MINUTES
TOWN COUNCIL
SPECIAL MEETING
November 17, 2025
6:00 PM - Town Hall - Scitico Room

1. ROLL CALL

Present: Linda Allegro, Gina Cekala, Robert Cressotti, Carol Hall, Cynthia Mangini, Maya Matthews, Marie Pyznar, John Santanella, Aaron Thomas, Lori Unghire, Zach Zannoni

Absent: None

Also present were Town Manager, Matthew Coppler; Assistant Town Manager, Steve Bielenda; Assistant Town Attorney, Mark Cerrato; and Town Clerk, Sheila Bailey.

2. EXECUTIVE SESSION

MOTION #7328 by: Cynthia Mangini seconded: John Santanella
to go into Executive Session to discuss the following item(s).
Upon a **SHOW OF HANDS** vote being taken, the Chair declared **MOTION #7328** adopted.
Yes: Linda Allegro, Gina Cekala, Robert Cressotti, Carol Hall, Cynthia Mangini, Maya Matthews, Marie Pyznar, John Santanella, Aaron Thomas, Lori Unghire, Zach Zannoni No: None Abstain: None.

The Executive Session of the Enfield Town Council was called to order by Chair Cekala at 5:36pm. Superintendent Steve Moccio joined the Executive Session for this item.

A. **Contract Negotiations**

- Teachers Contract

Chair Cekala reconvened the Special Meeting at 5:55pm. No votes or actions were taken by the Council during the Executive Session.

3. Presentation: Internal Audit of Financial Operations – Enfield Public Schools (CliftonLarsonAllen LLP)

Jeff Ziplow, Aaron Parillo, and Lindsey Currie of CliftonLarsonAllen LLP presented their findings from the Internal Audit of Financial Operations of the Enfield Public Schools report. Mr. Ziplow began by defining the scope of the project as a comprehensive assessment of the school budget, special education, grants and the financial operations for 2022-2024. The objective was to identify unusual activity, assess controls, analyze the budget overages and identify other risks. The team conducted interviews with employees, walkthroughs and discussions with the management team. The team reviewed how the budgeting process is conducted by EPS and the approval process for financial operations. A large component of the audit consisted of a review of special education (Eagle Academy) and grants management. Another area analyzed was salaries and personnel management.

The presentation focused on the causes of the fiscal year 2023-2024 budget overages and plans to prevent them in the future. This mainly consisted of: the school system's *Alliance District* designation and anticipated funds from the State of Connecticut that were never received; anticipated capital project reimbursements from the State that ended up being denied; unplanned special education students; excess cost funding shortfalls; and unfunded state mandates. Key findings from the audit include: communication gaps between the Town and EPS; inadequate budgeting; tuition rate fluctuations; and underutilization of ERP systems. Based on these findings, several recommendations were presented that include: regular meetings to improve transparency; zero-based budgeting; minimized use for budget transfers; contract rate management; and ERP system optimization.

Councilor Santanella highlighted the issue regarding under-budgeting for increases in special education students that was raised in the key findings. He asked the team how to prevent that scenario from happening again. Mr. Ziplow confirmed that it is not a preventable type of situation. However, he highlighted that EPS is able to take care of new and incoming special education students internally rather than externally, which means the cost for education of that student is less than it would be to take care of them externally. Councilor Santanella also asked for clarification on what preventable measures could be taken in the future to prevent shortfall caused by anticipated *Alliance District* funding that does not get received. Ms. Currie recommended that going forward, no accounts are opened or encumbrances take place without documented award letters with amounts and dates on them are in hand. Further, Ms. Currie recommended that in the cases of reimbursement funds, EPS should not budget and spend based on optimism in their applications. Awards and contracts should be documented and confirmed prior to the allocation of funds. Mr. Ziplow emphasized that EPS should take a conservative approach to what is budgeted based on anticipated awards. As a final remark, Councilor Santanella confirmed with the team that staff members of the Board of Education did not have access to the funds.

Counilor Unghire raised the question as to whether non-english speaking students fall under the special education category. Mr. Ziplow deferred to Superintendent Steven Moccio and it was confirmed that they do not.

