

# **City of New Haven, Connecticut**

Federal and State Compliance Report  
Year Ended June 30, 2022

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RSM US LLP

**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**

**Independent Auditor's Report**

Honorable Mayor and Board  
of Alders of the City of New Haven  
City of New Haven, Connecticut

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

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

We have audited the City of New Haven, Connecticut's (the City) 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's major federal programs for the year ended June 30, 2022. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City 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 (*Government Auditing Standards*); 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 Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City 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'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's federal programs.

### ***Auditor's 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'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'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'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'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'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 Auditor's 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 a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

*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 deficiency in internal control over compliance described in the accompanying schedule of findings and questioned cost as item 2022-001 to be a significant deficiency.

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 City's response to the internal control finding over compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City'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, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated July 20, 2023, 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.

*RSM US LLP*

Hartford, Connecticut  
July 20, 2023

City of New Haven, Connecticut

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identification Number	Provided to Subrecipients	Federal Expenditures
<b>U.S. Department of Agriculture</b>				
<b>Direct Program:</b>				
Urban Agriculture and Innovative Production (UAIP) - Competitive Grant	10.935	N/A	\$ -	\$ 60,838
Community Composting & Food Waste Reduction (CCFWR) Coop Grant	10.935	N/A	-	37,008
<b>Total Urban Agriculture and Innovative Production</b>				<u>97,846</u>
Food Distribution Cluster:				
Commodity Supplemental Food Program	10.565	N/A	-	1,197,927
<b>Total Food Distribution Cluster</b>				<u>1,197,927</u>
Passed through the State of Connecticut				
Department of Education:				
Child Nutrition Cluster:				
Summer Food Service Program for Children (SFSPC) - Oper.	10.559	12060-SDE64370-20540	-	1,942,514
Summer Food Service Program for Children (SFSPC) - Admin	10.559	12060-SDE64370-20548	-	199,477
<b>Total Summer Food Service Program for Children</b>				<u>2,141,991</u>
Fresh Fruit and Vegetable Program	10.582	12060-SDE64370-22051	-	99,831
School Breakfast Program	10.553	12060-SDE64370-20508	-	4,002,663
National School Lunch Program- Emergency Operating Reimbursement	10.555	12060-SDE64370-23085	-	1,459,991
National School Lunch Program	10.555	12060-SDE64370-20560	-	10,789,825
National School Lunch Program - Snack	10.555	12060-SDE64370-20560	-	64,838
<b>Total National School Lunch Program</b>				<u>12,314,654</u>
<b>Total Child Nutrition Cluster</b>				<u>18,559,139</u>
Pandemic EBT Administrative Costs	10.649	12060-SDE64370-29802	-	31,914
Supply Chain Assistance Grants	10.560	12060-SDE64370-23126	-	359,811
Child and Adult Care Food Program	10.558	12060-SDE64370-23089	-	12,151
Child and Adult Care Food Program	10.558	12060-SDE64370-20518	-	191,223
Child and Adult Care Food Program	10.558	12060-SDE64370-20544	-	12,990
<b>Total Child and Adult Care Food Program</b>				<u>216,364</u>
<b>Total Passed Through State of Connecticut Department of Education</b>				<u>19,167,228</u>
<b>Total U.S. Department of Agriculture</b>				<u>20,463,001</u>
<b>U.S. Department of Housing and Urban Development</b>				
<b>Direct Program:</b>				
CDBG- Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218	N/A	762,230	4,153,963
Community Development Block Grants/Entitlement Grants Program Income	14.218	N/A	-	40,450
COVID 19-Community Development Block Grants/Entitlement Grants- B-20-MC-09-0009	14.218	N/A	331,818	782,429
<b>Total Community Development Block Grant - Entitlement Grants Cluster</b>				<u>4,976,842</u>
UDAG Program Income	14.221	N/A	-	17,572
Emergency Solutions Grant Program	14.231	N/A	249,966	256,564
COVID-19 Emergency Solutions Grant Program- E-20-MW-09-0009	14.231	N/A	1,189,232	1,287,584
<b>Total Emergency Solutions Grant Program</b>				<u>1,544,148</u>
HOME Investment Partnership Program	14.239	N/A	-	396,678
HOME Investment Partnership Program- Program Income	14.239	N/A	-	125,898
<b>Total HOME Investment Grant</b>				<u>522,576</u>

(Continued)

