



February 14, 2025

Proposal to perform Shared Financial Services Evaluation Services for:

## New Fairfield Public Schools

Prepared by:

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February 14, 2025

Kenneth Crow  
Superintendent of Schools  
New Fairfield Public Schools  
3 Brush Hill Road  
New Fairfield, CT 06812

Dear Ken:

CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") is pleased to submit this proposal to provide Shared Financial Services Assessment services for the New Fairfield Public Schools ("New Fairfield," "you," "your," "District", or "client"). We believe CLA's independent perspective and expansive experience with municipal financial operations can benefit the District in assessing their shared financial operations to optimally streamline and enhance overall processes, align the organizational structure and shared services model, develop best practices, and confirm that internal controls are effective.

**Scope of professional services**

Our objectives for this project are to:

- Conduct interviews with key stakeholders to review and evaluate the overall strengths and weaknesses of the current financial operations and effectiveness of the shared services model.
- Review the backgrounds and job duties of all relevant personnel to confirm their roles and responsibilities within the current shared services model.
- Confirm the use of technology to support the shared financial services.
- Assess the cost-sharing model and shared services framework/Memorandum of Understanding (MOU) with the Town to determine if improvements/changes are recommended.
- Identify current control and operational weaknesses within the financial operations (specifically, Purchasing, Accounts Payable, Accounts Receivable, and Payroll) and develop proposed improvements.
- Identify streamlining and realignment opportunities to improve the effectiveness of operations within the shared financial services model.
- Propose organizational and/or staffing adjustments associated with segregation of duties (as required).
- Provide concrete recommendations for future-state improvements that will lead to more efficient operations and improved internal controls.

We appreciate the opportunity to provide this proposal to you. If the scope of services and overall proposal meets the needs of the District, CLA will develop a formal Statement of Work to confirm our overall agreement and services. If you have any questions about our services, please do not hesitate to contact us via the information below.

Very truly yours,

**CliftonLarsonAllen LLP**

Jeffrey Ziplow, MBA, CISA, CGEIT  
Principal

# Our Understanding of Your Needs

## Background and objectives

The New Fairfield Public Schools and Town of New Fairfield have operated under a shared financial services agreement established by a memorandum of understanding (MOU) in 2006. While this long-standing partnership has been beneficial, the evolving nature of school district requirements and the responsibilities surrounding fiscal management, necessitate a review of the current shared financial services model.

Over the past six months, there have been changes to the roles, responsibilities, and overall structure within the shared services arrangement. These changes have introduced challenges that need to be addressed to confirm the effective operation of the New Fairfield Public Schools' functions and proper fiduciary oversight. As such, the District seeks to have an evaluation to assess these changes and recommend strategies for optimizing the current system.

The District is interested in conducting an assessment of its shared financial operations and cost-sharing model, including staffing structure, roles and responsibilities as well as internal controls and processes (purchasing, accounts payable, and payroll). As an outcome of this work, your New Fairfield is seeking recommendations on:

- How might the current shared financial services arrangement be refined to better support the District's financial operations while maintaining a cooperative relationship with the Town?
- What strategies are currently in place, or should be implemented, to confirm continuity of operations in the finance department, especially during periods of turnover or transitions in key leadership roles?
- Are there areas where internal controls could be strengthened to mitigate risk and improve financial oversight?
- What adjustments can we make to the processes we use to increase efficiency, reduce costs, and enhance service while maintaining strong controls?

## Our proposal

We believe that CLA can provide an assessment to develop a path forward and answer the questions above. We perform this type of review routinely but in a manner tailored to each client's specific needs and circumstances.

To this end, CLA has prepared the following proposal below.



# Services Approach

## Financial Operations Assessment Approach

The following describes our proposed approach to this work. We are flexible to adjust our approach or scope based on your needs. Please consider this a starting point for conversation.

Key Activity	Description and CLA Role
Engagement planning, document request, and kickoff	<p>CLA will request relevant documentation within the scope of work and hold a kickoff call to finalize the plan, sequencing, roles, and timelines with all relevant staff.</p> <p>CLA will also review the current policies, procedures and protocols associated with the shared services financial operations. Job descriptions and other relevant documents will also be reviewed at this time.</p>
Interviews and walkthroughs	<p>CLA consultants will <b>conduct</b> interviews and process walkthroughs with relevant members of the staff within the financial and benefits coordination functional areas, related functions, and stakeholders.</p> <p>As part of the walkthroughs, CLA consultants will review and confirm the internal controls for the areas of purchasing, accounts payable, and payroll. Any gaps or control needs will be identified.</p>
Draft report	<p>CLA will incorporate the findings from interviews, documentation reviews, and walkthroughs to develop a set of findings and recommendations.</p> <p>Findings and recommendations will include remediations of control gaps, considerations for organizational/structural changes within the shared services model, and any additional recommendations related to improving and streamlining services.</p>
Review with client; gather feedback for implementation plan	<p>The CLA team will meet with relevant members of the client’s leadership team to present our initial findings and recommendations and further refine our recommendations.</p>
Finalize report and roadmap; conclude engagement	<p>CLA will incorporate feedback or changes to develop a roadmap outlining the recommended plan to optimize financial services, including sequencing and timing.</p>



# Engagement Timeline

Count on clear communication and regular updates. CLA will hold status meetings with the leadership team from the District regarding project progression and any initial concerns or project impediments.

