

# **City of New Haven, Connecticut**

Federal and State  
Compliance Report  
Year Ended June 30, 2019

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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**

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

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

We have audited City of New Haven, Connecticut's (the City) compliance with the types of compliance requirements described 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, 2019. 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.

The City's financial statements include the reporting of the New Haven Parking Authority and the New Haven Solid Waste and Recycling Authority as discretely-presented component units. Our audit, and reporting on the City's federal awards, did not include the federal awards, if any, of the discretely-presented component units referred to above.

**Management's Responsibility**

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the City complied, in all material respects, with the types of 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, 2019.

## **Report on Internal Control Over Compliance**

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated March 13, 2020, 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 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*

New Haven, Connecticut  
March 13, 2020

**City of New Haven, Connecticut**

**Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2019**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identification Number	Pass Through to Subrecipients	Federal Expenditures
<b>U.S. Department of Agriculture</b>				
Passed through the State of Connecticut				
Department of Education:				
Child Nutrition Cluster:				
National School Lunch Program - 2019	10.555	12060-SDE64370-20560	-	\$ 9,280,732
National School Lunch Program - Snack	10.555	12060-SDE64370-20560	-	93,342
USDA Commodities-Noncash	10.555	N/A	-	858,426
School Breakfast Program - 2019	10.553	12060-SDE64370-20508	-	4,278,609
Summer Food Serv Prog	10.559	12060-SDE64370-20508	-	644,984
<b>Total Child Nutrition Cluster</b>				<b>15,156,093</b>
Fresh Fruit & Vegetables 2019	10.582	12060-SDE64370-22051	-	57,475
Child and Adult Care Food Program - 2019	10.558	12060-SDE64370-20518	-	133,149
<b>Total U.S. Department of Agriculture</b>				<b>15,346,717</b>
<b>U.S. Department of Housing and Urban Development</b>				
<b>Direct Program:</b>				
Community Development Block Grant	14.218	N/A	\$ 1,212,383	3,721,150
CDBG Program Income	14.218	N/A	-	52,800
<b>Total Community Development Block Grant</b>				<b>3,773,950</b>
UDAG Program Income	14.221	N/A		16,606
Emergency Solutions Grant Program	14.231	N/A	\$ 283,739	284,116
HOME Investment Partnerships Program	14.239	N/A	-	1,217,222
HOME Program Income	14.239	N/A	-	153,659
<b>Total HOME Investment Grant</b>				<b>1,370,881</b>
Housing Opportunities for Persons with AIDS	14.241	N/A	\$ 1,065,672	1,108,589
Lead Based Paint Hazard Control Program	14.900	N/A	-	1,171,497
<b>Total - Direct</b>				<b>7,725,639</b>

(Continued)

**City of New Haven, Connecticut**

**Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended June 30, 2019**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identification Number	Pass Through to Subrecipients	Federal Expenditures
<b>U.S. Department of Housing and Urban Development (continued)</b>				
Passed through the State of Connecticut				
Department of Housing:				
CDBG-Disaster Relief - Brewery Sq Bulkhead Repair (DR7104)	14.228	12060-DOH46961-29516	-	\$ 74,163
CDBG-Disaster Relief - Church St resident plan (DR6216)	14.228	12060-DOH46961-29516	-	111,236
CDBG-Disaster Relief - Union Av Mitigation & Resiliency (DR7213)	14.256	12060-DOH46961-29520	-	1,467,100
<b>Total -passed through</b>				<u>1,652,499</u>
<b>Total U.S. Department of Housing and Urban Development</b>				<u>9,378,138</u>
<b>U.S. Department of Justice</b>				
<b>Direct Program:</b>				
Federal Surplus Property Program	16.578	N/A	-	90,942
Second Chance Act	16.812	N/A	-	233,818
Bryne Grant: Bryne Criminal Justice Innov Prog.	16.817	N/A	-	290,761
Justice Mental Health	16.745	N/A	-	9,301
				<u>624,822</u>
Justice Assistance Grant Cluster:				
JAG 2015	16.738	N/A	-	6,682
JAG 2016	16.738	N/A	-	2,123
JAG 2017	16.738	N/A	-	98,493
JAG 2018	16.738	N/A	-	72,587
<b>Total Justice Assistance Grant Cluster</b>				<u>179,885</u>
<b>Total -Direct</b>				<u>804,707</u>
Passed through Office of Policy and Management:				
Juvenile Review Board Grant	16.540	12060-OPM203550-21676	-	148,073
<b>Total U.S. Department of Justice</b>				<u>952,780</u>
<b>U.S. Department of Environmental Protection</b>				
Passed through the State of Connecticut Department of Environmental Protection:				
Brownfield Revolving Loan bf-96132701-1	66.818	12060-ECD46260-35533	-	7,542
34 Lloyd St Remediation - 2012093025	66.xxx	N/A	-	1,000
<b>Total U.S. Department of Environmental Protection</b>				<u>8,542</u>

