

**CITY OF HARTFORD, CONNECTICUT  
FEDERAL SINGLE AUDIT REPORT  
JUNE 30, 2021**



WEALTH ADVISORY | OUTSOURCING  
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**CITY OF HARTFORD, CONNECTICUT  
FEDERAL SINGLE AUDIT REPORT  
JUNE 30, 2021  
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**INDEPENDENT AUDITORS' 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**

Honorable Mayor and Members  
of the Court of Common Council  
City of Hartford, Connecticut

**Report on Compliance for Each Major Federal Program**

We have audited the City of Hartford, Connecticut's 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 of Hartford, Connecticut's major federal programs for the year ended June 30, 2021. The City of Hartford, Connecticut's major federal 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the City of Hartford, Connecticut'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 the major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Hartford, 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the City of Hartford, Connecticut's compliance.

Honorable Mayor and Members  
of the Court of Common Council

### ***Opinion on Each Major Federal Program***

In our opinion, the City of Hartford, Connecticut, 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 of Hartford, Connecticut, 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 of Hartford, Connecticut'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 of Hartford, Connecticut'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 a 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2021-001, that we consider to be a significant deficiency.

City of Hartford's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. City of Hartford's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

Honorable Mayor and Members  
of the Court of Common Council

**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 discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Hartford, Connecticut, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City of Hartford, Connecticut's basic financial statements. We issued our report thereon dated December 29, 2021, 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.



**CliftonLarsonAllen LLP**

West Hartford, Connecticut  
June 14, 2022

**CITY OF HARTFORD, CONNECTICUT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021**

<b>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>United States Department of Agriculture</b>				
<i>Passed Through the State of Connecticut Department of Education:</i>				
Child Nutrition Cluster:				
National School Lunch Program (Non cash)	10.555	12060-SDE64370-20560	\$ 641,431	
COVID-19 National School Lunch Program	10.555	12060-SDE64370-29573	369,108	
COVID-19 National School Lunch Program	10.555	12060-SDE64370-29574	3,594,739	
COVID-19 National School Lunch Program	10.555	12060-SDE64370-29575	588,043	
Summer Food Service Program for Children	10.559	12060-SDE64370-20540	5,529,951	
Summer Food Service Program for Children	10.559	12060-SDE64370-20548	568,426	
Child Nutrition Discretionary Grants Limited Availability	10.579	12060-SDE64370-22386	<u>15,000</u>	
			\$	11,306,698
Child and Adult Care Food Program	10.558	12060-SDE64370-20514	37,804	
Child and Adult Care Food Program	10.558	12060-SDE64370-20518	\$ 199,438	322,338
Child and Adult Care Food Program	10.558	12060-SDE64370-20544	<u>116,817</u>	
				476,959
<i>Passed Through the State of Connecticut Department of Public Health:</i>				
Special Supplemental Nutrition Program for Women, Infants, and Children (Noncash)	10.557		3,978,952	
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	12060-DPH48872-20892	47,379	<u>1,132,802</u>
				<u>5,111,754</u>
Total United States Department of Agriculture			<u>246,817</u>	<u>16,895,411</u>
<b>United States Department of Transportation</b>				
<i>Passed Through the State of Connecticut Department of Transportation:</i>				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	FED-PT-DOT	2,767	
State and Community Highway Safety	20.600	FED-PT-DOT	9,563	
National Priority Safety Programs	20.616	12062-DOT57513-22600	<u>129,670</u>	
				142,000
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	12062-DOT57141-22108	1,737,650	
Highway Planning and Construction	20.205	12062-DOT57191-22108	45,408	
Highway Planning and Construction	20.205	12062-DOT57191-22108-34001	10,056	
Highway Planning and Construction	20.205	12062-DOT57125-22108	1,959	
Highway Planning and Construction	20.205	12062-DOT57125-22108	30,078	
Highway Planning and Construction	20.205	12062-DOT57141-22108-34001	30,993	
Federal Lands Access Program	20.224		<u>28,818</u>	
				1,884,962
Alcohol Open Container Requirements	20.607	12062-DOT57513-22091	290,169	
Alcohol Open Container Requirements	20.607	0197-0722-EQ	<u>31,073</u>	
				<u>321,242</u>
Total United States Department of Transportation			-	<u>2,348,204</u>
<b>United States Department of Education</b>				
<i>Passed Through the State of Connecticut Department of Education:</i>				
Special Education Cluster (IDEA):				
Special Education Grants to States	84.027	12060-SDE64370-20977-2021	3,842,443	
Special Education Grants to States	84.027	12060-SDE64370-20977-2020	1,416,760	
Special Education Preschool Grants	84.173	12060-SDE64370-20983-2021	100,223	
Special Education Preschool Grants	84.173	12060-SDE64370-20983-2020	<u>102,738</u>	
				5,462,164
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2021	7,877,996	
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2020	4,855,586	
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2019	1,413,736	
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2021	1,577,113	
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2020	858,320	
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2019	<u>2,672</u>	
				16,585,423
Career and Technical Education - Basic Grants to States	84.048	12060-SDE64370-20742-2021		526,839

