



# CITY OF NEW BRITAIN

OFFICE OF THE MAYOR  
THE HONORABLE BOBBY SANCHEZ

EST. 1871

WWW.NEWBRITAINCT.GOV

FOR IMMEDIATE RELEASE

May 14, 2026

## **Statement from the Office of the Mayor on the Independent Investigation into Former Mayor Erin E. Stewart's Misuse of Public Funds**

New Britain, CT — "From day one, I made a commitment to the people of New Britain that there would be accountability, transparency, and a full review of any allegations involving the misuse of taxpayer resources. This report confirms what many feared: there was a deeply troubling pattern of abuse involving public funds, repeated violations of City policy, and conduct that represented a serious breach of the public trust.

The findings outlined in this investigation are outrageous. According to the report, taxpayer-funded city credit cards were allegedly used for personal purchases, family expenses, political-related activity, private club memberships, clothing, gifts, travel, and other non-government purposes over the course of nearly a decade. The report further concludes that these were not isolated incidents, but a consistent pattern of conduct that investigators say violated City policy and undermined public confidence in government.

As I have said before, for too long there appeared to be different rules for certain individuals inside City Hall. That era is over. The people of New Britain work too hard and pay too much in taxes to accept this kind of alleged misconduct and abuse of public resources.

Consistent with the City's previous action involving the city's tax collector, these findings have been referred to both the Chief State's Attorney's Office and the United States Attorney's Office for review and any law enforcement action deemed appropriate. As we have with the ongoing criminal investigation, the City will cooperate fully with any inquiry by the U.S. Attorney's Office.

In addition, the City will be pursuing all appropriate legal avenues to recover taxpayer funds wherever possible, including seeking restitution from the former mayor for any improper or unauthorized expenditures identified through this investigation.

This administration remains committed to restoring integrity, accountability, and public trust in City government. We will continue following the facts wherever they lead, and we will not allow taxpayers to be left footing the bill for alleged misconduct by public officials."

###

### **Media Contact:**

Alisha Rayner

Director of Operations and Communications

(860) 826-3302

[alisha.rayner@newbritainct.gov](mailto:alisha.rayner@newbritainct.gov)

To: William C. Rivera, Corporation Counsel, City of New Britain  
From: Crumbie Law Group, LLC  
Date: May 13, 2026  
Subject: Erin Stewart - Use of City Credit Card Investigation Update

---

## REPORT OF INVESTIGATION

### I. Introduction

On January 14, 2026, this firm was engaged by the City of New Britain, CT (the “city”) to conduct a comprehensive review of certain city operations with the goal of identifying opportunities to improve efficiency and fiscal sustainability. An initial review of internal city records revealed documented reports that raised concerns about the Revenue Collector’s Office. As a result of these findings, our review was expanded to include an investigation into the city’s Purchasing Card Program, which began in June 2016.

According to the City of New Britain Purchasing Card Program Policies and Procedures Manual (hereinafter, the “**P-Card Policy**” or the “**Policy**”) and the accompanying City of New Britain Purchasing Cardholder Agreement (hereinafter, the “**Cardholder Agreement**”), Purchasing Cards are city-issued credit cards assigned to certain city employees to provide an “efficient and cost effective method of purchasing and paying for goods and services”. See **Exhibit A [P-Card Policy]**, p. 2. The P-Card Policy clearly outlines acceptable uses of the Purchasing Card (hereinafter, the “**P-Card**”, the “**card**” or the “**city-issued credit card**”), and it restricts or suspends use of the P-Card for employees that violate the Policy. Charges incurred on each P-Card are paid by the city; as such, the Policy states that only essential items can be purchased utilizing the card. The P-Card Policy states, in relevant part, “[e]mployees with such credit cards *shall not use them for any non-business, non-essential purpose, i.e., for any personal purchase* or any other transaction that is not authorized by City Department Directors”. (emphasis added). See **Exhibit B [Cardholder Agreement]**. The Cardholder Agreement also warns that “[t]he employee will be held liable for any unauthorized purchases made by the employee which appear on the city’s credit card statement”. See *Id.*

The P-Card Program is intended to allow designated employees to quickly purchase essential business-related items needed for legitimate business purposes or to purchase bulk items when buying in bulk would save the city money. The P-Cards are not intended for routine use to circumvent the city’s purchase order system. The Policy advises: “[p]urchases that can wait two weeks or more should go through the PO [purchase order] system” and not be made utilizing the city’s credit card. See **Exhibit A**, p. 2. An analysis of Ms. Stewart’s P-Card purchase history illustrates repeated and deliberate circumvention of the city’s purchase order system to benefit herself, members of her family, and her political campaigns<sup>1</sup>. The records show

---

<sup>1</sup> For example, on April 2, 2025, Ms. Stewart’s P-Card was charged a total of \$1,314.76 to purchase two airline tickets to Washington, DC for herself and John Healey – Ms. Stewart’s Chief of Staff when she was Mayor of the city and her campaign manager for her current campaign; and records reveal that just a few days later, in a speech to

that Ms. Stewart's P-Card was consistently used to fund routine living expenses that bore no legitimate connection to official city business.

Specifically, the evidence outlined herein shows that Ms. Stewart used her P-Card to purchase household items; groceries; makeup and other women's toiletries; women's clothing and undergarments; alcohol; jewelry; and gifts for herself, her children, and her husband, as well as to pay her membership dues and dining expenses at the Hartford Club, which is a private member's-only social club in Hartford. To facilitate purchases with her city-issued credit card, Ms. Stewart's P-Card was entered as the payment source in many of her personal purchasing accounts, including her Amazon, Costco, Instacart, and her Hartford Club member accounts.

The records itemizing purchases made by Ms. Stewart with her P-Card from June 2016 through November 2025, fill three large-capacity three-ring binders. These purchases total \$207,076.07, of which \$123,018.25 (or 59.41%) have no supporting documentation associated with them. This lack of documentation is not only a violation of the P-Card Policy, but it also runs counter to common sense public accounting principles. The P-Card Policy states that the cardholder is responsible for "[i]nforming vendor[s] of [the city's] tax-exempt status prior to processing sale transaction[s]." *See Id.*, p. 5. However, by utilizing the P-Card on her personal purchasing accounts, not only was the city fraudulently charged the purchase price of the items, but it was also charged Connecticut sales tax where it otherwise would not have been. It is impossible to assess the total amount of sales tax that was wrongfully charged to the city by Ms. Stewart's expansive use of her P-Card; however, a conservative estimate is more than \$15,000.00, for the period examined.

The P-Card Policy charges the city's Director of Finance with the responsibility of "[m]onitoring [the] program for compliance with all City of New Britain policies and procedures" relating to P-Card usage, and it empowers the city's Director of Finance to "suspend or take away the credit card privileges of employees who do not file receipts in a timely manner".<sup>2</sup> *See Id.*, p. 4. Given the role of the Director of Finance, particularly as it relates to oversight responsibilities of the P-Card Program, the various Directors of Finance that served in the role during the period covered in this investigation should have known of the abuse that was ongoing with Ms. Stewart's P-Card; however, there is no record indicating Ms. Stewart's P-Card use was ever suspended nor restricted in any way.

The findings of this investigation point not to isolated lapses in judgment, but to a pattern of behavior that violated public trust and the standards expected of an elected official entrusted with taxpayer funds for nearly a decade. The entitlement demonstrated by Ms. Stewart reflected by the evidence in this investigation is incomprehensible for a public official. Although the various venues and vendors with which Ms. Stewart used her P-Card for purchases were

---

the Republican State Central Committee, Ms. Stewart claimed that she was going to Washington DC to endorse Trump's executive order 14241, making it easier to mine and burn coal, and to get endorsed by President Trump for her current campaign.

<sup>2</sup> Although the P-Card Policy in force today was revised in December 2024, it is substantially the same now as it was prior to its December 2024, revision.

widespread; to streamline this report, the focus here is on her purchases through Amazon, Costco, Instacart, and The Hartford Club.

The callousness exhibited by Ms. Stewart’s routine use of her city-issued credit card to purchase personal items is evidenced by the myriads of items she purchased through Amazon, Costco, and The Hartford Club that alone total nearly \$100,000. The table below illustrates the extent of Ms. Stewart’s purchases through these three vendors as well as her purchases with “other vendors” from June 2016 through November 2025:

VENDOR	NO BACKUP	SHIPPED TO HOME	FOOD & DRINK	OTHER	TOTAL
AMAZON	\$ 23,567.19	\$ 19,719.04	\$ -	\$ 4,296.19	\$ 47,582.42
THE HARTFORD CLUB	\$ 6,794.36	\$ -	\$ 12,466.31	\$ -	\$ 19,260.67
COSTCO	\$ 14,248.35	\$ -	\$ 42.48	\$ 4,932.14	\$ 19,222.97
INSTACART	\$ 7,030.49	\$ -	\$ -	\$ 445.69	\$ 7,476.18
ALL OTHER VENDORS	\$ 71,377.86	\$ 2,897.54	\$ 23,499.42	\$ 15,759.01	\$ 113,533.83
<b>TOTAL</b>	<b>\$ 123,018.25</b>	<b>\$ 22,616.58</b>	<b>\$ 36,008.21</b>	<b>\$ 25,433.03</b>	<b>\$ 207,076.07</b>

Representative purchases from Amazon, Costco, and The Hartford Club are highlighted below as examples of Ms. Stewart’s broader spending pattern utilizing her city-issued credit card.

## II. Representative Fraudulent Spending

### A. The Hartford Club

During the years 2017-2021, Ms. Stewart belonged to an exclusive private, members-only social club in Hartford, known as The Hartford Club (hereinafter, “**The Hartford Club**”, “**Hartford Club**”, or the “**Club**”). The Hartford Club boasts a private dining room, a member’s lounge, a private steak house, and a grand cigar lounge. Hartford Club members pay for the privilege of being able to host private functions at the Club and enjoy fine private dining experiences for themselves and their guests. One of the privileges of membership at The Hartford Club is having a private place to host parties, weddings, business meetings, and other functions.

Although Ms. Stewart’s Hartford Club membership was in the name “Erin Stewart” the payment mechanism for the Club’s membership dues, food and beverages, parking, and other costs was Ms. Stewart’s city-issued credit card. City records show that during Ms. Stewart’s Hartford Club membership period, the City of New Britain paid The Hartford Club \$19,260.67, for costs and dues associated with Ms. Stewart’s Club membership, with \$2,402.50 falsely documented in city records as “office supplies”. A breakdown of the \$19,260.67 charges show \$5,379 were for quarterly Club dues; \$1,650.00 for monthly charges; \$3,228.50 for minimum Club spend; \$620.57 for food and beverages; \$35.74 for member parking; \$250 as a donation to the Club; \$45.00 in interest; and \$8,051.86 in other charges. No receipts were provided.

Arguably, a more significant issue than the flagrant policy violation of Ms. Stewart charging her Hartford Club membership costs to her city-issued credit card is a political fundraising event held by her campaign at the Club on September 26, 2017. Connecticut State

Elections Enforcement Commission filings show that Ms. Stewart had a “cocktail” fundraising event at The Hartford Club during her run for re-election in 2017. That same month, The Hartford Club’s charges to the City of New Britain increased 396% over the prior month and 635% over the following month. On the day of the fundraiser, the city was charged \$163.03 by the Harford Club for food and beverage, gratuity, and sales tax, and Ms. Stewart’s total Hartford Club charges for September 2017 were \$680.03, which the city paid. There is no evidence that Ms. Stewart reimbursed the city for this or any other expenditure referenced herein. *See Exhibit C [Hartford Club Statement 10/31/2017].*

*Stewart’s SEEC Filing re September 26, 2017, Fundraiser at The Hartford Club*

Event # Date of Event 09/26/2017	Letter O	Description Cocktail Event	Was this a fundraising event? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Location: Street Address 46 Prospect St		City Hartford	State CT	Zip Code 06103
Subpart 1: (All Committees) Was this event hosted at a personal residence?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(If yes, go to Section L5 In-Kind Donations not Considered Contributions Associated with a House Party and complete required information for any purchases made by host(s) for food, beverage and invitations.)	
Did this fundraiser include goods or services donated by a business entity of un to \$200 or items donated by an individual of un to \$100?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(If yes, go to Section L4 In-Kind Donations not Considered Contributions and complete required information.)	
Was this fundraiser a tag sale, auction, or other sale of donated items with purchases from an individual of up to \$100?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(If yes, enter Total Receipts here.)	<input type="text" value="\$0.00"/>
Subpart 2: (Party Committees, Municipal Candidates and Political Committees other than Exploratory Committees) Were there purchases of advertising space in a program book or on a sign associated with this fundraiser?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(If yes, go to Section L3 Purchases of Advertising Space in a Program Book or on a Sign and complete required information.)	
Subpart 3: (Town Committees ONLY) Did your committee sell food or beverage at a fair or similar mass gathering held within the state with this fundraiser?		<input type="checkbox"/> Yes <input type="checkbox"/> No	(If yes, enter Total Receipts here.)	<input type="text" value="\$0.00"/>

*B. Daughter’s Tropical Peppa Pig-Themed Birthday Party*

Our investigation revealed that Ms. Stewart’s P-Card was used as a payment source in her personal Amazon account. *See e.g., Exhibit D [June 2022, Amazon Records for Stewart’s P-Card<sup>3</sup>].* Ms. Stewart’s extensive purchases through Amazon using her P-Card totaled \$47,582.42<sup>4</sup>, and the vast majority of these purchases had no legitimate connection to city business; likewise, many of Ms. Stewart’s fraudulent purchases were falsely documented in city finance records as “Office Supplies” or “Supplies”.

<sup>3</sup> Exhibit D is a typical Amazon record for Ms. Stewart’s Amazon purchases (hereinafter, the “Amazon Record”). The Amazon Record shows that Ms. Stewart used a Visa ending in “1696” with a billing address of 27 W Main St Mayor S, Office RM 204, New Britain, CT 06051-2283 as the payment method for her Amazon purchases, which are the last 4 digits and the billing address associated with the P-Card that was issued to Ms. Stewart while she was the Mayor of the City. The Amazon Record also shows that all of the items purchased with the P-Card were shipped to Ms. Stewart’s home address.

<sup>4</sup> Ms. Stewart provided no documentation to support \$23,567.19 of this \$47,582.42 in Amazon purchases.

For example, Ms. Stewart’s Amazon purchases on June 16, July 4, and July 12, 2022 were identified in city expense reports as “Office Supplies”; however, a review of the Amazon records for these purchases reveals the items were not business-related items at all, but rather, the evidence reflects, these items were purchased for a tropical Peppa Pig-themed party to celebrate Ms. Stewart’s daughter’s 2nd birthday. For each of these purchases, and in each instance outlined below where Ms. Stewart purchased items through her personal Amazon account utilizing her P-Card, the items were delivered to Ms. Stewart’s home address.

