

**TOWN OF EAST HARTFORD, CONNECTICUT**  
**FEDERAL SINGLE AUDIT REPORT**  
**YEAR ENDED JUNE 30, 2022**



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**TOWN OF EAST HARTFORD, CONNECTICUT  
TABLE OF CONTENTS  
YEAR ENDED JUNE 30, 2022**

<b>INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE</b>	<b>1</b>
<b>SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>5</b>
<b>NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>11</b>
<b>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 <i>GOVERNMENT AUDITING STANDARDS</i></b>	<b>12</b>
<b>SCHEDULE OF FINDINGS AND QUESTIONED COSTS</b>	<b>14</b>



**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**

Town Council  
Town of East Hartford, Connecticut

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

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

We have audited the Town of East 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 Town of East Hartford, Connecticut's major federal programs for the year ended June 30, 2022. The Town of East 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 Town of East 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 Town of East 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 Town of East 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 Town of East 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 Town of East 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 Town of East 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 Town of East 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 Town of East 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 Town of East 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**

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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

*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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002, to be significant deficiencies.

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.

*Government Auditing Standards* requires the auditor to perform limited procedures on the Town of East Hartford, Connecticut's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The Town of East Hartford, Connecticut's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of East Hartford, Connecticut, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town of East Hartford, Connecticut's basic financial statements, and have issued our report thereon dated December 23, 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  
January 13, 2023

**TOWN OF EAST 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
<b>Department of Agriculture</b>				
Passed Through the State of Connecticut Department of Education:				
Child Nutrition Cluster:				
National School Lunch Program	10.555	12060-SDE64370-20560	\$ 3,944,933	
National School Lunch Program	10.555	12060-SDE64370-23085	433,287	
School Breakfast Program	10.553	12060-SDE64370-20508	1,175,248	
Summer Food Service Program for Children	10.559	12060-SDE64370-20540	539,532	
Summer Food Service Program for Children	10.559	12060-SDE64370-20548	45,575	
Fresh Fruit and Vegetable Program	10.582	12060-SDE64370-22051	30,873	
Total Child Nutrition Cluster				\$ 6,169,448
Child and Adult Care Food Program	10.558	12060-SDE64370-20518	17,395	
Child and Adult Care Food Program	10.558	12060-SDE64370-20544	1,568	
Child and Adult Care Food Program	10.558	12060-SDE64370-23089	26,455	
Total Child and Adult Care Food Program				45,418
State Administrative Expenses for Child Nutrition	10.560	12060-SDE64370-23126		122,853
P-EBT Local Admin	10.649	12060-SDE64370-29802		13,494
Direct:				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		3,392,624	
Passed Through the State of Connecticut Department of Public Health:				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	12060-DPH48872-20892	809,628	
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	12060-DPH48872-21915	68,409	
Total Special Supplemental Nutrition Program for Women, Infants, and Children				4,270,661
Total Department of Agriculture				10,621,874

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**TOWN OF EAST 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
<b>Department of Transportation</b>				
Passed Through the State of Connecticut Department of Transportation:				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	12062-DOT57513-20559	\$ 4,461	
National Priority Safety Programs	20.616	12062-DOT57513-22600	6,008	
Total Highway Safety Cluster				\$ 10,469
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	12062-DOT57124-22108		378
Total Department of Transportation				10,847
<b>Department of Education</b>				
Passed Through the State of Connecticut Department of Education:				
Special Education Cluster (IDEA):				
Special Education Grants to States	84.027	12060-SDE64370-20977-2022	1,754,113	
Special Education Grants to States	84.027	12060-SDE64370-20977-2021	306,291	
Special Education Grants to States	84.027	12060-SDE64370-20977-2020	18,885	
Total Special Education Cluster				2,079,289
Direct:				
Special Education Preschool Grants	84.173		655,685	
Passed Through the State of Connecticut Department of Education:				
Special Education Preschool Grants	84.173	12060-SDE64370-20983-2022	58,774	
Special Education Preschool Grants	84.173	12060-SDE64370-20983-2021	4,987	
Total Special Education Preschool Grants				719,446
COVID-19 - Education Stabilization Fund:				
American Rescue Plan Special Education Grants	84.425U	12060-SDE64370-23083-2022	54,735	
American Rescue Plan - Emergency Funding	84.425U	12060-SDE64370-29636-2021	2,187,311	
Preschool Grants - American Rescue Plan Act	84.425U	12060-SDE64370-29684-2022	1,635	
ESSER K-12 Fund	84.425D	12060-SDE64370-29571-2021	1,015,948	
ESSER K-12 Fund	84.425D	12060-SDE64370-29571-2020	725,934	
Elementary and Secondary School	84.425W	12060-SDE64370-29650-2021	39,576	
Total COVID-19 - Education Stabilization Fund				4,025,139

See accompanying Notes to Schedule of Expenditures of Federal Awards.