City of New Haven, Connecticut

Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identification Number	Provided to Subrecipients	Federal Expenditures
Housing Opportunities for Persons with AIDS	14.241	N/A	1,044,855	\$ 1,078,850
COVID-19-Housing Opportunities for Persons with AIDS -CV	14.241	N/A	25,800	25,800
Total Housing Opportunities for Persons with AIDS				1,104,650
Lead-Based Paint Hazard Control in Privately-Owned Housing- CTH20FHW002	14.900	N/A	-	556,519
<b>Total - Direct</b>				<b>8,722,307</b>
Passed through the State of Connecticut Department of Housing: CDBG Disaster Recovery Grants- Pub.L No. 113-2 Cluster: Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR) - Union Ave. Mitigation & Resiliency (DR7213)	14.269	12060-DOH46961-29520	-	613,439
<b>Total CDBG Disaster Recovery Grants- Pub.L No. 113-2 Cluster</b>				<b>613,439</b>
<b>Total U.S. Department of Housing and Urban Development</b>				<b>9,335,746</b>
<b>U.S. Department of the Interior</b> Passed through State of Connecticut Department of Economic and Community Development Historic Preservation Fund Grants-In-Aid	15.904	21-ECD-10007 SPG	-	3,038
<b>U.S. Department of Justice</b> <b>Direct Program:</b> Federal Surplus Property Transfer Program	16.578	N/A	-	34,926
Edward Byrne Memorial Justice Assistance Grant Program: Edward Byrne Memorial Justice Assistance Grant Program 2018	16.738	N/A	-	17,240
Edward Byrne Memorial Justice Assistance Grant Program 2019	16.738	N/A	-	7,573
Edward Byrne Memorial Justice Assistance Grant Program 2020	16.738	N/A	-	36,794
Edward Byrne Memorial Justice Assistance Grant Program 2021	16.738	N/A	-	103,088
Edward Byrne Memorial Justice Assistance Grant Program- 2020 Crime Gun Intelligence Center (2020-DG-BX-0010)	16.738	N/A	-	16,113
<b>Total Edward Byrne Justice Assistance Grant Program</b>				<b>180,808</b>
COVID-19 - Coronavirus Emergency Supplemental Funding	16.034	N/A	-	182,197
<b>Total - Direct</b>				<b>397,931</b>
Passed through Office of Policy and Management: COVID-19 - Coronavirus Emergency Supplemental Funding New Haven Police & Community Violent Crime Reduction Partnership Total Coronavirus Emergency Supplemental Funding	16.034	12060-OPM20350-29588	-	11,713
				11,713
Passed through Department of Public Health Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	12060-DPH48559-34966	-	30,821
<b>Total U.S. Department of Justice</b>				<b>440,465</b>
<b>Environmental Protection Agency</b> <b>Direct Program:</b> Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements- 156-158 Humphrey St	66.818	N/A	-	36,869
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements BF-00A00585	66.818	N/A	-	78,664
<b>Total Environmental Protection Agency</b>				<b>115,533</b>

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**City of New Haven, Connecticut**

**Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended June 30, 2022**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identification Number	Provided to Subrecipients	Federal Expenditures
<b>U.S. Department of the Treasury</b>				
Direct Program:				
COVID 19- Coronavirus State and Local Fiscal Recovery Funds- American Rescue Plan Act	21.027	N/A	-	<u>8,389,137</u>
Passed through the State of Connecticut				
Office of Policy and Management:				
COVID-19- Coronavirus Relief Fund- 2020 Police & Community Violent Crime Reduction Partnership (20CRF093NH)	21.019	12060-OPM20350-29561	\$ -	\$ 195,000
COVID 19- Coronavirus Relief Fund FY 21-22	21.019	12060-OPM20600-29561	-	<u>23</u>
<b>Total passed through State of Connecticut Office of Policy and Management</b>				<u>\$ 195,023</u>
Passed through the State of Connecticut Department of Education				
COVID 19- Coronavirus Relief Fund-2020	21.019	12060-SDE64370-29561	-	<u>1,709,693</u>
Passed through the State of Connecticut Department of Pubic Safety				
COVID 19- Coronavirus Relief Fund	21.019	12060-DPS32990-21891	-	<u>158,726</u>
<b>Total Coronavirus Relief Fund</b>			-	<u>2,063,442</u>
<b>Total U.S. Department of the Treasury</b>				<u>10,452,579</u>
<b>U.S. Department of Transportation</b>				
Direct Program:				
National Infrastructure Investments- RT 34 Downtown Crossing TIGER 8 project 92-659- A19-000	20.933	N/A	-	<u>7,537,769</u>
Passed through the State of Connecticut				
Department of Transportation:				
Highway Planning and Construction Cluster:				
Highway Planning and Construction- Farmington Canal Heritage Trail 92-621	20.205	12062-DOT57161-22108	-	33,231
Highway Planning and Construction- Farmington Canal Heritage Trail Phase 4 92-621	20.205	12062-DOT57161-22108	-	2,286,533
Highway Planning and Construction- Wayfinding Phase II Project 92-684	20.205	12062-DOT57161-22108	-	445,241
Highway Planning and Construction- Rehab of Grand Ave Bridge 92-657	20.205	12062-DOT57191-22108	-	4,309,595
Highway Planning and Construction- Boathouse Canal Dock Project 92-570	20.205	12062-DOT57161-22108	-	45,660
Highway Planning and Construction- Traffic Signal Equipment 92-643	20.205	12062-DOT57191-29015	-	<u>7,737</u>
<b>Total Highway Planning and Construction Cluster</b>				<u>7,127,997</u>
Highway Safety Cluster- Click it or Ticket	20.600	12062-DOT57513-20559	-	<u>12,501</u>
Alcohol Open Container Requirements-0194-0745-AC-0745 - Distracted Driving	20.607	12062-DOT57513-22600	-	<u>46,544</u>
<b>Total Passed Through the State of Connecticut Department of Transportation</b>				<u>7,187,042</u>
<b>Total U.S. Department of Transportation</b>				<u>14,724,811</u>
<b>U.S. Department of Education</b>				
Direct Program:				
Magnet School Assistance:				
NH Magnet Schools Project 2016-19 c/o	84.165A	N/A	-	111,337
NH Magnet Schools Project 2017-22	84.165A	N/A	-	1,499,154
NH Magnet Schools Project 2017-22 c/o	84.165A	N/A	-	<u>1,011,860</u>
<b>Total Magnet School Assistance</b>				<u>2,622,351</u>
Impact Aid (Title VII of ESEA)	84.041	N/A	-	<u>10,303</u>
<b>Total Impact Aid (Title VII of ESEA)</b>				<u>10,303</u>
<b>Total - Direct</b>				<u>2,632,654</u>

