall be administered within the Greater Hartford area, according to its mediation rules, and any ensuing litigation shall be conducted within said area, according to Connecticut law. The results of any such mediation shall be binding only upon agreement of each party to be bound. The costs of any mediation proceeding shall be shared equally by the parties.

The audit documentation for this engagement is the property of CCR LLP and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a regulator or its designee, a federal or state agency providing direct or indirect funding, the U.S. Government Accountability Office or the State of Connecticut Office of Policy and Management for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of CCR LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide to distribute the photocopies or information contained therein to others, including other governmental agencies.

It is our policy to retain audit documentation for a period of seven years, or for any additional period requested by any cognizant agency, oversight agency for audit, or pass-through entity, after which time we will commence the process of destroying the contents of our engagement files. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation. To the extent we accumulate any of your original records during the engagement, those documents will be returned to you promptly upon completion of the audit engagement, and you agree to provide us with a receipt for the return of such records.

The balance of the audit engagement file is our property, and we will provide copies of such documents at our discretion and if compensated for any time and costs associated with the effort.

Our firm, as well as other accounting firms, participates in a peer review program covering our audit and accounting practices. This program requires that once every three years we subject our system of quality control to an examination by another accounting firm. As part of this process, the other firm will review a sample of our work. It is possible that the work we perform for you may be selected for review. If it is, the other firm is bound by professional standards to keep all information confidential.

You agree to inform us if you intend to make an offer to hire one of our employees.

You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the engagement. Our 2010 peer review report accompanies this letter.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

CCR LLP

CCR LLP

RESPONSE:

This letter correctly sets forth the understanding of the Town of East Windsor, Connecticut for the year ended June 30, 2011.

By: _____

Title: _____

Date: _____

EXHIBIT D

Re: Annual Report reply from Judi Rajala

Exh. D

Page 1 of 2

From: vaultew <vaultew@aol.com>
To: jrajala1 <jrajala1@cox.net>; dogwoodhillfarm <dogwoodhillfarm@cox.net>; dmenard <dmenard@eastwindsorct.com>
Subject: Re: Annual Report reply from Judi Rajala
Date: Thu, Aug 18, 2011 3:30 pm

Judy, et al.

Whether intentionally or not, Jack has misrepresented the position taken by Marie and me. Our concern was not because of your candidacy, but that you may be the first selectman at that point. We both felt that it was inappropriate for someone in a CEO's capacity from consulting with the town, as that would appear to be double dipping. If you are willing to complete the task without cost to the town, I am happy to have you do that, although I think Jack would agree that the entire board should discuss it at our September meeting.

Thank you for your willingness to volunteer

Jay

-----Original Message-----

From: Judith Rajala <jrajala1@cox.net>
To: Jack Mannette <dogwoodhillfarm@cox.net>; BOS Denise FS Menard <dmenard@eastwindsorct.com>
Sent: Thu, Aug 18, 2011 3:11 pm
Subject: Re: Annual Report reply from Judi Rajala

Jack, Denise, Marie and Jason,

I was taken aback and a bit confused when I read item #3 of this email as I've been a volunteer elected Board of Education member for 10 years -- running for re-election in 2007 -- all while doing the Town Report for the past 5 years.

But it's the responsibility of the Board of Finance to see that this task is completed, so I will of course defer to your wishes.

However, as I do not want there to be even a hint of conflict in anyone's mind (and as there is a modest stipend attached to this task), I would hereby like to volunteer my services -- **free of charge** -- for this year's report.

This is too important of an endeavor for our Town and I'm more than happy to do it. Please let me know.

Warm Regards,

- judi rajala

<http://mail.aol.com/34122-111/aol-6/en-us/mail/PrintMessage.aspx>

9/21/2011

Annual Report reply from Judi Rajala

Page 2 of 2

At 11:05 AM 8/18/2011, Jack Mannette wrote:

At last nights BOF meeting the annual report was discussed based upon the attached draft schedule.

Three action items resulted from these discussions.

1. I as the Chair of the BOF last year would submit the 2010/2011 report for the BOF.

2. I would coordinate as we did last year with your office on the request letter that goes out for input to the annual report. The letter should go out by October 11, 2011 with input due your office by November 5, 2011. May I ask that you have Jennifer do this letter and I will co-sign it with you.

3. The last action item concerns the use of Judith Rajala as the consultant to complete the assembling and printing of the Annual Report. Jason and Marie feel that as she is a petitioning candidate for Selectman it would be inappropriate for her to do the report. Jason requested we ask you if there is anyone in the Town Hall that could take over the tasks done by Judith? Please let this board know if there is.

Thanks

Jack

EXHIBIT E

Exh. E

**Town of East Windsor
Board of Selectmen**

**Emergency Meeting Minutes
August 29, 2011**

TIME AND PLACE OF MEETING

Ms. Menard called the meeting to order on Monday, August 29, 2011 at 5 p.m. at the East Windsor Town Hall.

ATTENDANCE

Denise Menard, First Selectman
Mark Simmons, Deputy First Selectman
John Burnham, Selectman
Gil Hayes, Selectman
Richard Pippin Jr., Selectman
Len Norton, Director of Public Works
Cliff Nelson, electrical consultant

DISCUSSION RELATED TO EXTENDED CLOSURE OF TOWN HALL DUE TO HURRICANE IRENE

Options for power or continued closure of Town Hall were discussed. The generator currently in Town Hall is not adequate to run what is needed to operate Town Hall during business hours, extremely old and emitting carbon monoxide into the building.

Motion was made by John Burnham, seconded by Gil Hayes:

To rent a 40 kw Generator for the Town Hall and have the Town's electrician install it immediately to avoid further closure of Town Hall.
Unanimously passed.

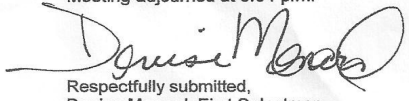
Replacement of the current generator at Town Hall was discussed. It was felt that as the central Town government building, a permanent generator sufficient to run all necessary equipment including heat should be purchased and installed as soon as possible.

Motion was made by John Burnham and seconded by Mark Simmons:

To approve spending no more than \$40,000 on a generator to power the Town Hall with new switching gear and wiring to comply with code and to be installed by the Town's electrical contractor. The purchase is to be recommended to the Board of Finance at their next regular meeting.
Unanimously passed.

ADJOURNMENT

Meeting adjourned at 6:04 p.m.



Respectfully submitted,
Denise Menard, First Selectman

RECEIVED

SEP 02 2011

BY *John K. Simms*
Asst. TOWN CLERK