

CITY OF HARTFORD, CONNECTICUT
FEDERAL SINGLE AUDIT REPORT
JUNE 30, 2022



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**CITY OF HARTFORD, CONNECTICUT
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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE,
AND REPORT ON THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Hartford, Connecticut's compliance with the types of compliance requirements identified as subject to audit 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, 2022. 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.

In our opinion, the City of Hartford, Connecticut complied, in all material respects, with the 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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Hartford, Connecticut and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City of Hartford, Connecticut's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City of Hartford, Connecticut's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City of Hartford, Connecticut's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City of Hartford, Connecticut's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City of Hartford, Connecticut's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the City of Hartford, Connecticut's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the City of Hartford, Connecticut's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 the Members of the
Court of Common Council
City of Hartford, Connecticut

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, 2022, and the related notes to the financial statements, which collectively comprise the City of Hartford, Connecticut's basic financial statements. We have issued our report thereon dated December 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 basic 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

CliftonLarsonAllen LLP

West Hartford, Connecticut
February 21, 2023

**CITY OF HARTFORD, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
United States Department of Agriculture				
<i>Passed Through the State of Connecticut Department of Education:</i>				
Child Nutrition Cluster:				
National School Lunch Program	10.555	12060-SDE64370-20560		\$ 1,094,386
National School Lunch Program	10.555	12060-SDE64370-20560	\$ 133,749	8,503,526
National School Lunch Program	10.555	12060-SDE64370-23085		338,964
School Breakfast Program	10.553	12060-SDE64370-20508	133,749	2,617,823
Summer Food Service Program for Children	10.559	12060-SDE64370-20540		2,388,258
Summer Food Service Program for Children	10.559	12060-SDE64370-20548		<u>245,652</u>
Total Child Nutrition Cluster				\$ 15,188,609
Child and Adult Care Food Program	10.558	12060-SDE64370-20514		69,053
Child and Adult Care Food Program	10.558	12060-SDE64370-20518	<u>66,955</u>	845,098
Child and Adult Care Food Program	10.558	12060-SDE64370-20544		28,533
Child and Adult Care Food Program	10.558	12060-SDE64370-23089		<u>20,297</u>
Total Child and Adult Care Food Program				962,981
State Administrative Expenses for Child Nutrition	10.560	12060-SDE64370-23126		340,307
P-EBT Local Admin	10.649	12060-SDE64370-29802		34,363
<i>Passed Through the State of Connecticut Department of Agriculture:</i>				
COVID-19 ARPA-Farm-to-School Grant	10.645	12060-DAG42710-29695		12,500
<i>Direct:</i>				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557			4,511,588
<i>Passed Through the State of Connecticut Department of Public Health:</i>				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	12060-DPH48872-20892		1,156,915
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	12060-DPH48872-21915		<u>9,869</u>
Total Special Supplemental Nutrition Program				<u>5,678,372</u>
Total United States Department of Agriculture			334,453	22,217,132
United States Department of Transportation				
<i>Passed Through the State of Connecticut Department of Transportation:</i>				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	12062-DOT57513-20559		9,274
National Priority Safety Programs	20.616	12062-DOT57513-22600		<u>75,965</u>
Total Highway Safety Cluster				85,239

See accompanying Notes to Schedule of Expenditures of Federal Awards.

