

**CITY OF HARTFORD, CONNECTICUT**  
**STATE 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  
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**

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

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

***Opinion on Each Major State Program***

We have audited the City of Hartford, Connecticut's compliance with the types of compliance requirements identified as subject to audit in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the City of Hartford, Connecticut's major state programs for the year ended June 30, 2022. The City of Hartford, Connecticut's major state 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 state programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major State 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 State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Our responsibilities under those standards and the State Single Audit Act 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 state 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 state 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 State Single Audit 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 state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the State Single Audit Act, 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 State Single Audit Act, 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 state 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 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 a 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 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 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 discretely-presented component unit, each major fund and the aggregate remaining fund information of the City of Hartford, Connecticut 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 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 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 state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

West Hartford, Connecticut  
December 29, 2022

**CITY OF HARTFORD, CONNECTICUT**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
**YEAR ENDED JUNE 30, 2022**

State Grantor/Pass-Through Grantor/ Program Title	State Grant Program Core-CT Number	Passed Through to Subrecipients	Expenditures
<b>Department of Education</b>			
Sheff Settlement	11000-SDE64180-12457		\$ 692,012
Technical High Schools OE	11000-SDE64332-12602	\$ 25	
Technical High Schools OE	11000-SDE64346-12602	<u>25</u>	
			50
Sheff Settlement	11000-SDE64370-12457		324,896
Parents Trust Fund Program	11000-SDE64370-12506		17,132
Commissioner's Network	11000-SDE64370-12547		830,472
Family Resource Centers	11000-SDE64370-16110		508,250
Child Nutrition State Match	11000-SDE64370-16211		131,871
Adult Education	11000-SDE64370-17030	1,487,258	
Adult Education	11000-SDE64370-17030	<u>104,788</u>	
			1,592,046
Health & Welfare-Private School Pupil	11000-SDE64370-17034		56,245
Alliance District	11000-SDE64370-17041-82164		24,566,897
Bilingual Education	11000-SDE64370-17042		193,979
Priority School Districts	11000-SDE64370-17043-82052		4,478,668
School Breakfast Program	11000-SDE64370-17046		111,256
Open Choice Program	11000-SDE64370-17053	<u>150,806</u>	
			150,806
Magnet Schools	11000-SDE64370-17057	56,716,216	
Magnet Schools	11000-SDE64370-17057	<u>401,540</u>	
			57,117,756

*See accompanying Notes to Schedule of Expenditures of State Financial Assistance.*

**CITY OF HARTFORD, CONNECTICUT  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
YEAR ENDED JUNE 30, 2022**

State Grantor/Pass-Through Grantor/ Program Title	State Grant Program Core-CT Number	Passed Through to Subrecipients	Expenditures
<b>Department of Education (continued)</b>			
After School Programs	11000-SDE64370-17084		\$ 4,269
Extended School Hours	11000-SDE64370-17108		46,599
School Accountability	11000-SDE64370-17109		340,547
Total Department of Education		-	91,163,751
<b>Department of Social Services</b>			
Medicaid	11000-DSS60000-16020		769,623
Total Department of Social Services		-	769,623
<b>Connecticut State Library</b>			
Historic Document Preservation	12060-CSL66094-35150		7,500
Windows -Bldg#5 -Veterans Home	13019-CSL66051-41245		749,470
Total Connecticut State Library		-	756,970
<b>Department of Agriculture</b>			
Animal Population Control Acct	12060-DAG42640-35127		900
Total Department of Agriculture		-	900
<b>Department of Children and Families</b>			
Youth Service Bureaus	11000-DCF91141-17052		276,026
Youth Service Bureau Enhanceme	11000-DCF91141-17107		17,386
Juvenile Review Boards	11000-DCF91178-16280		223,286
Total Department of Children and Families		-	516,698

*See accompanying Notes to Schedule of Expenditures of State Financial Assistance.*