The accompanying notes are an integral part of this schedule

**CITY OF HARTFORD, CONNECTICUT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2021**

<b>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858-2021	\$	698,912
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858-2020		526,381
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858-2019		2,499
				\$ 1,227,792
Title IV - Student Support	84.424	12060-SDE64370-22854-2021		806,878
Title IV - Student Support	84.424	12060-SDE64370-22854-2020		46,899
Title IV - Student Support	84.424	12060-SDE64370-22854-2019		44,479
				898,256
Education for Homeless Children and Youth	84.196	12060-SDE64370-20770-2021		55,000
Education for Homeless Children and Youth	84.196	12060-SDE64370-20770-2020		19,865
				74,865
Adult Education - Basic Grants to States	84.002	12060-SDE64370-20784-2021		11,301
PEP Grant Workforce Readiness	84.002A	12060-SDE64370-20784		40,000
PEP Integrated English Literacy and Civics Education	84.002A	12060-SDE64370-20784		38,000
				78,000
English Language Acquisition State Grants	84.365	12060-SDE64370-20868-2021		249,012
English Language Acquisition State Grants	84.365	12060-SDE64370-20868-2020		231,539
English Language Acquisition State Grants	84.365	12060-SDE64370-20868-2019		23,759
				504,310
COVID-19 ESSERF K-12 Fund	84.425D	12060-SDE64370-29571-2020		6,725,589
<i>Direct:</i>				
Promise Zone Partnership	84.420A			4,329
Twenty-First Century Community Learning Centers	84.287			101,863
Total United States Department of Education			-	32,200,731
<b>United States Election Assistance Commission</b>				
<i>Passed Through the State of Connecticut Secretary of State:</i>				
Help America Vote Act Requirements Payments	90.401	12060-SOS12500-21465		93,213
<b>United States Department of Justice</b>				
<i>Direct:</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738			109,721
<i>Passed Through the State of Connecticut Department of Emergency Services and Public Protection:</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	12060-DPS32523-26230		13,321
				123,042
<i>Direct:</i>				
COVID-19 Coronavirus Emergency Supplemental Funding	16.034			7,027
Equitable Sharing Program	16.922			522,444
Public Safety Partnership and Community Policing Grants	16.710		256,307	
Public Safety Partnership and Community Policing Grants	16.710		266,105	
Public Safety Partnership and Community Policing Grants	16.710		44,982	
Public Safety Partnership and Community Policing Grants	16.710		10,655	
				578,049
Byrne Criminal Justice Innovation Program	16.817			83,514
Total United States Department of Justice			-	1,314,076
<b>United States National Endowment for the Humanities</b>				
<i>Direct:</i>				
National Leadership Grants	45.312		27,766	
National Leadership Grants	45.312		131,402	
				159,168
Promotion of the Arts Grants to Organizations and Individuals	45.024			13,113
Total United States National Endowment for the Humanities				172,281

