

City of New Haven, Connecticut

Federal and State
Compliance Report
Year Ended June 30, 2021

Contents

Report Required by the Federal Single Audit Act and the Uniform Guidance

Report on compliance for each major federal program; report on internal control over compliance; and report on schedule of expenditures of federal awards required by the Uniform Guidance	1-3
Schedule of expenditures of federal awards	4-10
Notes to schedule of expenditures of federal awards	11
Schedule of findings and questioned costs	12-13

Report Required by Government Auditing Standards

Report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with <i>Government Auditing Standards</i>	14-15
---	-------

Report Required by the State Single Audit Act C.G.S. Section 4-230 to 4-236

Report on compliance for each major state program; report on internal control over compliance; and report on the schedule of expenditures of state financial assistance required by the State Single Audit Act	16-17
Schedule of expenditures of state financial assistance	18-22
Notes to schedule of expenditures of state financial assistance	23
Schedule of state single audit compliance findings and questioned costs	24-25



RSM US LLP

**Report on Compliance for Each Major Federal Program; Report on Internal Control
Over Compliance; and Report on Schedule of Expenditures of Federal Awards
Required by the Uniform Guidance**

Independent Auditor's Report

Honorable Mayor and Board
of Alders of the City of New Haven
New Haven, Connecticut

Report on Compliance for Each Major Federal Program

We have audited City of New Haven, Connecticut's (the City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2021. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. 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 audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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'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 on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. Our report included an emphasis of matter paragraph for the adoption of Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities* and for the correction of errors related to net pension liability and related deferred outflows and pension expense and the workers compensation liability and related expense. We issued our report thereon dated June 29, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

RSM US LLP

Hartford, Connecticut
July 27, 2022, except for our report on the
Schedule of Expenditures of Federal Awards
for which the date is June 29, 2022

City of New Haven, Connecticut

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identification Number	Provided to Subrecipients	Federal Expenditures
U.S. Department of Agriculture				
Direct Program:				
Agriculture & Innovative Production (UAIP) Competitive Grant	10.935	N/A	\$	37,178
Community Composting & Food Waste Reduction (CCFWR) Coop Grant	10.935	N/A		7,281
Passed through the State of Connecticut				
Department of Education:				
Food Distribution Cluster:				
Commodity Supplemental Food Program	10.565	N/A	-	699,147
Total Food Distribution Cluster				<u>699,147</u>
Child Nutrition Cluster:				
Summer Food Service Program for Children (SFSPC) - Oper.	10.559	12060-SDE64370-20540	-	4,973,958
Summer Food Service Program for Children (SFSPC) - Admin	10.559	12060-SDE64370-20548	-	455,139
COVID-19 -Summer Food Service Program for Children (SFSPC) - Admin - CARES Act	10.559	12060-SDE64370-29573	-	83,161
COVID-19 - Summer Food Service Program for Children (SFSPC) - CARES Act Oper.	10.559	12060-SDE64370-29574	-	810,349
Total Summer Food Service Program for Children				<u>6,322,607</u>
Child Nutrition Discretionary Grants Limited Availability - NSLP Equipment	10.579	12060-SDE64370-22386	-	19,750
Total Child Nutrition Cluster				<u>6,342,357</u>
Fresh Fruit and Vegetable Program	10.582	12060-SDE64370-22051	-	10,600
Child and Adult Care Food Program	10.558	12060-SDE64370-20518	-	360,406
Child and Adult Care Food Program	10.558	12060-SDE64370-20544	-	25,098
Total Child and Adult Care Food Program				<u>385,504</u>
Total U.S. Department of Agriculture				<u>7,482,067</u>
U.S. Department of Housing and Urban Development				
Direct Program:				
CDBG- Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218	N/A	586,919	3,165,767
Community Development Block Grants/Entitlement Grants Program Income	14.218	N/A	-	155,029
COVID 19-Community Development Block Grants/Entitlement Grants	14.218	N/A	316,457	508,830
Total Community Development Block Grant - Entitlement Grants Cluster				<u>3,829,626</u>
UDAG Program Income	14.221	N/A	-	44,837
Emergency Solutions Grant Program	14.231	N/A	283,342	283,902
COVID-19 Emergency Solutions Grant Program	14.231	N/A	303,995	307,718
Total Emergency Solutions Grant Program				<u>591,620</u>
HOME Investment Partnership Program	14.239	N/A	-	654,783
HOME Investment Partnership Program- Program Income	14.239	N/A	-	77,225
Total HOME Investment Grant				<u>732,008</u>

(Continued)