**CITY OF HARTFORD, CONNECTICUT**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
**YEAR ENDED JUNE 30, 2022**

State Grantor/Pass-Through Grantor/ Program Title	State Grant Program Core-CT Number	Passed Through to Subrecipients	Expenditures
<b>Department of Energy and Environmental Protection</b>			
Community Conservatn & Dev	13019-DEP43153-41239		\$ 389,618
Community Conservatn & Dev	13019-DEP43720-41239		90,799
Community Conservatn & Dev	13019-DEP44720-41239		<u>797,103</u>
			\$ 1,277,520
South Branch Park River Multi-Use	13019-DEP43153-41239-64004		<u>81,928</u>
Total Department of Energy and Environmental Protection		<u>-</u>	<u>1,359,448</u>
<b>Department of Housing</b>			
Housing / Homeless Services	11000-DOH46920-17038		<u>664,573</u>
Total Department of Housing		<u>-</u>	<u>664,573</u>
<b>Department of Transportation</b>			
CMAQ-Traffic	(blank)		741
Pay-As-You-Go Transport Prjcts	12001-DOT57256-12518		25
Town Aid Road Grants-Municipal	12052-DOT57131-43455		593,184
Town Aid Road-STO	13033-DOT57131-43459		593,184
Transit Oriented Development	17171-DOT57551-43550		7,516
Colt Park & Pope Park	12062-DOT57125-22108		511,410
Coltsville Streetscape	17DOT0099AA		<u>12,536</u>
Total Department of Transportation		<u>-</u>	<u>1,718,596</u>

*See accompanying Notes to Schedule of Expenditures of State Financial Assistance.*



**CITY OF HARTFORD, CONNECTICUT**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
**YEAR ENDED JUNE 30, 2022**

State Grantor/Pass-Through Grantor/ Program Title	State Grant Program Core-CT Number	Passed Through to Subrecipients	Expenditures
<b>Department of Public Health</b>			
Local & District Departments of Health	11000-DPH48558-17009		\$ 146,915
School Based Health Clinics	11000-DPH48832-17019		933,140
Venereal Disease Control	12004-DPH48665-17013		30,081
X-Ray Screen & Tuberculss Care	12004-DPH48666-16112		52,285
Total Department of Public Health		-	1,162,421
<b>Department of Emergency Services and Public Protection</b>			
Drug Asset Forfeit Revenue Accounts DPS	12060-DPS32155-35142		56,545
Enhanced 911 Telecommunications Fund	12060-DPS32741-35190		717,332
Enhanced 911 Telecommunications Fund	12060-DPS32741-13190		7,800
School Security Infrastructure Competitive Grant Progr	12052-DPS32900-43546		123,360
Total Department of Emergency Services and Public Protection		-	905,037
<b>Economic and Community Development</b>			
Urban Act Grant-OPM	13019-ECD46250-41240		417,559
BarthScape	17ECD0001TOD		1,283,014
Citywide Streetscape Improvements Grant	2.01906E+14		564,972
Quality of Life Initiatives	13019-ECD46210-41240-72001		148,984
Total Economic and Community Development		-	2,414,529

*See accompanying Notes to Schedule of Expenditures of State Financial Assistance.*

**CITY OF HARTFORD, CONNECTICUT**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
**YEAR ENDED JUNE 30, 2022**

State Grantor/Pass-Through Grantor/ Program Title	State Grant Program Core-CT Number	Passed Through to Subrecipients	Expenditures
<b>Office of Early Childhood</b>			
Early Care and Education	11000-OEC64841-16274	\$ 1,463,180	\$ 1,582,209
Child Care Quality Enhancement	11000-OEC64845-16158	68,106	112,523
Early Care and Education	11000-OEC64845-16274	<u>6,479,848</u>	<u>9,193,556</u>
Total Office of Early Childhood		<u>8,011,134</u>	<u>10,888,288</u>
<b>Office of Policy and Management</b>			
Reimbursement Property Tax-Disability Exemption	11000-OPM20600-17011		7,148
Prop Tax Relief For Veterans	11000-OPM20600-17024		18,427
Tiered PILOT	11000-OPM20600-17111		38,500,832
Local Capital Improvement	12050-OPM20600-40254		2,937,023
Municipal Purposes & Projects	12052-OPM20600-43587		1,419,161
HFTD-Infrastructure Projects	12052-OPM20870-43472		855,980
MRSA- Tiered PILOT	12060-OPM20600-35691		13,681,809
Streetscapes	12052-OPM20000-43202		1,776,241
Repair of 12 City Bridges	12050-OPM20600-40254-13046		<u>19,975</u>
Total Office of Policy and Management		<u>-</u>	<u>59,216,596</u>
<b>Total State Financial Assistance Before Exempt Programs</b>		<u>8,011,134</u>	<u>171,537,430</u>

*See accompanying Notes to Schedule of Expenditures of State Financial Assistance.*