Councilor Hall questioned the team about why they did not interview the former superintendent of EPS when conducting their assessment. Ms. Currie reminded the Council that their assessment was not conducted as a forensic assessment. While they focused on a look-back, it was more about financial hygiene and protocols to be put in place for preventing this situation in the future. Councilor Hall commented on how Enfield's *Alliance District* status was treated differently than the other alliance districts within the state. Enfield received all of their funds and was able to complete budgeted ECS funding money. Going forward, the confusion that occurred will no longer be an issue because now those funds are being pulled out of the grant. Enfield is getting alliance money, but their ECS number is going to be less. Councilor Hall also asked for clarification regarding the zero budgeted item for instructional coaches. It was explained by Superintendent Mocchio that prior to his tenure, they did not do appropriations as the money was pulled from ESSER funds for those particular positions. The team also responded to Councilor Hall's inquiry about looking at how ARPA funds were spent. It was confirmed that ARPA expenditures were not part of the assessment.

Councilor Zannoni commented on how grant-funded staff positions within EPS were not appropriated for because the funds for those positions were paid through the grant even though they were reoccurring positions. It was confirmed that the recommendation going forward would be to budget for those positions in order to be accurate. Superintendent Mocchio then explained that while the team was conducting their assessment, he had already implemented a lot of the practices that the team put in their recommendations. His zero-based budgeting includes line items for revenues to account for expected incoming funds. Mr. Mocchio also discussed his implementation of position controls and biweekly meetings with Town Manager Coppler and Assistant Town Manager Bielenda.

Councilor Matthews gave her perspective on the ERP system optimization process as she was a former administrative professional working for the Town of Enfield. Her opinion was that one of the easiest things to fix from the assessment is to implement better MUNIS training for the employees. The team responded that Tyler is working with the Town of Enfield to implement training, more-so than in other municipalities.

Councilor Pyznar commented that she was looking for a little dig deeper into why the problem happened. She appreciated the new Superintendent's work to get things on the right path. Additionally, she is seeking to get a quarterly report from the Town and EPS so that there are no surprises going forward.

Councilor Cressotti thinks the big takeaway from the assessment is the increased communication and collaboration between the Town and the Board of Education. He commended Superintendent Mocchio for his work to correct the issues.

Councilor Mangini pointed out the relationship between excess cost spending with the special education component and how we are unable to project or predict the number of students coming into our district.

Mayor Cekala described the problems with the EPS budget as "the perfect storm" of the unexpected. She explained that there was no fraud, mismanagement, waste or wrongdoing. Mr. Coppler confirmed that the Board of Education provides him with quarterly reports and he can get those out to the Council. Mayor Cekala also reminded everyone that the Board of Education and the Council each have a finance subcommittee.

A copy of the presentation is appended to the minutes.

4. ADJOURNMENT

MOTION by: Robert Cressotti, seconded: Cynthia Mangini to adjourn.
Upon a **SHOW OF HANDS** vote being taken, the Chair declared the **MOTION** adopted unanimously, and the meeting stood adjourned at 6:56pm.

Respectfully submitted,

Sheila M. Bailey, Town Clerk	Kenzy Lee, Deputy Town Clerk
Clerk of the Council	Acting Secretary of the Council

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We'll get you there.

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Executive Summary

Enfield Public Schools Internal Controls Assessment

Overview of key findings and recommended improvements

November 17, 2025

Project Scope and Objectives

Comprehensive Internal Audit Scope
Assessment covered budget, special education, grants, and financial operations for 2022-2024.

Key Audit Objectives
Identify unusual activity, assess controls, analyze budget overages, and evaluate other risk.

Focus on Transparency
Provide findings and recommendations to improve accuracy, transparency, and efficiency in financial operations.

