

McGladrey & Pullen

Certified Public Accountants

To the Audit Committee
Town of New Fairfield
New Fairfield, Connecticut

In connection with our audit of the basic financial statements of the Town of New Fairfield, Connecticut, as of and for the year ended June 30, 2009, we identified deficiencies in internal control over financial reporting (control deficiencies).

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect financial statement misstatements on a timely basis. A deficiency in design exists when a control necessary to meet the control objective is missing, or when an existing control is not properly designed so that even if the control operates as designed, the control objective is not always met. A deficiency in operation exists when a properly designed control does not operate as designed or when the person performing the control does not possess the necessary authority or qualifications to perform the control effectively.

A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affect the entity's ability to authorize, initiate, record, process or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected.

The following are descriptions of identified control deficiencies that we determined do not constitute significant deficiencies or material weaknesses:

1. PENSION

Observation:

Through our sample of 7 items, 2 pension files could not be located. The two individuals retired prior to 1992.

Recommendation:

We recommend that the proper supporting documentation for retiree benefits be properly maintained by the Town.

This report is intended solely for the information and use of the management of the Town of New Fairfield, Connecticut and is not intended to be and should not be used by anyone other than those specified parties.

We would be pleased to discuss these or any other matters at your convenience, and to assist you with the implementation of any of these recommendations.

McGladrey & Pullen, LLP

New Haven, Connecticut
January 25, 2010



TOWN OF NEW FAIRFIELD

Municipal and School Financial Services

3 Brush Hill Road

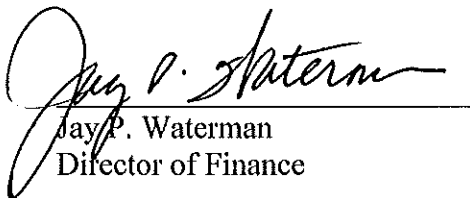
New Fairfield, CT 06812-2665

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**CORRECTIVE ACTION PLAN
RE: AUDITORS' RECOMMENDATIONS TO MANAGEMENT
FOR THE YEAR ENDED 6/30/09**

BOE Pension Files

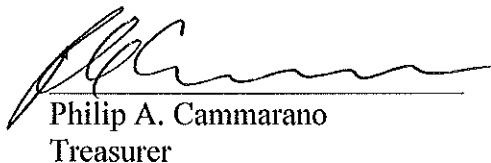
The auditors again selected BOE pension files, 2 of which could not be located. Over the 2 year period, we were told that 2 of the 6 individuals were deceased and that those still receiving payments were getting a pension payment of less then \$100 per month.



Jay P. Waterman
Director of Finance

8/20/10

Date



Philip A. Cammarano
Treasurer

8/20/10

Date