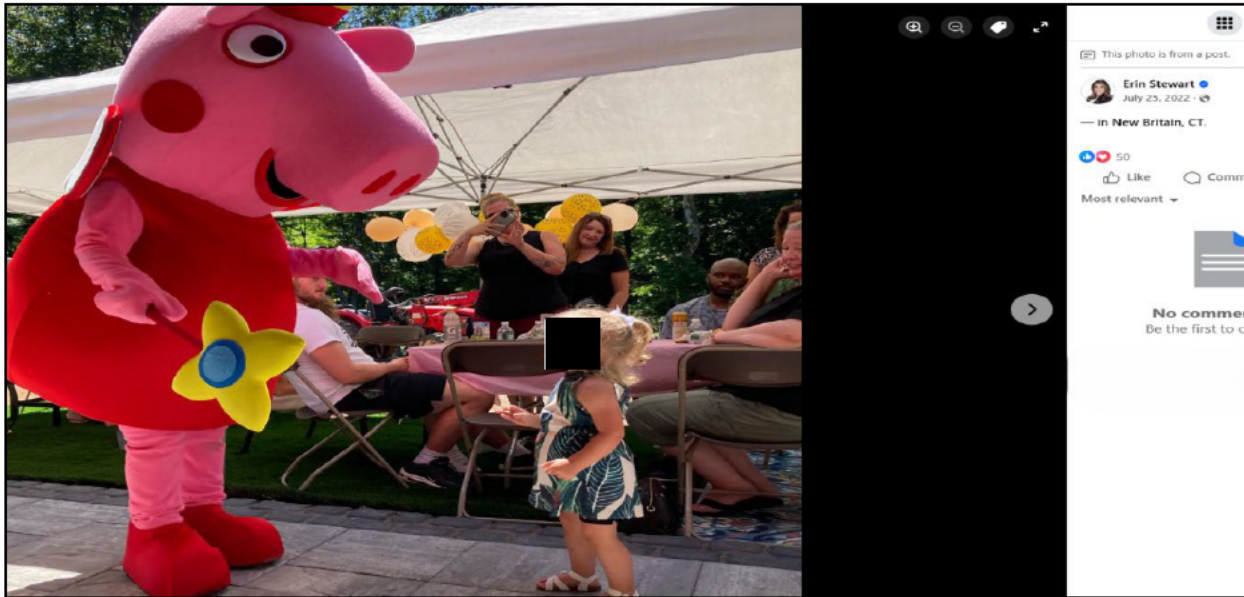
A review of Ms. Stewart’s Facebook page shows that she hosted a tropical Peppa Pig-themed birthday party for her daughter on July 25, 2022, and other records reflect that her daughter turned 2 years old four days later, on July 29, 2022. The children’s party-related Amazon items purchased by Ms. Stewart with her P-Card shortly before the birthday party include: a “Girl’s Tropical print sleeveless A-line dress halter tie waist short dress Green”; “Peppa Pig Stickers Party Favors Set”; a “Big Bubble Bottle 12 Pack”; an “Adjustable Balloon Column Kit Set of 2”; “100 Pieces Tropical Palm Leaf Guest Napkins for Birthday...Luau parties”; “Plastic Tablecloths for Rectangle Tables 3 Pack...(Pink)”; and an “AirMyFun Inflatable Bounce House.” See **Exhibit D; Exhibit E [July 2022 Amazon Records]**. In the images below, several items that are substantially similar to these items can be identified:

*Image #1 – Photograph Posted on Stewart’s Facebook Page on July 25, 2022*



Items in Image #1, suspected to be the Amazon-purchased items referenced above, include the pink buffet tablecloth, and adjustable balloon column. The palm leaves on the balloons and on the daughter’s dress, and the animal print on the balloons and Ms. Stewart’s shirt, reflect the *tropical/luau* theme of the Peppa Pig party, which suggests that the “100 Pieces Tropical Palm Leaf Guest Napkins for Birthday...Luau Parties,” purchased in the same Amazon transaction as the other party-items, were also purchased for this event.

*Image # 2 – Photograph Posted on Stewart’s Facebook Page on July 25, 2022*



In Image #2, the life-sized Peppa Pig character illustrates the birthday party’s theme, which suggests the “Peppa Pig Stickers Party Favors Set” were likely purchased for this function as well. Suspected Amazon purchases in this image include the daughter’s green tropical print sleeveless A-line dress halter tie waist short dress, and the pink plastic tablecloths.

At the same time Ms. Stewart was purchasing children’s birthday party items on Amazon with her P-Card, on July 19, 2022, six days before her daughter’s birthday party, she was also purchasing party-related food items at Costco, through Instacart, utilizing her city-issued credit card. These items include “Poland Spring Variety Sparkling Water”; “Apple & Eve 100% Juice Variety Pack”; “Gatorade Sports Drink Variety”; and “Frito Lay Classic Chips Variety”. *See Exhibit F [July 19, 2022 Costco Instacart Receipt]*. Several of these items can be seen resting on a table in Image #2.

The readily identifiable items that relate directly to the tropical Peppa Pig-themed birthday party totaled nearly \$400; however, there were many other items purchased by Ms. Stewart around this time that likely were for this party but were excluded from this list because the nexus to the party was not as distinct.

*C. Husband’s 40<sup>th</sup> Birthday*

On February 28, 2022, and March 6, 2022, Ms. Stewart purchased several items from Amazon utilizing her city-issued credit card. The items were documented in city finance records as “supplies.” A review of Amazon receipts, however, revealed the items were not supplies, but rather, appear to be gifts and decorations for a man’s black and gold-themed 40<sup>th</sup> birthday party. The items purchased include:

- “**40<sup>th</sup> Birthday Candles**, 3D Diamond Shape Number 40 Candles Happy Birthday Cake Topper Numeral Candles for Birthday party Wedding Decoration Reunions **Theme Party (Black)**”;

- “Crisky **40<sup>th</sup> Birthday Disposable Napkins Black and Gold Dessert Beverage Cocktail Cake Napkins 40<sup>th</sup> Birthday Decoration Party Supplies for Man Making Great Since 1982, 50 Pack 4.9” x 4.9” Folded**”;
- “**40<sup>th</sup> Birthday Gifts for Men and Women – Happy Prank Toilet Paper – 40<sup>th</sup> Birthday Decorations, Party Supplies Favors – Funny Gag Gifts Novelty Bday Present for Him, Her, Friends – 380 Sheets & 3 Layers**”;
- “**Carhart Men’s Gilliam Vest, Black, X-Large**”;
- “**Gildan Men’s Ultra Cotton T-Shirt, Style G20000, 2-Pack, White, X-Large**”;
- “**Amazon Essentials Men’s Quick-Dry 9” Swim Trunk, Navy, X-Large**”;
- “**Degree Men Original Antiperspirant Deodorant 48-Hour Odor Protection Cool Rush Mens Deodorant Stick 2.7 oz, 6 Count**”;
- “**Under Armour Men’s Iso-Chill Armourvent Fitted Baseball Cap, Black (001)/PitchGray, Medium/Large**”;
- “**Let’s Make 40 Great Again – Donald Trump – Sarcasm 40<sup>th</sup> Birthday Cards for Men, Women, Family, Friends, Etc. – Donald Trump Birthday Cards 40 Years Old – 40<sup>th</sup> Birthday Cards 40<sup>th</sup> Anniversary**”;
- “**AULE 40 Inch Jumbo Silver Foil Mylar Number Balloons for Men Women 40<sup>th</sup> Birthday Party Decorations 40 Years Old Anniversary Party Supplies**”;
- “**COVANNI Black Gold and Silver Balloon Garland Arch Kit, 125Pcs 18 Inch 12 Inch 10 Inch 5 Inch...**”. (emphasis added).

Ms. Stewart’s husband, Domenico Mutone, was born on March 18, 1982, and he turned 40 years old on March 18, 2022. All the above purchases were made in late February and early March 2022, roughly two weeks before Mr. Mutone’s 40<sup>th</sup> birthday<sup>5</sup>. The evidence suggests the 40<sup>th</sup> birthday party-related items were purchased to celebrate Mr. Mutone’s 40<sup>th</sup> birthday, and the men’s clothing and gift items were purchased as gifts for Mr. Mutone for his 40<sup>th</sup> birthday. The total identifiable cost of the 40<sup>th</sup> birthday items above is just over \$220; however, there were many other purchases that were likely connected to the birthday celebration that were excluded from the list and total because the nexus to the birthday was not as distinct.

#### *D. Daughter’s Pre-Kindergarten Graduation*

On June 13, 2025, Ms. Stewart purchased the following preschool graduation-related items on Amazon with her city-issued credit card: “Graduation Day in Adventur”<sup>6</sup>; “6-Pack water color paint Se”; “I’m going to Kindergarten!”<sup>7</sup>; “Yicelerate kindergarten Pr”; “upsimples 8.5x11 Picture F”; and “Pre School Grad Balloons fo”. There were no Amazon records/receipts provided to the city to back up these purchases, and therefore, some of the descriptions above were

<sup>5</sup> The evidence also indicates that Ms. Stewart’s P-Card was utilized to purchase expensive meals on her own birthday. Ms. Stewart was born on March 4, 1987; and Ms. Stewart’s P-Card was charged \$361.09 at Denovellis Italian restaurant on March 4, 2022, and it was charged \$531.62 at Capital Grill on March 4, 2023.

<sup>6</sup> An Amazon search reveals that “Graduation Day in Adventur” is likely “Graduation Day in Adventure Bay,” which is a book from the children’s series “Paw Patrol”.

<sup>7</sup> An Amazon search reveals that “I’m Going to Kindergarten!” is a children’s book from the “Little Golden Book” series.

abbreviated/incomplete as they are pulled from the city’s finance records, rather than the actual Amazon records. These purchases, falsely documented in city finance records as “Office Supplies,” were not in fact office supplies, but instead appear to be party-related items to celebrate a child’s pre-kindergarten graduation.

On the same day that the above items were purchased on Amazon, Ms. Stewart simultaneously purchased items at Costco through Instacart, and these items were documented in city finance records as “Office Supplies.” However, a review of the Costco sales receipts that were obtained through this investigation revealed that the items purchased were not actually office supplies, they were party-quantity food items. *See Exhibit G [June 13, 2025 Costco Receipt]*<sup>8</sup>. The items were purchased through the personal Costco membership account of “Erin Stewart Mutone”, but the payment source for this account was Ms. Stewart’s P-Card. The delivery address shown for Ms. Stewart’s Costco account is her home address. The items purchased were: 55oz Peanut butter pretzels; (2)<sup>9</sup> M+M Jar Peanut 62 oz; KS Extra Fancy Mixed Nuts; (2) Country Archer Stix 16oz; (8) Bumble Bee Albacore Tuna 7oz; (2) Sweet Baby Rays BBQ 4oz; (36) AE 100% Juice 6.75oz; (2) KS Olives 21oz jars; (12) KS Paper Towel 160 sheets; (80) KS Water 16.9oz; (35) Diet Coke 12oz cans; KS Auto Dish Washer Packs 115 count; (30) KS Bath Tissue 380 sheet; Original Bubba Burger; Spin CF Egg Frittata 20 count; Buffalo Crispy Wings 4 LB; (12) BELG Sliced Mozzarella 2LB; (2) KS ORG Breakfast K-Cup; (3) CT Bottle Deposit; Tortellini Pasta Salad; Rotisserie Chicken; and a Vegetable Tray. *See Exhibit G.*

Ms. Stewart’s daughter was born on July 29, 2020. Around the time of the Costco and Amazon purchases, on June 13, 2025, Ms. Stewart’s daughter was five years old and likely graduating pre-kindergarten and entering kindergarten. The evidence suggests that the kindergarten-related children’s books and gifts, the pre-school graduation balloons, and the party-quantity food items purchased at Costco were purchased for a pre-kindergarten graduation celebration apparently for Ms. Stewart’s daughter. The cost of the items purchased at Costco was \$393.79; however, because Ms. Stewart purchased the items through Instacart, an online pick-up and delivery service, the \$111.99 Instacart surcharge increased the total purchase to \$505.78<sup>10</sup>, which the city paid. *See Exhibit G; Exhibit H [June 2025 City Expense Report].*

#### *E. Maternity and Early Childhood Items*

Ms. Stewart gave birth to her first child, a daughter, on July 29, 2020. Thereafter, she began purchasing baby-related items and products with her city-issued P-Card. The purchase of

---

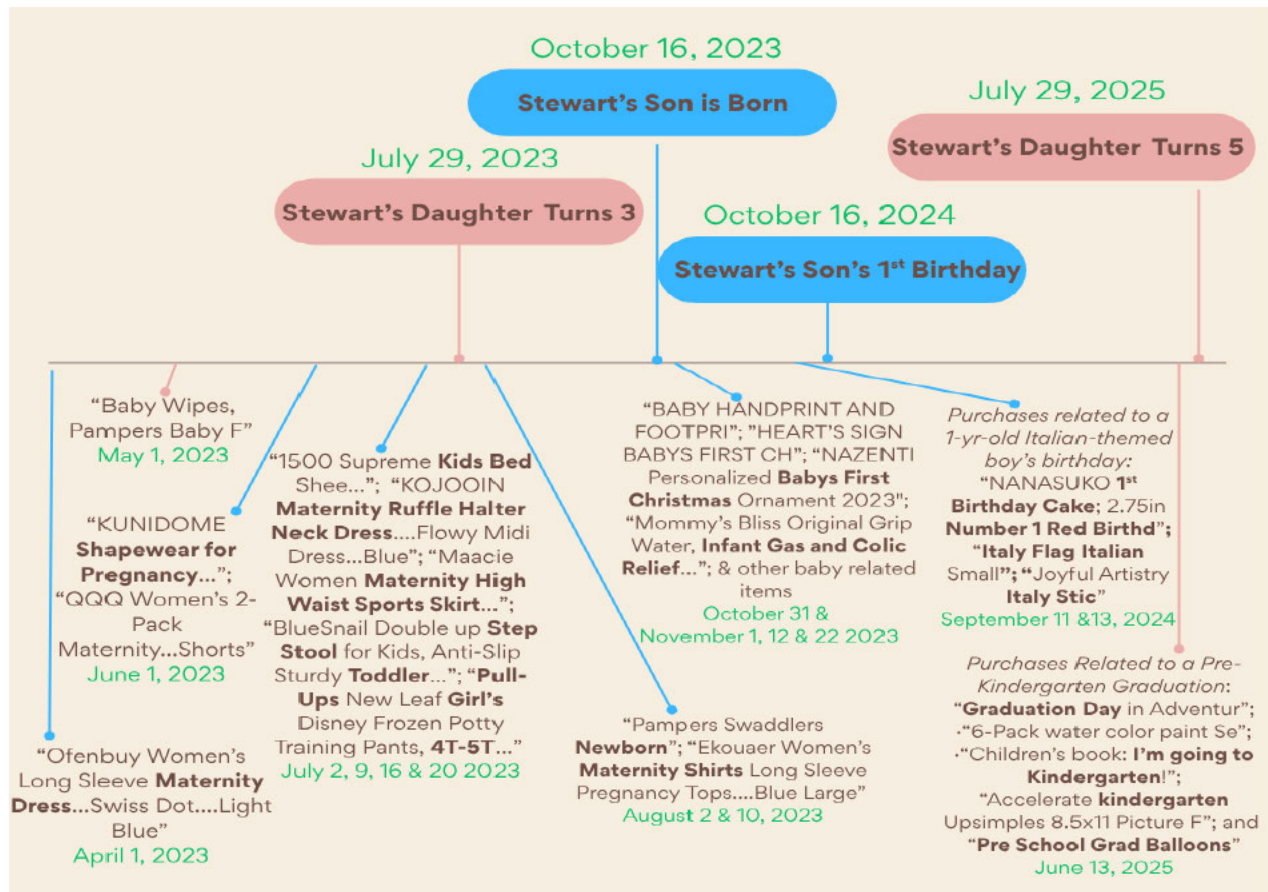
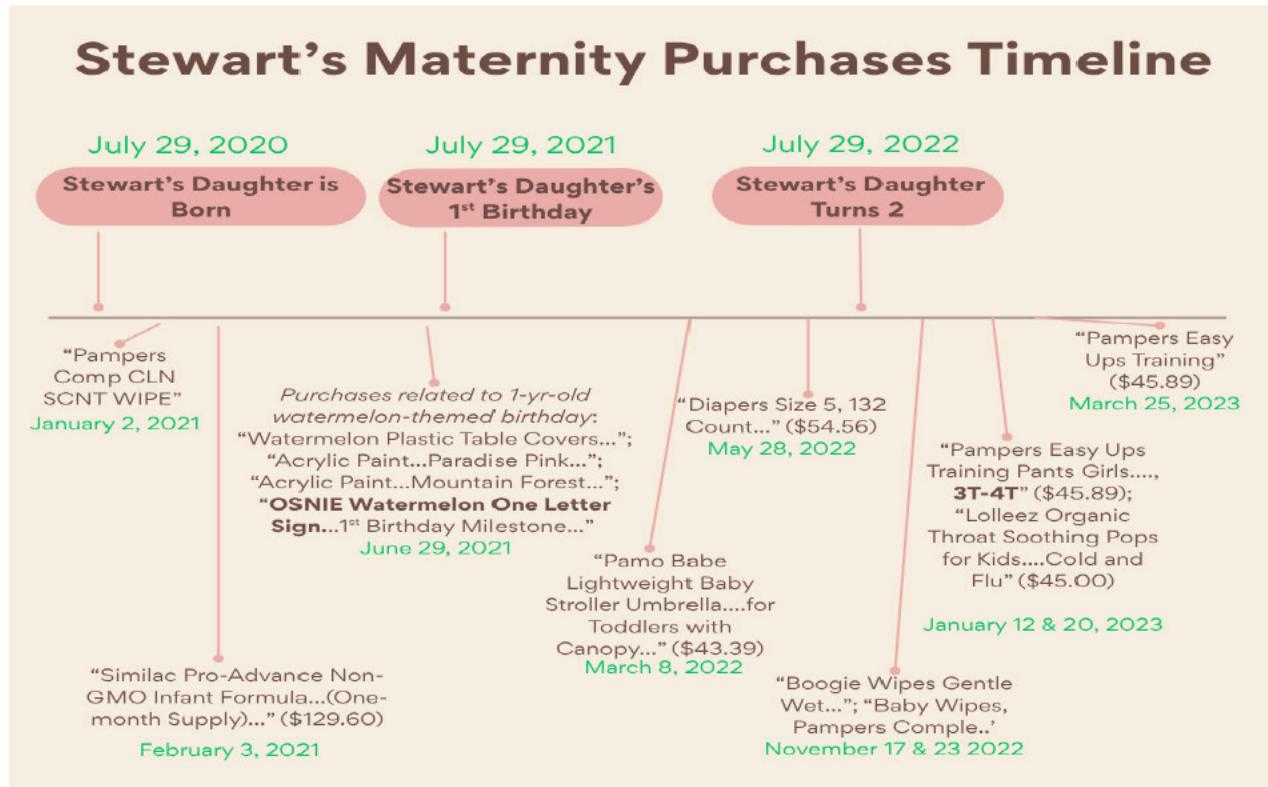
<sup>8</sup> The last four digits of the credit or debit card number appearing on Costco receipts are not the last 4 digits of the card used to make the COSTCO purchase – i.e., Ms. Stewart’s P-Card ending in 1696 – because when the purchases were made through Instacart, the service lists its own payment source; however the city’s expense reports detail that each COSTCO purchase was made using Ms. Stewart’s P-Card.