City of New Haven, Connecticut

Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identification Number	Provided to Subrecipients	Federal Expenditures
Housing Opportunities for Persons with AIDS	14.241	N/A	1,133,431	\$ 1,166,587
COVID-19-Housing Opportunities for Persons with AIDS -CV	14.241	N/A	4,294	4,294
Total Housing Opportunities for Persons with AIDS				<u>1,170,881</u>
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	N/A	-	<u>357,885</u>
Total - Direct				<u>6,726,857</u>
Passed through the State of Connecticut Department of Housing:				
CDBG Disaster Recovery Grants- Pub.L No. 113-2 Cluster:				
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)-East Shore (Sandy DR7105)	14.269	12060-DOH46961-29520	-	1,900,000
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR) - Union Av Mitigation & Resiliency (DR7213)	14.269	12060-DOH46961-29520	-	<u>1,225,905</u>
Total CDBG Disaster Recovery Grants- Pub.L No. 113-2 Cluster				<u>3,125,905</u>
Total U.S. Department of Housing and Urban Development				<u>9,852,762</u>
U.S. Department of Justice				
Direct Program:				
Federal Surplus Property Transfer Program	16.578	N/A	-	<u>138,874</u>
Edward Byrne Memorial Justice Assistance Grant Program:				
Edward Byrne Memorial Justice Assistance Grant Program 2017	16.738	N/A	-	74,790
Edward Byrne Memorial Justice Assistance Grant Program 2018	16.738	N/A	-	70,080
Edward Byrne Memorial Justice Assistance Grant Program 2019	16.738	N/A	-	127,079
Edward Byrne Memorial Justice Assistance Grant Program 2020	16.738	N/A	-	<u>24,180</u>
				296,129
Passed through Office of Policy and Management:				
Edward Byrne Memorial Justice Assistance Grant Program (2016-DJ-BX-0652) -Gun violence prevention	16.738	12060-OPM20350-21921	-	<u>25,000</u>
Total Edward Byrne Justice Assistance Grant Program				<u>321,129</u>
Passed through Office of Policy and Management:				
COVID-19 - Coronavirus Emergency Supplemental Funding (2020)	16.034	12060-OPM20350-29588	-	261,523
COVID-19 - Coronavirus Emergency Supplemental Funding New Haven Police & Community Violent Crime Reduction Partnership	16.034	12060-OPM-20350-29588	-	<u>10,000</u>
Total Coronavirus Emergency Supplemental Funding				<u>271,523</u>
Total U.S. Department of Justice				<u>731,526</u>
Environmental Protection Agency				
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements BF-00A00585	66.818	N/A	-	<u>113,858</u>
Total Environmental Protection Agency				<u>113,858</u>

(Continued)

City of New Haven, Connecticut

Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identification Number	Provided to Subrecipients	Federal Expenditures
U.S. Department of the Treasury				
Passed through the State of Connecticut				
Office of Policy and Management:				
COVID-19- Coronavirus Relief Fund- 2020 Police & Community Violent Crime Reduction Partnership (20CRF093NH)	21.019	12060-OPM20350-29561	\$ -	\$ 125,000
COVID 19- Coronavirus Relief Funds	21.019	12060-OPM20600-29561	-	3,198,882
Total passed through State of Connecticut Office of Policy and Management				\$ 3,323,882
Passed through the State of Connecticut Department of Education				
COVID 19- Coronavirus Relief Fund-2020	21.019	12060-SDE64370-29561	-	1,926,237
Passed through the State of Connecticut Department of Public Safety				
COVID 19- Coronavirus Relief Fund	21.019	12060-DPS-32990-21891	-	2,293,660
Total Coronavirus Relief Funds			-	7,543,779
Coronavirus State and Local Fiscal Recovery Funds- American Rescue Plan Act	21.027	N/A	-	216,389
Total U.S. Department of the Treasury				7,760,168
U.S. Department of Transportation				
Passed through the State of Connecticut				
Department of Transportation:				
Highway Planning and Construction Cluster:				
Highway Planning and Construction- Rehab of Grand Ave Bridge 92-657	20.205	12062-DOT57191-22108	-	10,275,638
Highway Planning and Construction- Rehab of Grand Ave Bridge 92-657	20.205	12062-DOT57191-22108	-	87,210
Highway Planning and Construction- Farmington Canal Heritage Trail Phase 4 92-621	20.205	12062-DOT57191-22108	-	34,393
Highway Planning and Construction- Wayfinding Phase II Project 92-684	20.205	12062-DOT57191-22108	-	29,400
Total Highway Planning and Construction Cluster				10,426,641
Alcohol Open Container Requirements-0194-0745-ac (0745) - Distracted Driving	20.607	12062-DOT57513-22600	-	45,859
Total Passed Through the State of Connecticut Department of Transportation				10,472,500
National Infrastructure Investments- RT 34 Downtown Crossing TIGER 8	20.933	N/A	-	8,735,025
Total U.S. Department of Transportation				19,207,525
U.S. Department of Education				
Magnet School Assistance:				
NH Magnet Schools Project 2016-19 C/O	84.165	N/A	-	711,062
NH Magnet Schools Project 2017-22	84.165	N/A	-	1,623,276
NH Magnet Schools Project 2017-22 c/o	84.165	N/A	-	1,237,162
Total Magnet School Assistance				3,571,500
Impact Aid (Title VII of ESEA)	84.041	N/A	-	9,332
Impact Aid (Title VII of ESEA)- c/o	84.041	N/A	-	17,853
Total Impact Aid (Title VII of ESEA)				27,185
Total - Direct				3,598,685