(Continued)



City of New Haven, Connecticut

Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity's Identifying Number	Provided to Subrecipients	Federal Expenditures
<b>U. S. Department of Education, Continued</b>				
Passed through the State of Connecticut				
Department of Education:				
Title I Grants to Local Educational Agencies:				
Title I - Improving Basic Programs 2022	84.010A	12060-SDE64370-20679	-	\$ 8,036,065
Title I - Improving Basic Programs 2022 non public	84.010A	12060-SDE64370-20679	-	121,873
Title I - Improving Basic Programs - 2021 non public	84.010A	12060-SDE64370-20679	-	7,791
Title I - Improving Basic Programs 2021	84.010A	12060-SDE64370-20679	-	2,694,379
Title 1 PART A 1003 (SIG) 2021- c/o	84.010A	12060-SDE64370-20679	-	65,939
Title 1 PART A 1003 (SIG) 2021-SDE 5 c/o	84.010A	12060-SDE64370-20679	-	40,490
Title 1 PART A 1003 (SIG) 2021-SDE 6	84.010A	12060-SDE64370-20679	-	50,915
Title 1 PART A 1003 (SIG) 2021-SDE 7	84.010A	12060-SDE64370-20679	-	122,296
Title 1 PART A 1003 (SIG) 2021-SDE 8	84.010A	12060-SDE64370-20679	-	45,410
Title 1 PART A 1003 (SIG) 2021-SDE 10	84.010A	12060-SDE64370-20679	-	95,798
Title 1 PART A 1003 (SIG) 2022 SDE5	84.010A	12060-SDE64370-20679	-	177,062
Title 1 PART A 1003 (SIG) 2022 SDE6	84.010A	12060-SDE64370-20679	-	179,832
Title 1 PART A 1003 (SIG) 2022 SDE7	84.010A	12060-SDE64370-20679	-	293,694
Title 1 PART A 1003 (SIG) 2022 SDE8	84.010A	12060-SDE64370-20679	-	274,750
<b>Total Title I Grants to Local Educational Agencies</b>				<b>12,206,294</b>
Adult Education - Basic Grants to States- Improvement 2022	84.002A	12060-SDE64370-20784	-	110,000
Adult Education - Basic Grants to State -Improvement FAE PEP IELCE - 2022	84.002A	12060-SDE64370-20784	-	99,833
<b>Total Adult Education- Basic Grants to State</b>				<b>209,833</b>
Supporting Effective Instruction State Grant- Title II, Part A 2021	84.367A	12060-SDE64370-20858	-	406,745
Supporting Effective Instruction State Grant- Title II, Part A 2022	84.367A	12060-SDE64370-20858	-	520,379
<b>Total Supporting Effective Instruction State Grant</b>				<b>927,124</b>
Student Support and Academic Enrichment Program- Title IV part A 2021	84.424A	12060-SDE64370-22854	-	586,619
Student Support and Academic Enrichment Program- Title IV part A 2022	84.424A	12060-SDE64370-22854	-	21,725
<b>Total Student Support and Academic Enrichment Program</b>				<b>608,344</b>
Special Education Cluster (IDEA) :				
Special Education- Preschool Grants (IDEA Preschool) 2022	84.173A	12060-SDE64370-20983	-	64,676
Special Education- Preschool Grants (IDEA Preschool) 2021	84.173A	12060-SDE64370-20983	-	67,344
<b>Total Special Education- Preschool Grants (IDEA Preschool)</b>				<b>132,020</b>
Special Education- Grants to States (IDEA, Part B) 2022	84.027A	12060-SDE64370-20977	-	5,912,363
Special Education- Grants to States (IDEA, Part B) 2022 non-public	84.027A	12060-SDE64370-20977	-	159,096
Special Education- Grants to States (IDEA, Part B) non-public c/o	84.027A	12060-SDE64370-20977	-	75,928
Special Education- Grants to States (IDEA, Part B) - handicapped c/o 2021	84.027A	12060-SDE64370-20977	-	422,423
COVID 19- Special Education- Grants to States (IDEA, Part B) Stipend 2020	84.027A	12060-SDE64370-20977	-	20,000
<b>Total Special Education- Grants to States (IDEA, Part B)</b>				<b>6,589,810</b>
<b>Total Special Education Cluster (IDEA)</b>				<b>6,721,830</b>

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**City of New Haven, Connecticut**

**Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended June 30, 2022**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity's Identifying Number	Provided to Subrecipients	Federal Expenditures
<b>U.S. Department of Education, Continued</b>				
Passed through the State of Connecticut				
Department of Education, Continued:				
Twenty-First Century Community Learning Centers:				
21st Century Learn 2021 Cohort 16	84.287C	12060-SDE64370-20863	\$ -	\$ 77,215
21st Century Learn 2021 Cohort 18SDE17	84.287C	12060-SDE64370-20863	-	42,000
21st Century Learn 2021 SDE010	84.287C	12060-SDE64370-20863	-	98,260
21st Century Learn c/o 2022 Cohort 19 SDE05	84.287C	12060-SDE64370-20863	-	136,219
21st Century Learn Cohort 18 2021 SDE017	84.287C	12060-SDE64370-20863	-	86,362
<b>Total Twenty-First Century Community Learning Centers</b>				<u>440,056</u>
English Language Acquisition State Grants:				
Title III Part A English Language Acquisition 2022	84.365A	12060-SDE64370-20868	-	325,026
Title III Part A English Language Acquisition - 2021	84.365A	12060-SDE64370-20868	-	338,378
Title III Part A English Language Acquisition - YR2 2019 c/o	84.365A	12060-SDE64370-20868	-	1,950
<b>Total English Language Acquisition State Grants</b>				<u>665,354</u>
Career and Technical Education -- Basic Grants to States- 2021	84.048A	12060-SDE64370-20742	-	41,823
Career and Technical Education -- Basic Grants to States- c/o 2022	84.048A	12060-SDE64370-20742	-	428,961
<b>Total Career and Technical Education -- Basic Grants to States</b>				<u>470,784</u>
Student Financial Assistance Cluster:				
Federal Pell Grant Program- FAFSA Challenge 2021	84.063	12060-SDE64370-29571	-	16,092
Education Stabilization Fund (ESF):				
COVID- 19 - Elementary and Secondary School Emergency Relief Fund 2020	84.425D	12060-SDE64370-29571	-	1,709,693
COVID-19- Elementary and Secondary School Emergency Relief Fund 2021	84.425D	12060-SDE64370-29571	-	17,416,930
<b>Total Elementary and Secondary School Emergency Relief Fund</b>				<u>19,126,623</u>
COVID -19- American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund - Summer Enrichment	84.425U	12060-SDE64370-29636	-	10,803,045
COVID-19- American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund - IDEA 611 2022	84.425U	12060-SDE64370-23083	-	400,000
<b>Total American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund</b>				<u>11,203,045</u>
COVID-19- American Rescue Plan -- Elementary and Secondary School Emergency Relief--Homeless Children and Youth	84.425W	12060-SDE64370-29650	-	40,000
Total Education Stabilization Fund (ESF)				<u>30,369,668</u>
<b>Total Passed Through the State of Connecticut Department of Education</b>				<u>52,635,379</u>
<b>Total U.S. Department of Education</b>				<u>55,268,033</u>

(Continued)

**City of New Haven, Connecticut**

**Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended June 30, 2022**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity's Identifying Number	Provided to Subrecipients	Federal Expenditures
<b>U.S. Election Assistance Commission</b>				
Passed through the State Office of the Secretary of State:				
Help America Vote Act Requirements Payments	90.401	12060-SOS12500-21465	\$ -	\$ 142
<b>Total U.S. Election Assistance Commission</b>				<u>142</u>
<b>U.S. Department of Health and Human Services</b>				
<b>Direct Programs:</b>				
HIV Emergency Relief Project Grants (Ryan White HIV/AIDS Program Part A)				
HIV Emergency Relief Project Grants (Ryan White HIV/AIDS Program Part A)	93.914	N/A	4,549,923	5,279,435
<b>Total HIV Emergency Relief Project Grants         (Ryan White HIV/AIDS Program Part A)</b>				<u>5,279,435</u>
Head Start Cluster:				
Head Start Program	93.600	N/A	-	5,349,990
COVID 19- Head Start Program ARP- American Response	93.600	N/A	-	291,079
Head Start Program- CERRSA	93.600	N/A	-	61,422
<b>Total Head Start Cluster</b>				<u>5,702,491</u>
Community Programs to Improve Minority Health Grant Program - New Haven Education & Literacy- Advanced Health				
Haven Education & Literacy- Advanced Health	93.137	N/A	-	898,504
<b>Total Direct</b>				<u>11,880,430</u>
Passed through the State Department of Public Health:				
Immunization Cooperative Agreements- Children 2021-0004	93.268	12060-DPH48664-20911	-	247,551
Immunization Cooperative Agreements- Children 2021-0169	93.268	12060-DPH48551-29654	-	741,202
Immunization Cooperative Agreements- Vaccines non cash -VFC	93.268	non-contract	-	11,066
Total Immunization Cooperative Agreements				<u>999,819</u>
COVID 19-Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	12060-DPH48557-29582	-	761,741
State Act to Improve Oral Health 2021-0072	93.366	12060-DPH48834-22926	-	15,853
Preventive Health Block Grant PPHF 2020-0048	93.758	12060-DPH48882-22664	-	74,996
Maternal and Child Health Services Block Grant to the States- 2017-0075	93.994	12060-DPH48832-21531	-	137,500
<b>Total - Passed Through the State Department of Public Health</b>				<u>1,989,909</u>
<b>Total U.S Department of Health and Human Services</b>				<u>13,870,339</u>
<b>U.S. Department of Homeland Security</b>				
Passed through the State of Connecticut				
Department of Public Safety:				
Emergency Management Performance Grants	97.042	12060-DPS32160-21881	-	71,403
<b>Total - Passed Through the State Department of Public Safety</b>				<u>71,403</u>

(Continued)