<sup>9</sup> The values in parentheses are the quantity of the item purchased.

<sup>10</sup> While the Costco receipt for Ms. Stewart’s June 13, 2025, purchase (Exhibit G) shows that the total was only \$393.79, the expense report (Exhibit H) reflects the purchase price for this Costco order was actually \$505.78, and the vendor is “IC COSTCO BY IN CAR” (i.e., Instacart).

baby-related items was sporadic initially however, leading up to and shortly after the birth of her second child, a son, the purchases became much more frequent as the timeline below illustrates.

## Stewart's Maternity Purchases Timeline



This timeline does not include all of Ms. Stewart’s maternity-related purchases, rather, it includes a representative sample. For several of the purchases on the timeline, there is photographic evidence suggesting Ms. Stewart purchased the maternity-related items for herself and her children. For example, on October 16, 2024<sup>11</sup>, about a month after Ms. Stewart used her P-Card to purchase items identified on the timeline as purchases related to a 1-yr-old Italian-themed boy’s birthday on Amazon, she posted the images below on her Instagram account:



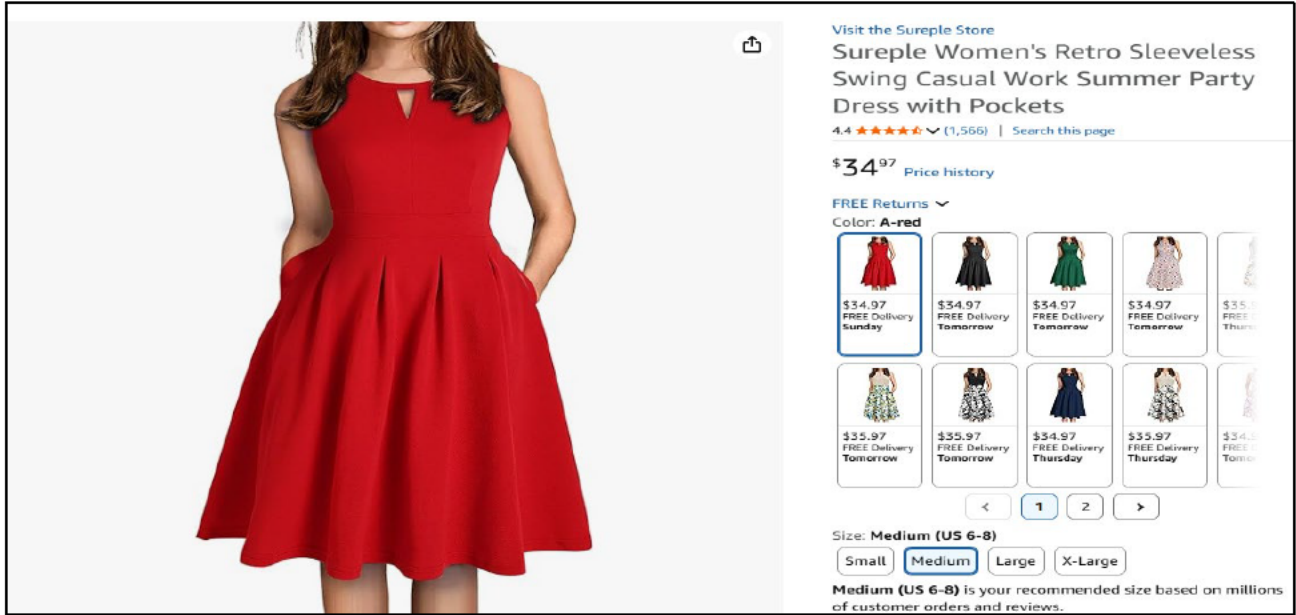
These Instagram posts show that Ms. Stewart hosted an Italian-themed 1<sup>st</sup> birthday party for her son, and the images include several items suspected to be the Amazon purchases listed on the timeline related to a 1-yr-old Italian-themed boy’s birthday, including the “Number 1 Red” and the “Italy Flag Italian Small” seen on top of the birthday cake. The purchases were logged in city finance records as “office supplies”.

*F. Clothing and Jewelry*

Ms. Stewart charged thousands of dollars to her city-issued credit card for purchases of clothes and jewelry, and the evidence suggests these items were purchased for her personal use or use by her husband or children.

As an example, on several separate occasions, Ms. Stewart can be seen wearing identical clothing to those that she purchased on Amazon utilizing her P-Card. In one instance, a red dress was purchased on Amazon on May 18, 2023, and the Amazon record states that it was the “Sureple Women’s retro Sleeveless Swing Casual Work Summer Party Dress with Pockets (A-SP81-Red, I)”. The Amazon listing for this red dress is shown below:

<sup>11</sup> City expense reports show that Ms. Stewart also spent \$117.02 on Instacart using her city-issued P-Card on the date of this birthday party for her son; however, because she failed to provide any backup documentation for this purchase, the items purchased through Instacart are unknown.



In an August 13, 2023, social media post, roughly three months after she purchased the dress, Ms. Stewart can be seen wearing an identical dress:



Similarly, on July 9, 2023, Ms. Stewart used her city-issued credit card to purchase a blue maternity dress, specifically the “KOJOOIN Maternity Ruffle Halter Neck Dress Summer Casual Boho Sleeveless High Waisted Flowy Midi Dress Photoshoot Baby Shower Blue L”, on Amazon. See **Exhibit I [July 2023 Expense Report & Amazon Record]**. Two months later, on September 12, 2023, Ms. Stewart can be seen wearing an identical dress on a tv program in the image on the following page. See **Exhibit J [Source of Image of Stewart on September 12, 2023]**.



*Stewart Wearing KOJOOIN Women’s Blue Maternity Dress on September 12,2023*



*Amazon Listing for KOJOOIN Women’s Maternity Dress*

During the period examined, Ms. Stewart also purchased an inordinate amount of jewelry, particularly bee-themed brooches, with her P-Card. For example, in October and November of 2021, city finance records reveal that Ms. Stewart purchased the following items using her P-Card: “Gyn&Joy Clear Crystal Wing White Enamel Honey Bee Fly Insect Animal Brooch Pin...”; “Crystal Bee Brooch White Pearl Crown Honeybee Insect Brooch Pin...”; “Alilang Ice Blue Queen Bee Sparkle Rhinestone Encrusted Insect Bug Brooch Pin” ; “YOQUCOL Sunflower Honeybee Bee Brooch Pin with Bright Austrian Cubic Zirconia

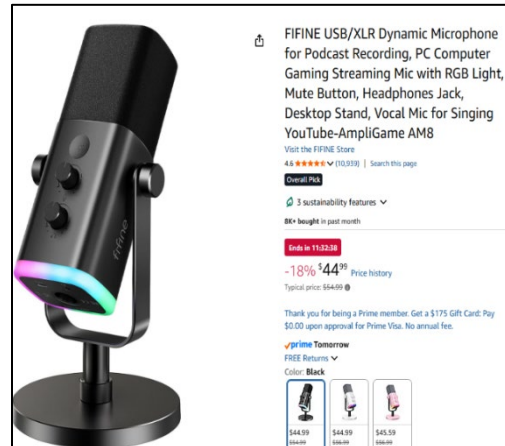
Crystal...”; “Silver Plated Bee and Sterling Silver Honeycomb Necklace...”; “TTJewelry Charming Bee Insect Brooch Pin Austria Crystal Rhinestone (Black)”; and a “TTjewelry Charming Bee Insect Brooch Pin Austria Crystal Rhinestone (White Gold-Ton)”. Given the sheer volume of clothing and jewelry that Ms. Stewart purchased, a complete accounting of the total cost of these items to the city was not determined; however, it is recommended that such thorough accounting and analysis be completed.

*G. Audio Visual Equipment*

Ms. Stewart frequently used her P-Card to purchase expensive audiovisual equipment through Amazon. On July 30, 2024, Amazon records reveal Ms. Stewart purchased a “FIFINE XLR/USB Dynamic Microphone for Podcast Recording...” (hereinafter, the “**Dynamic Microphone**”). See **Exhibit K [July 2024 Expense Report]**. The product is a unique USB-enabled microphone, and it appears identical to the microphone used by Ms. Stewart in many of her online videos, including videos related to her current political campaign. The image on the left below is a snapshot from a video<sup>12</sup> posted on Ms. Stewart’s Instagram account on March 24, 2026, of Ms. Stewart using the identical microphone to promote her current campaign, and the image on the right is the Amazon listing for the Dynamic Microphone.



*Stewart Microphone from Instagram*



*Amazon Listing for Dynamic Microphone*

Ms. Stewart left the Mayor’s office in November of 2025, and a thorough search of the Mayor’s office was conducted, but the Dynamic Microphone was not located.

On February 7, 2025, Ms. Stewart’s P-Card was also used to purchase a “DJI Mic 2, Wireless Lavaller Microphone, Noise Cancelling... 820 ft. (250m) Range, 18H Battery with Charging Case...” (hereinafter, the “**DJI Mic 2**”) through Amazon at a cost of more than \$300. See **Exhibit L [February 2025 Expense Report]**. This purchase appears identical to the microphone used by Ms. Stewart in many videos posted to her Instagram account – “erinstewartct”. The images on the left below are snapshots from videos posted on Ms. Stewart’s Instagram account on March 14, 2025, shortly after the DJI Mic 2 was purchased, and March 2,

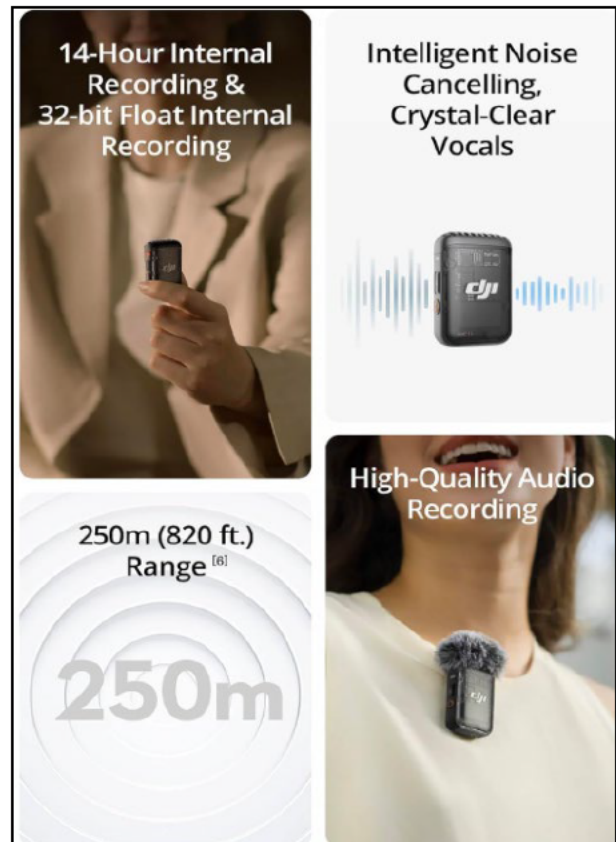
<sup>12</sup> See link to March 24, 2026, Instagram video here:  
<https://www.instagram.com/reel/DWRfA84E7EP/?igsh=dnEyeHNjODRrY3Q=>

2026, where she appears to be using a DJI Mic 2 for a video related to her current campaign long after her time as Mayor had ended; the images on the right are from the Amazon listing for the DJI Mic 2:

*Snapshots from Stewart's Instagram*



*Images from Amazon Listing for DJI Mic 2*



#### *H. Costco & Instacart*

Ms. Stewart routinely purchased household grocery items from Costco utilizing her personal Costco membership account in the name “Erin Stewart Mutone.” The payment source in her Costco member account was her city-issued P-Card. Ms. Stewart utilized her personal Costco account for grocery purchases even though the City of New Britain had its own Costco membership.

From June 2016 through October 2025, Ms. Stewart charged \$19,222.97, to her city-issued credit card at Costco for groceries and related items. A review of the city’s finance records reveals that Ms. Stewart’s P-Card was utilized to make relatively large grocery purchases roughly once per month. The total cost of these monthly purchases during the past five-year period, 2021-2025, is \$15,645.78, and the average monthly cost during this period is \$260.76. Receipts of the Costco purchases that were made using Ms. Stewart’s P-Card for 2025, for which there were no receipts or backup documentation, were obtained through this investigation, and they are provided herein to demonstrate the volume and breadth of grocery items purchased by Ms. Stewart throughout that year. *See Exhibit M [2025 Costco Receipts]*.

Ms. Stewart often utilized Instacart to make her Costco purchases, which means the city was charged additional fees for surcharges and tips for the convenience of pickup, and delivery of the purchased items. As an example, see **Exhibit F**, where Ms. Stewart had the option to tip her Instacart delivery person out-of-pocket, but elected instead to charge the tip, \$15.44, to her city-issued P-Card. Ms. Stewart often provided no receipts or other backup documentation for the purchases that she made using her P-Card through Costco and/or Instacart.

### **III. Reimbursements to The City**

City records indicate reimbursements to the City of New Britain for a handful of charges related to the use of Ms. Stewart’s city-issued credit card:

- A. In March 2018, Ms. Stewart reimbursed the city \$107.81, for Uber charges charged to her city-issued credit card.
- B. In December 2018, the New Britain Republican Town Committee reimbursed the City \$655.30 via check for a charge on Ms. Stewart’s P-Card at Vistaprint.
- C. In December 2019 and January 2020, \$510.40, \$201.95, and \$105.27 were reimbursed to the city from the Mayor's Trophy Charitable Fund related to a \$817.62, charge to Ms. Stewart’s credit card.
- D. In April 2020, \$348.26 was charged to Ms. Stewart's P-card at Amazon. Ms. Stewart reimbursed the city by personal check in two transactions, \$335.13 in May 2020, and \$13.13 in June 2020.

None of the reimbursements above are for purchases examined in this report, and compared to the \$207, 076.07 that Ms. Stewart charged on her city-issued credit card, these

reimbursements represent an insignificant fraction of her total P-Card expenditures. Additionally, the very existence of these reimbursements reinforces the notion that Ms. Stewart knew that the city was entitled to reimbursement for charges wrongfully charged to her city-issued credit card. No other reimbursements to the city by Ms. Stewart were found.

#### IV. Municipal Annual Audits & Finance Compliance

##### A. *Annual Municipal Audits Are Not a Continuous Compliance Program*

Connecticut's annual municipal audit requirement is a macro-level audit of a municipality's financials that is intended to provide an independent, standards-based assessment of a municipality's year-end financial reporting and the internal-control environment relevant to that reporting—not to operate as an ongoing compliance function that reviews and polices routine, day-to-day expenses, charges or disbursements, such as individual municipal P-Card charges. These audits are only performed once per year, and they are ordinarily performed after the close of the fiscal year and are directed to whether the municipality's annual financial statements are fairly presented in all material respects, with any internal-control observations framed at a macro-level tied to financial reporting rather than transaction-by-transaction enforcement.