(Continued)

City of New Haven, Connecticut

Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity's Identifying Number	Provided to Subrecipients	Federal Expenditures
U. S. Department of Education, Continued				
Passed through the State of Connecticut				
Department of Education:				
Title I Grants to Local Educational Agencies:				
Title I - Improving Basic Programs 2021	84.010	12060-SDE64370-20679	-	\$ 7,857,529
Title I - Improving Basic Programs 2021 non pub	84.010	12060-SDE64370-20679	-	124,345
Title I - Improving Basic Programs - 2020 non public	84.010	12060-SDE64370-20679	-	5,241
Title I - Improving Basic Programs 2020	84.010	12060-SDE64370-20679	-	2,918,341
Title I Part A 1003(A) School Improve 2021 sde9	84.010	12060-SDE64370-20679	-	47,847
Title 1 PART A 1003 (SIG) 2021	84.010	12060-SDE64370-20679	-	150,580
Title 1 PART A 1003 (SIG) 2021-sde0005	84.010	12060-SDE64370-20679	-	169,251
Title 1 PART A 1003 (SIG) 2021-sde0006	84.010	12060-SDE64370-20679	-	172,618
Title 1 PART A 1003 (SIG) 2021-sde0007	84.010	12060-SDE64370-20679	-	93,917
Title 1 PART A 1003 (SIG) 2021-sde0008	84.010	12060-SDE64370-20679	-	173,688
Title 1 PART A 1003 (SIG) 2021-sde 10	84.010	12060-SDE64370-20679	-	58,610
Title 1 PART A 1003 (SIG) 2020 c/o	84.010	12060-SDE64370-20679	-	111,170
Title 1 PART A 1003 (SIG) 2020-sde5 c/o	84.010	12060-SDE64370-20679	-	10,112
Title 1 PART A 1003 (SIG) 2020-sde 6	84.010	12060-SDE64370-20679	-	87,939
Title 1 PART A 1003 (SIG) 2020-sde 7	84.010	12060-SDE64370-20679	-	106,884
Title 1 PART A 1003 (SIG) 2020-sde 8	84.010	12060-SDE64370-20679	-	41,667
Title 1 PART A 1003 (SIG) 2020-sde 9	84.010	12060-SDE64370-20679	-	62,244
Title 1 PART A 1003 (SIG) 2021-sde 10	84.010	12060-SDE64370-20679	-	66,652
Title 1 PART A 1003 (SIG) 2019-sde 6	84.010	12060-SDE64370-20679	-	6,268
Total Title I Grants to Local Educational Agencies				12,264,903
School Improvement Grants:				
School Improvement (SIG) 1003(g) 2017 c/o	84.377	12060-SDE64370-22223	-	217,538
School Improvement (SIG) 1003(g) 2017 sde5	84.377	12060-SDE64370-22223	-	161,319
Total School Improvement Grants Cluster				378,857
Education for Homeless Children and Youth- 2021	84.196	12060-SDE64370-20770	-	53,577
Total Education of Homeless Children and Youth				53,577
Adult Education - Basic Grants to States- Improvement 2021	84.002	12060-SDE64370-20784	-	109,653
Supporting Effective Instruction State Grant- Title II, Part A 2020	84.367A	12060-SDE64370-20858	-	190,739
Supporting Effective Instruction State Grant- Title II, Part A 2021	84.367A	12060-SDE64370-20858	-	540,814
Supporting Effective Instruction State Grant- Title II, Part A 2019	84.367A	12060-SDE64370-20858	-	10,763
Total Supporting Effective Instruction State Grant				742,316
Student Support and Academic Enrichment Program- Title IV part A 2020	84.424	12060-SDE64370-22854	-	712,911
Student Support and Academic Enrichment Program- Title IV part A 2021	84.424	12060-SDE64370-22854	-	14,163
Student Support and Academic Enrichment Program- Title IV part A 2019	84.424	12060-SDE64370-22854	-	73,468
Total Student Support and Academic Enrichment Program				800,542

(Continued)