**City of New Haven, Connecticut**

**Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended June 30, 2022**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity's Identifying Number	Provided to Subrecipients	Federal Expenditures
<b>U.S. Department of Homeland Security, Continued</b>				
<b>Direct Programs:</b>				
Port Security 2018-FEMA-FED ID:E MW-2018-PU 00360-S01	97.056	N/A	\$ -	\$ 9,265
Port Security 2019 - FEMA -FED ID:EMW-2019-PU 00136	97.056	N/A	-	36,097
Port Security 2020- FEMA- FED ID: EMW-2020-PU-00460	97.056	N/A	-	47,625
<b>Total Port Security Grant Program</b>			<u>-</u>	<u>92,987</u>
Assistance to Firefighters- FEMA ID: EMV-2019-FG-10415	97.044	N/A	-	110,290
<b>Total U.S. Department of Homeland Security</b>			<u>-</u>	<u>274,680</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 8,153,824</u>	<u>\$ 124,948,367</u>

See notes to schedule of expenditures of federal awards.

## City of New Haven, Connecticut

### Notes to Schedule of Expenditures of Federal Awards

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#### **Note 1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the City of New Haven, Connecticut (the City), under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of the 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, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

The Schedule does not include the federal awards, if any, of the City's discretely-presented component units which are the New Haven Parking Authority and the New Haven Solid Waste and Recycling Authority.

#### **Note 2. Summary of Significant Accounting Principles**

Expenditures are recognized in accordance with the modified accrual basis of accounting. Such expenditures are reported following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

#### **Note 3. Non-Cash Awards**

Donated commodities in the amount of \$1,197,927 are included in the Department of Agriculture's National School Lunch Program, Assistance Listing Number #10.565. The amount represents the market value of commodities received.

Donated vaccines in the amount of \$11,066 are included in the Department of Public Health Assistance Listing Number #93.268. The amount represents the market value of vaccines received.

#### **Note 4. Indirect Cost Recovery**

The City has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**City of New Haven, Connecticut**

**Schedule of Findings and Questioned Costs**

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I. Summary of Auditor's Results

*Financial Statements*

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over Financial Reporting:

Material weakness(es) identified?	<u>      </u> Yes	<u>  X  </u> No
Significant deficiency(ies) identified?	<u>      </u> Yes	<u>  X  </u> None reported
Noncompliance material to financial statements noted?	<u>      </u> Yes	<u>  X  </u> No

*Federal Awards*

Internal control over major programs:

Material weakness(es) identified?	<u>      </u> Yes	<u>  X  </u> No
Significant deficiency(ies) identified?	<u>  X  </u> Yes	<u>      </u> None reported

Type of auditor's report issued on compliance for major federal programs: unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 2CFR 200.516(a)?

  X   Yes           No

*Identification of Major Federal Programs*

Assistance Listings Numbers	Name of Federal Program or Cluster
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds
14.218	CDBG- Entitlement Grants Cluster
84.425	Education Stabilization Fund
84.425D	COVID 19- Elementary and Secondary School Emergency Relief
84.425U	COVID 19- American Rescue Plan- Elementary and Secondary School Emergency Relief
84.425W	COVID 19- American Rescue Plan- Elementary and Secondary School Emergency Relief- Homeless Children and Youth
93.600	Head Start Cluster

Dollar threshold used to distinguish between type A and type B programs

\$3,000,000

Auditee qualified as low-risk auditee?

  X   Yes           No

**City of New Haven, Connecticut**

**Schedule of Findings and Questioned Costs (Continued)**

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II. Financial Statement Findings

No matters to report.

III. Federal Award Findings and Questioned Costs

**Finding 2022-001** - Procurement and Suspension, and Debarment - Internal Control over Verification Against the System for Award Management (“SAM”)

**Assistance Listing Program Title and Number-** Coronavirus State and Local Fiscal Recovery Funds 21.027

**Federal Agency-** Department of Treasury

**Pass-through Entity-** N/A

**Criteria or specific requirement:**

2 CFR Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, (Uniform Guidance)* requires compliance with provisions of procurement, suspension, and debarment.

Non-federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. When a non-federal entity enters into a covered transaction with an entity at a lower tier, the nonfederal entity must verify that the entity, as defined in 2 CFR section 180.995 and agency adopting regulations, is not suspended or debarred or otherwise excluded from participating in the transaction.

**Condition:**

During our audit, we noted that the City did not have documentation to support that it verified vendors selected for testing against the SAM to ensure that they were not suspended or debarred from federally—funded purchases.

**Cause:**

While the City has a formal policy requiring the purchasing department to perform verification of suspension or debarment over vendors that the City makes contracts with federally-funded projects, it does not maintain formal documentation that this procedure occurred.

**Effect:**

Without documented evidence of verifying whether the City was following its policy, the City could not provide evidence of this control was being completed for federally-funded projects. There were no standard forms or templates that were used to document verification that parties are not suspended or debarred.

**Questioned Cost:**

None

**Context:**

See condition above for context for the finding. There was no documentation available for 13 out of 13 selections tested. However, none of the vendors selected for testing were suspended or debarred.

**Repeating Finding:**

No

**City of New Haven, Connecticut**

**Schedule of Findings and Questioned Costs (Continued)**

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**Recommendation:**

We recommend that the City implement a policy to formally document the procedures they are performing.

