

CITY OF NEW HAVEN, CONNECTICUT

**FEDERAL AND STATE
SINGLE AUDIT REPORTS**

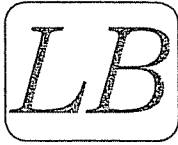
JUNE 30, 2008

CITY OF NEW HAVEN, CONNECTICUT

**FEDERAL AND STATE
SINGLE AUDIT REPORTS**

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Mayor and Members of
the Board of Aldermen
New Haven, Connecticut

We have audited the financial statements of the governmental activities, the business type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of New Haven, Connecticut as of and for the year ended June 30, 2008, which collectively comprise the City of New Haven, Connecticut's basic financial statements and have issued our report thereon dated December 23, 2008. Our report was modified to include a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the New Haven Parking Authority and the New Haven Solid Waste Authority as described in our report on the City of New Haven's financial statements. The financial statements of the New Haven Parking Authority and the New Haven Solid Waste Authority were not audited in accordance with the standards applicable to financial audits contained in *Government Auditing Standards*. The financial statements of the New Haven Coliseum Authority were audited in accordance with the standards applicable to financial audits contained in *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of New Haven, Connecticut's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of New Haven, Connecticut's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City of New Haven, Connecticut's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

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

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

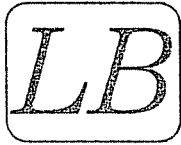
As part of obtaining reasonable assurance about whether the City of New Haven, Connecticut's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Board of Aldermen and its Finance Committee, others within the entity, the Office of Policy and Management 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 these specified parties.



LEVITSKY & BERNEY, P.C.
Certified Public Accountants

December 23, 2008



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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133, AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Honorable Mayor and Members of
the Board of Aldermen
New Haven, Connecticut

Compliance

We have audited the compliance of the City of New Haven, Connecticut with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2008. The City of New Haven, Connecticut's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the City of New Haven, Connecticut's management. Our responsibility is to express an opinion on the City of New Haven, Connecticut's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The financial statements of the New Haven Parking Authority and the New Haven Solid Waste Authority were not audited in accordance with the standards applicable to financial audits contained in *Government Auditing Standards*. The financial statements of the New Haven Coliseum Authority were audited in accordance with the standards applicable to financial audits contained in *Government Auditing Standards*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of New Haven, Connecticut's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the City of New Haven, Connecticut's compliance with those requirements.

In our opinion, the City of New Haven, Connecticut complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008.

Internal Control Over Compliance

The management of the City of New Haven, Connecticut is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the City of New Haven, Connecticut's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of the internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of New Haven, Connecticut's internal control over compliance. The financial statements of the New Haven Parking Authority, the New Haven Solid Waste Authority, were not audited in accordance with the standards applicable to financial audits contained in *Government Auditing Standards* or OMB Circular A-133. The financial statements of the New Haven Coliseum Authority were audited in accordance with the standards applicable to financial audits contained in *Government Auditing Standards* but were not audited in accordance with OMB Circular A-133. Accordingly, this report does not extend to the New Haven Parking Authority, the New Haven Solid Waste Authority, or the New Haven Coliseum Authority.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

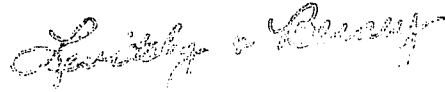
Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented components units, each major fund, and the aggregate remaining fund information of the City of New Haven, Connecticut as of and for the year ended June 30, 2008, and have issued our report thereon dated December 23, 2008. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the City of New Haven, Connecticut's basic financial statements.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of management, the Board of Aldermen and its Finance Committee, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