City of New Haven, Connecticut

Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity's Identifying Number	Provided to Subrecipients	Federal Expenditures
U.S. Department of Education, Continued				
Passed through the State of Connecticut				
Department of Education, Continued:				
Special Education Cluster (IDEA) :				
IDEA Part B, Section 619 Preschool incentive 2021	84.027	12060-SDE64370-20983	\$ -	\$ 48,385
IDEA Part B, Section 619 Preschool incentive 2020	84.027	12060-SDE64370-20983	-	21,921
Total IDEA Part B, Section 619 Preschool incentive				70,306
IDEA Preschool, Section 611 entitlement 2021	84.173	12060-SDE64370-20977	-	5,729,857
IDEA Preschool, Section 611 entitlement 2021 non-public	84.173	12060-SDE64370-20977	-	194,215
IDEA Preschool, Section 611 entitlement 2020 non-public c/o	84.173	12060-SDE64370-20977	-	26,071
IDEA Preschool, Section 611 - handicapped c/o 2020	84.173	12060-SDE64370-20977	-	627,566
Total IDEA Preschool, Section 611				6,577,709
Total Special Education Cluster (IDEA)				6,648,015
Twenty-First Century Community Learning Centers:				
21st Century Learn Cohort XV 2021-sde09	84.287C	12060-SDE64370-20863	-	72,857
21st Century Learn Cohort XV c/o 2020 sde09	84.287C	12060-SDE64370-20863	-	19,216
21st Century Learn 2021	84.287C	12060-SDE64370-20863	-	117,451
21st Century Learn 2020	84.287C	12060-SDE64370-20863	-	23,515
21st Century Learn 2021 sde010	84.287C	12060-SDE64370-20863	-	117,537
21st Century Learn 2020 sde010	84.287C	12060-SDE64370-20863	-	18,436
21st Century Learn Cohort 18 2020 sde017	84.287C	12060-SDE64370-20863	-	107,193
Total Twenty-First Century Community Learning Centers				476,205
English Language Acquisition State Grants Title III Part A:				
Title III Part A English Language Acquisition 2020	84.365A	12060-SDE64370-20868	-	143,077
Title III Part A English Language Acquisition - 2020	84.365A	12060-SDE64370-20868	-	232,778
Title III Part A English Language Acquisition - 2019	84.365A	12060-SDE64370-20868	-	5,931
Immigrant & Youth Education 2019	84.365A	12060-SDE64370-20868	-	18,847
Total English Language Acquisition State Grants Title III Part A				400,633
Career and Technical Education -- Basic Grants to States- 2021	84.048	12060-SDE64370-20742	-	433,268
Career and Technical Education -- Basic Grants to States- c/o 2020	84.048	12060-SDE64370-20742	-	128,244
Total Career and Technical Education -- Basic Grants to States				561,512
Student Financial Assistance Cluster:				
Federal Pell Grant Program- FAFSA Challenge	84.063	12060-SDE64370-29571	-	5,503
COVID- 19 - Education Stabilization Fund - School				
Emergency Relief	84.425D	12060-SDE64370-29571	-	6,109,895
COVID 19- Education Stabilization Fund- School				
Emergency Relief II 2021	84.425D	12060-SDE64370-29571	-	418,213
Total Education Stabilization Fund - School Emergency Relief II				6,528,108
Total Passed Through the State of Connecticut				28,969,824
Department of Education				28,969,824
Total U.S. Department of Education				32,568,509

(Continued)

City of New Haven, Connecticut

Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity's Identifying Number	Provided to Subrecipients	Federal Expenditures
U.S. Election Assistance Commission				
Passed through the State Office of the Secretary of State:				
Help America Vote Act Requirements Payments	90.401	12060-SOS12500-21465	\$ -	\$ 63,963
Help America Vote Act Requirements Payments	90.401	12060-SOS12500-21465	-	58,621
Total U.S. Election Assistance Commission				<u>122,584</u>
U.S. Department of Health and Human Services				
HIV Emergency Relief Project Grants (Ryan White HIV/AIDS Program Part A)				
HIV Emergency Relief Project Grants				
(Ryan White HIV/AIDS Program Part A)	93.914	N/A	3,480,188	5,692,636
COVID 19- HIV Emergency Relief Project Grants				
(Ryan White HIV/AIDS Program Part A)	93.914	N/A	-	21,408
COVID 19- HIV Emergency Relief Project Grants				
(Ryan White HIV/AIDS Program Part A)	93.914	N/A	203,391	192,687
Total HIV Emergency Relief Project Grants (Ryan White HIV/AIDS Program Part A)				<u>5,906,731</u>
Head Start Program Cluster:				
Head Start Program	93.600	N/A	-	4,778,444
COVID 19- Head Start Program	93.600	N/A	-	312,485
Total Head Start Program Cluster				<u>5,090,929</u>
Total Direct				<u>10,997,660</u>
Passed through the State Department of Public Health:				
Immunization Cooperative Agreements- Children 2021-0004	93.268	12060-DPH48664-20911	-	86,787
Immunization Cooperative Agreements- Children 2021-0169	93.268	12060-DPH48551-29654	-	247,067
Immunization Cooperative Agreements- Vaccines non cash -VFC	93.268	non-contract	-	7,344
Total Immunization Cooperative Agreements				<u>341,198</u>
COVID 19-Epidemiology and Laboratory Capacity for				
Infectious Diseases (ELC)	93.323	12060-DPH48557-29582	-	507,827
COVID 19- Public Health Emergency Response: Cooperative				
Agreement for Emergency Response: Public Health Crisis Response	93.354	12060-DPH48557-29551	-	58,673
State Act to Improve Oral Health 2021-0072	93.366	12060-DPH48834-22926	-	26,000
Preventive Health Block Grant PPHF 2020-0048	93.991	12060-DPH48882-22664	-	47,544
Maternal and Child Health Services Block Grant to the States- 2017-0075	93.994	12060-DPH48832-21531	-	137,500
Total - Passed Through the State Department of Public Health				<u>1,118,742</u>
Total U.S Department of Health and Human Services				<u>12,116,402</u>
U.S. Department of Homeland Security				
Passed through the State of Connecticut				
Department of Public Safety:				
Emergency Management Performance Grants	97.042	12060-DPS32160-21881	-	60,994
Total - Passed Through the State Department of Public Safety				<u>60,994</u>

