

Town of Andover, CT
17 School Road
Andover, CT 06232
Phone: 860-742-7305
Fax: 860-742-7535
www.andoverct.org
www.facebook.com/townofandoverct

January 6, 2026

Town of Andover
State Single Audit Corrective Action Plan
For the Fiscal Year Ended 2024

Office of Policy and Management
450 Capitol Avenue MS-54MFS
Hartford, Connecticut 06106-1379

Municipal Finance Services Unit Attn: William Plummer

AUDIT FINDINGS

Finding Reference Number:

Finding 2024-001: *Material Weakness in Internal Control over Financial Reporting - Reconciliation of the Town's and the School District's General Ledgers*

Description of Finding:

The Town's general ledger is not currently integrated with the School District's general ledger. Journal entries are required to record and reconcile the activity of the School District with the Town. The Town's year-end closing entries to record the School District's balances and activities were incomplete.

Statement of Concurrence or Nonconcurrence:

Management of the Town concurs with the finding.

Corrective Action:

The Town will no longer record balances and activities that are already accounted for by the School District. The Town will limit its accounting to transactions that involve direct financial activity between the Town and the School District. The Town will reconcile interfund transactions and balances monthly and will annually reconcile General Fund expenditures to the School District's accounting system.

Name of Contact Person:

Lisa Jablonski, Town Treasurer
860-742-4035 Ext 4211
treasurer@andoverct.org

Projected Completion Date:

June 30, 2026

Finding Reference Number:

Finding 2024-002: *Significant Deficiency in Internal Control over Financial Reporting - Bank and Interfund Reconciliations*

Description of Finding:

During the audit, it was identified that the School District's bank and interfund reconciliations were incomplete and not fully reconciled to the general ledger.

Statement of Concurrence or Nonconcurrence:

Management of the School District concurs with the finding.

Corrective Action:

The School District is working to address the identified deficiency. Bank reconciliations were previously performed outside of the accounting system. The School District has begun to utilize the accounting system's bank reconciliation feature and has begun to implement monthly reconciliations of all interfund accounts. The School District is considering the use of a financial consultant to support/train the Business Manager to ensure proper identification and recording of journal entries and to ensure all accounts are properly reconciled.

Name of Contact Person:

Valerie E. Bruneau, Superintendent of Schools
860-742-7339
bruneauv@andoverelementaryct.org

Projected Completion Date:

June 30, 2026

Finding Reference Number:

Finding 2024-003: *Noncompliance - Major Federal Award Program*

Grantor: U.S. Department of Treasury
Federal Program Name: Coronavirus State and Local Fiscal Recovery Funds
Assistance Listing Number: 21.027
Pass-through Entity: Connecticut Office of Policy & Management

Description of Finding:

The Town did not timely or accurately file the required annual compliance report.

Statement of Concurrence or Nonconcurrence:

Management of the Town concurs with the finding.

Corrective Action:

The Town had an issue with information being sent to email addresses that are no longer valid. It was determined that the prior Town Treasurer and Assistant Town Treasurer were being sent notifications from the Treasury Department. Neither of these older emails were accessible by the Town. Therefore, the notices for filing requirements were not known. This has been corrected. The Town has now set up a dedicated Town Treasurer email account which can be transferred to any new official as necessary. All notifications from the Treasury Department for any future filing requirements will be sent to this email and addressed in a timely manner.

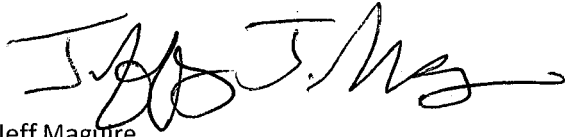
Name of Contact Person:

Name of Contact Person:

Lisa Jablonski, Town Treasurer
860-742-4035 Ext 4211
treasurer@andoverct.org

If the Office of Policy and Management have questions regarding this Plan, please call Jim Bellano, Interim Town Administrator, or Jeff Maguire, First Selectman, at (860) 742-4035.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Jeff Maguire", written over a horizontal line.

Jeff Maguire
First Selectman