LEVITSKY & BERNEY, P.C.
Certified Public Accountants

December 23, 2008

CITY OF NEW HAVEN, CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2008

Federal Grantor/ Pass-Through Grantor/ Program Title	Catalog of Domestic Assistance Number	Pass-Through Grantor's Number	Expenditures
Department of Agriculture:			
Passed-Through the State Department of Education:			
USDA Commodities	10.550		\$ 579,853
Child and Adult Care - Cash in Lieu-2004	10.550	12060-SDE64370-20544	174
Child and Adult Care - Cash in Lieu-2007	10.550	12060-SDE64370-20544	5,324
Child and Adult Care - Cash in Lieu-2008	10.550	12060-SDE64370-20544	7,412
School Breakfast Program-2007	10.553	12060-SDE64370-20508	832,886
School Breakfast Program-2008	10.553	12060-SDE64370-20508	1,525,264
Child Care Food Program-2004	10.558	12060-SDE64370-20518	2,240
Child Care Food Program-2007	10.558	12060-SDE64370-20518	93,644
Child Care Food Program-2008	10.558	12060-SDE64370-20518	132,072
National School Lunch Program-2007	10.555	12060-SDE64370-20560	1,859,552
National School Lunch Program-2008	10.555	12060-SDE64370-20560	3,293,249
Hydroponic Produce and Market Salad/Greens	10.226	12060-SDE38414-14576	3,156
Total Department of Agriculture			\$ 8,334,826
Department of Housing and Urban Development:			
Directly Funded:			
Community Development Block Grant	14.218		\$ 4,482,105
CDBG Outstanding Loans	14.218		490,318
CDBG Program Income	14.218		410,104
Section 108 Income	14.219		48,706
Section 108 Outstanding Loans	14.219		567,399
Section 108 Grant Economic Development	14.219		300,833
Section 108 Income	14.219		15,400
Section 108 Outstanding Loans	14.219		30,638
UDAG Program Income	14.221		195,029
UDAG Outstanding Loans	14.221		892,655
Emergency Shelter Program	14.231		159,847
HOME Investment Program	14.239		2,802,483
HOME Program Income	14.239		230,868
HOME Outstanding Loans	14.239		9,621,116
Housing Opportunities for People with Aids	14.241		1,124,911
Lead Paint Abatement Program	14.900		1,126,039
Lead Paint Outstanding Loans	14.900		1,755,976
Empowerment Zone	14.244		1,815,971
West River EDI Special Grant	14.246		8,462
Total Department of Housing and Urban Development			\$ 26,078,860

See Notes to Schedule of Expenditures of Federal Awards.

CITY OF NEW HAVEN, CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2008

Federal Grantor/ Pass-Through Grantor/ Program Title	Catalog of Domestic Assistance Number	Pass-Through Grantor's Number	Expenditures
Department of Justice:			
Directly Funded:			
Federal Surplus Property Program	16.578		\$ 12,186
Weed and Seed	16.595		230,498
Enhancing Law Enforcement	16.738		13,376
JAG06/Enhancing Police Strategies to Prevent Crime	16.738		135,985
JAG07/Enhancing Police Strategies to Prevent Crime	16.378		56,423
Secure Our Schools	16.710		2,216
N.H. Restart Program	16.580		11,916
School Attendance Tech Assistance	16.540		4,636
Passed-Through Office of Policy and Management:			
Byrne Formula Grant	16.579	12060-OPM20350-21626	78,000
Passed-Through Secretary of the State:			
Help America Vote	90.401	12060-SOS12500-21465	76,744
Total Department of Justice			<u>\$ 621,980</u>
Department of Transportation:			
Passed-Through the State Department of Transportation:			
Local Bridges - Hillhouse Avenue	20.600	12062-DOT57000-22108	\$ 844,176
Expanded DUI Enforcement	20.000	12062-DOT57000-22086	91,222
Total Department of Transportation			<u>\$ 935,398</u>
National Park Services:			
Passed-Through the State Commission on Arts and Tourism:			
Historical Preservation Activities Grant	45.310	11000-CAT45220-17067	\$ 11,917
Institute of Museum & Library Services:			
Passed-Through the State Library:			
Grants to States	45.310	11000-CSL66051-17003	\$ 7,233
Environmental Protection Agency:			
Directly Funded:			
Healthy Communities	66.001		\$ 3,000
Community Care Initiative	66.035		47,202
Diesel Retrofit Project	66.034		1,424
Total Environmental Protection Agency			<u>\$ 51,626</u>

See Notes to Schedule of Expenditures of Federal Awards.

