

COHN REZNICK

ACCOUNTING • TAX • ADVISORY

CohnReznick LLP
Pond View Corporate Center
76 Batterson Park Road
Farmington, CT 06032-2571

Main: 860-678-6000

Fax: 860-678-6110

cohnreznick.com

June 16, 2014

Mr. John Kortze
Chairman, Board of Finance
Town of Newtown
45 Main Street
Newtown, CT 06470

Dear Mr. Kortze:

As part of our obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement due to errors or fraud, we request the Legislative Council to respond to the following inquiries. These inquiries are directed toward the Council's knowledge of any fraud or suspected fraud affecting the entity.

Please complete, sign and return the questionnaire to CohnReznick LLP, 76 Batterson Park Road, Farmington, CT 06032, Attn: Valerie Hyde as soon as possible. A self addressed envelope has been enclosed for your convenience. Please call me with any questions you may have relating to this form at (860) 678-6034.

Very truly yours,



Valerie Hyde, CPA, Manager

CohnReznick LLP



CohnReznick is an independent member of Nexia International

Based on discussion and inquiry with all of the members of the Legislative Council, please provide the appropriate responses to the following questions:

1. Are you aware of any actual instances of fraud within the Town?

YES ____ NO ____

If yes please describe:

2. Do you have any reason to suspect fraud may be occurring within the Town?

YES ____ NO ____

If yes, please explain where and how?

3. Have you received any communications from employees, former employees, regulators, residents, or others alleging fraud?

YES ____ NO ____

If yes, please explain

4. Have you seen any changes in employees or management behavior that would lead you to be concerned that fraud may be occurring?

YES ____ NO ____

If yes, please explain

The Legislative Council confirms, to the best of our knowledge and belief, the responses made to you in this request are true and accurate.

Signed: _____ Date: _____

Title: Chairman, Board of Finance

Town of Newtown