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March 29, 2023

Elinor Carbone  
Honorable Mayor  
City of Torrington  
140 Main Street  
Torrington, CT 06790

Dear Mayor Elinor Carbone:

As discussed over the last few months, several situations occurred during the audit that caused unexpected costs to our firm. In accordance with our agreement and in good faith, we would like to request an additional fee of \$20,000 to cover half of the additional expenses incurred. The situations that we felt were out of scope included but were not limited to the following:

- Initial site visit where numerous omissions and oversights were noted, resulting in a new trial balance being submitted.
- Several meetings and phone calls between our staff and the Finance Director discussing financial statement reporting questions that went beyond audit requirements.
- Analytical work that resulted in more entries begin posted to the second trial balance provided that caused us to reevaluate and reaudit several funds.

We value the relationship that we have with the City of Torrington and this decision to ask for additional fees did not come lightly. Although we believe that the hours incurred go beyond our audit scope, we more importantly hope that the time we have spent with the Finance Director will help the finance department going forward and therefore valuable in nature.

If you have any questions or need additional information, please let me know. I will not bill you the \$20,000 until I have your approval.

Sincerely,

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