CITY OF NEW HAVEN, CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2008

Federal Grantor/ Pass-Through Grantor/ Program Title	Catalog of Domestic Assistance Number	Pass-Through Grantor's Number	Expenditures
Department of Education:			
Directly Funded:			
Magnet School Assistance C/O	84.165A		\$ 1,411,776
Magnet School Assistance	84.165A		1,014,296
Volunteer School Choices	84.361		135,470
Volunteer School Choices	84.361		1,566,655
Impact Aid Title I	84.040		37,886
Impact Aid Title I	84.040		39,205
Teaching American History C/O	84.215		32,692
Passed Through the State Department of Education:			
Title I - ESEA Part A-2007	84.010	12060-SDE64370-20679	2,216,557
Title I - ESEA Part A-2008	84.010	12060-SDE64370-20679	11,179,724
Title I - ESEA Part A	84.010	12060-SDE64370-20679	274,364
Title I - ESEA Part A	84.010	12060-SDE64370-20679	256,016
School Improvements	84.010	12060-SDE64370-20679	17,500
Carl Perkins - Vocational Education	84.048	12060-SDE64370-20848	543,954
Education of Homeless Children and Youth C/O	84.196	12060-SDE64370-20770	39,771
Adult Education-Waves	84.002	12060-SDE64370-20784	49,939
Adult Education-E Learning	84.002	12060-SDE64370-20784	34,658
Adult Education- Improvement	84.002	12060-SDE64370-20784	35,000
Enhancement Education Through Technology C/O-2006	84.318	12060-SDE64370-20826	70,581
Enhancement Education Through Technology C/O-2007	84.318	12060-SDE64370-20826	63,545
Title I, Part B, Reading First -Brennan	84.357	12060-SDE64370-20854	3,806
Title I, Part B, Reading First-Conte	84.357	12060-SDE64370-20854	3,208
Title I, Part B, Reading First-Strong	84.357	12060-SDE64370-20854	11,651
Title I, Part B, Reading First-Conte	84.357	12060-SDE64370-20854	165,753
Title I, Part B, Reading First-Martinez	84.357	12060-SDE64370-20854	155,734
Title I, Part B, Reading First-Brennan	84.357	12060-SDE64370-20854	162,703
Title II, Part A, Teachers C/O	84.367	12060-SDE64370-20858	349,235
Title II, Part A, Teachers	84.367	12060-SDE64370-20858	2,160,341
21 Century Cohort V C/O	84.287	12060-SDE64370-20863	9,119
21 Century Community Learning Centers 2006-2007	84.287	12060-SDE64370-20863	17,974
21 Century Community Learning Centers 2007	84.287	12060-SDE64370-20863	26,994
21 Century VI C/O	84.287	12060-SDE64370-20863	168,816
21 Century Community Learning Centers	84.287	12060-SDE64370-20863	199,994
21 Century Community Learning Centers	84.287	12060-SDE64370-20863	302,522
21 Century Community Learning Centers	84.287	12060-SDE64370-20863	153,805
Title III Part A English Language Acquisitions-2007	84.365	12060-SDE64370-20868	20,675
Title III Part A English Language Acquisitions-2008	84.365	12060-SDE64370-20868	279,761

See Notes to Schedule of Expenditures of Federal Awards.

CITY OF NEW HAVEN, CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2008

Federal Grantor/ Pass-Through Grantor/ Program Title	Catalog of Domestic Assistance Number	Pass-Through Grantor's Number	Expenditures
Department of Education: (Continued)			
Title IV - Safe and Drug Free Schools-2007	84.186	12060-SDE64370-20873	\$ 1,988
Title IV - Safe and Drug Free Schools-2008	84.186	12060-SDE64370-20873	248,872
Title V-Innovative Education Strategies NP	84.298	12060-SDE64370-20909	1,266
Title V-Innovative Education Strategies NP	84.298	12060-SDE64370-20909	6,084
Title V-Innovative Education Strategies Public C/O	84.298	12060-SDE64370-20909	17,674
Title V-Innovative Education Strategies Public	84.298	12060-SDE64370-20909	36,240
IDEA Part B, Section 619 Preschool C/O	84.027	12060-SDE64370-20983	42,618
IDEA Part B, Section 619 Preschool	84.027	12060-SDE64370-20983	97,809
IDEA Part B, Section 611 C/O	84.027	12060-SDE64370-20977	551,385
IDEA Part B, Section 611 Focus Planning	84.027	12060-SDE64370-20977	10,000
IDEA Part B, Section 611 Entitlement NP	84.027	12060-SDE64370-20977	136,815
IDEA Part B, Section 611 Entitlement	84.027	12060-SDE64370-20977	4,616,720
Mathematics and Science Partnership	84.366	12060-SDE64370-21592	9,752
Mathematics and Science Partnership	84.366	12060-SDE64370-21592	6,224
CETO Perkins	84.048	12060-SDE64370-20742	68,515
Total Department of Education			\$ 29,063,642
Department of Health and Human Services:			
Directly Funded:			
Ryan White Formula and Supplement	93.915		\$ 5,577,707
Head Start Program	93.600		6,495,477
Passed-Through the State Department of Social Services:			
Social Services Block Grant (SAGA)	93.667	093-SBG-51	71,368
Social Services Block Grant (SAGA)	93.667	093-SBG-53	149,288
Passed-Through the State Department of Public Health:			
School Based Health Clinics	93.994	2005-206	137,500
Bioterrorism	93.283	2002-424	31,173
Bioterrorism	93.283	2004-1085	86,865
Vaccines	93.268		48,011
Immunization	93.268	2003-152	74,032
Venereal Disease Control	93.977	2003-166	1,480
Diabetes Unintentional Injury	93.991	2004-026	28,166
Aids - Prevention Education	93.940	2005-38	86,457
Total Department of Health and Human Services			\$ 12,787,524
Department of Homeland Security:			
Emergency Management Performance Grant-2007	97.042	12060-EHS99660-21881	\$ 2,161
Emergency Management Performance Grant-2008	97.042	12060-EHS99660-21881	36,571
Passed-Through State of Connecticut Department of Emergency Management and Homeland Security:			
Law Enforcement Terrorism Prevention Program-2004	97.067	12060-EHS99530-21879	1,512
Law Enforcement Terrorism Prevention Program-2005	97.067	12060-EHS99530-21879	1,163
Law Enforcement Terrorism Prevention Program-2006	97.067	12060-EHS99530-21879	97,509
Urban Area Strategic Initiative	97.008	12060-EHS99530-21878	819,639
Homeland Security Grant Program-2005	97.067	12060-EHS99530-21877	56,758
Homeland Security Grant Program-2006	97.067	12060-EHS99530-21877	116,614
Buffer Zone Protection Program	97.078	12060-EHS99530-21903	146,045
CT Intelligence Center/CTIC	97.004	12060-EHS99530-21879	15,000
Total Department of Homeland Security			\$ 1,292,972
Total Expenditures of Federal Awards			\$ 79,185,978