## Proposed work plan

Per our discussions we have designed a plan that meets your needs and key deadlines. In our planning meeting, we'll discuss this timeline with you in greater detail and adjust as appropriate.

Week(s)	Task
Week 1-2	Engagement planning, document request, and kickoff
Week 3-4	Interviews and walkthroughs (could be at any time during these two weeks)
Week 4-5	Draft report
Week 6-7	Review with client; gather feedback for implementation plan
Week 8	Finalize report and roadmap; conclude engagement



# Your Service Team

The true value in working with our team is developing a personal and professional relationship with leaders who understand your industry, challenges, and opportunities — with the full support of an entire CLA family behind them.

Meet your service team below.

Engagement Team Member	Role	Years' Experience
Jeff Ziplow, MBA, CISA, CGEIT	<b>Engagement principal</b> – Jeff will have overall engagement responsibility including planning the engagement, supervising staff, and maintaining client contact throughout the engagement. Jeff is responsible for total client satisfaction through the deployment of all required resources and continuous communication with management and the engagement team.	30+
Lindsey Intrieri, CISA, PMP	<b>Engagement manager</b> – Lindsey will act as the lead manager on the engagement. In this role, Lindsey will assist the engagement principal with planning the engagement. Lindsey will perform the interviews and walkthroughs with the engagement senior and will lead the development of the engagement report.	13+
Aaron Perillo	<b>Senior</b> – Aaron will be responsible for performing client interviews and process walkthroughs, compiling and reviewing project document requests and supporting with the preparation of the report.	20+
<b>Additional staff</b> – We will assign additional staff to your engagement based on your needs and their experience providing services to similar clients.		

Detailed biographies can be found in the *Appendix*.



# Professional Fees

Our fees are based on the timely delivery of services provided, the experience of personnel assigned to the engagement, and our commitment to meeting your deadlines.

Professional Services	Estimated Fees
Shared Financial Services Assessment	\$23,500
Technology and Client Support Fees (5% of project service fees)	Calculated at time of billing
Total Fees:	

## Project Fee Assumptions

In order to estimate the effort required to perform this project, the following assumptions were made:

1. Interview sessions will be performed onsite. (Remote interviews and follow-up meetings can be offered, as needed). Each interview session will typically last approximately 45 minutes to one hour.
2. The District will assist in setting up the interview sessions.
3. Our fees include all travel and miscellaneous out-of-pocket expenses.
4. Additional consulting time and services outside the scope of this project would be on a time and expense basis.

Our invoices for these fees will be rendered each month and are payable on presentation. Terms of payment for services are **net 30 days**. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not provided all of the services listed above. 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.

*Our last word on fees – we are committed to serving you.  
Therefore, if fees are a deciding factor in your selection of a firm,  
we would appreciate the opportunity to discuss our plan.  
At CLA, it’s more than just getting the job done.*



# Appendix

## Engagement team bios







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

**CLA (CliftonLarsonAllen LLP)**

Principal  
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### Profile

Jeff is a principal in the firm's Business Risk Services team, which is a part of CLA's Value & Risk Services 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 and cybersecurity risk assessments and provides insight and guidance on developing better security practices. In addition, he works on process control-related projects to help 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 attorneys general of Connecticut, Florida, and Indiana to provide guidance/support on cybersecurity 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

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**Lindsey Intrieri, PMP, CISA**

**CLA (CliftonLarsonAllen LLP)**

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### Profile

Lindsey is a director at CLA with more than 13 years of experience. She has a strong background in operational and organizational studies as well as risk management. She focuses on governmental and strategic advising and has been engaged in several projects for municipalities and school districts regarding shared services, strategic planning, operational assessments, technology evaluations, and organizational/efficiency studies.

As indicated by her CISA designation, Lindsey has significant experience with evaluating internal controls and technology solutions. As a project management professional, Lindsey has worked with a wide variety of clients and cities, helping them to stay on target and adhere to an established project management plan.

### Technical experience

- Shared services
- Strategic planning
- Operational assessments
- Technology evaluations
- Organizational/efficiency studies
- Cybersecurity

### Education and professional involvement

- Bachelor of science in business administration from University of Connecticut, Storrs, Connecticut
- Certified Public Accountant in the state of Connecticut
- Project Management Professional (PMP), Certified through Project Management Institute (PMI)
- Certified Information Systems Auditor (CISA)

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Aaron Perillo

**CLA (CliftonLarsonAllen LLP)**

Senior  
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### Profile

Aaron is a Senior in CLA's Specialized Advisory Services practice. Aaron has more than 16 years of experience providing assurance and specialized advisory services in industries of state and local governments, educational institutions, non-profit organizations, healthcare organizations, public utilities, and hospitality. His focus is in process and controls performing organizational assessments of controls as they relate to business operations and helps to develop recommendations to mitigate risk.

### Experience serving clients and technical experience

- Business organizational assessments
- System and Organization Controls I and II (SOC I and II)
- Sarbanes Oxley compliance
- Financial statement audits and reviews
- Employee benefit plan audits

### Education and professional involvement

- Bachelor of science in accounting from University of Hartford, West Hartford, Connecticut
- American Institute of Certified Public Accountants
- Connecticut Society of Certified Public Accountants

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