CITY OF HARTFORD, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
United States Department of Transportation (continued)				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	12062-DOT57124-22108	\$ 25	
Highway Planning and Construction	20.205	12062-DOT57141-22108	1,839,509	
Highway Planning and Construction	20.205	12062-DOT57191-22108	153,819	
Highway Planning and Construction	20.205	13033-DOT57124-41404	37	
Total Highway Planning and Construction Cluster				\$ 1,993,390
<i>Passed Through the State of Connecticut Department of Transportation:</i>				
Federal Transit Cluster:				
Federal Transit Capital Investment Grants	20.500	12062-DOT57124-22100	32	32
Alcohol Open Container Requirements	20.607	12062-DOT57513-22091		242,889
Total United States Department of Transportation				2,321,550
United States Department of Education				
<i>Passed Through the State of Connecticut Department of Education:</i>				
Special Education Cluster (IDEA):				
Special Education Grants to States	84.027	12060-SDE64370-20977-2022	4,029,429	
Special Education Grants to States	84.027	12060-SDE64370-20977-2021	2,647,424	
Special Education Grants to States	84.027	12060-SDE64370-20977-2020	20,000	
Special Education Preschool Grants	84.173	12060-SDE64370-20983-2022	102,494	
Special Education Preschool Grants	84.173	12060-SDE64370-20983-2021	27,773	
Total Special Education Cluster				6,827,120
Education Stabilization Fund:				
COVID-19 ARP Special Education Grants	84.425U	12060-SDE64370-23083-2022	305,013	
COVID-19 American Rescue Plan - Emergency	84.425U	12060-SDE64370-29636-2021	7,143,387	
COVID-19 Preschool Grants (ARPA)	84.425U	12060-SDE64370-29684-2022	4,336	
COVID-19 ESSERF K-12 Fund	84.425D	12060-SDE64370-29571-2021	21,993,439	
COVID-19 ESSERF K-12 Fund	84.425D	12060-SDE64370-29571-2020	3,568,729	
COVID-19 ESSERF K-12 Fund	84.425D	12060-SDE64370-29571-2021	14,395	
COVID-19 Elementary & Secondary School	84.425W	12060-SDE64370-29650-2021	15,516	
Total Education Stabilization Fund				33,044,815
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2022	1,923,335	
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2021	721,823	
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2022	9,082,789	
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2021	5,322,816	
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2020	219,731	
Total Title I Grants to Local Educational Agencies				17,270,494
Career and Technical Education – Basic Grants to States	84.048	12060-SDE64370-20742-2022		463,911
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858-2022	822,910	
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858-2021	599,295	
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858-2020	78,992	
Total Improving Teacher Quality State Grants				1,501,197

See accompanying Notes to Schedule of Expenditures of Federal Awards.

CITY OF HARTFORD, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
United States Department of Education (continued)				
<i>Direct:</i>				
Twenty-First Century Community Learning Centers	84.287			\$ 115,000
<i>Passed Through the State of Connecticut Department of Education:</i>				
Title IV - Student Support	84.424	12060-SDE64370-22854-2022	\$ 485,206	
Title IV - Student Support	84.424	12060-SDE64370-22854-2021	41,017	
Title IV - Student Support	84.424	12060-SDE64370-22854-2020	<u>1,885</u>	
Total Title IV - Student Support				528,108
English Language Acquisition State Grants	84.365	12060-SDE64370-20868-2022	199,607	
English Language Acquisition State Grants	84.365	12060-SDE64370-20868-2021	239,739	
English Language Acquisition State Grants	84.365	12060-SDE64370-20868-2020	6,019	
English Language Acquisition State Grants	84.365	12060-SDE64370-20868-2022	<u>14,001</u>	
Total English Language Acquisition State Grants				459,366
<i>Direct:</i>				
Adult Education - Basic Grants to States	84.002		40,000	
Adult Education - Basic Grants to States	84.002		58,546	
Adult Education - Basic Grants to States	84.002		<u>50,000</u>	
Total Adult Education				148,546
Promise Zone Partnership Adv.	84.420A			<u>43,446</u>
Total United States Department of Education				60,402,003
United States Department of Justice				
<i>Direct:</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738		3,942	
Edward Byrne Memorial Justice Assistance Grant Program	16.738		72,088	
Edward Byrne Memorial Justice Assistance Grant Program	16.738		12,929	
<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	<u>23,224</u>	
Total Edward Byrne Memorial Justice Assistance Grant Program				112,183
<i>Direct:</i>				
Equitable Sharing Program	16.922			266,990
<i>Passed Through the State of Connecticut Division of Criminal Justice:</i>				
DNA Prosecution Grant	16.036	12060-DCJ30134-23058		95,461
<i>Passed Through the State of Connecticut Department of Public Health:</i>				
OD Detection Mapping App Prog	16.838	12060-DPH48556-34966		7,419

See accompanying Notes to Schedule of Expenditures of Federal Awards.