**Views of responsible officials of the auditee:**

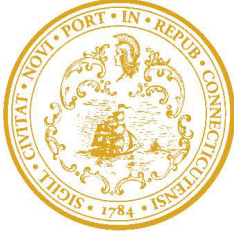
The City agrees with the finding and the recommendation.



City of New Haven, Connecticut

Summary of Prior Year Audit Findings  
For the Year Ended June 30, 2022

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**City of New Haven  
Department of Finance  
Office of the Controller  
Justin M. Elicker, Mayor  
Michael Gormany, Acting Controller**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2022**

**2021-001- Significant Deficiency, Financial Reporting**

**Audit Finding:** Accounting adjustments were made to the financial statements to comply with generally accepted accounting principles. This included restating opening net position (earliest period presented) and related footnote disclosures in order to properly report the following balances:

- Net pension liability, deferred outflows of resources and pension expense were understated due to a change in benefits
- Workers compensation liability and related expense were calculated incorrectly due to human error

**Corrective Action Taken:** Audit finding has been fully corrected.

**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**

**Independent Auditor's Report**

Honorable Mayor and Board  
of Alders of the City of New Haven  
New Haven, 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 (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the aggregate discretely-presented component units, each major fund, and the aggregate remaining fund information of the City of New Haven, Connecticut (the City) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated July 20, 2023. Our report includes a reference to other auditors who audited the financial statements of the New Haven Parking Authority, a component unit of the City, as described in our report on the City's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported separately by those auditors. Our report included an emphasis of matter paragraph due to the adoption of Government Accounting Standards Board (GASB) Statement No. 87 *Leases*, effective July 1, 2021.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City'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's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 City'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'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's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

***RSM US LLP***

Hartford, Connecticut  
July 20, 2023

**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**

**Independent Auditor's Report**

Honorable Mayor and Board  
of Alders of the City of New Haven  
New Haven, Connecticut

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

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

We have audited the City of New Haven, Connecticut's (the City) compliance with the types of compliance requirements described in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the City's major state programs for the year ended June 30, 2022. The City's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City 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 (*Government Auditing Standards*); 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 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's compliance with the compliance requirements referred to above.

***Other Matter — State Expenditures Not Included in the Compliance Audit***

The City's basic financial statements include the operations of the New Haven Parking Authority, which expended \$2,011,512 in state awards which is not included in the City's schedule of expenditures of state financial assistance during the year ended June 30, 2022. Our compliance audit, described in the "Opinion on Each Major State Program," does not include the operations of the New Haven Parking Authority because the New Haven Parking Authority engaged other auditors to perform an audit of compliance.

### **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'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'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'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'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'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'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 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 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 Auditor's 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon dated July 20, 2023, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. 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 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements as a whole.

*RSM US LLP*

Hartford, Connecticut  
July 20, 2023

**City of New Haven, Connecticut**

**Schedule of Expenditures of State Financial Assistance  
For the 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 Policy and Management:</b>			
Local Capital Improvement Program	12050-OPM20600-40254	\$ -	\$ 3,401,968
TIERED PILOT	11000-OPM20600-17111	-	67,355,822
MRSA	12060-OPM20600-35691	-	23,935,832
Property Tax Relief for Totally Disabled	11000-OPM20600-17011	-	9,321
Property Tax Relief for Veterans	11000-OPM20600-17024	-	35,104
Municipal Grants-in-aid	12052-OPM20600-43587	-	2,214,643
PILOT State Distressed Municipalities	12052-OPM20600-43750	-	131,708
State Distressed Municipalities	11000-OPM20600-17016	-	40,389
<b>Total Office of Policy and Management</b>		-	<b>97,124,787</b>
<b>Department of Emergency Services and Public Protection</b>			
State Forfeiture Revolving Fund	12060-DPS32155-35142	-	10,310
Enhanced 911 Telecomm Fund	12060-DPS32741-35190	-	704,442
Fire Training School	11000-DPS32251-16034	-	48,364
<b>Total Department of Emergency Services and Public Protection</b>		-	<b>763,116</b>
<b>Department of Economic and Community Development:</b>			
New Haven Green Improvements (URBAN ACT GRANT)	13019-ECD46210-41240	-	15,128
Downtown Crossing Project Phase II Project 92-659	13019-ECD46210-40414	-	4,506,631
101 College St Infrastructure	12052-ECD46210-40414	-	3,306,137
Downtown Crossing RTE 34/Mid Block	12052-ECD46210-40414	-	106,515
Dixwell Community Center-Q House- LM-2016-0072	13019-ECD46210-41240	-	947,993
<b>Total Department of Economic and Community Development</b>		-	<b>8,882,404</b>
<b>Department of Energy and Environmental Protection:</b>			
Living Shoreline	12052-DEP43740-43657	-	4,264
Fairmont Park Improvements	13019-DEP43153-41239	-	469,071
DeGale Field Improvements (CUAP 2019-07)	13019-DEP43153-41239	-	101,378
Long Wharf Pier Pump Out	12060-DEP44434-20954	-	64,885
Memorial Gardens	13019-DEP43153-41239	-	8,019
<b>Total Department of Energy and Environmental Protection</b>		-	<b>647,617</b>

(Continued)

