

CITY OF HARTFORD, CONNECTICUT
FEDERAL SINGLE AUDIT REPORT
JUNE 30, 2023



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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, 2023. 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, 2023.

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.

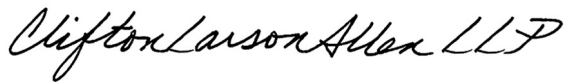
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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, 2023, 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, 2023, which contained unmodified opinions on the 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

West Hartford, Connecticut
December 29, 2023

**CITY OF HARTFORD, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023**

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 (Non cash)	10.555	12060-SDE64370-20560	\$	\$ 1,053,373
National School Lunch Program	10.555	12060-SDE64370-20560		3,321,525
National School Lunch Program	10.555	12060-SDE64370-20560		7,037,179
School Breakfast Program	10.553	12060-SDE64370-20508		3,375,142
Summer Food Service Program for Children	10.559	12060-SDE64370-20540		275,128
Summer Food Service Program for Children	10.559	12060-SDE64370-20548		<u>28,475</u>
				15,090,822
Child and Adult Care Food Program	10.558	12060-SDE64370-20514		70,404
Child and Adult Care Food Program	10.558	12060-SDE64370-20518		207,524
Child and Adult Care Food Program	10.558	12060-SDE64370-20544		<u>62,590</u>
				340,518
State Administrative Expenses for Child Nutrition	10.560	12060-SDE64370-23126		460,564
P-EBT Local Admin	10.649	12060-SDE64370-29802		30,139
<i>Direct:</i>				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557			5,170,991
<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		1,178,749
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	12060-DPH48872-21915	12,025	<u>36,709</u>
				<u>6,386,449</u>
Total United States Department of Agriculture			<u>12,025</u>	<u>22,308,492</u>
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		45,564
State and Community Highway Safety	20.600	12062-DOT57513-20559		21,914
National Priority Safety Programs	20.616	12062-DOT57513-22600		<u>61,899</u>
				129,377
Highway Planning and Construction	20.205	12062-DOT57141-22108		265,330
Highway Planning and Construction	20.205	12062-DOT57191-22108		<u>22,519</u>
				287,849
Alcohol Open Container Requirements	20.607	12062-DOT57513-22091		<u>372,786</u>
Total United States Department of Transportation			<u>-</u>	<u>790,012</u>
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-SDE64370-20977-2023		3,780,469
Special Education Grants to States	84.027	12060-SDE64370-20977-2022		2,488,804
Special Education Grants to States	84.027	12060-SDE64370-20977-2021		11,000
Special Education Preschool Grants	84.173	12060-SDE64370-20983-2023		29,533
Special Education Preschool Grants	84.173	12060-SDE64370-20983-2022		<u>175,698</u>
				6,485,504