(Continued)

City of New Haven, Connecticut

Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identification Number	Pass Through to Subrecipients	Federal Expenditures
<b>U.S. Department of Transportation</b>				
Passed through the State of Connecticut				
Department of Transportation:				
Highway Planning and Construction Cluster:				
Boat House Long Wharf 92-570	20.205	12062-DOT57191-22108	-	\$ 19,087
Rt. 34 Construction 92-614	20.205	12062-DOT57191-22108	-	7,301
Harbor Access 92-583	20.205	12062-DOT57161-22108	-	18,286
Boathouse Canal Dock 92-570	20.205	12062-DOT57161-22108	-	669,911
Computerized Traffic Signal Project 92-488	20.205	12062-DOT57161-22108	-	335,004
Rehab of Grand Ave Bridge 92-657 FY19	20.205	12062-DOT57191-22108	-	1,290,686
Rehab of Grand Ave Bridge 92-657 FY18	20.205	12062-DOT57191-22108	-	367,808
Rt. 34 Construction Supplemental 92-614	20.205	12062-DOT57191-22108	-	415,760
Reconstruction of Wilmont Rd Bridge 92-664	20.205	12062-DOT57161-22108	-	54,680
<b>Total Highway Planning and Construction Cluster</b>				<b>3,178,523</b>
RT 34 Downtown CROSSING -TIGER 8 92-659	20.933	12062-DOT57161-22539	-	100,460
DUI Comprehensive Enforcement (0722)	20.607	12062-DOT57513-22091	-	218,968
<b>Total Alcohol Open Container Requirements</b>				
Highway Safety Cluster				
Click it or Ticket (0702)	20.609	12062-DOT57513-22559	-	16,243
Comprehensive Distracted Driving (0740)	20.609	12062-DOT57513-22600	-	23,390
Distracted Driving-0194-0745-ac (0745)	20.607	12062-DOT57513-22600	-	53,375
<b>Total Highway Safety Cluster</b>				<b>93,008</b>
<b>Total U.S. Department of Transportation</b>				<b>3,590,959</b>
<b>U .S. Department of Education</b>				
Magnet School Assistance:				
NH Magnet Schools Project 2016-19	84.166	N/A	-	2,996,973
NH Magnet Schools Project 2017-22	84.166	N/A	-	2,632,849
<b>Total Magnet School Assistance</b>				<b>5,629,822</b>
Impact Aid Title I	84.041	N/A	-	68,069
Impact Aid Title I C/O	84.041	N/A	-	26,239
				94,308
<b>Total - Direct</b>				<b>5,724,130</b>

(Continued)