(Continued)

City of New Haven, Connecticut

**Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity's Identifying Number	Provided to Subrecipients	Federal Expenditures
U.S. Department of Homeland Security, Continued				
Direct Programs:				
Port Security 2017 - FEMA - FED ID: MW-2017-PU 00504	97.056	N/A	-	\$ 53,995
Port Security 2018-FEMA-FED ID:E MW-2018-PU 00360-s01	97.056	N/A	-	90,626
Port Security 2019 - FEMA -FED ID:EMW-2019-PU 00136	97.056	N/A	-	68,258
Port Security 2020- FEMA- FED ID: EMW-2020-PU-00460	97.056	N/A	-	16,592
Total Port Security Grant Program				<u>229,471</u>
AFG-Gear Washer Extraction -FEMA-FED ID: EMW-2018-FO-05580	97.044	#75396754		<u>25,474</u>
Firefighter Accountability System	97.044	2018-F7-C1111P4314101D	-	230
Total Assistance to Firefighters Grant				<u>25,704</u>
Total U.S. Department of Homeland Security				<u>316,169</u>
Total Expenditures of Federal Awards			<u>\$ 6,312,017</u>	<u>\$ 90,271,570</u>

See notes to schedule of expenditures of federal awards.

City of New Haven, Connecticut

Notes to Schedule of Expenditures of Federal Awards

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the City of New Haven, Connecticut (the City), under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

The Schedule does not include the federal awards, if any, of the City's discretely-presented component units which are the New Haven Parking Authority and the New Haven Solid Waste and Recycling Authority.

Note 2. Summary of Significant Accounting Principles

Expenditures are recognized in accordance with the modified accrual basis of accounting. Such expenditures are reported following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3. Non-Cash Awards

Donated commodities in the amount of \$699,147 are included in the Department of Agriculture's National School Lunch Program, Assistance Listings Number #10.565. The amount represents the market value of commodities received.

Donated vaccines in the amount of \$7,344 are included in the Department of Public Health Assistance Listings Number #93.268. The amount represents the market value of vaccines received.

Note 4. Indirect Cost Recovery

The City did not recover its indirect cost using the 10% de minimus indirect cost rate provided under Section 200.414 of the Uniform Guidance.

City of New Haven, Connecticut

Schedule of Findings and Questioned Costs

I. Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over Financial Reporting:

- Material weakness(es) identified? Yes X No
- Significant deficiency(ies) identified? X Yes 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 deficiency(ies) identified? Yes X None reported

Type of auditor's report issued on compliance for major federal programs: unmodified

- Any audit findings disclosed that are required to be reported in accordance with Section 2CFR 200.516(a)? Yes X No

Identification of Major Federal Programs

Assistance Listings Numbers	Name of Federal Program or Cluster
21.019	COVID-19 Coronavirus Relief Fund
14.269	CDBG Disaster Recovery Grants- Pub.L No. 113-2 Cluster
84.010	Title I Grants to Local Educational Agencies
84.027/84.173	Special Education Cluster (IDEA)
84.425D	COVID 19-Education Stabilization Fund
93.914	HIV Emergency Relief Project Grants (Ryan White HIV/AIDS Program Part A)

Dollar threshold used to distinguish between type A and type B programs

\$2,708,147

Auditee qualified as low-risk auditee?

 X Yes No

City of New Haven, Connecticut

Schedule of Findings and Questioned Costs (Continued)

II. Financial Statement Findings

A. Internal Control Findings

2021-001- Significant Deficiency, Financial Reporting

Criteria: Internal control policies and procedures should provide reasonable assurance regarding the reliability of the financial reporting process, including the accurate recording and disclosure of accounting transactions, events, and estimates.

Condition: Accounting adjustments were made to the financial statements to comply with generally accepted accounting principles. This included restating opening net position (earliest period presented) and related footnote disclosures in order to properly report the following balances:

- Net pension liability, deferred outflows of resources and pension expense were understated due to a change in benefits
- Workers compensation liability and related expense were calculated incorrectly due to human error

Cause: Established controls requiring the reconciliation and review of third party specialist reports failed to identify the errors noted that resulted in the restatement of the prior period financial statements.

Effect or potential effect: Restatement of the July 1, 2020 governmental activities net position.

Recommendation: We recommend that management review the design of established controls and implement the changes necessary to allow for the accurate recording and disclosure of accounting transactions on an ongoing basis.

Management Response: We agree with the finding.

III. Federal Award Findings and Questioned Costs

No matters to report.