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, 2023

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
Education Stabilization Fund:				
COVID-19 ARP Special Education Grants	84.425u	12060-SDE64370-23083-2022		1,069,912
COVID-19 American Rescue Plan - Emergen	84.425u	12060-SDE64370-29636-2021		31,450,255
COVID-19 Preschool Grants (ARPA)	84.425u	12060-SDE64370-29684-2022		127,287
COVID-19 ESSERF K-12 Fund	84.425d	12060-SDE64370-29571-2021		23,365,900
COVID-19 ESSERF K-12 Fund	84.425d	12060-SDE64370-29571-2021		128,034
COVID-19 Elementary & Secondary School	84.425w	12060-SDE64370-29650-2021		61,466
				<u>56,202,854</u>
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2023		2,209,617
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2022		917,455
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2021		7,195
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2023		8,203,673
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2022		3,490,424
				<u>14,828,364</u>
Career and Technical Education - Basic Grants to States	84.048	12060-SDE64370-20742-2023		607,650
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858-2023		869,490
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858-2022		296,169
				<u>1,165,659</u>
Title IV - Student Support	84.424	12060-SDE64370-22854-2023		411,480
Title IV - Student Support	84.424	12060-SDE64370-22854-2022		384,757
				<u>796,237</u>
English Language Acquisition State Grants	84.365	12060-SDE64370-20868-2023		273,304
English Language Acquisition State Grants	84.365	12060-SDE64370-20868-2022		353,574
				<u>626,878</u>
<i>Direct:</i>				
Twenty-First Century Community Learning Centers	84.287			<u>72,095</u>
Adult Education - Basic Grants to States	84.002			49,982
Adult Education - Basic Grants to States	84.002			40,000
Adult Education - Basic Grants to States	84.002			68,851
				<u>158,833</u>
Total United States Department of Education			<u>-</u>	<u>80,944,074</u>
United States Department of Justice				
<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		310,948
<i>Passed Through the State of Connecticut Division of Criminal Justice:</i>				
DNA Prosecution Grant	16.036	12060-DCJ30134-23058		45,892
<i>Passed Through the State of Connecticut Office of Policy and Management:</i>				
COVID-19 Coronavirus Emergency Suppl	16.034	12060-OPM20350-29588		109,618
<i>Direct:</i>				
Public Safety Partnership and Community Policing Grants	16.710			689,476
Project Safe Neighborhoods	16.609			24,621
				<u>24,621</u>
Total United States Department of Justice			<u>-</u>	<u>1,180,555</u>

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, 2023

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 Housing and Urban Development				
<i>Direct:</i>				
Section 8 Project-Based Cluster:				
Lower Income Housing Assistance Program				
Section 8 Moderate Rehabilitation	14.856			1,691,513
Housing Voucher Cluster:				
Section 8 Housing Choice Vouchers	14.871		20,093	
Section 8 Housing Choice Vouchers	14.871		<u>57,427,815</u>	57,447,908
CDBG - Entitlement Grants Cluster:				
Community Development Block				
Grants/Entitlement Grants	14.218			3,760,643
Emergency Solutions Grant Program	14.231			728,990
Home Investment Partnerships Program	14.239			1,039,977
Lead Hazard Reduction Demonstration Grant Program	14.905		65,458	743,831
Housing Opportunities for Persons with AIDS	14.241			1,041,910
McKinney-Vento Homeless Assistance	14.235			<u>42,721</u>
Total United States Department of Housing and Urban Development			<u>65,458</u>	<u>66,497,493</u>
United States Department of Health and Human Services				
<i>Passed Through the State of Connecticut Department of Public Health:</i>				
Preventive Health and Health Services Block Grant	93.758	12060-DPH48882-22664		15,384
Healthy Start Initiative	93.926	12060-DPH488831-22348	52,522	<u>61,509</u>
				61,509
Maternal and Child Health Services Block Grant to the States	93.994	12060-DPH48832-21531		122,730
St Act To Improve Oral Health	93.366	12060-DPH48834-22926		49,701
<i>Direct:</i>				
HIV Care Formula Grants	93.917		335,511	346,278
PPHF: Racial and Ethnic Approaches to Community Health				
Program financed solely by Public Prevention and Health Funds	93.738		281,386	673,902
PPHF: Racial and Ethnic Approaches to Community Health				
Program financed solely by Public Prevention and Health Funds	93.738		103,986	151,652
PPHF: Racial and Ethnic Approaches to Community Health				
Program financed solely by Public Prevention and Health Funds	93.738		147,658	<u>153,120</u>
				978,674
Food and Drug Administration Research	93.103			967
National Bioterrorism Hospital Preparedness Program	93.889			77,669
HIV Emergency Relief Project Grants	93.914			2,129,062
HIV Emergency Relief Project Grants	93.914		813,058	<u>870,336</u>
				2,999,398
Special Projects of National Significance	93.928		102,002	131,108