An annual municipal audit is not designed to detect every instance of employee credit card misuse that may be embedded in routine purchasing activity, particularly when the amounts are not material to the financial statements and do not trigger audit-level red flags. Auditors are not intended to, nor do they, review routine credit card transactions as part of the annual audit process. To the extent credit card transactions are reviewed by auditors, that review would be part of a review of a random sampling of credit card transactions. Accordingly, the city's required annual audit should not be treated as a substitute for, or backstop to, the city's internal P-Card monitoring, supervisory review, and enforcement processes, which are intended to identify and address improper charges in real time.

The aforementioned limitation was expressly acknowledged by the city's auditors in a letter to Ms. Stewart in 2019. On December 23, 2019, BlumShapiro sent correspondence to the City of New Britain, addressed to the Mayor, stating that “because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform an examination of all transactions, there is a risk that material misstatements or noncompliance or fraud may exist and not be detected by us, even [though] the audit is properly planned and performed in accordance with auditing standards generally accepted in the United States of America.” See **Exhibit N [BlumShapiro Letter]**.

In that same 2019 correspondence, BlumShapiro urged the city to consider and implement a fraud-risk assessment program in light of “the city's vulnerability to misappropriation of assets.” See *Id.*, p. 2. BlumShapiro further warned that the city should adopt fraud prevention and detection measures—including an anti-fraud policy, a fraud tip line, management review procedures, and anti-fraud training—explaining that these steps could be

implemented at “low cost” and could “greatly enhance” the city’s ability to protect its assets from fraud. Despite these warnings and recommendations, Ms. Stewart did not implement the identified mitigation measures to protect city assets.

*B. P-Card Program Issues Cited by the Auditor*

With respect to the city’s P-Card Program, in its 2019 letter to Ms. Stewart, BlumShapiro reported that “six transactions out of twenty-five selected did not have proper supporting documentation, which spanned three different departments”, noting that “[a]lthough the City has procedures in place to review these transactions monthly, that review usually takes place after the purchases were incurred and detail is limited.” See *Id.*, p. 3.

BlumShapiro recommended that internal controls be strengthened across all departments to ensure timely submission of documentation to the Finance Department for all credit card purchases by department heads, and that formal procedures be implemented and enforced when procedures are not followed. Against that backdrop, the 2019 audit correspondence put the city on notice of documented weaknesses in P-Card documentation and enforcement and the broader risk of asset misappropriation; yet, despite the auditor’s identified deficiencies and recommendations, no steps were taken to investigate the cited issues or to implement corrective measures to mitigate ongoing losses to the city.

**V. Conclusion**

Ms. Stewart declined to be interviewed related to this inquiry, asking instead for prepared questions to be forwarded to her. When advised that this could not be done, she ignored an additional request for an interview.

While various aspects of this investigation are ongoing, the findings discussed in this report establish a clear and consistent pattern of Ms. Stewart misusing her P-Card in blatant violation of city policies. The financial records, purchase histories, and supporting documentation presented here show that the great majority of the expenditures made with Ms. Stewart’s P-Card were wholly unrelated to official municipal business and instead appear to have benefited and enriched Ms. Stewart and her family. These transactions were not isolated incidents but occurred repeatedly over an extended period, nearly a decade, showing a reckless disregard for established policies governing the use of public funds. This conduct represents a breach of public trust and raises serious concerns regarding accountability, oversight, and ethical leadership.

The fiscal impact of Ms. Stewart’s P-Card abuses significantly affected the city’s bottom line. The budget line items typically used to disguise purchases of personal items with Ms. Stewart’s P-Card were “MISC OFFICE SUPPLIES” or MISC EXPENSE INCURRED IN THE ADMIN. OF THE OFFICE”. The actual spending in these categories almost always exceeded the Mayor’s Office budget for the years reviewed (FY15-25):

Budget Line Item	Total Budget	Total Spend
MISC OFFICE SUPPLIES	\$77,600.00	\$117,301.05
MISC EXPENSES INCURRED IN THE ADMIN. OF THE OFFICE	\$162,854.00	\$194,452.13

The Mayor’s Office budget for “Office Supplies” was over budget for 9 of the 10 years examined; and the “Administrative” line item was over budget for 8 of the 10 years examined, for a total spending over budget spend of \$71,299.18. The Mayor’s office budget and spending ultimately was entirely under Ms. Stewart’s control.

The misuse of taxpayer funds reflected in the evidence raises concerns that extend well beyond administrative misconduct and may expose the individuals involved to significant civil and criminal liability under both state and federal law. The apparent diversion of public funds and municipal assets for improper purposes not only constitutes a serious breach of the public trust, but may also implicate statutes governing Fraud, Larceny, Embezzlement, False Statements, Wire Fraud, and Misuse of Government Property. Where public officials knowingly authorize, conceal, or benefit from such conduct, the exposure is not limited to reimbursement or internal discipline; rather, it warrants a full criminal investigation by the appropriate state and federal authorities.

If the city does not address these issues promptly, it may further erode public confidence and suggest institutional tolerance of corruption and financial abuse. Immediate corrective action is essential, including a comprehensive forensic review, preservation of all relevant records, repayment of improperly spent funds, and referrals law enforcement for investigation. The city should also immediately strengthen its financial oversight and internal controls to safeguard public funds, enforce accountability, and prevent future abuses of authority. Likewise, immediate consideration should be given to the BlumShapiro recommendations discussed in Section IV.

Further updates regarding this and related matters will be forwarded once available.

#END#



# Exhibit A



# CITY OF NEW BRITAIN

## PURCHASING CARD PROGRAM

### POLICIES AND PROCEDURES MANUAL

---

*This Policies and Procedures Guide provides general guidelines for using your Purchasing Card. Please read it carefully. Your signature on the Card Application Form shows that you understand the intent of the Program and agree to follow the established guidelines.*

*Failure to comply with the policies and procedures set forth in this document may result in disciplinary action up to and including termination.*

**Effective Date: December 12, 2024**

## **PURCHASING CARD PROGRAM GUIDELINES**

City of New Britain has made available to designated employees authority to make minor purchases directly through a Purchasing Card Program. This will allow departments flexibility to purchase small routine materials and supplies which need to be purchased in a hurry and/or bulk orders to save money. The Purchasing Card Program is not intended and should not be used to circumvent the purchase order system. Purchases that can wait two weeks or more should go through the PO system. Purchases such as LOCIP that require invoices being sent in to grantor agencies for reimbursement should not be used on the credit card and should go through the PO system.

Certain controls have been developed for the Purchasing Card that do not exist in a traditional credit card. These controls ensure that the card is used only for specific purchases, within specific dollar and transaction limits.

### **PURPOSE OF GUIDELINES**

The purpose of this document is to provide guidance on the proper and accepted use of City of New Britain's Purchasing Card and to establish policies, which meet the following criteria:

- Provide an efficient and cost effective method of purchasing and paying for goods and services.
- Ensure Purchasing Card purchases are in accordance with the policies of the City of New Britain.
- Reduce the time and money spent processing low dollar transactions.
- Ensure that the City bears no legal liability from inappropriate use of Purchasing Cards.
- Provide for disciplinary action if the Purchasing Cards are misused.

## **PROGRAM DESCRIPTION**

The Purchasing Card will be issued by TD Bank in the Cardholder's name and an expiration date. No one other than you shall use this card. It is the cardholder's responsibility to safeguard this card and account number.

**The Finance Department shall set limits for each cardholder on an individual basis as follows:**

- Single Transaction (Purchase) Limit:  
*The dollar limit for each transaction*
- Daily Transaction Limit:  
*The total dollar limit per day for all transactions*
- Billing Cycle (Spending) Limit:  
*The dollar limit of transactions in one monthly billing cycle based on authorization from Department Head and the Director of Finance*
- Maximum Transactions/ Authorizations per Day:  
*The number of card transactions allowed each day.*
- Maximum Transactions/ Authorizations per Cycle:  
*The number of transactions allowed during one monthly billing cycle.*

Purchases must be made in accordance with the City's Purchasing Procedures. The Purchasing Card may, on occasion, be used as a method of payment for purchases exceeding \$1,000. Such exceptional purchases must conform to the Purchasing Procedures, and requires the appropriate approval of the Director of the relevant department and the Mayor or Finance Director. In addition, the Department Head shall notify the Administrative Accountant in the Finance Department by email that such purchase was authorized.

## **HOW IT WORKS**

- The Department Head authorizes the issuance of a Purchasing Card to an employee.
- The Department Head and Director of Finance coordinate issuance of a Purchasing Card to an employee.
- The Purchasing Card is issued by TD Bank and works exactly the same as a Visa Master Card for making purchases on behalf of the City of New Britain.
- A Cardholder presents goods or services for purchase to a vendor.
- The vendor processes the card information to obtain authorization for the purchase.
- The Bank receives the transaction information electronically from TD Bank.
- The Cardholder receives the merchandise and a copy of the receipt.
- The cardholder reconciles all purchases and credit activity to the monthly statement, along with original copies of all supporting documentation, and forwards it to the Accounting Assistant in the Finance Department that handles the Credit Card processing within fifteen (15) days of statement date.
- If more than 2 months of Credit Card Expense reports have not been submitted, the Finance Director can suspend or take away the credit card privileges of employees who do not file receipts in a timely manner.

## **RESPONSIBILITIES**

### **Card Holder is responsible for the following:**

- Holding and securing the Purchasing Card and card number (it is prohibited to photocopy the card to be used for advanced purchases). It is preferable that the card be held in a secured location in the cardholder's office while it is not in use;
- Complying with City of New Britain's policies and procedures;
- Buying supplies and services;
- Informing vendor of tax-exempt status prior to processing sale transaction;
- Receiving and inspecting all ordered materials and services;
- Reporting discrepancies to vendor;
- Saving receipts and supporting documentation;
- Adding the purpose for the purchase on the receipt
- Print and sign the Expense Report and forward it along with the monthly
- Statements and receipts to Department head;

### **Department Head is responsible for the following:**

- Requesting Purchasing Cards;
- Evaluating the need to cancel or reissue cards;
- Collecting terminated employee cards and revoked cards from Cardholders and notifying the Administrative Accountant and the Director of Finance;
- Verifying and signing the monthly Expense Report
- Approving on-line prior to submitting to Administrative Accountant

### **Finance Department is responsible for the following:**

- Training Cardholders;
- Maintaining program policy and procedures, Cardholder guides and/or manuals and all Cardholder application forms;

- Coordinating the issuance and cancellation of cards;
- Reviewing and communicating to the Bank all Purchasing Card requests and changes to card limits;
- Evaluating Purchasing Card feedback from suppliers and cardholders;
- Coordinating program policy issues;
- Participating in ongoing program reviews;
- Monitoring program for compliance with all City of New Britain policies and procedures;
- Receiving approved monthly statements and supporting documentation from all cardholders;
- Paying charges from the monthly statement;
- Filing monthly statements and supporting documentation;
- Reconciling monthly statements;
- Monitoring the program's aggregate monthly spending relative to the aggregate established credit limit with the Bank for potential required increases;
- Participates in resolving billing disputes;
- Coordinating and maintaining internal controls;
- Conduct periodic audits and report findings.

**Bank is responsible for the following:**

- Activating and deactivating Purchasing Cards at the request of the Administrative Accountant and/or Director of Finance;
- Paying suppliers;
- Controlling pre-defined Cardholder limits;
- Providing monthly statements and reporting information;
- Providing duplicate copies of sales receipts in case of disputed charges;
- Providing customer service.

## **PROGRAM STEPS**

### **Requesting a Purchasing Card**

- Purchasing Cards will be issued to City of New Britain employees who frequently purchase low-dollar goods or services.
- All requests for Purchasing Cards must be submitted by the respective Department Head to the Administrative Accountant or Director of Finance on a Purchasing Card Application Form. No credit checks are made against individual Cardholders nor should any personal credit information be furnished to the credit card issuer.
- Director of Finance will review the application and, if approved, coordinate the issuance of the Purchasing Card with the respective Department/Division Head.
- Bank issues the Purchasing Card and mails it to the Administrative Accountant or Director of Finance.
- The Cardholder attends a mandatory Purchasing Card Program informational training session, signs the Purchasing Card Application form, receives a Purchasing Card, Cardholder Agreement, and a copy of the Purchasing Card Program Guidelines.
- The Purchasing Card Application form will be retained in the Finance Department.

## **GENERAL SERVICES/PROCUREMENT CARD PURCHASING CARD PROGRAM GUIDELINES**

### **Modifying Purchasing Card Limits**

All requests for modifications to Cardholder limits must be submitted by the

Department/Division Head to the Director of Finance by updating a copy of the Cardholder's original Purchasing Card Application Form.

### **Using the Purchasing Card**

The Cardholder may pick up supplies or services, or place an order for these by telephone, facsimile or electronically. Internet purchases must be made over a secured transmission. The supplies or services must be immediately available for pick up, shipped or delivered within the monthly billing cycle. The order should not be placed without this assurance.

### **Telephone Orders:**

The Cardholder must confirm that the vendor will charge Purchasing Card when shipment is made so that receipt of the supplies may be certified on the monthly statement.

### **Prohibited Purchases**

The Purchasing card is to be used for City of New Britain authorized purchases only. The Purchasing Card cannot be used for any personal use. The Cardholder is the only person authorized to use their assigned Purchasing Card.

### **The following supplies and services shall not be purchased with the Card:**

- Goods or services from vendors which are available on City Contracts (example: office supplies, toner cartridges)
- Personal Items
- Cash Advances
- Building Repairs
- Telephone Calls or Cellular Phones
- Utility Bills – Phone, Internet, Gas, etc.
- Medical Services
- Legal Services
- Capital Equipment

- Gifts
- Federal or state funded projects such as LOCIP
- Any other restrictions that may be placed by the Director of Finance

Some cards may not have such restrictions if it is deemed to be in the City's best interest. Such a determination requires approval by the Finance Director upon recommendation by the Department Head.

### **DOLLAR LIMITS**

- A purchase may be made up of multiple items, but the total invoice (including shipping) cannot exceed Cardholders single purchase limit.

**All purchases over \$1,000 should be made by a purchase order** under City of New Britain's Purchasing Rules, unless it is an exempt purchases determined by the Mayor or the Director of Finance.

- In an effort to accommodate emergencies, on occasion, purchases exceeding \$1,000 may be made using the Purchasing Card as a method of payment. Such exceptional purchases will conform to the Purchasing Rules and require the approval of the Director of the relevant department, and the Mayor or Director of Finance. In addition, the Department Head shall notify the Administrative Accountant by email that such purchase was authorized.
- Charges for purchases shall not be split to stay within the single purchase limit. Splitting charges will be considered abuse of the Purchasing Card Program.

### **SALES & USE TAX**

- The City of New Britain is exempt from paying any State of Connecticut (and generally all other states) sales and/or use tax, even if the purchase is made with the Purchasing Card. It is the responsibility of the Cardholder to make the vendor aware that the sale transaction will be tax exempt prior to processing the sale. Tax exemption certificates may be requested from the Director of Finance, the Purchasing Agent, Administrative Accountant or Accounting Assistant.

- If the vendor charges sales tax, the Cardholder must contact the vendor and obtain a credit equal to the amount of the sales tax. Do not permit the vendor to issue cash to settle a sales tax error.

### **Documentation:**

- For all transactions, the Cardholder must retain the original customer's copy of the charge slip, along with the detail receipt, which identifies every item purchased and the corresponding item cost. For telephone orders, the Cardholder must retain the receipt and/or packing slip. Any quotes obtained for the purchase shall be retained by the user department. Cardholder should document the purpose of the transaction.

### **Missing Documentation:**

Where supporting documentation is missing, the Cardholder must contact the vendor and request a duplicate receipt. Failure to provide adequate documentation may result in card cancellation or disciplinary action up to and including termination. If attempts are made to the vendor and still unsuccessful, a memo from the purchaser to the Department Head can be used for backup of the purchase on a one-time basis. Otherwise if no backup or insufficient backup is provided, employees may be required to make payment for such transactions.

### **Transaction Report:**

The Cardholder must keep a log of purchased items including the reason for the purchase and returned items to verify credit is received for returns. Use the online transaction report to record all of your purchase.

### **Denied Purchase:**

The Cardholder must report a denied point of sale or other rejected purchases to the Finance Department. Information to be provided includes Cardholder name and account number, vendor and date of declined sale.