**TOWN OF EAST 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
<b>Department of Education (Continued)</b>				
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2022	\$ 2,265,667	
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2021	445,969	
Total Title I Grants to Local Educational Agencies				\$ 2,711,636
Career and Technical Education - Basic Grants to States	84.048	12060-SDE64370-20742-2021		140,855
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858-2022	277,982	
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858-2021	44,611	
Total Improving Teacher Quality State Grants				322,593
Twenty-First Century Community Learning Centers	84.287	12060-SDE64370-20863-2022	271,308	
Twenty-First Century Community Learning Centers	84.287	12060-SDE64370-20863-2021	69,919	
Total Twenty-First Century Community Learning Centers				341,227
Title IV - Student Support	84.424	12060-SDE64370-22854-2022	176,369	
Title IV - Student Support	84.424	12060-SDE64370-22854-2021	27,722	
Total Title IV - Student Support				204,091
English Language Acquisition State Grants	84.365	12060-SDE64370-20868-2022	113,193	
English Language Acquisition State Grants	84.365	12060-SDE64370-20868-2021	17,164	
English Language Acquisition State Grants	84.365	12060-SDE64370-20868-2021	3,394	
Total English Language Acquisition State Grants				133,751
Education for Homeless Children and Youth	84.196	12060-SDE64370-20770-2021		30,000
Adult Education - Basic Grants to States	84.002	12060-SDE64370-20784-2022		138,000
Total Department of Education				10,846,027

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**TOWN OF EAST 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
<b>Department of Justice</b>				
Direct:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738		\$	16,814
Passed Through the State of Connecticut Office of Policy and Management:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	12060-OPM20350-21921		<u>3,381</u>
Total Edward Byrne Memorial Justice Assistance Grant Program				\$ 20,195
Direct:				
Federal Equitable Sharing	16.902			<u>16,972</u>
Total Department of Justice				37,167
<b>Department of Housing and Urban Development</b>				
Direct:				
CDBG - Entitlement Grants Cluster:				
Community Development Block Grants/Entitlement	14.218			496,888
Community Development Block Grants/Entitlement	14.218			<u>193,903</u>
Total CDBG - Entitlement Grants Cluster				<u>690,791</u>
Total Department of Housing and Urban Development				690,791
<b>Department of Health and Human Services</b>				
Direct:				
Head Start Cluster:				
COVID-19 - Head Start CRRSA				
COVID	93.600	01HE000895-01-01		83,880
Head Start	93.600	01CH011933-01-02		<u>1,837,367</u>
Total Head Start Cluster				1,921,247

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**TOWN OF EAST 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
<b>Department of Health and Human Services (Continued)</b>				
Passed Through the State of Connecticut Office of Early Childhood: CCDF Cluster:				
Child Care and Development Block Grant	93.575	12060-OEC64806-22975	\$ 808	
Child Care and Development Block Grant	93.575	12060-OEC64845-29628	17,100	
Total CCDF Cluster				\$ 17,908
Passed Through the State of Connecticut Department of Public Health:				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	12060-DPH48551-29654	56,725	
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	12060-DPH48557-29582	170,955	
Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)				227,680
Passed Through the State of Connecticut Mental Health and Addiction Services:				
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	12060-MHA53282-22921		18,724
Total Department of Health and Human Services				2,185,559
<b>Department of Homeland Security</b>				
Passed Through the State of Connecticut Department of Emergency Services and Public Protection:				
Emergency Management Performance Grants	97.042	12060-DPS32160-21881		25,517
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	12060-DPS32990-21891		716,266
Total Department of Homeland Security				741,783

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**TOWN OF EAST 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
<b>National Endowment for the Humanities</b>				
Passed Through the State of Connecticut State Library:				
National Leadership Grants	45.312	12060-CSL66011-29642	\$ 3,000	
National Leadership Grants	45.312	12060-CSL66051-29642	<u>86,875</u>	
Total National Leadership Grants				<u>\$ 89,875</u>
Total National Endowment for the Humanities				89,875
<b>Department of the Treasury</b>				
Passed Through the State of Connecticut Office of Policy and Management:				
COVID-19 - Coronavirus Relief Fund	21.019	12060-OPM20350-29561		33,439
COVID-19 - American Rescue Plan Act Local Fiscal Recovery	21.027	12060-OPM20600-29669	<u>\$ 62,314</u>	<u>3,085,048</u>
Total Department of the Treasury			<u>62,314</u>	3,118,487
<b>Department of Energy</b>				
Direct:				
FEMA Assistance	83.523			<u>9,077</u>
Total Department of Energy				9,077
<b>Election Assistance Commission</b>				
Passed Through the State of Connecticut Secretary of State:				
Help America Vote Act Requirements Payments	90.401	12060-SOS12500-21465		<u>23,102</u>
Total Election Assistance Commission				<u>23,102</u>
<b>Total Federal Expenditures</b>			<u><u>\$ 62,314</u></u>	<u><u>\$ 28,374,589</u></u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**TOWN OF EAST HARTFORD, CONNECTICUT**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**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 Town of East 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 Town of East 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 Town of East Hartford, Connecticut

**Basis of Accounting**

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

**NOTE 2 INDIRECT COST RECOVERY**

The Town of East Hartford, Connecticut, has elected not to use the 10% de minimis indirect cost rate provided under Section 200.414 of the Uniform Guidance

**NOTE 3 NONCASH AWARDS**

Donated commodities in the amount of \$479,613 are included in the Department of Agriculture's National School Lunch Program, Assistance Listing #10.555, \$30,873 included in the Fresh Fruit and Vegetable Program, Assistant Listing #10.582 and \$3,392,624 included in the Special Supplemental Nutrition Program for Women, Infants, and Children, Assistance Listing #10.557. These amounts represent the market value of commodities received.