City of New Haven, Connecticut

Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity's Identifying Number	Pass Through to Subrecipients	Federal Expenditures
<b>U .S. Department of Education, Continued</b>				
Passed through the State of Connecticut				
Department of Education:				
Title I Part A, Cluster:				
Title I - Improving Basic Programs 2019	84.010	12060-SDE64370-20679	-	\$ 8,371,284
Title I - Improving Basic Programs - 2018 non public	84.010	12060-SDE64370-20679	-	10,449
Title I - Improving Basic Programs 2018	84.010	12060-SDE64370-20679	-	1,708,233
Title I Part A 1003(A) School Improve 2018	84.010	12060-SDE64370-20679	-	95,498
Title I Part A 1003(A) School Improve 2018 sde9	84.010	12060-SDE64370-20679	-	197,254
Title I Part A 1003(A) School Improve 2018 sde10	84.010	12060-SDE64370-20679	-	113,566
Title I PART A 1003 (SIG) 2018-sde0005	84.010	12060-SDE64370-20679	-	100,000
Title I PART A 1003 (SIG) 2018-sde0006	84.010	12060-SDE64370-20679	-	199,715
Title I PART A 1003 (SIG) 2018-sde0007	84.010	12060-SDE64370-20679	-	199,168
Title I PART A 1003 (SIG) 2018-sde0008	84.010	12060-SDE64370-20679	-	194,523
Title I PART A 1003 (SIG) 2018-sde118	84.010	12060-SDE64370-20679	-	239,856
Title I PART A 1003 (SIG) 2018-sde119	84.010	12060-SDE64370-20679	-	101,050
Title I PART A 1003 (SIG) 2019	84.010	12060-SDE64370-20679	-	154,118
Title I PART A 1003 (SIG) 2019-sde0005	84.010	12060-SDE64370-20679	-	153,336
Title I PART A 1003 (SIG) 2019-sde0006	84.010	12060-SDE64370-20679	-	150,479
Title I PART A 1003 (SIG) 2019-sde0007	84.010	12060-SDE64370-20679	-	193,184
Title I PART A 1003 (SIG) 2019-sde0008	84.010	12060-SDE64370-20679	-	195,931
Title I PART A 1003 (SIG) 2019-sde0009	84.010	12060-SDE64370-20679	-	198,659
Title I PART A 1003 (SIG) 2018-sde120	84.010	12060-SDE64370-20679	-	99,709
Title I PART A 1003 (SIG) 2019-sde010	84.010	12060-SDE64370-20679	-	113,445
<b>Total Title I Part A Cluster</b>				<b>12,789,457</b>
School Improvement Grants Cluster:				
School Improvement (SIG) 1003(g) c/o 2015	84.377	12060-SDE64370-22223	-	275,942
School Improvement (SIG) 1003(g) 2017 c/o	84.377	12060-SDE64370-22223	-	632,932
School Improvement (SIG) 1003(g) 2017	84.377	12060-SDE64370-22223	-	430,012
<b>Total School Improvement Grants Cluster</b>				<b>1,338,886</b>
Education of Homeless Children and Youth 2018 82079	84.196	12060-SDE64370-20770	-	4,567
Education of Homeless Children and Youth 2018	84.196	12060-SDE64370-20770	-	47,465
<b>Total Education of Homeless Children and Youth</b>				<b>52,032</b>
Adult Education - Improv Program	84.002	12060-SDE64370-20784	-	101,083
Hurricane Recovery - Assist for Homeless Child/Youth	84.9389B	12060-SDE64370-22939	-	28,687
Title II, Part A, Teachers Training 2018 c/o	84.367A	12060-SDE64370-20858	-	268,620
Title II, Part A, Teachers Training 2019	84.367A	12060-SDE64370-20858	-	940,543
<b>Total Title II, Part A Teachers Training</b>				<b>1,209,163</b>
Student Support & Academic Enrichment 2018 c/o	84.424	12060-SDE64370-22854	-	5,298
Student Support & Academic Enrichment 2019	84.424	12060-SDE64370-22854	-	338,125
<b>Total Student Support &amp; Academic Enrichment</b>				<b>343,423</b>

(Continued)