Finance shall inquire into the denied sale, take appropriate action and report back to the Cardholder. If a vendor refuses to accept a Purchasing Card, the Cardholder should report this fact to the Finance Department.

### **Funding:**

You must follow your department's administrative funding procedures to ensure that sufficient funds are available prior to making a purchase. Use of the Purchasing Card does not relieve you from complying with City regulations, policies and procedures. This includes obtaining prior approval from your Director for travel/training costs.

### **Reconciling Monthly Statements**

- The Bank will mail monthly statements for verification of charges and reconciliation to the Finance Department. Users have the ability to directly pull their departments statements. If additional training is necessary, Finance will assist. The Cardholder is responsible for securing all necessary documentation (sales receipts, etc.) for every transaction. Each Cardholder is responsible for ensuring the subject receipts clearly show what has been purchased and at what price. Sales receipts that do not provide sufficient information must be supplemented with documentation from the vendor at the time of purchase. If a receipt is missing, it is the Cardholder's responsibility to contact the subject vendor and request a duplicate receipt and appropriate documentation. In the event the receipt cannot be secured, the Cardholder may be personally liable for the cost of the subject transaction and may be subject to disciplinary action.
- The Cardholder must review the monthly statement; verify the purchases were for a proper purpose and verify the online expense report summary.
- Transactions involving fraud, disputed charges, and employee misconduct must be reported to the Corporation Counsel, Administrative Accountant, and the Director of Finance.
- Cardholders can review their transactions on a daily basis by logging on to the website [www.centresuite.com/centre?tdbankcard](http://www.centresuite.com/centre?tdbankcard)

- Each cardholder must enroll on this site in order to access their statement information.
- The Cardholder must prepare and sign the Expense Report certifying they have reviewed all transactions for propriety, as well as budget availability.

Cardholder must have the purchase log signed by the Department/Division Head and forwarded to the Accounting Division within fifteen (15) days of the statement date along with the Cardholder monthly statements, receipts and other documentation as required.

- Receipts must be submitted in the same order as they appear on the statement.
- Cardholders must resolve Returns and Credits, Disputes and Erroneous Charges.

A dispute occurs when a Cardholder questions a transaction that has been charged to their account. The Cardholder will initially contact the merchant in question about the transaction and seek to resolve the matter by requesting or supplying information as necessary. If the matter is not resolved immediately, the Cardholder will notify the Administrative Accountant and Director of Finance, in writing. Administrative Accountant will refer the matter to the Bank for disposition. As a result of the dispute, the City remains obligated to pay for the disputed items(s)

### **Reporting a Lost or Stolen Purchasing Card**

- If a card is lost, stolen or misplaced, the Cardholder must immediately notify the Director of Finance and the Administrative Accountant by email.
- Upon such notification, access to the card will be immediately blocked. A new card will be mailed to the Cardholder on the next business day after receiving the notification of loss or theft. A new account number will be assigned to the new card. Provide the following information to the Director of Finance: your complete name; card number; the date reported to the police (if applicable); date/time credit card issuer was notified; and any purchase(s) made on the day the card was lost or stolen.

### **Terminated Employees:**

- Department/Division Heads must immediately notify the Director of Finance or Administrative Accountant of terminated employees.
- Director of Finance or the Administrative Accountant is required to notify the Bank to cancel the card of a terminated employee within 24 hours of such termination.

During the exit interview, the respective Department/Division Head will obtain the Purchasing Card from the terminated employee and return to Finance.

### **Revocation of Card:**

Purchasing Card privileges may be revoked upon the Cardholder's failure to follow the City's policies and procedures. Finance will immediately notify the bank to cancel any such cards. The Department Head will obtain the revoked Purchasing Card from the employee. The Department/Division Head will return to the finance department

### **Violations and Unauthorized Purchases**

#### **The following actions are prohibited and may result in disciplinary action or termination:**

- Purchases of items specifically prohibited by policy;
- Purchases that exceed the Purchasing Card limits;
- Not reporting lost or stolen cards;
- Photocopying cards
- Purchases from vendors that create a conflict of interest, (i.e., purchases from companies owned or operated by City employee(s) and/or their relatives, etc.);
- Inadequate record keeping and/or documentation of purchases;
- Acceptance of cash in lieu of a credit to the statement;
- Splitting of purchases within the single purchase limit;
- Failure to receive prior approval from the Director for travel/ training costs;

**Credit card use is not intended as a means to circumvent proper purchasing procedures.**

Contact the Finance Department prior to making a credit card purchase over \$1,000.

- Unauthorized purchases may result in card cancellation and the employee will be required to make payment for any such transaction. When purchases are questioned, the Cardholder is responsible for resolving the issue. If the Director of Finance is not satisfied that the purchase was necessary and for official use, the Cardholder must provide either a credit voucher proving the item(s) were returned for credit or a personal check made payable to the City of New Britain for the full amount of the purchase, plus applicable sales tax. Checks must be sent along with the statement to the Director of Finance with an explanation of why the violation occurred.
- For every purchase made, the respective Cardholder must be prepared to substantiate necessity or official use. Misuse of the Purchasing Card shall be subject to the immediate revocation of Purchasing Card privileges. The respective Department/Division Head, Director of Finance and/or Director of Human Resources will handle resolution of situations involving improper use of the Purchasing Card.
- Failure to comply with this, policy may result in employee removal from the Purchasing Card Program and other disciplinary action including termination of employment.

# **Exhibit B**



## **CITY OF NEW BRITAIN PURCHASING** **CARDHOLDER AGREEMENT**

The City of New Britain will issue City Credit Cards to certain employees for use in their jobs when it is determined necessary. This policy sets out the acceptable and unacceptable uses of such credit cards. Use of City issued Credit Card is a privilege, which the City may withdraw in the event of serious or repeated abuse.

**Any Credit Card the City issues to a City Department's employee must be used for City business purposes only. Personal purchases of any type are strictly prohibited.**

Employees shall use their City Credit Card to charge business-related expenses only and may only be used for approved budget items.

Before any purchase is made the employee will verify that the funds are available in his/her Department budget to cover the expense.

Employees with such credit cards shall not use them for any non-business, non-essential purpose, i.e., for any personal purchase or any other transaction that is not authorized by City Department Directors.

Any time the City card is used, the employee must obtain a receipt for the purchases made and that receipt along with a description of the item purchased and the reason for the purchase shall be submitted to the relevant Department Head monthly as well as the Administrative Accountant.

The use of the City Credit Card for personal purchases of any type is strictly prohibited. If an employee uses the City Credit Card for any other type of unauthorized transaction in violation of this policy, (incurs financial liability on the City's part that is not within the scope of the employee's duties or the employee's authorization to make business-related purchases) that activity will result in disciplinary action, up to and possibly including termination of employment, depending upon the severity and repeated nature of the offense.

Employees assigned a City Credit Card may NOT take cash advances on the City Credit Card assigned to them.

The employee is responsible for all charges made to the City Credit Card. The employee will be held liable for any unauthorized purchases made by the employee which appear on the City's credit Card Statement.

# Exhibit C



The Hartford Club  
46 Prospect Street  
Hartford, CT 06103

**STATEMENT**  
Do Not Pay

PH: (860) 522-1271

AMOUNT DUE	AMOUNT PAID
<b>Do Not Pay</b>	
09/30/2017 DATE	1 PAGE NO.
S9657-000 ACCOUNT NO.	10/31/2017 PAYMENT DUE DATE

*I would like to make a contribution to the "Clubhouse Capital Improvement Fund".*

17 Ms. Erin Stewart  
City of New Britain  
27 West Main Street  
New Britain CT 06051

Please charge my account \$25.00.

Please charge my account \$ \_\_\_\_\_.

**PLEASE DETACH AND RETURN UPPER PORTION WITH PAYMENT**

\*CHARGES OR PAYMENTS RECEIVED AFTER THIS DATE WILL APPEAR ON NEXT STATEMENT

DUES, FEES, CONTRIBUTIONS OR GIFTS TO CLUB ARE NOT DEDUCTIBLE AS CHARITABLE CONTRIBUTIONS FOR FEDERAL INCOME TAX PURPOSES.

DATE OF TICKET	REFERENCE NUMBER	DESCRIPTION	BASIC CHARGE	GRATUITY	SALE TAX	GROSS AMOUNT
08/31/17		Balance Forward	137.50	0.00	0.00	137.50
09/01/17		Payment - Thank You	-137.50	0.00	0.00	-137.50
09/26/17	81774	Food Sales	123.50	24.70	9.08	157.28
09/26/17	81774	Beverage Sales	4.50	0.90	0.35	5.75
09/30/17		Quarterly Dues	420.00	0.00	42.00	462.00
09/30/17		Common Charge	50.00	0.00	5.00	55.00

**ACCOUNT SUMMARY**

CURRENT CHARGES	31-60 DAYS	61-90 DAYS	91-120 DAYS	OVER 120 DAYS	TOTAL AMOUNT DUE
680.03	0.00	0.00	0.00	0.00	680.03

You have \$75.00 remaining on your Minimum Spending. Your minimum cycle ends on 10/31/2017.

**The Hartford Club  
DELINQUENT ACCOUNTS**

AMOUNT SUBJECT TO LATE CHARGE	MEMBER NO.
0.00	S9657-000

Article VI, Section 1  
of the Constitution:

All indebtedness on the part of any member of the Club shall be due and payable on the first day of the month next succeeding the one in which it is contracted, and if any such indebtedness is not paid within forty-five days after it is due and payable, the name of the member in default shall be posted on the bulletin board and notice thereof sent to him by the Treasurer, by mail, and unless he shall pay such indebtedness within fifteen days after such posting, his failure to pay the same shall operate to thereupon suspend him from all the privileges of the Club until such indebtedness is paid, together with all dues or other indebtedness due and payable from him, to the Club at the time of such payment, and the board of Governors may, at any meeting held after expiration of said fifteen days, expel such member from membership without further notice to him.

# **Exhibit D**



**Final Details for Order #113-8415427-9217829**  
 Print this page for your records.

**Order Placed:** June 14, 2022  
**Amazon.com order number:** 113-8415427-9217829  
**Order Total:** \$99.53

**Shipped on June 15, 2022**

**Items Ordered**

1 of: <i>Fireworks Director T-Shirt 4th of July Shirt T-Shirt</i> <small>Sold by: Amazon.com Services LLC</small>	<b>Price</b> \$15.95
<small>Condition: New</small>	
1 of: <i>Fireworks Director T-Shirt 4th of July Shirt T-Shirt</i> <small>Sold by: Amazon.com Services LLC</small>	<b>Price</b> \$15.95
<small>Condition: New</small>	

**Shipping Address:**  
 Erin E Stewart  
 134 OAKWOOD DR  
 NEW BRITAIN, CT 06052-1504  
 United States

**Shipping Speed:**  
 FREE Prime Delivery

**Shipped on June 15, 2022**

**Items Ordered**

1 of: <i>Peppa Pig Stickers Party Favors Set ~ Bundle Includes Over 100 Peppa Pig Stickers, 8 Sticker Sheets (Peppa Pig Party Supplies)</i> <small>Sold by: Decade West (seller: cwz016)</small>	<b>Price</b> \$6.95
<small>Condition: New</small>	
1 of: <i>Thermacell E-Series Rechargeable Mosquito Repeller with 20' Mosquito Protection Zone, Graphite; Includes 12-Hr Repellent Refill; No Spray, Flame or Scent; DEET-Free Bug Spray Alternative</i> <small>Sold by: Amazon.com Services LLC</small>	<b>Price</b> \$37.75
<small>Condition: New</small>	

**Shipping Address:**  
 Erin E Stewart  
 134 OAKWOOD DR  
 NEW BRITAIN, CT 06052-1504  
 United States

**Shipping Speed:**  
 FREE Prime Delivery

**Shipped on June 15, 2022**

**Items Ordered**

1 of: <i>SheIn Girl's Tropical Print Sleeveless A Line Dress Halter Tie Waist Short Dresses Green 90</i> <small>Sold by: DIDK (seller: cwp016)</small>	<b>Price</b> \$16.99
<small>Condition: New</small>	

**Shipping Address:**  
 Erin E Stewart  
 134 OAKWOOD DR  
 NEW BRITAIN, CT 06052-1504  
 United States

**Shipping Speed:**  
 FREE Prime Delivery

**Payment information**

**Payment Method:**  
 Visa | Last digits: 1696

**Billing address**  
 Mayor Erin E. Stewart  
 27 W MAIN ST MAYOR S  
 OFFICE RM 204  
 NEW BRITAIN, CT 06051-2283  
 United States

**Credit Card transactions**

Item(s) Subtotal:	\$93.59
Shipping & Handling:	\$0.00
-----	
Total before tax:	\$93.59
Estimated tax to be collected:	\$5.94
-----	
<b>Grand Total:</b>	<b>\$99.53</b>

Visa ending in 1696: June 15, 2022: \$99.53

To view the status of your order, return to [Order Summary](#).

Conditions of Use | Privacy Notice © 1996-2022, Amazon.com, Inc. or its affiliates



**Final Details for Order #113-9915053-7301058**

[Print this page for your records.](#)

**Order Placed:** June 25, 2022  
**Amazon.com order number:** 113-9915053-7301058  
**Order Total:** \$224.35

**Shipped on June 27, 2022**

**Items Ordered**

	<b>Price</b>
1 of: <i>Big Bubble Bottle 12 Pack - 4oz Blow Bubbles Solution Novelty Summer Toy - Activity Party Favor Assorted Colors Set</i> <small>Sold by: Novelinks (seller profile)   Product question? Ask Seller</small>	\$14.99
<small>Condition: New</small>	
7 of: <i>Lamaze Busy Buzzy Bee, Colombe</i> <small>Sold by: Amazon.com Services LLC</small>	\$6.40
<small>Condition: New</small>	
1 of: <i>Hallmark Signature Anniversary Greeting Card (Toasting Glasses)</i> <small>Sold by: Amazon.com Services LLC</small>	\$6.84
<small>Condition: New</small>	
1 of: <i>Kids Polarized Sunglasses TPEE Rubber Flexible Frame for Boys Girls Age 2-12, 100% UV Protection. Toddler Sunglasses</i> <small>Sold by: SunGlasses World (seller profile)</small>	\$10.99
<small>Condition: New</small>	

**Shipping Address:**  
Erin E Stewart  
134 OAKWOOD DR  
NEW BRITAIN, CT 06052-1504  
United States

**Shipping Speed:**  
FREE Prime Delivery

**Shipped on June 27, 2022**

**Items Ordered**

	<b>Price</b>
1 of: <i>DACASSO Bonded Leather Desk Pad with Side Rails - Luxury Leather Desk Blotter for Writing (30 x 18, Navy Blue)</i> <small>Sold by: Amazon.com Services LLC</small>	\$82.37
<small>Condition: New</small>	

**Shipping Address:**  
Erin E Stewart  
134 OAKWOOD DR  
NEW BRITAIN, CT 06052-1504  
United States

**Shipping Speed:**  
FREE Prime Delivery

**Shipped on June 27, 2022**

**Items Ordered**

	<b>Price</b>
1 of: <i>Swingline Stapler, 747 Classic Desktop Stapler, 20 Sheet Capacity, Metal, Royal Blue (74724)</i> <small>Sold by: Amazon.com Services LLC</small>	\$17.00
<small>Condition: New</small>	
1 of: <i>6 Pieces Wooden Rustic Farmhouse Tiered Tray Decor Family Picket Fence Cathedral Arch Window Ladder Sign Tiered Tray Decor with Wreath Buffalo Plaid for Home Kitchen Shelf Photo Prop</i> <small>Sold by: GreShonYT (seller profile)   Product question? Ask Seller</small>	\$15.99
<small>Condition: New</small>	
1 of: <i>Olive Loves Apple Girls 2022</i> <small>Sold by: OliveLovesApple (seller profile)</small>	\$17.95
<small>Condition: New</small>	

**Shipping Address:**  
Erin E Stewart  
134 OAKWOOD DR  
NEW BRITAIN, CT 06052-1504  
United States

**Shipping Speed:**  
FREE Prime Delivery

**Payment information**

**Payment Method:**  
Visa | Last digits: 1696

**Billing address**  
Mayor Erin E. Stewart  
27 W MAIN ST MAYOR S  
OFFICE RM 204  
NEW BRITAIN, CT 06051-2283  
United States

**Credit Card transactions**

Item(s) Subtotal:	\$210.93
Shipping & Handling:	\$0.00
-----	
Total before tax:	\$210.93
Estimated tax to be collected:	\$13.42
-----	
<b>Grand Total:</b>	<b>\$224.35</b>

Visa ending in 1696: June 27, 2022: \$224.35

To view the status of your order, return to [Order Summary](#).