**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**

Town Council  
Town of East 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, each major fund, and the aggregate remaining fund information of the Town of East Hartford, Connecticut, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town of East Hartford, Connecticut's basic financial statements, and have issued our report thereon dated December 23, 2022.

***Report on Internal Control Over Financial Reporting***

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

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Town of East 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

West Hartford, Connecticut  
December 23, 2022

**TOWN OF EAST 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

**Federal Awards**

1. Internal control over major federal programs:
- Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified?   x   yes      \_\_\_\_\_ 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**

<b>Assistance Listing Number(s)</b>	<b>Name of Federal Program or Cluster</b>
21.027	COVID-19 - American Rescue Plan Act Local Fiscal Recovery
84.425D/U/W	COVID-19 - Education Stabilization Fund
93.600	Head Start Cluster
84.010	Title I Grants to Local Educational Agencies

Dollar threshold used to distinguish between Type A and Type B programs:

\$   851,238  

Auditee qualified as low-risk auditee?

  x   yes      \_\_\_\_\_ no



**TOWN OF EAST 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 – Major Federal Programs***

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**Finding No. 2022-001 Suspension and Debarment**

Federal Agency: U.S. Department of the Treasury

Federal Program Name: COVID-19 American Rescue Plan Act Local Fiscal Recovery

Assistance Listing Number: 21.027

Pass-Through Agency: State of Connecticut Office of Policy and Management

Pass-Through Number(s): 12060-OPM20600-29669

Award Period: June 7, 2021 through December 31, 2026

Type of Finding:

- Significant Deficiency in Internal Control over Compliance

**Criteria**

The Town must verify that an entity with which the Town plans to enter into a covered transaction is not debarred, suspended, or otherwise excluded.

**Condition**

The Town does not have formal policies or procedures in place for verification that an entity with which the Town plans to enter into a covered transaction is not debarred, suspended, or otherwise excluded.

**Questioned Costs**

None noted.

**Context**

Although the Town did not have formal policies or procedures in place in conformity with the federal Uniform Guidance criteria, the entities for which the Town made purchases from were not debarred, suspended, or otherwise excluded.

**Effect**

With the absence of compliant policies and procedures, the Town is at risk of noncompliance as it relates to federal suspension and debarment requirements.

**Cause**

The Town was not aware of the details surrounding suspension and debarment requirements, and therefore formal policies and procedures were not in place.

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

**Recommendation**

We recommend that the Town review its formal procurement policies and make necessary revisions to formally include policies and procedures to meet the requirements for verification that an entity with which the Town plans to enter into a covered transaction is not debarred, suspended, or otherwise excluded.

**Views of Responsible Officials and Planned Corrective Actions**

Management agrees with the auditors' recommendations. Corrective action will be taken to ensure the policy is updated and the correct procurement procedures are followed.

**Finding No. 2022-002 Reporting**

Federal Agency: U.S. Department of the Treasury

Federal Program Name: COVID-19 American Rescue Plan Act Local Fiscal Recovery

Assistance Listing Number: 21.027

Pass-Through Agency: State of Connecticut Office of Policy and Management

Pass-Through Number(s): 12060-OPM20600-29669

Award Period: June 7, 2021 through December 31, 2026

Type of Finding:

- Significant Deficiency in Internal Control over Compliance

**Criteria**

The Town must have proper controls in place to ensure an independent review is completed by someone other than the report preparer and that this review is formally documented prior to submission to the U.S. Department of the Treasury.

**Condition**

The Town does not have a control in place to ensure an independent review of financial reports is completed by someone separate from the report preparation process prior to submission to the U.S. Department of the Treasury.

**Questioned Costs**

None noted.

**Context**

There is no review of the financial reports being performed by an individual independent of the report preparation process.

**Effect**

With the absence of this control, the financial reports submitted to the U.S. Department of the Treasury could potentially include incorrect or incomplete data.

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

**Cause**

The Town's Grants Manager was preparing the financial reports and submitting them to the U.S. Department of the Treasury without an independent review being performed by another individual.

**Recommendation**

We recommend that the Town implement a control to ensure an independent review of the financial reports is performed by an individual other than the preparer to verify accuracy and completeness prior to submission to the U.S. Department of the Treasury.

**Views of Responsible Officials and Planned Corrective Actions**

Management agrees with the auditors' recommendations. Corrective action has been taken to implement a control to ensure an independent review of the financial reports takes place prior to submission to the U.S. Department of the Treasury.