CITY OF HARTFORD, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
United States Department of Justice (continued)				
<i>Direct:</i>				
Byrne Criminal Justice Innovation Program	16.817			\$ 78,790
CoronaVirus Emergengy Sup	16.034			66,503
Public Safety Partnership and Community Policing Grants	16.710			843,253
Project Safe Neighborhoods	16.609			<u>27,710</u>
Total United States Department of Justice				1,498,309
United States Department of Housing and Urban Development				
<i>Direct:</i>				
Section 8 Project-Based Cluster:				
Lower Income Housing Assistance Program_				
Section 8 Moderate Rehabilitation	14.856			1,705,788
Housing Voucher Cluster:				
Section 8 Housing Choice Vouchers	14.871			53,165,867
CDBG - Entitlement Grants Cluster:				
Community Development Block Grants/ Entitlement Grants	14.218			6,382,636
Emergency Solutions Grant Program	14.231			2,166,888
Home Investment Partnerships Program	14.239			1,291,147
Lead Hazard Reduction Demonstration Grant Program	14.905			597,919
Housing Opportunities for Persons with AIDS	14.241			<u>1,195,435</u>
Total United States Department of Housing and Urban Development				66,505,680
United States Department of Health and Human Services				
<i>Passed Through the State of Connecticut Office of Early Childhood:</i>				
CCDF Cluster:				
Child Care and Development Block Grant	93.575	12060-OEC64806-29647	98,035	
Child Care and Development Block Grant	93.575	12060-OEC64845-29628	<u>69,221</u>	
Total Child Care and Development Block Grant				167,256

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CITY OF HARTFORD, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
United States Department of Health and Human Services (continued)				
<i>Passed Through the State of Connecticut Department of Public Health:</i>				
Preventive Health and Health Services Block Grant	93.758	12060-DPH48857-22664	\$ 16,034	
Preventive Health and Health Services Block Grant	93.758	12060-DPH48882-22664	<u>33,323</u>	
Total Preventive Health and Health Services Block Grant				\$ 49,357
Immunization Cooperative Agreements	93.268	12060-DPH48551-29654		1,061,341
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	12060-DPH48557-29582	\$ 296,750	409,249
<i>Direct:</i>				
Healthy Start Initiative	93.926			17,333
<i>Passed Through the State of Connecticut Department of Public Health:</i>				
Healthy Start Initiative	93.926	12060-DPH48831-22348	49,551	<u>58,321</u>
				75,654
Maternal and Child Health Services Block Grant to the States	93.994	12060-DPH48832-21531		125,000
St Act To Improve Oral Health	93.366	12060-DPH48834-22926		50,848
CTGM State Physical Activity and Nutrition	93.439	12060-DPH48873-22923-2022		11,012
Protection and Advocacy for Individuals with Mental Illness	93.138	12060-DPH48882-22954	87,545	200,715
<i>Direct:</i>				
PPHF: Racial and Ethnic Approaches to Community Program financed solely by Public Prevention and Health Funds	93.738			383,649
PPHF: Racial and Ethnic Approaches to Community Program financed solely by Public Prevention and Health Funds	93.738			286,848
PPHF: Racial and Ethnic Approaches to Community Program financed solely by Public Prevention and Health Funds	93.738		<u>302,007</u>	
Total PPHF: Racial and Ethnic Approaches to Community Health Program				972,504
Covid-Vaccinations Medical Care	93.461			122,809
HIV Care Formula Grants	93.917			42,066
National Bioterrorism Hospital Preparedness Program	93.889			78,648

See accompanying Notes to Schedule of Expenditures of Federal Awards.