Conditions of Use | Privacy Notice © 1996-2022, Amazon.com, Inc. or its affiliates

# **Exhibit E**



**Final Details for Order #113-7609502-6668224**

[Print this page for your records.](#)

**Order Placed:** July 3, 2022

**Amazon.com order number:** 113-7609502-6668224

**Order Total:** \$31.89

**Shipped on July 3, 2022**

**Items Ordered**

1 of: *Adjustable Balloon Column Kit Set of 2, 81" Inch Metal Balloon Columns Stand Kit with Base, Tall Balloon Tower* **Price**  
\$29.99

*Stand Kit, Ballon Stander for Party Decorations*

Sold by: Guangzhou ponian e-commerce Co., Ltd ([seller profile](#))

Condition: New

**Shipping Address:**

Erin E Stewart  
134 OAKWOOD DR  
NEW BRITAIN, CT 06052-1504  
United States

**Shipping Speed:**

FREE Prime Delivery

**Payment information**

**Payment Method:**

Visa | Last digits: 1696

**Billing address**

Mayor Erin E. Stewart  
27 W MAIN ST MAYOR S  
OFFICE RM 204  
NEW BRITAIN, CT 06051-2283  
United States

Item(s) Subtotal: \$29.99

Shipping & Handling: \$0.00

Total before tax: \$29.99

Estimated tax to be collected: \$1.90

**Grand Total: \$31.89**

**Credit Card transactions**

Visa ending in 1696: July 3, 2022: \$31.89

To view the status of your order, return to [Order Summary](#).

[Conditions of Use](#) | [Privacy Notice](#) © 1996-2022, Amazon.com, Inc. or its affiliates



**Final Details for Order #112-5877903-6417054**

[Print this page for your records.](#)

**Order Placed:** July 11, 2022  
**Amazon.com order number:** 112-5877903-6417054  
**Order Total:** **\$83.96**

**Shipped on July 11, 2022**

**Items Ordered**

	<b>Price</b>
1 of: <i>Central 23 - Funny New Job Card - 'A Little Birdie...New Job' - Cheeky New Job Card for Her - Congratulations Card for Her - Comes with Fun Stickers</i> <small>Sold by: Central 23 US <a href="#">(seller profile)</a></small>	\$6.99
<small>Condition: New</small>	
1 of: <i>Gildan Men's V-Neck T-Shirts, Multipack, Black (6-Pack), X-Large</i> <small>Sold by: Amazon.com Services LLC</small>	\$20.99
<small>Condition: New</small>	
1 of: <i>100 Pieces Tropical Palm Leaf Guest Napkins Square 3 Ply Disposable Paper Hawaiian Decorative Green Leaf Napkins for Bathroom Powder Room Wedding Holiday Birthday Baby Shower Luau Parties, 6.5 Inches</i> <small>Sold by: Qinqar <a href="#">(seller profile)</a>   Product question? <a href="#">Ask Seller</a></small>	\$22.99
<small>Condition: New</small>	
1 of: <i>White 12 Pack Premium Disposable Plastic Tablecloth For Parties 54 Inch. x 108 Inch. Decorative Rectangle Table Cover By Grandpity</i> <small>Sold by: Grandpity Tableware <a href="#">(seller profile)</a>   Product question? <a href="#">Ask Seller</a></small>	\$19.99
<small>Condition: New</small>	

**Shipping Address:**

Erin E Stewart  
134 OAKWOOD DR  
NEW BRITAIN, CT 06052-1504  
United States

**Shipping Speed:**

FREE Prime Delivery

**Shipped on July 11, 2022**

**Items Ordered**

	<b>Price</b>
1 of: <i>LaRibbons 3" Wide Burlap Fabric Craft Ribbon 10 Yards, 01 Tan</i> <small>Sold by: LaRibbons <a href="#">(seller profile)</a></small>	\$7.99
<small>Condition: New</small>	

**Shipping Address:**

Erin E Stewart  
134 OAKWOOD DR  
NEW BRITAIN, CT 06052-1504  
United States

**Shipping Speed:**

FREE Prime Delivery

**Payment information**

**Payment Method:**

Visa | Last digits: 1696

**Billing address**

Mayor Erin E. Stewart  
27 W MAIN ST MAYOR S  
OFFICE RM 204  
NEW BRITAIN, CT 06051-2283  
United States

**Credit Card transactions**

Item(s) Subtotal:	\$78.95
Shipping & Handling:	\$0.00
-----	
Total before tax:	\$78.95
Estimated tax to be collected:	\$5.01
-----	
<b>Grand Total:</b>	<b>\$83.96</b>

Visa ending in 1696: July 11, 2022: \$83.96

To view the status of your order, return to [Order Summary](#).

[Conditions of Use](#) | [Privacy Notice](#) © 1996-2022, Amazon.com, Inc. or its affiliates



**Final Details for Order #112-0509862-5381061**  
[Print this page for your records.](#)

**Order Placed:** July 11, 2022  
**Amazon.com order number:** 112-0509862-5381061  
**Order Total:** \$10.62

**Shipped on July 12, 2022**

**Items Ordered**

1 of: *Plastic Tablecloths for Rectangle Tables 3 Pack 54" x 108" Party Table Cloths Disposable for 6 to 8 Foot Tables Indoor or Outdoor Parties Birthdays Weddings Christmas Anniversary Buffet Table (Pink)* **Price** \$9.99  
Sold by: Happy Buy (seller:profis)  
Condition: New

**Shipping Address:**

Erin E Stewart  
134 OAKWOOD DR  
NEW BRITAIN, CT 06052-1504  
United States

**Shipping Speed:**

Standard Shipping

**Payment information**

**Payment Method:**

Visa | Last digits: 1696

**Billing address**

Mayor Erin E. Stewart  
27 W MAIN ST MAYOR S  
OFFICE RM 204  
NEW BRITAIN, CT 06051-2283  
United States

Item(s) Subtotal: \$9.99  
Shipping & Handling: \$0.00  
-----  
Total before tax: \$9.99  
Estimated tax to be collected: \$0.63  
-----  
**Grand Total: \$10.62**

**Credit Card transactions**

Visa ending in 1696: July 12, 2022: \$10.62

To view the status of your order, return to [Order Summary](#).

[Conditions of Use](#) | [Privacy Notice](#) © 1996-2022, Amazon.com, Inc. or its affiliates



**Final Details for Order #113-6278845-7752221**  
[Print this page for your records.](#)

**Order Placed:** July 13, 2022  
**Amazon.com order number:** 113-6278845-7752221  
**Order Total:** \$248.35

**Shipped on July 14, 2022**

**Items Ordered** **Price**  
 1 of: *Thermacell Cambridge Mosquito Repellent Lantern; No Spray Mosquito Repellent for Patios; Includes 12-Hours of Protection; DEET-Free, Scent-Free, No Flame Citronella Candle Alternative, Thermacell* \$23.98  
 Sold by: Amazon.com Services LLC  
 Condition: New

**Shipping Address:**  
 Erin E Stewart  
 134 OAKWOOD DR  
 NEW BRITAIN, CT 06052-1504  
 United States

**Shipping Speed:**  
 FREE Prime Delivery

**Shipped on July 14, 2022**

**Items Ordered** **Price**  
 1 of: *AIDEA Microfiber Cleaning Cloths-50PK, Cleaning Cloth Drying Towel, All-Purpose Softer Highly Absorbent, Lint Free, Streak Free Wash Cloth for House, Kitchen, Car, Window, Gifts-(12In. x 12In.)* \$16.95  
 Sold by: shunxh US (seller.azofia)  
 Condition: New

**Shipping Address:**  
 Erin E Stewart  
 134 OAKWOOD DR  
 NEW BRITAIN, CT 06052-1504  
 United States

**Shipping Speed:**  
 FREE Prime Delivery

**Shipped on July 14, 2022**

**Items Ordered** **Price**  
 1 of: *AirMyFun Inflatable Bounce House with Blower, Bouncy Jumping House with Slide, Kids Castle Party Theme Bounce House with Durable Safe Sewn Indoor Outdoor, 82011A* \$175.99  
 Sold by: SunJvaHouse (seller.azofia)  
 Condition: New

**Shipping Address:**  
 Erin E Stewart  
 134 OAKWOOD DR  
 NEW BRITAIN, CT 06052-1504  
 United States

**Shipping Speed:**  
 FREE Prime Delivery

**Shipped on July 14, 2022**

**Items Ordered** **Price**  
 1 of: *The Official Cord Wrapper 2-Pack Cord Organizer, Cord Holder, Cord Hider, Wire Keeper Perfect Around The Home for Cable Management with Kitchen Appliances, Bathrooms, Offices and More (2, White)* \$19.99  
 Sold by: TCW-The Cord Wrapper (seller.azofia)  
 Condition: New

**Shipping Address:**  
 Erin E Stewart  
 134 OAKWOOD DR  
 NEW BRITAIN, CT 06052-1504  
 United States

**Shipping Speed:**  
 FREE Prime Delivery

**Payment information**

**Payment Method:**  
 Visa | Last digits: 1696

**Billing address**  
 Mayor Erin E. Stewart  
 27 W MAIN ST MAYOR S  
 OFFICE RM 204  
 NEW BRITAIN, CT 06051-2283  
 United States

**Credit Card transactions**

Item(s) Subtotal: \$236.91  
 Shipping & Handling: \$0.00  
 Lightning Deal: -\$3.39  
 -----  
 Total before tax: \$233.52  
 Estimated tax to be collected: \$14.83  
 -----  
**Grand Total: \$248.35**

Visa ending in 1696: July 14, 2022: \$248.35

To view the status of your order, return to [Order Summary](#).

[Conditions of Use](#) | [Privacy Notice](#) © 1996-2022, Amazon.com, Inc. or its affiliates

# **Exhibit F**



# Cadene delivered your order

Your order from Costco was placed on July 18th, 2022 and delivered on July 19th, 2022 at 12:47 PM  
Instacart Order Id: 8039636081134401

8 Items Found

### ITEMS FOUND (COSTCO)

#### BEVERAGES

Poland Spring Variety Sparkling Water, 24 x 16.9 oz (24 x 24 x 16.9 oz) Item 1380688 1 x \$10.70	\$10.70
Poland Spring 100% Natural Spring Water, 48 x 8 fl oz (48 x 48 x 8 fl oz) Item 475336 2 x \$7.64	\$15.28
Apple & Eva 100% Juice Variety Pack, 36 x 8.75 fl oz (36 x 36 x 8.75 fl oz) Item 473505 1 x \$10.92	\$10.92
Gatorade Sports Drink Variety, 24 x 20 oz (24 x 24 x 20 oz) Item 214226 1 x \$16.57	\$16.57
<b>SNACKS, CANDY &amp; NUTS</b>	
Frito Lay Classic Chips Variety, 64 ct. (54 ct) Item 1627770 1 x \$21.74	\$21.74

#### ORDER TOTALS

Items Subtotal	\$77.21
Sales Tax	\$5.49
Tip	\$15.44
Service Fee	\$1.47
Beverage Container Fee	\$4.80

**Total** \$99.61

Instacart+ Member Free Delivery!

#### CHARGES

ending in 1696

Original Charge \$99.61

Your card was temporarily authorized for \$115.00. You should see the hold removed and a final charge reflected on your statement within 7 business days of order completion depending on your bank's policies. [Learn more](#)

**Total Charged** \$ 99.61

# Exhibit G

Warehouse: 1196  
 Sales Date: 6/13/25 Reg#: 13 Trans Type: Tender  
 Time: 11:53 Tran#: 90 Tender:  
 Total: 393.79 Operator: 128 Block:  
 Member #: 000111849480111 STEWART MUTONE, ERIN Mbr Type: Gold Star  
 Tax: Resale Total:

FSA/

EBT	Item Description	Amount	Units	TxF1
E 1050557	KS PNUT BTR PRETZELS 55Z	9.79	1	
E 1199479	M+M JAR PEANUT 62OZ	16.49	1	A
E 1199479	M+M JAR PEANUT 62OZ	16.49	1	A
E 1645578	KS EXTRA FANCY MIXED NUTS	14.99	1	
E 1840303	COUNTRY ARCHER STIX 16OZ	15.99	1	
E 1840303	COUNTRY ARCHER STIX 16OZ	15.99	1	
E 350071	BUMBLE BEE ALBACORE 8/7OZ	16.79	1	
	/ 350071 2100003563774	3.80-	1-	
E 383456	SWEET BABY RAYS BBQ 2/4OZ	6.79	1	
E 473505	AE 100% JUICE 36/6.75OZ	11.49	1	
	/473505 2100003564375	2.50-	1-	
E 784770	KS OLIVES 2/21 OZ. JARS	13.39	1	
512599	KS PAPER TOWEL 12/160	19.89	1	A
E 782796	KS WATER 40/16.9Z	3.99	1	
E 782796	KS WATER 40/16.9Z	3.99	1	
E 854342	COKE DIET 35/12OZ CANS	17.29	1	A
1452518	KS AUTO DISH PACS 115CT	11.59	1	A
6262016	KS BATH TISSUE 30/380 SH	20.99	1	A
E 33561	ORIGINAL BUBBA BURGER	22.99	1	
E 1284156	SPIN CF EGG FRITTATA 20CT	12.99	1	
E 1338984	BUFFALO CRISPY WINGS 4 LB	18.99	1	
E 206364	BELG SLICED MOZZ 12/2-1LB	8.29	1	
E 4054238	KS ORG BREAKFAST K-CUP	39.99	1	
E 4054238	KS ORG BREAKFAST K-CUP	39.99	1	
E 9999999	CT BOTTLE DEPST EE	4.00	1	
E 9999999	CT BOTTLE DEPST EE	4.00	1	
E 9999999	CT BOTTLE DEPST EE	3.50	1	
E 41407	TORTELLINI PASTA SALAD	16.83	1	
87745	ROTISSERIE CHICKEN	4.99	1	
E 29598	VEG TRAY	9.59	1	
	/ 29598 2100003561916	2.00-	1-	
	Debit Card #7054	393.79		

\*\*\* END OF REPORT \*\*\*

# Exhibit H

# Expense Report

Run by: STEVEN STRUMSKAS

Time: 11:44 AM

**Purchase ID** 111-5282691-31450  
001105001 5611 L00143

Office Supplies

<i>Description:</i>	<i>Quantity:</i>	<i>Unit Cost:</i>	<i>Unit of Measure:</i>	<i>Amount:</i>
Graduation Day in Adventur	1.0000	\$11.69	PCE	\$11.69
6 Pack Watercolor Paint Se	1.0000	\$10.62	PCE	\$10.62
I'm Going to Kindergarten!	1.0000	\$5.92	PCE	\$5.92
Yicelerate Kindergarten Pr	1.0000	\$10.62	PCE	\$10.62
upsimples 8.5x11 Picture F	1.0000	\$33.49	PCE	\$33.49
Preschool Grad Balloons fo	1.0000	\$7.43	PCE	\$7.43

6/13/2025 6/16/2025 IC COSTCO BY IN CAR \$505.78 \$505.78

**Purchase ID** 74910623  
001105001 5611 L00143

Office Supplies

6/16/2025 6/17/2025 AMAZON MKTPL NA7CK78E1 \$202.57 \$202.57

**Purchase ID** 111-6995953-13914  
001105001 5611 L00143

Office Supplies

<i>Description:</i>	<i>Quantity:</i>	<i>Unit Cost:</i>	<i>Unit of Measure:</i>	<i>Amount:</i>
Mellanni King Sheets Set -	1.0000	\$43.57	PCE	\$43.57
Torani Variety Pack Carame	1.0000	\$35.99	PCE	\$35.99
K KomForme Toddler Boys &	1.0000	\$17.01	PCE	\$17.01
Energizer AA Batteries Alk	1.0000	\$21.25	PCE	\$21.25
Energizer Alkaline Power A	1.0000	\$18.90	PCE	\$18.90
Flowy Athletic Shorts for SLEEPING LAMB Heavy	1.0000	\$26.53	PCE	\$26.53
Duty C	1.0000	\$39.32	PCE	\$39.32