City of New Haven, Connecticut

Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity's Identifying Number	Pass Through to Subrecipients	Federal Expenditures
<b>U .S. Department of Education, Continued</b>				
Passed through the State of Connecticut				
Department of Education, Continued:				
Special Education Cluster:				
IDEA (Sp Ed Cluster)				
IDEA Part B, Section 619 Preschool incentive 2019	84.027	12060-SDE64370-20983	-	\$ 97,093
IDEA Part B, Section 611 entitlement 2019	84.173	12060-SDE64370-20977	-	4,915,736
IDEA Part B, Section 611 entitlement 2019 non-public	84.173	12060-SDE64370-20977	-	249,758
IDEA Part B, Section 611 - handicapped c/o 2018	84.173	12060-SDE64370-20977	-	454,838
IDEA Part B, Section 611 entitlement 2018 non-public c/o	84.173	12060-SDE64370-20977	-	5,814
<b>Total Special Education Cluster</b>				<b>5,723,239</b>
21st Century Cohort:				
21st Century Learn Cohory XIII 2019 sde08	84.287C	12060-SDE64370-20863	-	48,886
21st Century Learn Cohort XIII 2019 sde06	84.287C	12060-SDE64370-20863	-	88,412
21st Century Learn Cohort XIII 2019-sde07	84.287C	12060-SDE64370-20863	-	90,000
21st C Com Learn Cent 2018 sde08	84.287C	12060-SDE64370-20863	-	5,881
21st Century XIII 2018 sde07	84.287C	12060-SDE64370-20863	-	6,051
21st Century Cohort XIII 2018 sde09	84.287C	12060-SDE64370-20863	-	15,386
21st Century Learn c/o 2018 sde07	84.287C	12060-SDE64370-20863	-	7,299
21st Century Learn c/o 2018 sde09	84.287C	12060-SDE64370-20863	-	7,730
21st Century Learn Cohort XV 2019-sde09	84.287C	12060-SDE-64370-20863	-	175,244
21rd Century Learn Cohort XIII c/o 2018 sde08	84.287C	12060-SDE64370-20863	-	1,123
21st Century Learn Cohort XV C/O 2018 sde011	84.287C	12060-SDE64370-20863	-	11,695
21st Century Learn 2019 sde06	84.287C	12060-SDE64370-20863	-	183,903
21st Century Learn C/O 2018 sde010	84.287C	12060-SDE64370-20863	-	3,574
21st Century Learn C/O 2018 sde010	84.287C	12060-SDE64370-20863	-	898
<b>Total 21st Century Cohort</b>				<b>646,082</b>
Title III Part A English Language Acquisition				
Title III Part A English Language Acquisition 2018	84.365A	12060-SDE64370-20868	-	169,950
Title III Part A English Language Acquisition 2019	84.365A	12060-SDE64370-20868	-	265,938
Immigrant & Youth Education 82076-2018	84.365A	12060-SDE-64370-20868	-	38,742
<b>Total Title III Part A English Language Acquisition</b>				<b>474,630</b>
Carl Perkins- Career and Technical Education Act				
Supports for Pregnant and Parenting Teens	84.048	12060-SDE64370-20742	-	
	93.500	12060-SDE64370-22439	-	439,761
				45,060
<b>Total - Passed through</b>				<b>23,191,503</b>
<b>Total U.S. Department of Education</b>				<b>28,915,633</b>
<b>U.S. Department of Health and Human Services</b>				
Ryan White Formula and Supplement	93.914	N/A	\$ 1,555,330	
Head Start Program	93.600	N/A	-	6,104,437
<b>Total Direct</b>				<b>6,084,969</b>
				<b>12,189,406</b>

(Continued)

**City of New Haven, Connecticut**

**Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended June 30, 2019**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity's Identifying Number	Pass Through to Subrecipients	Federal Expenditures
<b>U.S. Department of Health and Human Services, Continued</b>				
Passed through the State Department of Public Health:				
Maternal and Child Health Services Block Grant to the States	93.994	12060-DPH48832-21531	-	\$ 137,500
Prescription Drug Overdose (CT Opioid Response Initiative) 2017-0040	93.136	12060-DPH-48882-27776	-	56,638
Oral Health Workforce -SEAL IT! 2017-0030	93.236	12060-DPH48834-22740	-	640
Immunization Cooperative Agreements	93.268	12060-DPH48664-20911	-	38,289
Vaccines non cash	93.268	non-contract	-	32,042
To Prevent Disease - Disability	93.539	12060-DPH48664-22742	-	49,903
Preventive Health Block Grant 2019-0076	93.758	12060-DPH48882-22664	-	45,636
Improving Help C Care	93.928	12060-DPH48665-21096	-	90,012
Project CoRECT-Sexually Transmitted Diseases 2018-0005-4	93.943	12060-DPH48665-22670	-	13,615
<b>Total - Pass Through</b>				<u>464,275</u>
<b>Total U.S Department of Health and Human Services</b>				<u>12,653,681</u>
<b>U.S. Department of Homeland Security</b>				
Passed through the State of Connecticut				
Department of Public Safety:				
Emergency Management Performance Grant	97.042	12060-DPS32160-21881	-	<u>53,558</u>
<b>Direct Programs:</b>				
Port Security Grant Program:				
Port Security 2015 - FEMA - FED ID:EMW-2015-PU-00085-SO1	97.056	N/A	-	511
Port Security 2017 - FEMA - FED ID: MW-2017-PU 00504	97.056	N/A	-	232,298
<b>Total Port Security Grant program</b>				<u>232,809</u>
Homeland Security Grant	97.xxx			<u>54,477</u>
FEMA Heavy Rescue Vehicle for Fire Response	97.044	2017-F6-C1111-P431	-	325,849
Firefighter Accountability System	97.044	2018-F7-C1111-P434101D	-	197,826
				<u>523,675</u>
<b>Total -Direct</b>				810,961
<b>Total U.S. Department of Homeland Security</b>				<u>864,519</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 4,117,124</u>	<u>\$ 71,710,969</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, 2019. 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 \$858,426 are included in the Department of Agriculture's National School Lunch Program, CFDA #10.555. The amount represents the market value of commodities received.