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, 2023

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
<i>Passed Through the State of Connecticut Department of Public Health:</i>				
Epidemiology and Laboratory Capacity for Infectious Diseases (E	93.323	12060-DPH48557-29582	353,380	677,148
HIV Care Formula Grants	93.917	12060-DPH48854-30401	1,194,345	<u>1,077,008</u>
				1,423,286
Protection and Advocacy for Individuals with Mental Illness	93.138	12060-DPH48882-22954	<u>80,924</u>	<u>142,553</u>
Total United States Department of Health and Human Services			<u>3,464,772</u>	<u>6,680,127</u>
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		16,206
<i>Direct:</i>				
National Leadership Grants	45.312			<u>108,920</u>
Total United States National Endowment for the Humanities				<u>125,126</u>
United States Environmental Protection Agency				
<i>Direct:</i>				
State Environmental Justice Cooperative Agreement Program	66.312			51,821
Brownfields Assessment and Cleanup Cooperative Agreements	66.818			<u>99,048</u>
Total United States Environmental Protection Agency			<u>-</u>	<u>150,869</u>
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 Disa	97.036	12060-DPS32990-21891		384,587
<i>Direct:</i>				
Citizenship Education and Training	97.010			<u>197,089</u>
Total United States Department of Homeland Security			<u>-</u>	<u>581,676</u>
United States Department of the Treasury				
<i>Passed Through the State of Connecticut Office of Early Childhood:</i>				
COVID-19 ARPA-School Readiness	21.027	12060-OEC64845-28227	-	794,774
<i>Passed Through the State of Connecticut Office of Policy and Management:</i>				
Coronavirus State and Local Fiscal Recovery Funds	21.027	12060-OPM20600-29669		36,575,723
<i>Direct:</i>				
COVID-19 ARPA - Expand Supp for Learning Engagement and Attendance Program	21.027			50,641
COVID-19 ARPA - Interdistrict Magnet Tuition Coverage	21.027			<u>6,680,479</u>
				<u>44,101,617</u>
Total United States Department of the Treasury			<u>-</u>	<u>44,101,617</u>

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, 2023

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 Defense				
<i>Passed Through the State of Connecticut Department of Energy and Environmental Protection:</i>				
Community Investment	12.600	12060-DEP43153-35328		16,663
<i>Passed Through the State of Connecticut Military Department:</i>				
National Guard Military Operations and Maintenance (O&M) Proj	12.401	12060-MIL36218-20144		95
Total United States Department of Defense			-	16,758
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
Total United States Social Security Administration			-	25
United States Election Assistance Commission				
<i>Passed Through the State of Connecticut Office of the Secretary of State:</i>				
Help America Vote Act Requirements Payments	90.401	12060-SOS12500-21465		16,311
Total United States Election Assistance Commission			-	16,311
Total Expenditures of Federal Awards			\$ 3,542,255	\$ 223,393,135

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, 2023**

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, 2023. 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, 2022, through June 30, 2023, as 2.32% for restricted grants and 11.94% for unrestricted grants in accordance with the July 2022 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 \$1,053,373 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 \$5,170,991 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, 2023 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, 2023. 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.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

West Hartford, Connecticut
December 29, 2023

**CITY OF HARTFORD, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023**

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 | _____ <u>x</u> _____ no |
| • Significant deficiency(ies) identified? | _____ yes | _____ <u>x</u> _____ none reported |
| 3. Noncompliance material to financial statements noted? | _____ yes | _____ <u>x</u> _____ no |

Federal Awards

- | | | |
|---|------------|------------------------------------|
| 1. Internal control over major federal programs: | | |
| • Material weakness(es) identified? | _____ yes | _____ <u>x</u> _____ no |
| • Significant deficiency(ies) identified? | _____ yes | _____ <u>x</u> _____ 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 | _____ <u>x</u> _____ no |

Identification of Major Federal Programs

Assistance Listing Number(s)

Name of Federal Program or Cluster

84.010

Title I Grants to Local Educational Agencies

84.425U, 84.425D, 84.425W

COVID-19 Education Stabilization Fund

10.557

Special Supplemental Nutrition Program for Women, Infants, and Children

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?

_____ yes _____ x _____ no

**CITY OF HARTFORD, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

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).