See Notes to Schedule of Expenditures of Federal Awards.

CITY OF NEW HAVEN, CONNECTICUT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2008

Note 1 – Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the City of New Haven, Connecticut and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Note 2 – Reporting Entity

The City of New Haven, Connecticut for the purposes of the Schedule of Expenditures of Federal Awards includes all the funds of the primary government. It does not include the following:

- New Haven Coliseum Authority
- New Haven Parking Authority
- New Haven Solid Waste Authority

Note 3 – Non-Monetary Assistance

The City of New Haven's National School Lunch Program receives noncash federal awards in the form of food commodities from the Department of Agriculture. The City also receives noncash federal awards through the U.S. Department of Health and Human Services in the form of vaccines.

Non-monetary assistance is reported in the schedule at the fair market value of the items received and disbursed. The market value of the items issued is included in the Schedule of Expenditures of Federal Awards as follows:

Food Commodities	\$ <u>579,853</u>
Vaccines	\$ <u>48,011</u>

CITY OF NEW HAVEN, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2008

Section I – Summary of Audit Results

Financial Statements

Type of Auditor's Report Issued: Unqualified

Internal Control over Financial Reporting:

Material Weakness(es) Identified? _____ Yes X No

Significant Deficienc(ies) Identified That Are Not Considered To Be Material Weaknesses? _____ Yes X None Reported

Noncompliance Material to Financial Statements Noted? _____ Yes X No

Federal Awards

Internal Control over Major Programs:

Material Weakness(es) Identified? _____ Yes X No

Significant Deficienc(ies) Identified that are not Considered To Be Material Weaknesses? _____ Yes X None Reported

Type of Auditor's Report Issued on Compliance For Major Programs: Unqualified

Any Audit Findings Disclosed that are Required To Be Reported In Accordance With Section 510(a) of Circular A-133? _____ Yes X No

Identification of Major Programs

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.533, 10.555	National School Lunch Program Cluster
10.558	
14.218	Community Development Block Grant
14.900	Lead Paint Abatement
84.165A	Magnet School Assistance
84.027	Idea Part B
93.915	Ryan White Formula and Supplement

CITY OF NEW HAVEN, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2008

Section I – Summary of Audit Results (Continued)

Dollar threshold used to distinguish between
Type A and Type B Programs: \$2,072,236

Auditee Qualified as a Low-Risk Auditee? Yes No

Section II – Federal Award Findings and Questioned Costs

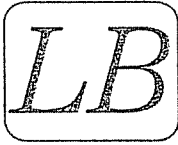
No findings or questioned costs in accordance with OMB Circular A-133 were reported relating to major federal awards.

Section III – Financial Statement Findings

No findings or questioned costs in accordance with Government Auditing Standards were reported relating to the financial statements.

CITY OF NEW HAVEN, CONNECTICUT
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2008

There were no prior audit findings relative to federal award programs that need to be included here for the fiscal year ended June 30, 2008.



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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE STATE SINGLE AUDIT ACT

Honorable Mayor and Members of
the Board of Aldermen
New Haven, Connecticut

Compliance

We have audited the compliance of the City of New Haven, Connecticut with the types of compliance requirements described in the *Office of Policy and Management Compliance Supplement* that are applicable to each of its major state programs for the year ended June 30, 2008. The major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major state programs is the responsibility of the City of New Haven, Connecticut's management. Our responsibility is to express an opinion on compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). The financial statements of the New Haven Parking Authority and the New Haven Solid Waste Authority were not audited in accordance with the standards applicable to financial audits contained in *Government Auditing Standards*. The financial statements of the New Haven Coliseum Authority were audited in accordance with the standards applicable to financial audits contained in *Government Auditing Standards*. Those standards and the State Single Audit Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the City of New Haven, Connecticut's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the City of New Haven, Connecticut's compliance with those requirements.

In our opinion, the City of New Haven, Connecticut complied, in all material respects, with the requirements referred to above that are applicable to each of its major state programs for the year ended June 30, 2008.

Internal Control over Compliance

The management of the City of New Haven, Connecticut is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to state programs. In planning and performing our audit, we considered the internal control over compliance with requirements that could have a direct and material effect on a major state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion of the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of New Haven Connecticut's internal control over compliance.