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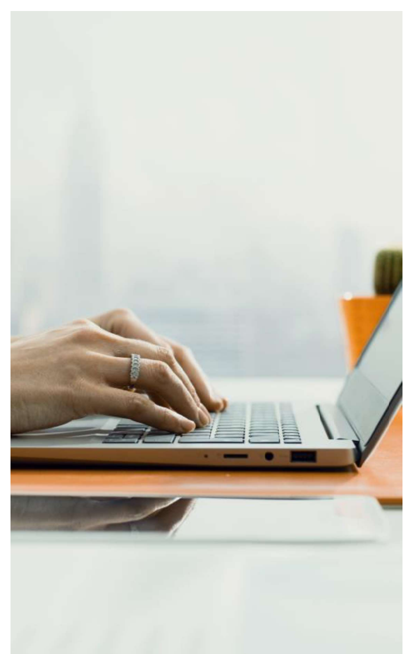
Budgeting and Purchasing Workflows

Structured Annual Budgeting Process
Department heads compile budget requests based on prior year expenditures annually. EPS Cabinet reviews and finalizes requests for Town Council approval. Process has changed with new Superintendent

Budget Transfer Practices
Budget amendments require approval from the Business Office and Superintendent before presentation to the Board. Line-item transfer requests for the fiscal year are approved by the Finance Committee.

Multi-Level Purchasing Approvals
Purchasing requisitions route through department heads, business managers, and grants managers before purchase order creation. Funds are encumbered (reserved) to ensure availability

Accounts Payable Process
Includes invoice matching, approval, and electronic check issuance to maintain fiscal discipline and accountability.



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Special Education and Grants Management

In-District Programs

EPS manages special education with tailored instruction and support for diverse student needs.

Outplacement Contracts

Every special education student within EPS with outplaced services has an associated contract for their tuition and any additional services.

- Each outplaced student typically has a blanket purchase order set up for the year which includes tuition, transportation, aide and related services costs.

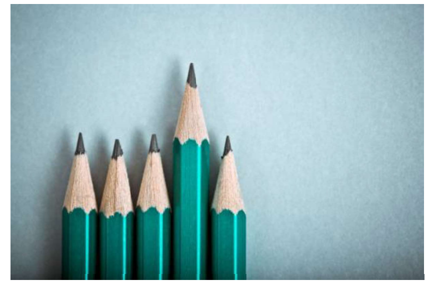
Recent Enrollment Trends

There have been recent significant and unanticipated increases in special education costs, largely due to additional high-need students moving into the District.

- In 2024, there were an additional 27 high-need special education students who joined EPS, resulting in approximately $1.8 million in unbudgeted/unexpected expenses for pupil personnel services.

Grants Compliance and Oversight

Dedicated manager tracks spending and ensures grant compliance using eGMS and ERP systems.



Salaries and Personnel Management

Payroll Encumbrance

EPS encumbers payroll salaries for school personnel at the beginning of each school year (as soon as a person is hired)

Position Control

Employee positions are currently managed manually in Excel spreadsheets.

- The HR Director and Business Manager meet weekly to review full-time equivalent (FTE) reports, personnel salaries, retirements, and position changes.
- All performed manually.

EPS is in the process of leveraging position control within Enterprise ERP.

- This will help to confirm that all positions are budgeted for and approved before hiring personnel.
- This helps to prevent overstaffing and ensures that salary expenses align with the budget

Causes of the FY23-24 Budget Overages

Unreceived Alliance District Funding

Although designated as an Alliance District, EPS never received anticipated funding in the amount of $2.8 million over two years.

- EPS calculated a 2.31% budget increase necessary for fiscal year 2023 in order to maintain services.
- EPS assumed that 2% of this need would come from the Alliance District funds
- The Town budgeted to reduce their funding to the School District to reflect the Alliance money
- The District had calculated a 3.96% budget increase necessary for fiscal year 2024. Budget based on the Alliance money ($1.4 million) awarded from the state.
- No Alliance monies were ever received from the State creating a shortfall within the EPS budget

Causes of the FY23-24 Budget Overages

Denied Capital Project Reimbursements

EPS assumed that the District was eligible for capital project reimbursements.