Donated vaccines in the amount of \$32,042 are included in the Department of Public Health CFDA #93.268. The amount represents the market value of vaccines received.

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

The City did not recover its indirect cost using the 10% de minimus indirect cost rate provided under Section 200.414 of 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?        Yes   X   No
- Significant deficiency(ies) identified?   X   Yes        None reported
- Noncompliance material to financial statements noted?        Yes   X   No

*Federal Awards*

Internal control over major programs:

- Material weakness(es) identified?        Yes   X   No
- Significant deficiency(ies) identified?        Yes   X   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)?        Yes   X   No

*Identification of Major Federal Programs*

CFDA Numbers	Name of Federal Program or Cluster
10.553/10.555/10.559	Child Nutrition Cluster
14.218	Community Development Block Grant
84.166	Magnet School Assistance
93.600	Head Start Program

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

\$2,151,329

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

**Significant Deficiency in Internal Control**

**2019-001                      Compensated absences**

**Criteria**                      Management is responsible for proper reporting of compensated absences in accordance with accounting principles generally accepted in the United States of America.

**Condition**                      Sick time for certain employees were improperly excluded from the calculation of compensated absences for the year ended June 30, 2018.

**Context**                      Systemic

**Effect**                      Compensated absences and net deficit for the year ended June 30, 2018 was understated.

**Cause**                      The compensated absences report generated from the Information Technology department was not reviewed for completeness.

**Recommendation**                      We recommended that the City review the compensated absences calculation for completeness.

**Management Response**                      Management agrees with finding.

III. Federal Award Findings and Questioned Costs

No matters to report.

**City of New Haven, Connecticut**

**Summary of Prior Year Audit Findings  
For the Year Ended June 30, 2019**

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**Significant Deficiency in Internal Control**

<b>2018-001</b>	Credit Card Purchases
<b>Criteria</b>	Management is responsible for the custody and appropriation of City funds.
<b>Condition</b>	Adequate documentation was not required for approval by supervisory personnel.
<b>Context</b>	Systemic
<b>Effect</b>	There were purchases made using City credit cards that did not have adequate documentation regarding approvals which could lead to the misappropriation of City assets.
<b>Cause</b>	Supervisory personnel did not require adequate documentation without supporting documentation.
<b>Recommendation</b>	We recommended that the City require adequate document for the related expenses to allow for the proper approval of supervisory personnel.
<b>Corrective Action Taken</b>	The City has implemented procedures to require adequate documentation regarding approval of purchases made credit cards.

**Federal Single Audit Findings**

The prior year single audit disclosed no Federal single audit findings in the *Schedule of Findings and Questioned Costs* and no uncorrected or unresolved findings exist from the prior Federal Single Audit's *Summary of Prior Audit Findings*.

**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**

To the 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, 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, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 13, 2020. 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 of New Haven, Connecticut'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 on separately by those auditors. In addition, this report does not include the results of the testing of internal control over financial reporting or compliance and other matters for the New Haven Solid Waste and Recycling Authority.

**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) to determine the 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, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency (2019-001).

#### **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 determination of financial statement amounts. 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*.

#### **The City of New Haven's, Connecticut's Response to Finding**

The City's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on it.