**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***

Independent Auditor's Report

Honorable Mayor and Board
of Alders of the City of New Haven
New Haven, Connecticut

We have audited, in accordance with the 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, the financial statements of the governmental activities, the business-type activities, the aggregate discretely-presented component units, each major fund, and the aggregate remaining fund information of the City of New Haven, Connecticut (the City) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 29, 2022. Our report includes a reference to other auditors who audited the financial statements of the New Haven Parking Authority, a component unit of the City, as described in our report on the City of New Haven, Connecticut's financial statements. The financial statements of the New Haven Parking Authority (the Authority) were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with the discretely presented component unit that are reported on separately by those auditors who audited the financial statements of the Authority. In addition, this report does not include the results of the testing of internal control over financial reporting or compliance and other matters for the New Haven Solid Waste and Recycling Authority. Our report included an emphasis of matter paragraph for the adoption of Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities* and for the correction of errors related to net pension liability and related deferred outflows and pension expense and the workers compensation liability and related expense. The adoption of this statement and correction of the errors resulted in the restatement of the financial statements as of July 1, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances 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.

A deficiency in internal control 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 and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as finding 2021-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from 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 financial statements. 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*.

The City's Response to Finding

The City's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RSM US LLP

Hartford, Connecticut
June 29, 2022



**Report on Compliance for Each Major State Program;
Report on Internal Control over Compliance; and Report on the Schedule of
Expenditures of State Financial Assistance Required by the State Single Audit Act**

RSM US LLP

Independent Auditor's Report

Honorable Mayor and Board
of Alders of the City of New Haven
New Haven, Connecticut

Report on Compliance for Each Major State Program

We have audited the City of New Haven, Connecticut's (the City) compliance with the types of compliance requirements described in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the City's major state programs for the year ended June 30, 2021. The City's major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with requirements of laws, regulations, and the terms and conditions of its grants applicable to its state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major state programs based on our audit of the types of compliance requirements referred to above. 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). 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'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 on compliance for each major state program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major State Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State Single Audit Act. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. Our report included an emphasis of matter paragraph for the adoption of Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities* and for the correction of errors related to net pension liability and related deferred outflows and pension expense and the workers compensation liability and related expense. We issued our report thereon dated June 29, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the 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 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

RSM US LLP

Hartford, Connecticut
July 27, 2022, except for our report on the
Schedule of Expenditures of State Financial Assistance
for which the date is June 29, 2022

City of New Haven, Connecticut

**Schedule of Expenditures of State Financial Assistance
For the Year Ended June 30, 2021**

State Grantor/Pass-Through Grantor/Program Title	State Grant Program CORE-CT Number	Expenditures
Office of Policy and Management:		
Local Capital Improvement Program	12050-OPM20600-40254	\$ 1,677,182
PILOT State-Owned Property	11000-OPM20600-17004	5,146,251
PILOT Colleges and General/Chronic Disease Hospitals	11000-OPM20600-17006	36,545,385
Property Tax Relief for Totally Disabled	11000-OPM20600-17011	9,259
Property Tax Relief for Veterans	11000-OPM20600-17024	38,646
Municipal Grants-in-aid	12052-OPM20660-43587	1,805,520
PILOT State Distressed Municipalities	12052-OPM20660-43750	86,740
Total Office of Policy and Management		<u>45,308,983</u>
Department of Emergency Services and Public Protection		
State Forfeiture Revolving Fund	12060-DPS32155-35142	6,786
Enhanced 911 Telecomm Fund	12060-DPS32741-35190	723,541
Fire Training School	11000-DPS32251-16034	48,364
Total Department of Emergency Services and Public Protection		<u>778,691</u>
Department of Economic and Community Development:		
New Haven Green Improvements (URBAN ACT GRANT)	13019-ECD46210-41240	142,905
Downtown Crossing Project Phase II - 92-659	12052-ECD46210-40414	6,683,687
RT 34 Downtown Crossing II project 92-659	12052-ECD46210-40414	236,599
Dixwell Community Center-Q House - LM-2016-0072	13019-ECD46210-41240	8,442,360
Total Department of Economic and Community Development		<u>15,505,551</u>
Department of Energy and Environmental Protection:		
Mill River Trail	12052-DEP44321-43314	52,481
Fairmont Park Improvements	13019-DEP43153-41239	12,787
DeGale Field Improvements (CUAP 2019-07)	13019-DEP43153-41239	58,838
Memorial Gardens	13019-DEP43153-41239	219,717
Total Department of Energy and Environmental Protection		<u>343,823</u>

(Continued)