A *control deficiency* in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a state program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entities ability to administer a state program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a state program that is more than inconsequential will not be prevented or detected by the City of New Haven, Connecticut's internal control.

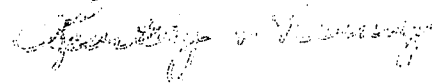
A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a state program will not be prevented or detected by the City of New Haven, Connecticut's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of State Financial Assistance

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of New Haven, Connecticut as of and for the year ended June 30, 2008, and have issued our report thereon dated December 23, 2008. Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise the City of New Haven, Connecticut's basic financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the management, Board of Aldermen and its Finance Committee, others within the entity, the Office of Policy and Management, and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



LEVITSKY & BERNEY, P.C.
Certified Public Accountants

December 23, 2008

CITY OF NEW HAVEN, CONNECTICUT

**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2008**

State Grantor/ Pass-Through Grantor/ Program Title	State Grant Program Core-CT Number	Expenditures
Office of Policy and Management:		
Local Capital Improvement Program - Receivable	11000-OPM20600-40254	\$ 2,732,885
Payment in Lieu of Taxes for Manufacturing Machinery and Equipment	11000-OPM20600-17031	1,156,994
Payment in Lieu of Taxes for Elderly Homeowners, Freeze Program	11000-OPM20600-17021	45,773
Property Tax Relief for Totally Disabled	11000-OPM20600-17011	10,122
Property Tax Relief for Veterans	11000-OPM20600-17024	51,943
Property Tax Relief for Elderly	11000-OPM20600-17018	446,205
State Distressed Municipalities	11000-OPM20600-17016	306,511
Byrne Formula State Match	11000-OPM20600-17031	26,000
Total Office of Policy and Management		\$ 4,776,433
Department of Public Safety:		
Telecommunications Fund (Priority Dispatch)	12060-DPS32740-35190	\$ 6,705
Telecommunications Fund (CMED)	12060-DPS32740-35190	194,389
Telecommunications Fund (CMED)	12060-DPS32740-35190	48,621
State Forfeiture Revolving Fund	13019-DPS32110-41238	48,603
Local Officer Incentive	13019-DPS32740-00000	47,077
Telecommunications Fund (E-911 Cities)	12060-DPS32740-35190	516,929
Telecommunications Fund (E-911 Cities)	12060-DPS32740-35190	133,373
Telecommunications Fund (E-911) Capital Expense	12060-DPS32740-35190	119,924
Total Department of Public Safety		\$ 1,115,621
Department of Environmental Protection:		
Edgewood & East Rock Trail	12060-DEP44321-20296	\$ 11,896
Amistad Docks PSA2004-4139	12052-DEP43000-0000	1,290
Farmington Canal Linear Park	12052-DEP43000-0000	402
Total Department of Environmental Protection		\$ 13,588
Department of Economic and Community Development:		
Quinnipiac Terrace Project	12052-ECD46050-43080	\$ 4,000,000
Urban Action Bonds:		
Citywide Revitalization	13019-ECD46000-41236	1,918,513
Tax Abatement Program	11000-ECD46400-17008	301,428
Gateway Project/Macy's	13019-ECD46200-41240	3,111,720
River ST MDP	13019-ECD46200-41240	191,010
Total Department of Economic & Community Development		\$ 9,522,671

See Notes to Schedule of Expenditures of State Financial Assistance.

CITY OF NEW HAVEN, CONNECTICUT

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2008

State Grantor/ Pass-Through Grantor/ Program Title	State Grant Program Core-CT Number	Expenditures
Department of Public Health:		
Per Capita Funding	11000-DPH48500-17009	\$ 149,598
Needle and Syringe Exchange (2006-274)	11000-DPH48500-12100	86,887
Immunization	11000-DPH48500-10020	25,820
Aids - Prevention 2008	11000-DPH48500-12236	107,469
School Based Health Centers 2008	11000-DPH48500-17019	1,345,754
Venereal Transmitted Diseases (2007-0059)	11000-DPH48500-17013	26,209
Lead Poisoning Prevention 2008	11000-DPH48500-12227	51,135
Aids - Health Care and Support	11000-DPH48500-12236	1,152,153
Tuberculosis Control (2007-0059)	11000-DPH48500-16112	70,472
Other Expenses 2007-2008	11000-DPH48500-10020	1,776
Diabetes/Fall Prevention Local Health (2007-0031) 7/6-6/7	11000-DPH48500-10020	4,025
Total Department of Public Health		\$ 3,021,298
Department of Transportation:		
Closed Loop Traffic System (92-562)	21010-DOT57000-00000	\$ 29,919
Local Bridges - Ferry Street Design (92-582)	21010-DOT57000-42310	308,838
Farmington Canal Phase 3 Construction	12062-DOT57000-30361	74,448
Town Aid Road Grant	12001-DOT57000-17036	613,026
Total Department of Transportation		\$ 1,026,231
Department of Social Services:		
Child Daycare - Infant and Toddler	11000-DSS60794-20699	\$ 524,020
End Chronic Homeless	11000-DSS60783-16149	50,000
Husky Outreach Services	11000-DSS60521-12127	40,000
Head Start Homelessness	11000-DSS60783-16149	4,000
Teenage Pregnancy Prevention -2006	11000-DSS60000-17032	31,943
Food Stamp Education (093-FSE-02)	11000-DSS60000-12127	153,156
Food Stamp Education (093-FSE-02)	11000-DSS60000-12128	35,161
Healthy Start (093-HUO-05)	11000-DSS60521-20507	423,852
Total Department of Social Services		\$ 1,262,132