#### **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*

New Haven, Connecticut  
March 13, 2020

**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**

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

**Report on Compliance for 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, 2019. The City's major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The City's financial statements include the reporting of the New Haven Parking Authority and the New Haven Solid Waste and Recycling Authority as discretely-presented component units. Our audit, and reporting on the City's state awards did not include the state awards, if any, of the discretely-presented component units referred to above.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its state programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of the City's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Those standards and the State Single Audit Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of the City's compliance.

**Opinion on Each Major State Program**

In our opinion, the City, complied, in all material respects, with the types of 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, 2019.

### **Report on Internal Control over Compliance**

Management of the City, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major state program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon dated March 13, 2020, 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 City's basic financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

*RSM US LLP*

New Haven, Connecticut  
March 13, 2020

**City of New Haven, Connecticut**

**Schedule of Expenditures of State Financial Assistance  
For the Year Ended June 30, 2019**

State Grantor/Pass-Through Grantor/Program Title	State Grant Program CORE-CT Number	Expenditures
<b>Office of Policy and Management:</b>		
Local Capital Improvement Program	12050-OPM20600-40254	\$ 2,683,876
Property Tax Relief for Totally Disabled	11000-OPM20600-17011	8,742
Property Tax Relief for Veterans	11000-OPM20600-17024	39,800
State Distressed Municipalities	12052-OPM20600-43740	26,191
PILOT State-Owned Property	11000-OPM20600-17004	5,146,251
PILOT Colleges and General/Chronic Disease Hospitals	11000-OPM20600-17006	36,375,142
Municipal Grant Aid (MRSA)	12052-OPM20600-43587	1,369,123
Long Wharf District Responsible Growth-TOD/RG-16-04	17151-OPM20600-43550	104,415
<b>Total Office of Policy and Management</b>		<u>45,753,540</u>
<b>Department of Public Safety</b>		
State Forfeiture Revolving Fund	12060-DPS32155-35142	36,693
Enhanced 911 Telecomm Fund	12060-DPS32741-35190	548,713
Fire Training School	11000-DPS32251-16034	48,364
<b>Total Department of Public Safety</b>		<u>633,770</u>
<b>Department of Economic and Community Development:</b>		
100 River St. Colony Hardware	12052-ECD46210-43219	68,894
198 River St Brownfield-Municipal Devel (LM-2017-0083)	12060-ECD46260-35533	373,060
New Haven Green Improvements (URBAN ACT GRANT)	13019-ECD46210-41240	11,660
New Haven Green -Capital imp: Wintergreen Army Reserve	12060-ECD46260-41240	44,833
Downtown Crossing Project Phase II - 92-659	12052-ECD46210-40414	831,146
RT 34 Downtown Crossing II -TIGER 8 92-659	12052-ECD46210-40414	108,115
<b>Total Department of Economic and Community Development</b>		<u>1,437,708</u>

(Continued)

**City of New Haven, Connecticut**

**Schedule of Expenditures of State Financial Assistance (Continued)  
For the Year Ended June 30, 2019**

State Grantor/Pass-Through Grantor/Program Title	State Grant Program CORE-CT Number	Expenditures
<b>Department of Energy and Environmental Protection:</b>		
Community Gardens	12060-DEP43153-35328	\$ 12,545
UCONN - Assessing Impacts of Tides & Precipitation	LM-2017-0420	33,983
Mill River Trail	12502-DEP44321-43314	103,311
Fort Hale Pier	13019-DEP43153-41239	549,981
<b>Total Department of Energy and Environmental Protection</b>		<u>699,820</u>
<b>Department of Public Health:</b>		
Local & District Depts of Health (Per Capita Funding)	11000-DPH48558-17009	136,687
School Based Health Clinics	11000-DPH48832-17019	1,203,182
Xray Screening & Tuberculosis Control 2018-0014	12004-DPH48666-16112	70,000
Venereal Disease Control -(Sexually Transmitted Diseases) 2018-0014	12004-DPH48665-17013	26,400
Vaccines non cash	12004-DPH48500-12563	3,219
Other Expenses - non contract	11000-DPH48557-10020	2,929
<b>Total Department of Public Health</b>		<u>1,442,417</u>
<b>Department of Housing</b>		
Neighborhood Renewal Program	12060-DOH46920-40237	<u>1,108,946</u>
<b>Department of Transportation:</b>		
Boathouse at Longwharf 92-570	13033-DOT57191-41404	4,772
Boathouse at Canal Rock Proj 92-570	13033-DOT57191-41404	167,478
Chapel Street Bridge-(LOTICIP) 92-0003	13033-DOT57197-43584	2,317,072
Traffic Control Signal Replacement-(LOTICIP) 92-0001	13033-DOT57197-43584	522,155
West River Traffic Signal Replacement -92-682	LM-20180090	54,700
Rehab of Grand Ave Bridge 92-657	12060-DOT57191-22108	143,410
Rehab of Grand Ave Bridge 92-657	12060-DOT57191-22108	40,868
<b>Total</b>		<u>3,250,455</u>
Town Aid Road Grant - STO	13033-DOT57131-43459	624,371
Town Aid Road Grant - Municipal	12052-DOT57131-43455	624,371
<b>Total</b>		<u>1,248,742</u>
<b>Total Department of Transportation</b>		<u>4,499,197</u>
<b>Department of Social Services:</b>		
Food Stamp Education	12060-DSS60799-20735	31,594
Dixwell Q House Community Center FY19	11000-DSS60783-43510	2,026
Dixwell Q House Community Center FY18	11000-DSS60783-43510	393,568
<b>Total Department of Social Services</b>		<u>427,188</u>