**CITY OF HARTFORD, CONNECTICUT**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
**YEAR ENDED JUNE 30, 2022**

State Grantor/Pass-Through Grantor/ Program Title	State Grant Program Core-CT Number	Passed Through to Subrecipients	Expenditures
<b>Exempt Programs</b>			
<b>Department of Education</b>			
Education Cost Sharing	11000-SDE64370-17041-82010		\$ 186,762,102
Excess Cost - Student Based	11000-SDE64370-17047		\$ 1,540,156
Excess Cost - Student Based	11000-SDE64370-17047		5,088,283
			<u>6,628,439</u>
Total Department of Education		<u>-</u>	<u>193,390,541</u>
<b>Department of Administrative Services</b>			
School Construction Progress	13010-DAS27635-43744	<u>411,435</u>	<u>10,172,588</u>
Total Department of Administrative Services		<u>411,435</u>	<u>10,172,588</u>
<b>Office of Policy and Management</b>			
Municipal Revenue Sharing	11000-OPM20600-17102		12,422,113
Municipal Transition	11000-OPM20600-17103		11,344,984
Municipal Stabilization Grant	11000-OPM20600-17104		3,370,519
Mashantucket Pequot and Mohegan Fund Grant	12009-OPM20600-17005-13045		<u>6,136,523</u>
Total Office of Policy and Management		<u>-</u>	<u>33,274,139</u>
Total Exempt Programs		<u>411,435</u>	<u>236,837,268</u>
<b>Total State Financial Assistance</b>		<u><u>\$ 8,422,569</u></u>	<u><u>\$ 408,374,698</u></u>

See accompanying Notes to Schedule of Expenditures of State Financial Assistance.

**CITY OF HARTFORD, CONNECTICUT**  
**NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
**YEAR ENDED JUNE 30, 2022**

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

The accompanying schedule of expenditures of state financial assistance (the Schedule) includes the state grant activity of the City of Hartford, Connecticut, under programs of the State of Connecticut for the year ended June 30, 2022. 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 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**

The accounting policies of the City of Hartford, Connecticut, conform to accounting principles generally accepted in the United States of America as applicable to governmental organizations. The information in the Schedule is presented based upon regulations established by the State of Connecticut, Office of Policy and Management.

Expenditures reported on the Schedule are presented on the modified accrual basis of accounting. 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.

**NOTE 2      LOCAL CAPITAL IMPROVEMENT PROGRAMS**

The following is a list of expenditures for individual projects funded under the local capital improvement program for the fiscal year ended June 30, 2022:

<b><u>Project No.</u></b>	<b><u>Expenditures</u></b>
064-10-030	\$ 19,975
064-18-030	103,629
064-18-060	116,661
064-19-020	2,532
064-20-010	1,067,222
064-21-010	<u>1,627,004</u>
<b>Total</b>	<b>\$ <u>2,937,023</u></b>

**CITY OF HARTFORD, CONNECTICUT  
NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
YEAR ENDED JUNE 30, 2022**

**NOTE 3    LOAN PROGRAMS**

In accordance with Section 4-236-23(a)(4)(F) of the Regulations to the State Single Audit Act, the notes to the schedule of expenditures of state financial assistance shall include loans and loan activities. The following is a summary of the various loan program activity for the year ended June 30, 2022:

Department of Energy and Environmental Protection

Clean Water Funds:

<u>Issue Date</u>	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Balance Beginning</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance Ending</u>
6/30/08	2%	\$ 1,921,859	\$ 652,993	\$ -	\$ 103,468	\$ 549,525



**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  
YEAR ENDED JUNE 30, 2022**

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***Section I – Summary of Auditors’ Results***

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***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

***State Financial Assistance***

1. Internal control over major 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 major programs: Unmodified
3. 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 audit:

<u>State Grantor and Program</u>	<u>State Core-CT Number</u>	<u>Expenditures</u>
Department of Education:		
Magnet Schools	11000-SDE64370-17057	\$ 57,117,756
Alliance District	11000-SDE64000-17041-82164	24,566,897
Office of Policy and Management:		
Tiered Payment in Lieu of Taxes	11000-OPM20600-17111/35691	52,182,641
Dollar threshold used to distinguish between Type A and Type B programs:	\$3,430,749	



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

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***Section II – Financial Statement Findings***

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

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***Section III – Findings and Questioned Costs – State Financial Assistance***

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Our audit did not disclose any matters required to be reported in accordance with the State Single Audit Act.