**City of New Haven, Connecticut**

**Schedule of Expenditures of State Financial Assistance (Continued)  
For the 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 Depts of Health (Per Capita Funding)	11000-DPH48500-17009	\$ -	\$ 251,383
School Based Health Clinics 2017-0075	11000-DPH48500-17019	-	1,207,094
X-ray Screening & Tuberculosis Control 2018-0014	12004-DPH48500-16112	-	17,500
Venereal Disease Control 2018-0014	12004-DPH48500-17013	-	6,600
<b>Total Department of Public Health</b>		-	<b>1,482,577</b>
<b>Department of Transportation:</b>			
Downtown West Community Corridor Connectivity-Edgewood Ave Project 92-677	13033-DOT57197-43667	-	260,598
Rehab of Grand Ave Bridge Project 92-657	13033-DOT57191-43456	-	1,077,399
Traffic Control Signal Replacement-(LOTICIP) Project 92-0001	13033-DOT57197-43584	-	328,261
<b>Total</b>		-	<b>1,666,258</b>
Town Aid Road Grant - STO	13033-DOT57131-43459	-	627,461
Town Aid Road Grant - Municipal	12052-DOT57131-43455	-	627,461
<b>Total Town Aid</b>		-	<b>1,254,922</b>
<b>Total Department of Transportation</b>		-	<b>2,921,180</b>
<b>Department of Social Services:</b>			
Food Stamp Education	12060-DSS60799-20735	-	148
<b>Total Department of Social Services</b>		-	<b>148</b>
<b>Office of Early Childhood:</b>			
Child Daycare - Infant and Toddler 2021-22	11000-OEC64841-16274	-	1,291,064
School Readiness in Priority School Districts	11000-OEC64845-16274	-	7,558,604
School Readiness - 2022	11000-OEC64845-16274	-	243,792
Quality Enhancement	11000-OEC64845-16158	-	80,915
Head Start Enhancement 170106	11000-OEC64845-16101	-	56,843
Head Start Expansion 170104	11000-OEC64845-16101	-	101,528
Summer Enrichment Expansion prog -Family Resource Center	12060-OEC64845-29628	-	96,600
<b>Total Office of Early Childhood</b>		-	<b>9,429,346</b>

(Continued)



**City of New Haven, Connecticut**

**Schedule of Expenditures of State Financial Assistance (Continued)  
For the 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>			
ASTE - Vocational Education Agriculture	11000-SDE64370-17017	-	1,712,852
Family Resource Centers Program - 82079	11000-SDE64370-16110	-	355,565
Adult Education: Provider 84002-2022	11000-SDE64370-17030	-	4,800,000
Adult Education Cooperating Eligibility Entity-84004-2022	11000-SDE64370-17030	-	105,284
<b>Total Adult Ed</b>		-	4,905,284
Youth Service Bureau	11000-DCF91141-17052	-	117,814
Youth Service Bureau Enhancement	11000-DCF91141-17107	-	18,049
School Breakfast Program	11000-SDE64370-17046	-	108,607
Child Nutrition Program Lunch State Match	11000-SDE64370-16211	-	75,903
		-	184,510
Open Choice Program	11000-SDE64370-17053	-	483,941
School Accountability Summer School	11000-SDE64370-17109	-	374,048
Bilingual Education	11000-SDE64370-17042	-	197,465
Priority School Districts	11000-SDE64370-17043-82052	-	4,478,964
Extended School Hours	11000-SDE64370-17108	-	274,131
Magnet School Operating	11000-SDE64370-17057	-	32,111,127
Magnet School Transportation	11000-SDE64370-17057	-	3,029,000
<b>Subtotal</b>		-	40,948,676
Alliance District	11000-SDE64370-17041-82164	-	20,330,589
Healthy Foods Initiative	11000-SDE64370-16212	-	257,231
Commissioner's Network 2022	11000-SDE64370-12547	-	400,000

(Continued)

**City of New Haven, Connecticut**

**Schedule of Expenditures of State Financial Assistance (Continued)  
For the 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>			
Low Performing Schools 2019 SDE00119 c/o	12052-SDE64370-43728	-	63,776
Low Performing Schools 2019 SDE00123	12052-SDE64370-43728	-	79,432
Low Performing Schools 2019 SDE00120 c/o	12052-SDE64370-43728	-	2,388
<b>Total Low Performing Schools</b>		-	<b>145,596</b>
TEAM- Talent Development	11000-SDE64370-12552	-	36,249
After School Grant	11000-SDE64370-17084	-	140,790
First Robotics Competitive Mini Grant	11000-SDE64370-17084	-	6,250
<b>Total Department of Education</b>		-	<b>69,559,455</b>
<b>Division of Consumer Protection:</b>			
Payment to Town OTB	34004-DCP39930-40001	-	350,387
<b>Total Division of Consumer Protection</b>		-	<b>350,387</b>
<b>Judicial Branch:</b>			
Distributions to Towns	34001-JUD95162-40001	-	50,622
<b>Total Judicial Branch</b>		-	<b>50,622</b>
<b>State Library:</b>			
Connecticard	11000-CSL66051-17010	-	1,496
Historical Documents Preservation	12060-CSL66094-35150	-	10,500
State Library Construction Grant 093B-SC-15	12052-CSL66051-43300	-	897,664
<b>Total State Library</b>		-	<b>909,660</b>
<b>Department of Administrative Services:</b>			
Alliance District General Improvement Grant-	12052-DAS27635-43651	-	669,345
<b>Total Department of Administrative Services</b>		-	<b>669,345</b>