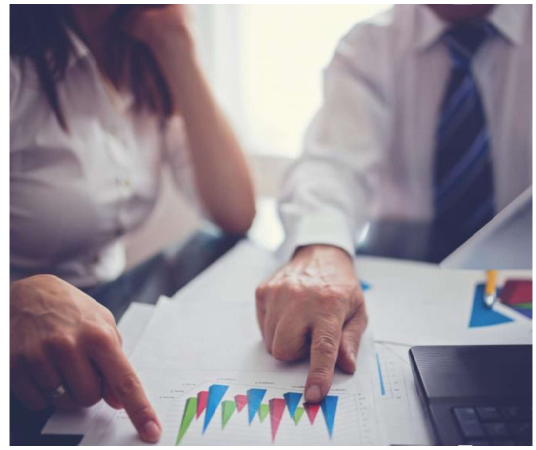
- Confident that they would receive this money, the District spent $1.7 million on capital projects in 2023.
- EPS was informed in July 2022 that they were denied the construction Alliance grant and would not be receiving $1.7 million dollars.
- EPS fully utilized its contingency funds (non-lapsing account) in addition to any remaining COVID relief funds to help with fiscal year 2023 shortages.

Causes of the FY23-24 Budget Overages

Confusions with the Town Fund Transfers

A $2.5 million transfer from the Town's STIF account caused confusion about available funds within EPS payroll account.

- Monies from the Town's STIF account deposited incorrectly into EPS payroll account. Described as "Paid In Surplus-Redemptions".
- EPS assumed this money was from the state to make up for not receiving the Alliance funding.
  - Ultimately this was an unrelated mistake



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Causes of the FY23-24 Budget Overages

Unplanned Special Education Students/Costs

For fiscal year 2024, additional special education students joined the District after the budget had been set.

- A total amount of approximately $1.8 million dollars was incurred that was not budgeted.

Excess Cost Funding Shortfalls

For the 2024 fiscal year, EPS believed their Excess Cost funding was going to be around 91% and their budget was built accordingly.

- School Districts were reimbursed at 64%-75%. This caused an immediate budget shortfall of approximately $600,000 dollars.

Unfunded State Mandate

During the 2023 legislative session, the State of Connecticut amended general statutes to require each board of education to provide special education until eligible student reaches age 22.

- Prior to this change, the required as was 21.

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Three (3) Year Budget/Financial Analysis

Budget Variances Overview

- EPS has some accounts, which had either zero original appropriations and/or a significant variances

ORG	OBJ	ACCOUNT DESCRIPTION	Original Appropriation 2024	Actual Expenditures 2024	Variance
11002193	511100	SALARY INSTRUCTIONAL COACHES	$ -	$ 503,627	$ (503,627)
15102113	511100	SALARY SPED SOC WORKER	578,330	1,090,724	(512,394)
11242112	511200	SALARY EAGLE BEHAV TECH	-	1,587,256	(1,587,256)
15102140	532000	SPED PROFESSIONAL SERVICES	568,242	971,305	(403,063)
12102226	533400	TECHNOLOGY SERVICES SOFTWARE	154,572	641,831	(487,259)
15102700	551000	SPED TRANSPORATION	1,592,085	2,010,245	(418,160)
17801001	556000	TUITION - MAGNET & NONPUBLIC	640,000	967,779	(327,779)

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Three (3) Year Budget/Financial Analysis

Under-Budgeted Accounts –Trend over 3 years

- For the account categories below, CLA noted that for the three years evaluated (fiscal years 2021-2022, 2022-2023 and 2023-2024), these accounts were consistently under budgeted.
- These accounts were continuously budgeted below prior year expenditures in each of the three fiscal years, with little to no change in budget increases.

ACCOUNT DESCRIPTION	Three Year Average Budget Appropriation	Three Year Average Actual Spend	Three Year Average Difference	% 3 Year Average Difference
521000 HEALTH/MEDICAL INSURAN	$ 8,395,743	$ 10,794,301	$ (2,398,558)	29%
533400 TECHNOLOGICAL SERVICES	155,134	391,250	(236,116)	152%
532000 PROFESSIONAL SRVCS/STU	748,991	1,027,969	(278,977)	37%
513700 SUBSTITUTES LT ILLNESS	79,167	285,105	(205,938)	260%
533000 PROFESSIONAL SRVC NONS	165,937	409,079	(243,142)	147%
556300 TUITION TO PRIVATE INS	968,865	1,262,029	(293,164)	30%
532300 PUPIL SERVICES	90,000	288,052	(198,052)	220%
511000 ADMIN SALARIES	5,948,449	6,065,033	(116,584)	2%