City of New Haven, Connecticut

**Schedule of Expenditures of State Financial Assistance (Continued)
For the Year Ended June 30, 2021**

State Grantor/Pass-Through Grantor/Program Title	State Grant Program CORE-CT Number	Expenditures
Department of Public Health:		
Local & District Depts of Health (Per Capita Funding)	11000-DPH48500-17009	\$ 140,831
School Based Health Clinics 2017-0075	11000-DPH48500-17019	1,207,094
Other expenses- NON CONTRACT 2017-0075	11000-DPH48832-10020	3,912
Venereal Disease Control 2018-0014	12004-DPH48500-17013	26,400
X-ray Screening & Tuberculosis Control 2018-0014	12004-DPH48500-16112	70,000
OD Map Grant 2021-0031	12060-DPH48856-34966	9,065
Total Department of Public Health		<u>1,457,302</u>
Department of Housing:		
Neighborhood Renewal Program	12065-DOH46915-40240	135,000
Neighborhood Renewal Program	12065-DOH46915-40240	1,962,000
Total Department of Housing		<u>2,097,000</u>
Department of Transportation:		
Downtown West Community Corridor Connectivity-Edgewood Ave proj 92-677	13033-DOT57197-43667	26,478
Rehab of Grand Ave Bridge 92-657	13033-DOT57191-43456	2,568,909
Traffic Control Signal Replacement-(LOTICIP) 92-0001	13033-DOT57197-43584	277,914
West River Traffic Signal Replacement 92-682	12060-DOT57191-22108	58,806
Rehab of Grand Ave Bridge 92-657	13033-DOT57191-43456	9,690
Total		<u>2,941,797</u>
Town Aid Road Grant - STO	13033-DOT57131-43459	627,014
Town Aid Road Grant - Municipal	12052-DOT57131-43455	627,014
Total Town Aid		<u>1,254,028</u>
Total Department of Transportation		<u>4,195,825</u>

(Continued)

City of New Haven, Connecticut

**Schedule of Expenditures of State Financial Assistance (Continued)
For the Year Ended June 30, 2021**

State Grantor/Pass-Through Grantor/Program Title	State Grant Program CORE-CT Number	Expenditures
Department of Social Services:		
Food Stamp Education	12060-DSS60799-20735	\$ 123
Total Department of Social Services		<u>123</u>
Office of Early Childhood:		
Child Daycare - Infant and Toddler 2020-21	11000-OEC64841-16274	1,024,221
Child Daycare - Infant and Toddler	11000-OEC64841-16274	10,152
School Readiness in Priority School Districts	11000-OEC64845-16274	6,589,599
School Readiness - COVID 19	11000-OEC64845-16274	843,341
Quality Enhancement	11000-OEC64845-16158	70,307
Head Start Enhancement 170106	11000-OEC64845-16101	67,601
Head Start Expansion 170104	11000-OEC64845-16101	95,730
Total Office of Early Childhood		<u>8,700,951</u>
Department of Education:		
ASTE - Vocational Education Agriculture	11000-SDE64370-17017	1,411,726
Family Resource Centers Program - 82079	11000-SDE64370-16110	394,080
Adult Education: Provider 84002-2020	11000-SDE64370-17030	4,800,000
Adult Education Cooperating Eligibility Entity-84004-2020	11000-SDE64370-17030	90,861
Total		<u>4,890,861</u>
Youth Service Bureau	11000-DCF91141-17052	94,988
Youth Service Bureau Enhancement	11000-DCF91141-17107	9,602
School Breakfast Program	11000-SDE64370-17046	116,771
School Breakfast Program Public State Match	11000-SDE64370-16211	31,065
Child Nutrition Program Lunch State Match	11000-SDE64370-16211	99,000
		<u>246,836</u>

(Continued)

City of New Haven, Connecticut

**Schedule of Expenditures of State Financial Assistance (Continued)
For the Year Ended June 30, 2021**

State Grantor/Pass-Through Grantor/Program Title	State Grant Program CORE-CT Number	Expenditures
Department of Education, Continued		
Nonpublic Health Services	11000-SDE64370-17034	\$ 49,036
Open Choice Program	11000-SDE64370-17053	452,353
School Accountability Summer School	11000-SDE64370-17109	374,059
Bilingual Education	11000-SDE64370-17042	201,850
Priority School Districts	11000-SDE64370-17043	4,531,788
Extended School Hours	11000-SDE64370-17108	297,093
Magnet School Operating	11000-SDE64370-17057	33,081,471
Magnet School Transportation	11000-SDE64370-17057	1,706,900
Subtotal		<u>40,694,550</u>
ECS - Alliance District	11000-SDE64370-17041	<u>17,960,436</u>
Healthy Foods Initiative	11000-SDE64370-16212	<u>262,063</u>
Commissioner's Network sde7 2021	11000-SDE64370-12547	417,105
Commissioner's Network	11000-SDE64370-12547	496,705
		<u>913,810</u>
Low Performing Schools 2019 sde00119	12052-SDE64370-43728	135,918
Low Performing Schools 2019 sde00123	12052-SDE64370-43728	107,202
Low Performing Schools 2019 sde00120	12052-SDE64370-43728	171,604
Low Performing Schools 2019 sde00121	12052-SDE64370-43728	199,414
Low Performing Schools 2019 sde00122	12052-SDE64370-43728	199,886
Total Low Performing Schools		<u>814,024</u>
TEAM- Talent Development	11000-SDE64370-12552	40,220
After School Grant	11000-SDE64370-17084	140,005
Eli Whitney Pilot After School	11000-SD64370-12602	136,803
First Robotics Competitive Mini Grant	11000-SDE64370-17084	5,562
Total Department of Education		<u>68,015,566</u>
Division of Consumer Protection:		
Payment to Town OTB	34004-DCP39930-40001	381,187
Total Division of Consumer Protection		<u>381,187</u>