(Continued)

**City of New Haven, Connecticut**

**Schedule of Expenditures of State Financial Assistance (Continued)  
For the Year Ended June 30, 2019**

State Grantor/Pass-Through Grantor/Program Title	State Grant Program CORE-CT Number	Expenditures
<b>Office of Early Childhood:</b>		
Quality Enhancement	11000-OEC64845-16158	\$ 81,386
School Readiness	11000-OEC64845-16274	6,590,675
Child Daycare - Infant and Toddler	11000-OEC64845-16274	1,245,653
Head Start Expansion 170104	11000-OEC64845-16101	202,779
Head Start Enhancement 170106	11000-OEC64845-16106	120,828
Head Start - Early Childhood Link	11000-OEC64845-16202	50,536
Healthy Start	11000-OEC64680-90666	12,312
Nurturing Families Network	12060-OEC64860-12603	239,448
<b>Total Office of Early Childhood</b>		<u>8,543,617</u>
<b>Department of Education:</b>		
ASTE - Vocational Education Agriculture	11000-SDE64370-17017	<u>1,294,606</u>
Family Resource Centers Program - 82079	11000-SDE64370-16110	400,000
Adult Education	11000-SDE64370-17030	4,800,000
Adult Education Cooperating Eligibility Entity-84004-2018	11000-SDE64370-17030	56,216
<b>Total</b>		<u>4,856,216</u>
Youth Service Bureau	11000-SDE64370-17052	<u>76,615</u>
Youth Service Bureau Enhancement	11000-SDE64370-16201	<u>8,795</u>
School Breakfast Program	11000-SDE64370-17046	124,608
School Breakfast Program Public State Match	11000-SDE64370-16211	72,529
Child Nutrition Program Lunch State Match	11000-SDE64370-16211	73,126
		<u>270,263</u>

(Continued)

**City of New Haven, Connecticut**

**Schedule of Expenditures of State Financial Assistance (Continued)  
For the Year Ended June 30, 2019**

State Grantor/Pass-Through Grantor/Program Title	State Grant Program CORE-CT Number	Expenditures
<b>Department of Education, Continued:</b>		
Nonpublic Health Services	11000-SDE64370-17034	\$ 44,597
Open Choice Program	11000-SDE64370-17053	620,390
School Accountability Summer School	11000-SDE64370-17043	353,188
Bilingual Education	11000-SDE64370-17042	263,992
Priority School Districts-82052-SDE5	11000-SDE64370-17043	4,441,987
Extended School Hours - 82054	11000-SDE64370-17043	329,745
Magnet School Operating	11000-SDE64370-17057	33,979,542
Magnet School Transportation	11000-SDE64370-17057	3,116,100
Educational Cost Sharing	11000-SDE64370-17041	12,637,138
Healthy Foods Initiative	11000-SDE64370-16212	277,519
Commission Network Turnaround	11000-SDE64370-12547	402,016
Commission Network Turnaround sde7	11000-SDE64370-12547	765,368
Commission Network	11000-SDE64370-12547	681,906
		<u>1,849,290</u>
Low Performing Schools	12052-SDE64370-43728	210,020
Low Performing Schools sde5	12052-SDE64370-43728	249,000
Low Performing Schools sde6	12052-SDE64370-43728	248,997
Low Performing Schools sde7	12052-SDE64370-43728	248,000
<b>Total Low Performing Schools</b>		<u>956,017</u>
After School Grant	11000-SDE-64370-17084	119,493
Eli Whitney Pilot After School	11000-SDE-64370-10020	143,454
<b>Total Department of Education</b>		<u>66,038,947</u>
<b>Division of Consumer Protection:</b>		
Payment to Town OTB	34004-DCP39930-40001	502,747
<b>Total Division of Consumer Protection</b>		<u>502,747</u>