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Three (3) Year Budget/Financial Analysis

Special Education Financial Analysis

- CLA noted during our review of FY 2023, that the Special Education budget overall came in on budget. Through our discussions with management, this had been the trend until 2024.
- As noted above in “Reasons for Budgeted Overages FY 23-24,”additional special education students joined the District after the budget had been set/school year began.

ACCOUNT DESCRIPTION	ORIGINAL APPROP 2024	YTD Expended 2024	Available Budget 2024	ORIGINAL APPROP 2023	YTD Expended 2023	Available Budget 2023
SALARY SPED SOC WORKER	$ 578,330	$ 1,090,724	$ (512,394)	$ 526,365	$ 506,063	$ 20,302
SPED TRANSPORATION	1,592,085	2,010,245	(418,160)	1,692,085	1,629,383	62,702
SPED PROFESSIONAL SERVICES	568,242	971,305	(403,063)	568,242	931,765	(363,523)
SPED TUITION PRIVATE INSTITUTE	902,198	1,172,457	(270,259)	1,002,198	1,489,644	(487,446)
SPED OCCUP THER/PHYSC THERA	90,000	266,005	(176,005)	90,000	461,044	(371,044)
SALARY SPED PC LD	231,769	348,902	(117,133)	202,663	239,216	(36,553)
SALARY SPEDEHS TUTOR SVCS	227,500	334,665	(107,165)	227,500	284,181	(56,681)
SPED TRANSPORT SUMMER SCH	84,000	3,513	80,487	84,000	6,463	77,538
SPED PARAPROFESSIONALS	1,600,300	1,271,684	328,616	2,034,590	1,371,187	663,403
SPED TUITION PUBLIC/MAGNET	598,100	193,406	404,694	648,100	229,719	418,381
SALARY EAGLE BEHAV TECH	-	1,587,256	(1,587,256)	-	-	-

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Key Findings from the Assessment

Communication Gaps

Communication gaps between Town and EPS caused misunderstandings and budget shortfalls.

Inadequate Budgeting

Budgeting relied on prior year figures without current year adjustments, causing frequent transfers.

Tuition Rate Fluctuations

Mid-year outplacement Special Education tuition rate changes complicated budgeting overages.

ERP System Underutilization

EPS underused ERP features (Position Control), limiting control over staffing and salary expenses.

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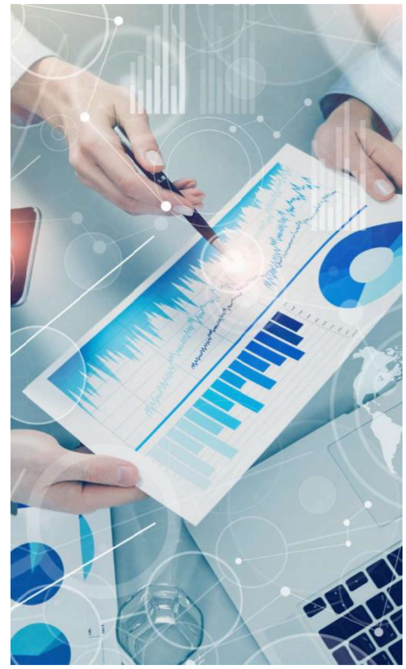
Strategic Recommendations



Financial Coordination Meetings

Regular meetings with Town officials improve transparency and financial coordination.

Zero-Based Budgeting

Zero-based budgeting enhances accuracy by requiring justification for each expense.

Minimized Use\Need for Budget Transfers

If transfers are necessary, they should be performed monthly, with approval from both the Superintendent and BOE

Contract Rate Management

Confirming rate ranges and including clauses manages mid-year contract changes.

ERP System Optimization

Maximizing ERP features improves staffing oversight and automates financial processes.

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Questions

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