(Continued)

City of New Haven, Connecticut

Schedule of Expenditures of State Financial Assistance (Continued)
For the Year Ended June 30, 2021

State Grantor/Pass-Through Grantor/Program Title	State Grant Program CORE-CT Number	Expenditures
Judicial Branch:		
Distributions to Towns	34001-JUD95162-40001	\$ 44,744
Youth Violence Prevention Grant	11000-JUD96114-12555	293,197
Total Judicial Branch		<u>337,941</u>
State Library:		
Connecticard	11000-CSL66051-17010	997
Historical Documents Preservation	12060-CSL66094-35150	10,500
State Library Construction Grant 093B-SC-15	12052-CSL66051-43300	772,896
Total State Library		<u>784,393</u>
Department of Administrative Services:		
Alliance District General Improvement Grant-(2nd round)	12052-DAS27635-43651	1,059,609
Alliance District General Improvement Grant- FY19 (1st round)	12052-DAS27635-43651	1,344,699
Alliance District General Improvement Grant- FY20 (1st round)	12052-DAS27635-43651	343,837
Alliance District General Improvement Grant- FY21 (1st round)	12052-DAS27635-43651	3,231
Total Department of Administrative Services		<u>2,751,376</u>
Total Expenditures of State Financial Assistance Before Exempt Programs		<u>150,658,712</u>
Exempt Programs:		
Office of Policy and Management:		
Mashantucket Pequot and Mohegan Fund Grant	12009-OPM26000-17005	5,503,352
Municipal Stabilization Grant	11000-OPM20600-17104	1,675,450
Municipal Revenue Sharing	11000-OPM20600-17102	15,246,372
Total Office of Policy and Management		<u>22,425,174</u>
Department of Education:		
Education Cost Sharing	11000-SDE64370-17041	142,740,371
Special ED AG - Excess Cost Based and Equity	11000-SDE64370-17047	4,301,947
Total Department of Education		<u>147,042,318</u>
Department of Administrative Services:		
School Construction Progress	13010-DAS27635-43744	4,939,767
Total Department of Administrative Services		<u>4,939,767</u>
Total Exempt Programs		<u>174,407,259</u>
Total Expenditures of State Financial Assistance		<u>\$ 325,065,971</u>

See notes to schedule of expenditures of state financial assistance.

City of New Haven, Connecticut

Notes to Schedule of Expenditures of State Financial Assistance

Note 1. Basis of Presentation

The accompanying schedule of expenditures of state financial assistance (the Schedule) includes the state grant activity of the City, under programs of the State of Connecticut for the year ended June 30, 2021. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. Because the Schedule presents only a selected portion of the operations of the City, it is not intended to, and does not, present the financial position, changes in fund balance, and changes in net position or cash flows of the City.

The City's schedule of expenditures of state financial assistance does not include the state financial assistance, if any, of the City's discretely-presented component units which are the New Haven Parking Authority and the New Haven Solid Waste and Recycling Authority.

Note 2. Summary of Significant Accounting Policies

The accounting policies of the City conform to accounting principles generally accepted in the United States of America as applicable to governmental organizations, and accordingly, expenditures and revenues are reported on the modified accrual basis of accounting. The information in the Schedule is presented based upon regulations established by the State of Connecticut, Office of Policy and Management. In accordance with Section 4-236-22 of the Regulations to the State Single Audit Act, 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.

City of New Haven, Connecticut

**Schedule of State Single Audit Findings and Questioned Costs
For the Year Ended June 30, 2021**

I. Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes X No
- Significant deficiency(ies) identified? X Yes None reported
- Noncompliance material to financial statements noted? Yes X No

State Financial Assistance

Internal control over major programs:

- Material weakness(es) identified? Yes X No
- Significant deficiency(ies) identified? Yes X None reported

Type of auditor's report issued on compliance for major programs: unmodified.

- 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 X No

The following schedule reflects the major programs included in the State Single Audit.

State Grantor and Program	State CORE-CT Number	Expenditures
Office of Policy and Management		
PILOT Colleges and General/Chronic Disease Hospitals	11000-OPM20600-17006	\$ 36,545,385
PILOT State-Owned Property	11000-OPM20600-17004	5,146,251
Department of Education		
Magnet Schools	11000-SDE64370-17057	34,788,371
School Readiness- Priority School Districts	11000-OEC64845-16274	7,432,940
Dollar threshold used to distinguish between Type A Programs and Type B Programs		<u> \$ 3,013,174</u>

City of New Haven, Connecticut

**Schedule of State Single Audit Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2021**

II. Financial Statement Findings

- We issued reports dated June 29, 2022, on internal controls over financial reporting and compliance and other matters based on an audit of the basic financial statements performed in accordance with *Government Auditing Standards*.
- Our report on compliance indicated no reportable instances of non-compliance.
- Our report on internal control over financial reporting disclosed one matter we consider to be a significant deficiency.

III. State Financial Assistance Findings and Questioned Costs

No matters to report.