

**METROPOLITAN DISTRICT COMMISSION
REGULAR MEETING
BOARD OF FINANCE
MONDAY, FEBRUARY 5, 2018
5:00 P.M.**

Location

Board Room
District Headquarters
555 Main Street, Hartford

Commissioners

Caban
DiBella (Ex-Officio)
Hoffman
Salemi

Citizen Members

Aberasturia
Angelo
Cournen
King-Corbin

Quorum: 5

1. CALL TO ORDER
2. ELECTION OF CHAIRMAN
3. ELECTION OF VICE CHAIRMAN
4. PUBLIC COMMENTS RELATIVE TO AGENDA ITEMS
5. APPROVAL OF MEETING MINUTES OF JANUARY 8, 2018
6. REQUIRED AUDITOR COMMUNICATIONS
7. DISCUSSION RE: CUSTOMER ASSISTANCE PROGRAM ADMINISTERED BY OPERATION FUEL
8. CONSIDERATION OF AND POTENTIAL ACTION RE: APPROVAL FOR STATE OF CONNECTICUT FINANCING - DWSRF NO. 2018-7061
9. CONSIDERATION OF AND POTENTIAL ACTION RE: APPROVAL FOR STATE OF CONNECTICUT FINANCING - DWSRF NO. 2018-7062
10. OPPORTUNITY FOR GENERAL PUBLIC COMMENTS
11. OTHER BUSINESS
12. ADJOURNMENT

MEMO - COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

To: Board of Finance, The Metropolitan District
From: Vanessa E. Rossitto, CPA, Audit Partner
Blum Shapiro & Company, P.C.
Date: February 5, 2018
Re: Auditing Standard No. 114, "The Auditor's Communication with Those Charged with Governance" regarding audit of The Metropolitan District

We are engaged to audit the financial statements of the governmental activities, the business type activities, each major fund, and the aggregate remaining fund information of The Metropolitan District for the year ended December 31, 2017. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

Our responsibilities under Auditing Standards Generally Accepted in the United States of America, Government Auditing Standards, the Uniform Guidance and the Connecticut State Single Audit Act.

As stated in our engagement letter dated October 20, 2017, our responsibility, as described by professional standards, is to express opinions as to whether the financial statements, prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve those charged with governance or management of their responsibilities.

In planning and performing our audit, we will consider The Metropolitan District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We will also consider internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance and the Connecticut State Single Audit Act.

As part of obtaining reasonable assurance about whether The Metropolitan District's financial statements are free of material misstatement, we will perform tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit. Also in accordance with the Uniform Guidance and the Connecticut State Single Audit Act, we will examine, on a test basis, evidence about The Metropolitan District's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement and the State of Connecticut Compliance Supplement applicable to each of its major federal programs for the purpose of expressing an opinion on The Metropolitan District's compliance with those requirements. While our audit will provide a reasonable basis for our opinion, it will not provide a legal determination on The Metropolitan District's compliance with those requirements.