See Notes to Schedule of Expenditures of State Financial Assistance.

CITY OF NEW HAVEN, CONNECTICUT

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2008

State Grantor/ Pass-Through Grantor/ Program Title	State Grant Program Core-CT Number	Expenditures
Department of Education:		
Child Nutrition Program	11000-SDE64370-16072	\$ 124,205
Head Start Expansion	11000-SDE64370-16101	212,222
Head Start Enhancement	11000-SDE64370-16106	145,479
Family Resource Centers Program - Wexler	11000-SDE64370-16110	102,400
Family Resource Centers Program - Brennan	11000-SDE64370-16110	95,270
Family Resource Centers Program - Hill	11000-SDE64370-16110	102,066
Head Start Early Childhood Link	11000-SDE64370-16202	127,500
Vocational Education Agriculture	11000-SDE64370-17017	549,575
Adult Education Cooperating Eligibility Entity	11000-SDE64370-17030	161,210
Adult Education Provider	11000-SDE64370-17030	4,113,245
Adult Education Young Adult Learner	11000-SDE64370-17091	74,910
Nonpublic Health Services	11000-SDE64370-17034	96,002
Bilingual Education	11000-SDE64370-17042	218,312
Priority School Districts	11000-SDE64370-17043-82052	6,427,434
Early Reading Success	11000-SDE64370-17043-82053	2,320,722
Extended School Hours	11000-SDE64370-17043	334,497
School Accountability - Summer School	11000-SDE64370-17043	385,838
School Readiness	11000-SDE64370-17043-82056	7,056,911
Young Parents Program	11000-SDE64370-17044	16,381
Interdistrict Cooperative - Sound Marine	11000-SDE64370-17045	130,093
Interdistrict Cooperative - Sound Marine	11000-SDE64370-17045	196,708
Interdistrict Cooperative - Yale Summer	11000-SDE64370-17045	118,074
Youth Service Bureau	11000-SDE64370-17052	122,525
Youth Service Bureau Enhancement	11000-SDE64370-16201	10,000
School Breakfast Program	11000-SDE64370-17046	37,572
School Breakfast Program	11000-SDE64370-17046	175,048
Open Choice Program - Receiving District	11000-SDE64370-17053	136,026
Magnet School Operating (SDE000079)	11000-SDE64370-17057	1,303,696
Magnet School Operating (SDE000080)	11000-SDE64370-17057	1,859,704
Magnet School Operating (SDE000081)	11000-SDE64370-17057	1,691,320
Magnet School Operating (SDE000082)	11000-SDE64370-17057	3,028,240
Magnet School Operating (SDE000083)	11000-SDE64370-17057	814,072
Magnet School Operating (SDE000088)	11000-SDE64370-17057	2,070,216
Magnet School Operating (SDE000093)	11000-SDE64370-17057	1,456,984
Magnet School Operating (SDE000094)	11000-SDE64370-17057	1,072,728
Magnet School Operating (SDE000106)	11000-SDE64370-17057	850,200
Magnet School Operating (SDE000107)	11000-SDE64370-17057	1,646,208
Magnet School Operating (SDE000111)	11000-SDE64370-17057	684,864
Magnet School Operating (SDE000114)	11000-SDE64370-17057	711,880
Magnet School Operating (SDE000127)	11000-SDE64370-17057	1,363,984
Magnet School Operating (SDE000128)	11000-SDE64370-17057	1,096,536
Magnet School Transportation	11000-SDE64370-17057	2,250,300
School Readiness Quality Enhancement Grant	11000-SDE64370-90242	136,929
Minor Capital Improvements and Wiring-School Readiness Centers	11000-SDE64370-42861	83,612
After School Program-East Rock Nathan Hale	11000-SDE64370-17084	133,330
After School Program-Brennan	11000-SDE64370-17084	121,587
After School Program-Ross/West Hills	11000-SDE64370-17084	112,500
Healthy Foods	11000-SDE64370-16072	273,927
Total Department of Education		\$ 46,353,042

See Notes to Schedule of Expenditures of State Financial Assistance.