(Continued)

**City of New Haven, Connecticut**

**Schedule of Expenditures of State Financial Assistance (Continued)  
For the 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 Mental Health &amp; Addiction Services</b>			
Academic Detailing for Opiod Prevention	12060-MHA53282-22921	-	15,634
<b>Total Department of Mental Health &amp; Addiction Services</b>		-	<u>15,634</u>
<b>Total Expenditures of State Financial Assistance Before Exempt Programs</b>			
		-	<u>192,806,278</u>
<b>Exempt Programs:</b>			
<b>Office of Policy and Management:</b>			
Mashantucket Pequot and Mohegan Fund Grant	12009-OPM20600-17005	-	5,503,352
Municipal Stabilization Grant	11000-OPM20600-17104	-	1,675,450
Municipal Revenue Sharing	11000-OPM20600-17102	-	15,246,372
<b>Total Office of Policy and Management</b>		-	<u>22,425,174</u>
<b>Department of Education:</b>			
Education Cost Sharing	11000-SDE64370-17041	-	142,541,952
Special ED AG - Excess Cost Based and Equity	11000-SDE64370-17047	-	3,911,085
<b>Total Department of Education</b>		-	<u>146,453,037</u>
<b>Total Exempt Programs</b>			
		-	<u>168,878,211</u>
<b>Total Expenditures of State Financial Assistance</b>			
		\$ -	<u>\$ 361,684,489</u>

See notes to schedule of expenditures of state financial assistance.

**City of New Haven, Connecticut**

**Notes to Schedule of Expenditures of State Financial Assistance**

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**Note 1. Basis of Presentation**

The accompanying schedule of expenditures of state financial assistance (the Schedule) includes the state grant activity of the City, 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, it is not intended to, and does not, present the financial position, changes in fund balance, and changes in net position or cash flows of the City.

The City's schedule of expenditures of state financial assistance does not include the state financial assistance, if any, of the City's discretely-presented component units which are the New Haven Parking Authority and the New Haven Solid Waste and Recycling Authority.

**Note 2. Summary of Significant Accounting Policies**

The accounting policies of the City conform to accounting principles generally accepted in the United States of America as applicable to governmental organizations, and accordingly, expenditures and revenues are reported on the modified accrual basis of accounting. The information in the Schedule is presented based upon regulations established by the State of Connecticut, Office of Policy and Management. 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.

**City of New Haven, Connecticut**

**Schedule of State Single Audit Findings and Questioned Costs  
For the Year Ended June 30, 2022**

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I. Summary of Auditor's Results

*Financial Statements*

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	<u>      </u> Yes	<u>  X  </u> No
Significant deficiency(ies) identified?	<u>      </u> Yes	<u>  X  </u> None reported
Noncompliance material to financial statements noted?	<u>      </u> Yes	<u>  X  </u> No

*State Financial Assistance*

Internal control over major programs:

Material weakness(es) identified?	<u>      </u> Yes	<u>  X  </u> No
Significant deficiency(ies) identified?	<u>      </u> Yes	<u>  X  </u> None reported

Type of auditor's report issued on compliance for major programs: unmodified.

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 State Single Audit.

State Grantor and Program	State CORE-CT Number	Expenditures
<b>Office of Policy and Management</b>		
Tiered PILOT/MRSA- Tiered PILOT	11000-OPM20600-17111/ 12060- OPM20600-35691	\$ 91,291,654
Municipal Grants-in-aid	12052-OPM20600-43587	2,214,643
<b>Department of Education</b>		
Alliance District	11000-SDE64370-17041-82164	20,330,589
Priority School Districts	11000-SDE64370-17043-82052	4,478,964
Adult Education: Provider 84002-2022	11000-SDE64370-17030	4,800,000
ASTE - Vocational Education Agriculture	11000-SDE64370-17017	1,712,852
Dollar threshold used to distinguish between Type A Programs and Type B Programs		<u><u>\$ 3,856,126</u></u>

**City of New Haven, Connecticut**

**Schedule of State Single Audit Findings and Questioned Costs (Continued)  
For the Year Ended June 30, 2022**

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II. Financial Statement Findings

No matters were reported.

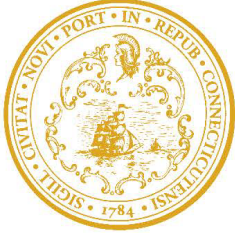
III. State Financial Assistance Findings and Questioned Costs

No matters were reported.

City of New Haven, Connecticut

Summary of Prior Year Audit Findings  
For the Year Ended June 30, 2022

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**City of New Haven  
Department of Finance  
Office of the Controller  
Justin M. Elicker, Mayor  
Michael Gormany, Acting Controller**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2022**

**2021-001- Significant Deficiency, Financial Reporting**

**Audit Finding:** Accounting adjustments were made to the financial statements to comply with generally accepted accounting principles. This included restating opening net position (earliest period presented) and related footnote disclosures in order to properly report the following balances:

- Net pension liability, deferred outflows of resources and pension expense were understated due to a change in benefits
- Workers compensation liability and related expense were calculated incorrectly due to human error

**Corrective Action Taken:** Audit finding has been fully corrected.