CITY OF HARTFORD, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
United States Department of Health and Human Services (continued)				
HIV Emergency Relief Project Grants	93.914		\$ 809,660	\$ 922,845
HIV Emergency Relief Project Grants	93.914		1,901,228	2,095,070
HIV Emergency Relief Project Grants	93.914		18,870	25,551
Total HIV Emergency Relief Project Grants				<u>\$ 3,043,466</u>
Total United States Department of Health and Human Services			3,163,604	6,409,925
United States Department of Homeland Security				
<i>Passed Through the State of Connecticut Department of Emergency Services and Public Protection:</i>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	12060-DPS32990-21891		932,057
<i>Direct:</i>				
Assistance to Firefighters Grant	97.044			120,780
Assistance to Firefighters Grant	97.044			<u>204,545</u>
Total Assistance to Firefighters Grant				325,325
Citizenship Education and Training	97.010			85,038
Citizenship Education and Training	97.010			<u>78,626</u>
Total Citizenship Education and Training				<u>163,664</u>
Total United States Department of Homeland Security				1,421,046
United States National Endowment for the Humanities				
<i>Passed Through the State of Connecticut Connecticut State Library:</i>				
Grants to States	45.310	12060-CSL66051-29642		77,597
<i>Direct:</i>				
National Leadership Grants	45.312			100,216
Promotion of the Arts_Grants to Organizations and Individuals	45.024			1,887
Promotion of the Arts_Grants to Organizations and Individuals	45.024			<u>14,985</u>
Total Promotion of the Arts_Grants to Organizations and Individuals				<u>16,872</u>
Total United States National Endowment for the Humanities				194,685
United States Department of the Treasury				
<i>Passed Through the State of Connecticut Office of Policy and Management:</i>				
COVID-19 Coronavirus Relief Fund	21.027	12060-OPM20350-29561		189,863
COVID-19 American Rescue Plan Act	21.027	12060-OPM20600-29669	<u>1,000,000</u>	<u>43,122,161</u>
Total COVID-19 Coronavirus State and Local Fiscal Recovery Funds				<u>43,312,024</u>
Total United States Department of the Treasury			<u>1,000,000</u>	43,312,024

See accompanying Notes to Schedule of Expenditures of Federal Awards.

CITY OF HARTFORD, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
United States Department of Labor				
<i>Direct:</i>				
WIOA Cluster:				
WIA/WIOA Youth Activities	17.259		\$ 107,597	\$ 107,597
Total United States Department of Labor				107,597
United States Department of Defense				
<i>Passed Through the State of Connecticut Department of Energy and Environmental Protection:</i>				
Community Investment	12.600	12060-DEP43153-35328		4,851
Total United States Department of Defense				4,851
United States Social Security Administration				
<i>Passed Through the State of Connecticut Department of Rehabilitation Services:</i>				
Disability Insurance/SSI Cluster:				
Social Security_Disability Insurance	96.001	12060-SDR63710-20821	25	25
Total United States Social Security Administration				25
Total Federal Awards			\$ 4,498,057	\$ 204,394,827

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CITY OF HARTFORD, CONNECTICUT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

NOTE 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, 2022. 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. Under these principles certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 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, 2021, through June 30, 2022, as 1.65% for restricted grants and 11.16% for unrestricted grants in accordance with the July 2021 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.

NOTE 3 NONCASH AWARDS

Donated commodities in the amount of \$1,094,386 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 \$4,511,588 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 aggregate 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, 2022 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, 2022. 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 and compliance and other matters that are reported on separately by those other auditors.

Report on 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.

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. 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 or significant deficiencies may exist that were not identified.

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

Report on 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 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

CliftonLarsonAllen LLP

West Hartford, Connecticut
December 29, 2022

**CITY OF HARTFORD, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
 - Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
 - Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
2. Type of auditors’ report issued on compliance for federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes x no

Identification of Major Federal Programs

Assistance Listing Number(s)	Name of Federal Program or Cluster
84.027/84.173	Special Education Cluster (IDEA)
84.425U/84.425D/84.425W	COVID-19 Education Stabilization Fund
14.871	Housing Voucher Cluster
93.914	HIV Emergency Relief Project Grants
14.218	CDBG - Entitlement Grants Cluster
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds

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

Auditee qualified as low-risk auditee? x yes _____ no

**CITY OF HARTFORD, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Section II – Financial Statement Findings

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

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).