CITY OF NEW HAVEN, CONNECTICUT

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2008

State Grantor/ Pass-Through Grantor/ Program Title	State Grant Program Core-CT Number	Expenditures
Division of Special Revenue:		
Bingo Payments	34004-DSR18307-29109	\$ 128
Payment to Municipalities-Parimutuels	34004-DSR18307-40001	1,217,586
Total Division of Special Revenue		\$ 1,217,714
Department of Children and Family Services:		
Therapeutic Child Care	11000-DCF91110-16064	\$ 93,348
Youth Employment	11000-DCF91141-16135	10,000
Total Department of Children and Family Services		\$ 103,348
Department of Children Trust Fund:		
Nurturing Families Network	11000-CTF94000-12042	\$ 159,671
Commission On Arts, Tourism, Culture, History and Film:		
Nathan Hale Restoration	12060-CAT45241-21494	\$ 2,800
Arts Presentation Grant Program	12060-CAT45220-20238	2,570
CT 29th Colored Civil War Monument	12052-CAT45241-42851	75,399
Light House Carousel Project	12052-CAT45241-40297	15,000
Total Commission on Arts, Tourism, Culture, History & Film		\$ 95,769
Office of the State Comptroller:		
Boat Grant	12027-OSC15910-40211	\$ 33,783
Payment in Lieu of Taxes on Colleges and General Hospitals	11000-OSC15910-17006	38,690,375
Payment in Lieu of Taxes on State Owned Property	11000-OSC15910-17004	4,812,020
Mashantucket Pequot Grant	12009-OSC15910-17005	10,284,065
Fire Training School	11000-OSC15910-16034	46,750
Total Office of the State Comptroller		\$ 53,866,993
Judicial Branch:		
Distribution to Towns	34001-JUD95162-40001	\$ 46,234
State Library:		
Connecticard	11000-CSL66051-17010	\$ 4,652
Construction Grants to Public Libraries	11000-CSL66055-40379	250,000
Historical Documents Preservation	12060-CSL66094-35150	17,000
Total State Library		\$ 271,652
Department of Education and Services for the Blind:		
Services for the Blind	ESB65000-0000	\$ 247,334
Department of Agriculture:		
Connecticut Aquaculture Bureau	34003-DAG42660-42350	\$ 38,192
Department of Mental Health and Addiction Services:		
ST Substance Abuse Reporting	12060-MHA53282-35319	\$ 89,926
Enforce Underage/CT Strategic Prevention	12060-MHA53282-21831	79,104
Total Department of Mental Health and Addiction Services		\$ 169,030

See Notes to Schedule of Expenditures of State Financial Assistance.

CITY OF NEW HAVEN, CONNECTICUT

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2007

State Grantor/ Pass-Through Grantor/ Program Title	State Grant Program Core-CT Number	Expenditures
Department of Higher Education:		
Gear - Up Project	11000-DHE66500-20398	\$ 303,146
Gear - Up Project	11000-DHE66500-20398	75,020
Total Department of Higher Education		\$ 378,166
Total Expenditures of State Financial Assistance Before Exempt Programs		\$ 123,685,119
Exempt Programs:		
School Construction Magnet Schools	13010-SDE64370-40901	\$ 58,629,549
School Construction Progress Payments	13010-SDE64370-40901	28,235,431
School Construction Progress Payments 2007	13010-SDE64370-40901	4,564,312
School Construction Progress Interest 2008	13009-SDE64370-40896	2,646,950
School Construction - Interest 2007	13009-SDE64370-40896	104,676
School Construction - Principle 2007	13010-SDE40901-82003	3,592,037
School Construction - Principle 2008	13010-SDE64370-40901	7,210,593
Transportation for School Children - Non Public	11000-SDE64370-17049	282,122
Transportation for School Children - Public	11000-SDE64370-17027	3,752,718
Education Cost Sharing	11000-SDE64370-17041	134,383,737
ESC Accountability Priorities	11000-SDE64370-17041	1,415,548
Special ED-AG. Placements and Excess Costs	11000-SDE64370-17047	2,751,833
Special ED-AG. Placements and Excess Costs	11000-SDE64370-17047	447,451
Special ED-AG. Placements and Excess Costs	11000-SDE64370-17047	707,819
School Construction Short Term Financing	13010-SDE64370-40901	51,294
Total Exempt Programs		\$ 248,776,070
Total Expenditures of State Financial Assistance		\$ 372,461,189

See Notes to Schedule of Expenditures of State Financial Assistance.

CITY OF NEW HAVEN, CONNECTICUT
STATE FINANCIAL ASSISTANCE PROGRAMS
NOTES TO SCHEDULE OF EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2008

Various departments and agencies of the State of Connecticut have provided financial assistance to the City of New Haven, Connecticut through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. These financial assistance programs fund several programs including Education, Public Safety and General Government, Public Works, Health and Social Services and Property Tax Relief for certain individuals.