The accompanying notes are an integral part of this schedule

**CITY OF HARTFORD, CONNECTICUT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2021**

<b>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>United States Department of Health and Human Services</b>				
<i>Passed Through the State of Connecticut Department of Public Health:</i>				
Maternal and Child Health Services Block Grant to the States	93.994	12060-DPH48832-21531		\$ 125,000
Healthy Start Initiative	93.926	12060-DPH48831-22348	\$ 82,342	102,818
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758	12060-DPH48857-22664		53,889
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		\$ 41,233	
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	12060-DPH48557-29582	194,366	<u>242,980</u>
				284,213
State Physical Activity and Nutrition (SPAN)	93.439	12060-DPH48873-22923		7,746
State Actions to Improve Oral Health Outcomes	93.366	12060-DPH48834-22926		25,979
Protection and Advocacy for Individuals with Mental Illness	93.138	12060-DPH48882-22954	201,621	279,174
Public Health Crisis Response	93.354	12060-DPH48557-29551		65,955
<i>Passed Through the State of Connecticut Office of Early Childhood:</i>				
Pregnancy Assistance Fund Program	93.500	12060-OEC64860-22439		58,850
<i>Direct:</i>				
HIV Emergency Relief Project Grants	93.914		1,942,331	2,147,354
HIV Emergency Relief Project Grants	93.914		873,829	920,168
HIV Emergency Relief Project Grants	93.914		132,675	<u>142,034</u>
				3,209,556
Special Projects of National Significance	93.928			41,530
PPHF: Racial and Ethnic Approaches to Community Health Program financed solely by Public Prevention and Health Funds	93.738			108,313
PPHF: Racial and Ethnic Approaches to Community Health Program financed solely by Public Prevention and Health Funds	93.738			<u>477,503</u>
				585,816
COVID-19 - Claims Reimbursement for the Uninsured Program and the COVID-19 Coverage Assistance Fund	93.461			43,321
National Bioterrorism Hospital Preparedness Program	93.889			77,681
<i>Passed through the State Department of Health Strategy:</i>				
ACA - State Innovation Models: Funding for Model Design and Model Design and Model Testing Assistance	93.624	12004-OHS49471-10020		<u>18,534</u>
Total United States Department of Health and Human Services			<u>3,427,164</u>	<u>4,980,062</u>
<b>United States Department of Homeland Security</b>				
<i>Passed Through the State of Connecticut Department of Emergency Services and Public Protection:</i>				
Homeland Security Grant Program	97.067	12060-DPS32160-21877		60,000
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	12060-DPS32990-21891		529,565
<i>Direct:</i>				
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083			1,331,557
Emergency Management Performance Grants	97.042			61,622
Citizenship Education and Training	97.010			<u>76,360</u>
Total United States Department of Homeland Security			<u>-</u>	<u>2,059,104</u>

The accompanying notes are an integral part of this schedule

**CITY OF HARTFORD, CONNECTICUT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2021**

<b>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>United States Department of Housing and Urban Development</b>				
<i>Direct:</i>				
Section 8 Project-Based Cluster: Lower Income Housing Assistance Program Section 8 Moderate Rehabilitation	14.856			\$ 1,955,562
Housing Voucher Cluster: Section 8 Housing Choice Vouchers	14.871			47,893,979
CDBG - Entitlement Grants Cluster: Community Development Block Grants/Entitlement Grants	14.218		\$ 2,544,713	3,970,630
Home Investment Partnerships Program	14.239			1,331,825
Emergency Solutions Grant Program	14.231		793,522	804,338
Housing Opportunities for Persons with AIDS	14.241		1,021,838	1,060,212
Lead Hazard Reduction Demonstration Grant Program	14.905		<u>35,449</u>	<u>402,729</u>
Total United States Department of Housing and Urban Development			<u>4,395,522</u>	<u>57,419,275</u>
<b>United States Department of the Treasury</b>				
<i>Direct:</i>				
COVID-19 Coronavirus Relief Fund	21.019			180,267
<i>Passed Through the State of Connecticut Department of Education:</i>				
COVID-19 Coronavirus Relief Fund	21.019	12060-SDE64370-29561		4,776,399
<i>Passed Through the State of Connecticut Office of Early Childhood:</i>				
COVID-19 Coronavirus Relief Fund	21.019	12060-OEC64806-29561		17,985
<i>Passed Through the State of Connecticut Office of Policy and Management:</i>				
COVID-19 Coronavirus Relief Fund	21.019	12060-OPM20600-29561		<u>4,520,047</u>
Total United States Department of the Treasury			<u>-</u>	<u>9,494,698</u>
<b>Total Federal Awards</b>			<u>\$ 8,069,503</u>	<u>\$ 126,977,055</u>

The accompanying notes are an integral part of this schedule

**CITY OF HARTFORD, CONNECTICUT  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the City of Hartford, Connecticut, under programs of the federal government for the year ended June 30, 2021. The information in the Schedule is presented in accordance with the 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).