6/16/2025 6/17/2025 AMAZON MKTPL NA8YK6881 \$23.36 \$23.36

**Purchase ID** 111-6995953-13914  
001105001 5611 L00143

Office Supplies

<i>Description:</i>	<i>Quantity:</i>	<i>Unit Cost:</i>	<i>Unit of Measure:</i>	<i>Amount:</i>
Lucky Brand, Lucky You Wom	1.0000	\$10.61	PCE	\$10.61
ZZLWAN Beach Sand Toys for	1.0000	\$12.75	PCE	\$12.75

6/16/2025 6/18/2025 BACK NINE TAVERN AT STANL \$53.75 \$53.75

001105001 5611 L00143

Working Lunch

6/17/2025 6/19/2025 MAX PIZZA II \$80.51 \$80.51

**Purchase ID** 2506187549008051

# Exhibit I

# Expense Report

Run by: STEVEN STRUMSKAS

**Purchase ID** 114-5804154-01994  
001105001 5611 L00143

Office Supplies

<i>Description:</i>	<i>Quantity:</i>	<i>Unit Cost:</i>	<i>Unit of Measure:</i>	<i>Amount:</i>
Maacie Women Maternity Hig	1.0000	\$31.79	PCE	\$31.79
Alexa Voice Remote Pro, in	1.0000	\$29.77	PCE	\$29.77
Vldnery Womens Golf Polo S	1.0000	\$30.83	PCE	\$30.83
Bunch O Balloons Tropical	1.0000	\$19.07	PCE	\$19.07
KOJOOIN Maternity Ruffle H	1.0000	\$40.40	PCE	\$40.40

7/9/2023 7/10/2023 AMZN MKTP US GF0AK3ST3 \$100.40 \$100.40

**Purchase ID** 114-0584568-95082  
001105001 5611 L00143

Office Supplies

<i>Description:</i>	<i>Quantity:</i>	<i>Unit Cost:</i>	<i>Unit of Measure:</i>	<i>Amount:</i>
Gee Di Moda Rectangle Tabl	1.0000	\$20.69	PCE	\$20.69
Gee Di Moda Rectangle Tabl	1.0000	\$20.69	PCE	\$20.69
Socomi 10ft Sage Green Chi	2.0000	\$11.59	PCE	\$23.18
Socomi 14ft Champagne Chif	1.0000	\$12.66	PCE	\$12.66
Socomi 10ft Light Blue Chi	2.0000	\$11.59	PCE	\$23.18

7/9/2023 7/10/2023 AMZN MKTP US 2W7OG96K3 \$65.90 \$65.90

**Purchase ID** 114-4298891-16090  
001105001 5611 L00143

Office Supplies

<i>Description:</i>	<i>Quantity:</i>	<i>Unit Cost:</i>	<i>Unit of Measure:</i>	<i>Amount:</i>
FDW Folding Tables, Plasti	1.0000	\$65.90	PCE	\$65.90

7/9/2023 7/12/2023 WALMART.COM 8009666546 \$62.75 \$62.75

**Purchase ID** 200011142008613  
001105001 5611 L00143

Office Supplies

7/10/2023 7/12/2023 WALMART.COM 8009666546 \$91.45 \$91.45

**Purchase ID** 200011142008613  
001105001 5611 L00143

Office Supplies

7/12/2023 7/13/2023 ONESTREAM ONESTREAM \$10.00 \$10.00

001105001 5611 L00143

Subscription

7/12/2023 7/13/2023 FOREIGN CURRENCY CONVERSI \$0.30 \$0.30



**Final Details for Order #114-5804154-0199459**

[Print this page for your records.](#)

**Order Placed:** July 8, 2023  
**Amazon.com order number:** 114-5804154-0199459  
**Order Total:** \$151.86

**Shipped on July 8, 2023**

<b>Items Ordered</b>	<b>Price</b>
1 of: <i>Vidnery Womens Golf Polo Shirt V Neck Athletic Tops Quick Dry Polo Tennies Short Sleeve Shirts (L)</i> Sold by: Vidnery ( <a href="#">seller profile</a> ) Supplied by: Vidnery ( <a href="#">seller profile</a> ) Condition: New	\$28.99
1 of: <i>Bunch O Balloons Tropical Party (6 Pack) by ZURU, 200+ Rapid-Filling Self-Sealing Tropical Colored Water Balloons for Outdoor Family, Friends, Children Summer Fun (6 Pack)</i> Sold by: Amazon.com Services LLC Supplied by: Other Condition: New	\$17.93

**Shipping Address:**  
 Erin E Stewart  
 134 OAKWOOD DR  
 NEW BRITAIN, CT 06052-1504  
 United States

**Shipping Speed:**  
 Delivery in fewer trips to your address

**Shipped on July 8, 2023**

<b>Items Ordered</b>	<b>Price</b>
1 of: <i>KOJOOIN Maternity Ruffle Halter Neck Dress Summer Casual Boho Sleeveless High Waisted Flowy Midi Dress Photoshoot Baby Shower Blue L</i> Sold by: KOJOOIN STORE ( <a href="#">seller profile</a> ) Supplied by: KOJOOIN STORE ( <a href="#">seller profile</a> ) Condition: New	\$37.99
1 of: <i>Alexa Voice Remote Pro, includes remote finder, TV controls, backlit buttons, requires compatible Fire TV device</i> Sold by: Amazon.com Services LLC Supplied by: Other Condition: New	\$27.99
1 of: <i>Maacie Women Maternity High Waist Sports Skirt with Attached Briefs A-Line Skirt Black L</i> Sold by: Grace Karin USA ( <a href="#">seller profile</a> ) Supplied by: Grace Karin USA ( <a href="#">seller profile</a> ) Condition: New	\$29.89

**Shipping Address:**  
 Erin E Stewart  
 134 OAKWOOD DR  
 NEW BRITAIN, CT 06052-1504  
 United States

**Shipping Speed:**  
 Delivery in fewer trips to your address

**Payment information**

**Payment Method:**  
 Visa | Last digits: 1696

**Billing address**  
 Mayor Erin E. Stewart  
 27 W MAIN ST MAYOR S  
 OFFICE RM 204  
 NEW BRITAIN, CT 06051-2283  
 United States

**Credit Card transactions**

Item(s) Subtotal:	\$142.79
Shipping & Handling:	\$0.00
	-----
Total before tax:	\$142.79
Estimated tax to be collected:	\$9.07
	-----
<b>Grand Total:</b>	<b>\$151.86</b>

Visa ending in 1696: July 8, 2023: \$151.86

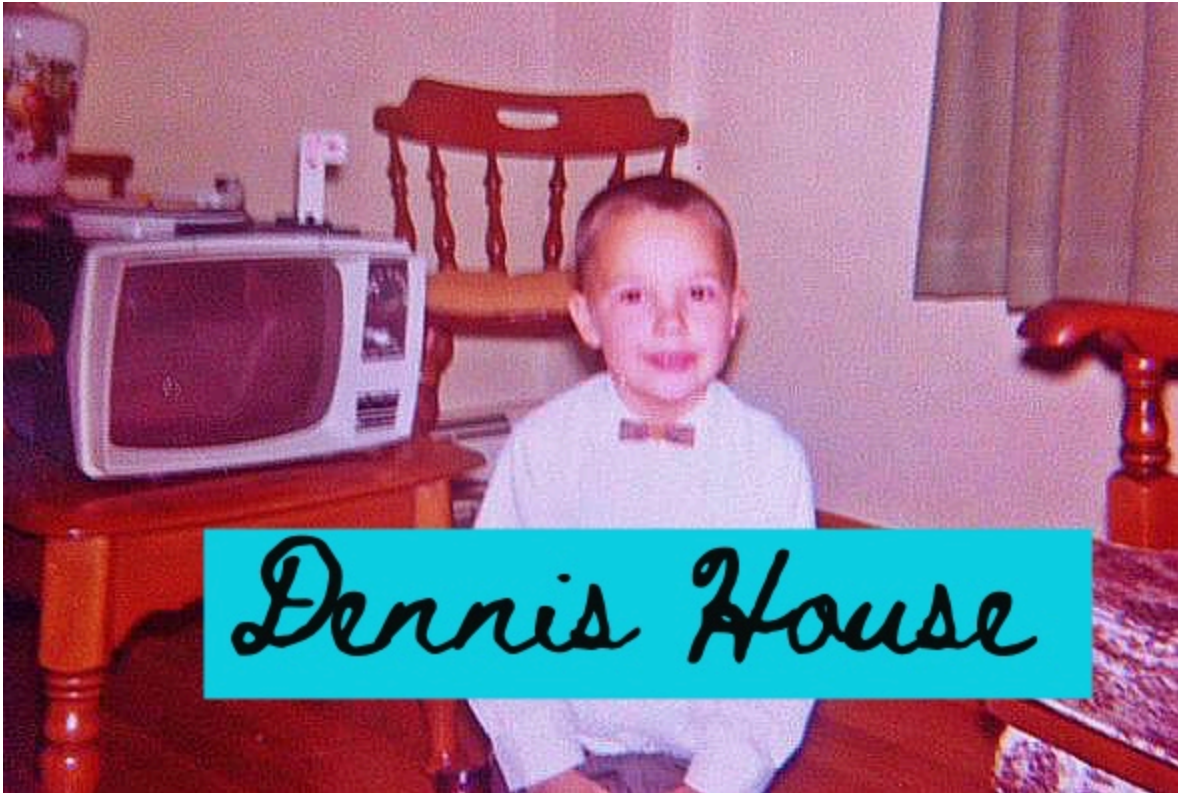
To view the status of your order, return to [Order Summary](#).

# **Exhibit J**

## Dennis House blog

ADVENTURES AND MUSINGS OF A TV NEWS ANCHOR AND SOME NEWS, TOO

FRIDAY, MAY 1ST, 2026



CONNECTICUT

# Stewart Prepares for Giving Birth and Re-election

BY DENNIS HOUSE ON 09/08/2023 • ( LEAVE A COMMENT )

Privacy & Cookies: This site uses cookies. By continuing to use this website, you agree to their use.

To find out more, including how to control cookies, see here: [Cookie Policy](#)

Close and accept



It's going to be a busy fall for New Britain Mayor Erin Stewart. The Republican is expecting her second child in October and is up for re-election in November. The mayor came in to talk about these two big events for a taping of This Week in Connecticut, set to air Sunday morning at 10 on WTNH.

I first met Mayor Stewart in 2013, after she'd been elected to her first term, becoming the first woman to lead the Hardware city. I've interviewed her several times over the past decade, both in studio and in New Britain.

This Sunday she will talk about how being a mayor, wife and mother have changed her, and what she hopes to accomplish if re-elected. Also on the program, retired Hartford Deputy Police Chief Neville Brooks and Hartford Courant columnist and Daily Ructions author Kevin Rennie.

*click pic below to make larger*

Privacy & Cookies: This site uses cookies. By continuing to use this website, you agree to their use.

To find out more, including how to control cookies, see here: [Cookie Policy](#)



Advertisement

Privacy & Cookies: This site uses cookies. By continuing to use this website, you agree to their use.

To find out more, including how to control cookies, see here: [Cookie Policy](#)

# **Exhibit K**

# Expense Report

**Purchase ID** MS2MGY2FQWw0

7/20/2024 7/22/2024 AMAZON MKTPL RJ3761AB0 \$37.15 \$37.15

**Purchase ID** 111-9062888-11210

Description:	Quantity:	Unit Cost:	Unit of Measure:	Amount:
SUNCOLOR 25 Pieces 6" Mini	1.0000	\$9.58	PCE	\$9.56
VOSOE Superhero Capes and	1.0000	\$19.09	PCE	\$19.09
Vivacevy 12Pcs Cartoon He	1.0000	\$8.50	PCE	\$8.50

7/24/2024 7/25/2024 TST LA ESQUINITA RESTAUR \$92.96 \$92.96

**Purchase ID** I9lrOWQF6Z6Wp6Bqc

Description:	Quantity:	Unit Cost:	Unit of Measure:	Amount:
Big Carne	1.0000	\$22.76	NONE	\$22.76
Big Chicken	1.0000	\$21.07	NONE	\$21.07
Large Rice And Bean	1.0000	\$177.00	NONE	\$177.00

7/26/2024 7/29/2024 IC INSTACART \$192.90 \$192.90

**Purchase ID** 25084632

7/28/2024 7/29/2024 AMAZON MKTPL RV1WV4T11 \$42.95 \$42.95

**Purchase ID** 111-0810497-42202

Description:	Quantity:	Unit Cost:	Unit of Measure:	Amount:
Large Clear Travel Packing	1.0000	\$19.13	PCE	\$19.13
Gracladeco 22.8qt Closet S	1.0000	\$23.82	PCE	\$23.82

7/30/2024 7/31/2024 AMAZON MKTPL RV5HE8ME1 \$58.48 \$58.48

**Purchase ID** 111-1127806-52538

Description:	Quantity:	Unit Cost:	Unit of Measure:	Amount:
FIFINE XLR/USB Dynamic Mic	1.0000	\$58.48	PCE	\$58.48

7/30/2024 7/31/2024 GOOGLE YOUTUBE TV \$77.82 \$77.82

**Purchase ID** P13PTcf3

# **Exhibit L**

# Expense Report

<i>Description:</i>	<i>Quantity:</i>	<i>Unit Cost:</i>	<i>Unit of Measure:</i>	<i>Amount:</i>
Stair Basket 16" x 16" x 1	1.0000	\$24.45	PCE	\$24.45
Scrub Brush for O-Cedar Ri	1.0000	\$9.56	PCE	\$9.56

2/3/2025	2/4/2025	APPLE.COM/BILL	\$2.12	\$2.12
	<b>Purchase ID</b>	MS2N2MVWFSa0 001105001 5877 L00143		
		Subscription		

2/4/2025	2/5/2025	JERSEY MIKES ONLINE UC	\$85.61	\$85.61
	<b>Purchase ID</b>	8B30C6C5C5BF7322234044 001105001 5877 L00143		
		Working Lunch		

2/6/2025	2/7/2025	APPLE.COM/BILL	\$15.94	\$15.94
	<b>Purchase ID</b>	MS2N39MBVLa0 001105001 5877 L00143		
		Subscription		

2/7/2025	2/10/2025	AMAZON MKTPL WO32L7AC3	\$425.38	\$425.38
	<b>Purchase ID</b>	111-2267990-79842 001105001 5877 L00143		
		Office Supplies		

<i>Description:</i>	<i>Quantity:</i>	<i>Unit Cost:</i>	<i>Unit of Measure:</i>	<i>Amount:</i>
EVERYDAY KIDS Large Lovey	1.0000	\$14.88	PCE	\$14.88
DJI Mic 2, Wireless Lavalie	1.0000	\$371.16	PCE	\$371.16
Bath Filter for Tub - Kind	1.0000	\$39.34	PCE	\$39.34

2/7/2025	2/10/2025	IC INSTACART	\$25.95	\$25.95
	<b>Purchase ID</b>	93322114 001105001 5877 L00143		
		Office Supplies		

2/7/2025	2/10/2025	IC INSTACART	\$287.86	\$287.86
	<b>Purchase ID</b>	93315104 001105001 5877 L00143		
		Office Supplies		

2/10/2025	2/11/2025	AMAZON MKTPL 6S5WL9373	\$8.50	\$8.50
	<b>Purchase ID</b>	111-2284816-85018 001105001 5877 L00143		
		Office Supplies		

<i>Description:</i>	<i>Quantity:</i>	<i>Unit Cost:</i>	<i>Unit of Measure:</i>	<i>Amount:</i>
Shuttle Art Dry Erase Mark	1.0000	\$8.50	PCE	\$8.50

# **Exhibit M**

Warehouse: 1196  
 Sales Date: 6/11/25 Reg#: 9 Trans Type: Tender  
 Time: 13:22 Tran#: 125 Tender:  
 Total: 332.04 Operator: 811 Block:  
 Member #: 000111849707593 BOSCO, NICOLE Mbr Type: Business  
 Tax: 7.43 Resale Total:

FSA/

EBT	Item Description	Amount	Units	TxF1
E	1472774 PURE ORGANIC FRT BAR 28CT	13.99	1	
E	679131 KS ORGANIC MAPLE SYRUP	11.79	1	
E	834603 KODIAK POWER CAKES 72Z	12.89	1	
E	1331709 PURE 100% AVOCADO OIL 2L	23.79	1	
E	1645476 POMPEIAN THREE BRANCHES	17.99	1	
E	3 KS WHOLE MILK 1 GALLON	2.97	1	
E	1339884 STNYFLD ORG SMTHIE 12/6OZ	10.49	1	
	/1339884 2100003559081	3.00-	1-	
E	1492416 STONYFLD ORG POUCH 16/3.5	16.79	1	
E	1028448 JONNYPOP ORG FLAG POP	12.49	1	
E	1560758 NAE DINO BUDDIES 5 LBS	14.59	1	
E	818073 KS 5 CHEESE TORTELLONI	12.99	1	
E	1800218 BERETTA PROSCIUTTO	12.99	1	
	1784975 HOT WHEELS OCTO CARWASH	74.99	1	A
	1785064 CAT PLAY AND RIDE	41.99	1	A
E	10597 CONV. PARTY WINGS	21.82	1	
E	5276 SEEDLESS RED GRAPES	5.99	1	
E	18600 MANDARINS	7.69	1	
E	30669 BANANAS	1.49	1	
E	56366 RASPBERRIES	4.49	1	
E	77053 GRAPE TOMATOES	5.39	1	
	VISA #2908	332.04		

\*\*\* END OF REPORT \*\*\*

Warehouse: 1196  
 Sales Date: 6/13/25 Reg#: 13 Trans Type: Tender  
 Time: 11:53 Tran#: 90 Tender:  
 Total: 393.79 Operator: 128 Block:  
 Member #: 000111849480111 STEWART MUTONE, ERIN Mbr Type: Gold Star  
 Tax: Resale Total:

FSA/

EBT	Item Description	Amount	Units	TxF1
E	1050557 KS PNUT BTR PRETZELS 55Z	9.79	1	
E	1199479 M+M JAR PEANUT 62OZ	16.49	1	A
E	1199479 M+M JAR PEANUT 62OZ	16.49	1	A
E	1645578 KS EXTRA FANCY MIXED NUTS	14.99	1	
E	1840303 COUNTRY ARCHER STIX 16OZ	15.99	1	
E	1840303 COUNTRY ARCHER STIX 16OZ	15.99	1	
E	350071 BUMBLE BEE ALBACORE 8/7OZ	16.79	1	
	/ 350071 2100003563774	3.80-	1-	
E	383456 SWEET BABY RAYS BBQ 2/4OZ	6.79	1	
E	473505 AE 100% JUICE 36/6.75OZ	11.49	1	
	/473505 2100003564375	2.50-	1-	
E	784770 KS OLIVES 2/21 OZ. JARS	13.39	1	
	512599 KS PAPER TOWEL 12/160	19.89	1	A
E	782796 KS WATER 40/16.9Z	3.99	1	
E	782796 KS WATER 40/16.9Z	3.99	1	
E	854342 COKE DIET 35/12OZ CANS	17.29	1	A
	1452518 KS AUTO DISH PACS 115CT	11.59	1	A
	6262016 KS BATH TISSUE 30/380 SH	20.99	1	A
E	33561 ORIGINAL BUBBA BURGER	22.99	1	
E	1284156 SPIN CF EGG FRITTATA 20CT	12.99	1	
E	1338984 BUFFALO CRISPY WINGS 4 LB	18.99	1	
E	206364 BELG SLICED MOZZ 12/2-1LB	8.29	1	
E	4054238 KS ORG BREAKFAST K-CUP	39.99	1	
E	4054238 KS ORG BREAKFAST K-CUP	39.99	1	
E	9999999 CT BOTTLE DEPST EE	4.00	1	
E	9999999 CT BOTTLE DEPST EE	4.00	1	
E	9999999 CT BOTTLE DEPST EE	3.50	1	
E	41407 TORTELLINI PASTA SALAD	16.83	1	
	87745 ROTISSERIE CHICKEN	4.99	1	
E	29598 VEG TRAY	9.59	1	
	/ 29598 2100003561916	2.00-	1-	
	Debit Card #7054	393.79		

\*\*\* END OF REPORT \*\*\*

Warehouse: 1196  
 Sales Date: 7/02/25 Reg#: 13 Trans Type: Tender  
 Time: 16:57 Tran#: 276 Tender:  
 Total: 107.77 Operator: 35 Block:  
 Member #: 000111849480111 STEWART MUTONE, ERIN Mbr Type: Gold Star  
 Tax: Resale Total:

FSA/

EBT	Item Description	Amount	Units	TxF1
E 1542070	PEPPERIDGE FARMS GOLDFISH	11.79	1	
E 1925468	FIREHOOK ORG CRACKR 2/8Z	12.99	1	
E 473505	AE 100% JUICE 36/6.75OZ	11.49	1	
	/473505 2100003564375	2.50-	1-	
E 897971	KS ORG APPLESAUCE POUCH	10.79	1	
E 782796	KS WATER 40/16.9Z	3.99	1	
E 260509	POLLY-O STRING CHEESE 48C	11.99	1	
	/260509 2100003574497	3.50-	1-	
E 9999999	CT BOTTLE DEPST EE	4.00	1	
E 1331732	MINI CHOCOLATE CHIP	9.99	1	
E 27003	STRAWBERRIES	3.99	1	
E 29598	VEG TRAY	9.59	1	
E 30669	BANANAS	1.49	1	
E 38742	FRESH CORN ON COB	4.99	1	
E 53747	2LB RAINIER CHERRY	9.99	1	
E 60357	MIXED BELL PEPPERS	6.69	1	
	Debit Card #2316	107.77		

\*\*\* END OF REPORT \*\*\*

Warehouse: 1196  
 Sales Date: 8/13/25 Reg#: 14 Trans Type: Tender  
 Time: 11:18 Tran#: 105 Tender:  
 Total: 214.52 Operator: 1 Block:  
 Member #: 000111849480111 STEWART MUTONE, ERIN Mbr Type: Gold Star  
 Tax: 7.05 Resale Total:

FSA/

EBT	Item Description	Amount	Units	TxF1
	12648 KS CLEAR COMBO CUTLERY	14.99	1	A
	519964 CHINET CUT CRYSTAL CUPS	11.49	1	A
	1343253 KS ELEGANT PLATES 50CT	13.49	1	A
	1343253 KS ELEGANT PLATES 50CT	13.49	1	A
E	43475 COOKIE TRAY	22.99	1	
E	1951049 WHITE CUPCAKES WITH	8.99	1	
E	1951053 CHOCOLATE CUPCAKES WITH	8.99	1	
E	20128 ROASTED CHICKEN + SWISS	14.05	1	A
E	20128 ROASTED CHICKEN + SWISS	14.75	1	A
E	20128 ROASTED CHICKEN + SWISS	14.54	1	A
E	20128 ROASTED CHICKEN + SWISS	14.26	1	A
E	32051 SHRIMP COCKTAIL WITH	15.78	1	
E	32051 SHRIMP COCKTAIL WITH	15.68	1	
E	29598 VEG TRAY	11.99	1	
E	50683 FRESH CUT FRUIT	11.99	1	
	VISA #7549	214.52		

\*\*\* END OF REPORT \*\*\*

Warehouse: 1196  
Sales Date: 8/13/25 Reg#: 100 Trans Type: Tender  
Time: 11:23 Tran#: 55 Tender:  
Total: 33.28 Operator: 67 Block:  
Member #: 00011849480111 STEWART MUTONE, ERIN Mbr Type: Gold Star  
Tax: 1.99 Resale Total:

FSA/

EBT	Item Description	Amount	Units	TxF1
	29994 CYT FRONTERA CAB/MER 1.5L	8.99	1	A
	29994 CYT FRONTERA CAB/MER 1.5L	8.99	1	A
	893947 CAVIT PINOT GRIGIO 1.5L	13.31	1	A
	VISA #7549	33.28		

\*\*\* END OF REPORT \*\*\*

Warehouse: 1196  
 Sales Date: 9/22/25 Reg#: 14 Trans Type: Tender  
 Time: 10:27 Tran#: 38 Tender:  
 Total: 240.50 Operator: 1 Block:  
 Member #: 000111849480111 STEWART MUTONE, ERIN Mbr Type: Gold Star  
 Tax: Resale Total:

FSA/

EBT	Item Description	Amount	Units	TxF1
E 1645578	KS EXTRA FANCY MIXED NUTS	15.89	1	
E 46175	NEAR EAST PILAF 36.54 OZ	8.49	1	
E 897971	KS ORG APPLESAUCE POUCH	10.79	1	
E 782796	KS WATER 40/16.9Z	3.99	1	
1300658	KS 13GAL SCENTED FLEX	16.99	1	A
6262016	KS BATH TISSUE 30/380 SH	20.99	1	A
E 260509	POLLY-O STRING CHEESE 48C	11.99	1	
E 1194243	ORGANIC PCH/PNPL/MNGO/STR	10.99	1	
E 1257901	ORG SMOOTHIE BLEND 6-8Z.	12.99	1	
E 206364	BELG SLICED MOZZ 12/2-1LB	8.29	1	
E 380991	LTF QUICHES 2X23OZ	14.99	1	
E 388467	BOURSIN VTY 16/3-5.3 OZ	9.99	1	
E 3882772	STARBUCKS HOLIDAY K-CUPS	44.99	1	
E 9999999	CT BOTTLE DEPST EE	4.00	1	
E 60809	PUMPKIN PIE	5.99	1	
87745	ROTISSERIE CHICKEN	4.99	1	
E 2619	ORGANIC BANANAS	2.19	1	
E 27003	STRAWBERRIES	5.49	1	
E 29598	VEG TRAY	11.99	1	
E 519638	ORGANIC BLUEBERRIES	8.99	1	
E 1136340	3LB ORGANIC GALA	5.49	1	
	Debit Card #8861	240.50		

\*\*\* END OF REPORT \*\*\*

Warehouse: 1196  
 Sales Date: 10/29/25 Reg#: 12 Trans Type: Tender  
 Time: 13:32 Tran#: 205 Tender:  
 Total: 214.84 Operator: 52 Block:  
 Member #: 000111849480111 STEWART MUTONE, ERIN Mbr Type: Gold Star  
 Tax: Resale Total:

FSA/

EBT Item Description	Amount	Units	TxF1
E 1542070 PEPPERIDGE FARMS GOLDFISH	11.79	1	
E 1645578 KS EXTRA FANCY MIXED NUTS	15.99	1	
E 473505 AE 100% JUICE 36/6.75OZ	11.99	1	
E 897971 KS ORG APPLESAUCE POUCH	10.79	1	
E 1407686 MISSION CARB BALANCE	6.99	1	
E 782796 KS WATER 40/16.9Z	3.99	1	
1725160 TIDE PODS SPRING MEADOW	29.99	1	A
/1725160 2100003633552	6.00-	1-	
4165769 KS 3PLY UPRIGHT FACIAL	16.49	1	A
E 260509 POLLY-O STRING CHEESE 48C	11.99	1	
E 914351 STRBCKS ICED COFFEE 2/48Z	9.69	1	
E 88744 KS BEEF MEATBALLS 6#	19.99	1	
E 206364 BELG SLICED MOZZ 12/2-1LB	8.29	1	
E 818073 KS 5 CHEESE TORTELLONI	12.99	1	
E 9999999 CT BOTTLE DEPST EE	.20	1	
E 9999999 CT BOTTLE DEPST EE	4.00	1	
E 60809 PUMPKIN PIE	5.99	1	
E 16382 CHICKEN POT PIE WITH	22.70	1	
87745 ROTISSERIE CHICKEN	4.99	1	
E 29598 VEG TRAY	11.99	1	
Debit Card #3106	214.84		

\*\*\* END OF REPORT \*\*\*

# Exhibit N

To the Honorable Mayor and Members of the Common Council  
City of New Britain, Connecticut

In planning and performing our audit of the financial statements of the City of New Britain, Connecticut (the City), as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

We noted the following matters involving the internal control over financial reporting and its operation that we offer as constructive suggestions for your consideration as part of the ongoing process of modifying and improving accounting controls and administrative practices.

#### **PRIOR YEAR RECOMMENDATIONS**

##### **Grant Accounting**

In reviewing the special revenue funds, it was noted that revenue had not been recognized properly for several reimbursement grants where expenditures have been incurred and eligibility requirements met. Although not material in nature, audit adjustments were processed to properly record the accounts receivable and deferred revenue for a number of grants in accordance with generally accepted accounting principles. We recommend that year-end closing procedures be developed to ensure all grant revenue is recognized in the proper period. This process will assist the City in matching revenues and expenditures regardless of when received but will also assist in properly recording grants in accordance with state and federal single audit reporting requirements.

##### **Internal Control Procedures**

As part of the annual audit, we are required to obtain an understanding of the internal control environment of the City and Board of Education in order to assess the overall risk of material misstatement. We are also required to obtain audit evidence that the controls in place are documented properly. In conjunction with this overall assessment, we offer the following recommendations to strengthen the control procedures of the City:

- The City should review their allowance balances each year and adjust if necessary.
- Capital asset summary and reconciliations should incorporate a subsequent reviewer.
- Nonmajor special revenue and capital projects funds should be researched for possible consolidation and in active funds closed where possible.

### **Perform a Fraud Risk Assessment**

In the 2018 Report to the Nations, a survey of members conducted by the Association of Certified Fraud Examiners (ACFE), the median loss per fraud occurrence was \$130,000, with more than 22% of those cases resulting in losses exceeding \$1,000,000. Almost any employee may be capable of perpetrating a fraudulent act given the right set of circumstances. Municipalities are especially vulnerable due to the large amounts of cash collected in the tax collector's office in addition to decentralized cash collection points such as transfer stations, recreation programs, school activity accounts, etc. Also, one of the primary fraud risks is the ever-present risk of misappropriation of assets (theft), through fraudulent cash disbursements.

During the annual audit, we do obtain an understanding of the City's internal controls and assess the risk of fraud and whether or not the financial statements would be materially misstated due to these risks; however, an audit is designed to provide reasonable, but not absolute, assurance. Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform an examination of all transactions, there is a risk that material misstatements or noncompliance or fraud may exist and not be detected by us, even though the audit is properly planned and performed in accordance with auditing standards generally accepted in the United States of America. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs.

While many municipalities lack the resources available for fraud prevention and detection measures, there are a number of anti-fraud controls that they can implement for little financial outlay. These include implementing a code of conduct, implementing an anti-fraud policy, a fraud tip line, enacting management review procedures and conducting anti-fraud training programs. These anti-fraud programs can be enacted at a relatively low cost and could greatly enhance municipalities' ability to protect their assets from fraud. To address this risk, we recommend that the municipality perform a risk assessment to identify, analyze and manage the risk of asset misappropriation. Risk assessment, including fraud risk assessment, is one element of internal control. Thus, ideally, the City's internal control should include performance of this assessment.

The fraud risk assessment can be formal - performed by an outside accounting or consulting firm; or informal - performed by a management-level individual who has extensive knowledge of the entity that might be used in the assessment. The fraud risk assessment process should consider the City's vulnerability to misappropriation of assets.

### **CURRENT YEAR RECOMMENDATIONS**

#### **Grant Processing**

During the audit it has come to our attention, that all departments who apply for small grants that do not require Council approval do not notify the Finance office of the pending application and in some cases receive checks directly to their department. This process can circumvent City controls and add additional grant risk to the Organization. We recommend that new procedures be developed to include a requirement that all grant checks be sent directly to the Finance Office for depositing. Grant requests when submitted should be forwarded to Finance immediately for tracking and reporting purposes.

**P-Card Procedures**

During this year's audit to ensure the selection of audit procedures from year to year incorporate an element of unpredictability, we reviewed certain credit card transactions from a sample of all departments. Six transactions out of twenty-five selected did not have proper supporting documentation, which spanned three different departments. Although the City has procedures in place to review these transactions on a monthly basis, that review usually takes place after the purchases were incurred and detail is limited. We recommend that internal control procedures be strengthened within all departments of the City to ensure timely documentation is given to Finance for all purchases made through the credit card process by department heads. Formal procedures should be implemented and enforced when procedures are not followed.

This letter should be read in conjunction with our report on Internal Control over Financial Reporting and on Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated December 23, 2019.

This communication is intended solely for the information and use of management, the Honorable Mayor, Members of the Common Council, others within the organization, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than the specified parties.

*Blum, Shapiro & Company, P.C.*

West Hartford, Connecticut  
December 23, 2019