Note 1 – Summary of Significant Accounting Policies

The accounting policies of the City of New Haven, Connecticut conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies relating to the aforementioned grant programs.

Basis of Accounting

The financial statements contained in the City of New Haven, Connecticut's annual audit report are prepared in conformity with the requirements of the Governmental Accounting Standards Board and conform to generally accepted accounting principals as applicable to municipalities. The following is a summary of such basis:

Revenues are recognized in the accounting period in which they become available and measurable. Those revenues which are susceptible to accrual are property taxes, intergovernmental revenue and interest revenue. Certain special revenue fund grants are measurable at the time all eligibility requirements are met.

Expenditures are recorded when the related liability is incurred except for the following items, which are recorded when payments are made: interest on general long-term debt, vacation pay and sick pay.

The Schedule of Expenditures of State Financial Assistance, contained in this report, is prepared based on regulations established by the State of Connecticut Office of Policy and Management. In accordance with these regulations (Section 4-236-22), certain grants are not dependent on expenditure activity, and accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the Schedule of Expenditures of State Financial Assistance.

CITY OF NEW HAVEN, CONNECTICUT
STATE FINANCIAL ASSISTANCE PROGRAMS
NOTES TO SCHEDULE OF EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2008

Note 2 – Reporting Entity

The City of New Haven, Connecticut, for the purposes of the Schedule of Expenditures of State Financial Assistance, includes all the funds of the primary government. It does not include the New Haven Coliseum Authority, the New Haven Solid Waste Authority, and the New Haven Parking Authority.

CITY OF NEW HAVEN, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2008

I. Summary of Audit Results

Financial Statements

Type of Auditor's Report Issued: Unqualified

Internal Control over Financial Reporting:

Material Weakness(es) Identified?	_____	Yes	_____	<u>X</u>	No
Significant Deficiency (ies) Identified That Are Not Considered To Be Material Weaknesses?	_____	Yes	_____	<u>X</u>	None Reported
Noncompliance Material to Financial Statements Noted?	_____	Yes	_____	<u>X</u>	No

State Financial Assistance

Internal Control over Major Programs:

Material Weakness(es) Identified?	_____	Yes	_____	<u>X</u>	No
Significant Deficiency (ies) Identified that are not Considered To Be Material Weaknesses?	_____	Yes	_____	<u>X</u>	None Reported

Type of Auditor's Report Issued on Compliance For Major Programs: Unqualified

Any Audit Findings Disclosed that are Required To Be Reported In Accordance With Section 4-236-24 of the Regulations to the State Single Audit Act?	_____	Yes	_____	<u>X</u>	No
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CITY OF NEW HAVEN, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2008

I. Summary of Audit Results (Continued)

The following schedule reflects the major programs included in the audit:

State Grantor and Program	State Grant Program Identification Number	Expenditures
Department of Education:		
Adult Education	11000-SDE64370-17030	\$ 4,274,455
Priority School Districts	11000-SDE64370-17043-82052	6,427,434
Early Reading Success	11000-SDE64370-17043-82053	2,320,722
School Readiness	11000-SDE64370-17043-82056	7,056,911
Magnet School	11000-SDE64000-17057	21,900,932
Total Department of Education		\$ 41,980,454
Office of Policy and Management:		
Local Capital Improvement Program	11000-OPM20600-40254	\$ 2,732,885
Department of Public Health:		
School Based Health Centers	11000-DPH48500-17019	\$ 1,345,754
Office of State Comptroller:		
Payment in Lieu of Taxes (PILOT) On Colleges & General Hospitals	11000-OSC15910-17006	\$ 38,690,375
Payment in Lieu of Taxes (PILOT) On State Owned Property	11000-OSC15910-17004	4,812,020
Mashantucket Pequot Grant	12009-OSC15910-17005	10,284,065
Total Office of State Comptroller		\$ 53,786,460
Department of Economic & Community Development:		
Gateway Project/Macy's/River St. MDP	13019-ECD46200-41240	\$ 3,302,730
Citywide Revitalization	13019-ECD46200-41236	1,918,513
Quinnipiac Terrace Project	12052-ECD46050-43080	4,000,000
Total Department of Economic & Community Development		\$ 9,221,243
Total Major Programs		\$ 109,066,796

II. Summary of Findings Related To Financial Statements Required Under Generally Accepted Government Auditing Standards

- We issued reports, dated December 23, 2008, on compliance and on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
- Our report on compliance indicated no reportable instances of noncompliance.
- Our report on internal control over financial reporting indicated no significant deficiencies.

CITY OF NEW HAVEN, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2008

III. State Financial Assistance Findings and Questioned Costs

No findings or questioned costs are reported relating to State Financial Assistance Programs.