Because the Schedule presents only a selected portion of the operations of the City of Hartford, Connecticut, it is not intended to, and does not, present the financial position, changes in fund balance, changes in net position or cash flows of the City of Hartford, Connecticut.

**Basis of Accounting**

Expenditures reported on the Schedule are reported using the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance for all awards with exception of Assistance Listing Number 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principles certain types of expenditures are not allowable or are limited as to reimbursement.

**2. INDIRECT COST RECOVERY**

The State of Connecticut Department of Education has approved a maximum allowable indirect cost rate for the period of July 1, 2020, through June 30, 2021, as 1.79% for restricted grants and 10.9% for unrestricted grants in accordance with the July 2016 LEA Indirect Cost Handbook.

The City of Hartford, Connecticut, has elected not to use the 10% de minimis indirect cost rate provided under Section 200.414 of the Uniform Guidance for all other grants.

**3. NONCASH AWARDS**

Donated commodities in the amount of \$641,431 are included in the Department of Agriculture's National School Lunch Program, Federal Assistance Listing Number 10.555. The amount represents the market value of commodities received.

Donated commodities in the amount of \$3,978,952 are included in the Department of Agriculture's WIC Program, Federal Assistance Listing Number 10.557.



**INDEPENDENT AUDITORS' 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 the Members  
of the Court of Common Council  
City of Hartford, 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 discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Hartford, Connecticut, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City of Hartford, Connecticut's basic financial statements, and have issued our report thereon dated December 29, 2021. Our report includes a reference to other auditors who audited the financial statements of the Hartford Parking Authority, as described in our report on the City of Hartford, Connecticut's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City of Hartford, Connecticut'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 of Hartford, Connecticut's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Hartford, Connecticut'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.

Honorable Mayor and the Members  
of the Court of Common Council

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. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City of Hartford, Connecticut'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 and those of the other auditors disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **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 City of Hartford, Connecticut'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 City of Hartford, Connecticut's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

West Hartford, Connecticut  
December 29, 2021

**CITY OF HARTFORD, CONNECTICUT  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 FOR THE YEAR ENDED JUNE 30, 2021**

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**I. SUMMARY OF AUDITORS' RESULTS**

**Financial Statements**

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ yes X no
- Significant deficiency(ies) identified? \_\_\_\_\_ 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 deficiency(ies) identified? X yes \_\_\_\_\_ none reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? X yes \_\_\_\_\_ no

Major programs:

Assistance Listing #	Name of Federal Program or Cluster
10.555/10.559/10.579 84.425D	Child Nutrition Cluster COVID-19 Elementary and Secondary School Emergency Relief (ESSER) Fund
21.019	COVID-19 Coronavirus Relief Fund

Dollar threshold used to distinguish between type A and type B programs: \$3,000,000

Auditee qualified as low-risk auditee? X yes \_\_\_\_\_ no

**II. FINANCIAL STATEMENT FINDINGS**

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**Finding No. 2021-001**

Cash Management

**Federal Agency**

U.S. Department of Education

**Pass-Through Entity**

State of Connecticut Department of Education

**Pass-Through Number**

12060-SDE64370-29571-2020

**Federal Program Title**

Assistance Listing 84.425D COVID-19 Elementary and Secondary School Emergency Relief (ESSER) Fund

**Award Period**

March 13, 2020 through September 30, 2022

**Type of Finding**

Significant Deficiency in Internal Control over Compliance

**Criteria or Specific Requirement**

Nonfederal entities must establish written procedures to implement the requirements to minimize the time elapsing between the transfer of funds from the pass-through entity and disbursements.

**Condition**

With the implementation of the state of Connecticut's eGMS system the Hartford Public Schools failed to institute proper controls over the review of drawdown requests prior to submission from preparer.

**Cause**

Inconsistency and lack of communication regarding the eGMS system conversion between the Hartford Public Schools and the State of Connecticut Department of Education.

**Effect**

Drawdowns could be completed in error.

**Repeat Finding**

No.

**Questioned costs**

None noted.

**Context**

Two drawdowns were processed during the fiscal year and both were sampled.

**Recommendation**

We recommend that procedures be implemented by the Hartford Public School to document review of drawdown requests from someone other than the preparer on a consistent basis. Hartford Public Schools should be proactive in establishing new controls internally when needed based on system changes processed by the state of Connecticut.

**Views of Responsible Officials**

Management agrees with this finding.

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