(Continued)

**City of New Haven, Connecticut**

**Schedule of Expenditures of State Financial Assistance (Continued)  
For the Year Ended June 30, 2019**

State Grantor/Pass-Through Grantor/Program Title	State Grant Program CORE-CT Number	Expenditures
<b>Judicial Branch:</b>		
Local Share Court Fines	34001-JUD95162-40001	\$ 73,154
Youth Violence Prevention Grant	11000-JUD96114-12555	261,693
<b>Total Judicial Branch</b>		<u>334,847</u>
<b>State Library:</b>		
Connecticard	11000-CSL66051-17010	2,149
<b>Total State Library</b>		<u>2,149</u>
<b>Department of Agriculture:</b>		
Connecticut Agriculture Bureau	34003-DAG42660-42337	32,284
<b>Total Department of Agriculture</b>		<u>32,284</u>
<b>Total Expenditures of State Financial Assistance Before Exempt Programs</b>		<u>131,457,177</u>
<b>Exempt Programs:</b>		
<b>Office of Policy and Management:</b>		
Mashantucket Pequot Grant	12009-OPM26000-17005	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-SDE64370-17041-82010	142,678,211
Excess Cost - Student Based	11000-SDE64370-17047	3,227,262
<b>Total Department of Education</b>		<u>145,905,473</u>
<b>Department of Construction Services:</b>		
School Construction Progress 2019	13010-DAS27636-40901	2,156,774
School Construction Reg Principal 2019	13010-DAS27636-40901	4,877,571
<b>Total Department of Administrative Services</b>		<u>7,034,345</u>
<b>Total Exempt Programs</b>		<u>175,364,992</u>
<b>Total Expenditures of State Financial Assistance</b>		<u>\$ 306,822,169</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, 2019. 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, 2019**

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I. Summary of Auditor's Results

*Financial Statements*

Type of auditor's report issued: Unmodified.

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ Yes      X   No
  - Significant deficiency(ies) identified? \_\_\_\_\_   X   Yes    \_\_\_\_\_ None reported
- Noncompliance material to financial statements noted? \_\_\_\_\_ Yes      X   No

*State Financial Assistance*

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ Yes      X   No
- Significant deficiency(ies) identified? \_\_\_\_\_ Yes      X   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>		
Local Capital Improvement Program	12050OPM20600-40254	\$ 2,683,876
PILOT Colleges and General/Chronic Disease Hospitals	11000-OPM20600-17006	36,375,142
<b>Department of Education</b>		
Magnet School Operating	11000-SDE64370-17057	33,979,542
Magnet School Transportation	11000-SDE64370-17057	3,116,100
Education Cost Sharing	11000-SDE64370-17041	12,637,138
Priority School Districts	11000-SDE64370-17043	4,441,987
Adult Education	11000-SDE64370-17030	4,800,000
Adult Education Cooperating Eligibility Entity-84004-2018	11000-SDE64370-17030	56,216
Dollar threshold used to distinguish between Type A Programs and Type B Programs		<u><u>\$ 2,629,144</u></u>

**City of New Haven, Connecticut**

**Schedule of State Single Audit Findings and Questioned Costs (Continued)  
For the Year Ended June 30, 2019**

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II. Financial Statement Findings

- We issued reports dated March 13, 2020, on internal controls over financial reporting and compliance and other matters based on an audit of the basic financial statements performed in accordance with *Government Auditing Standards*.
- Our report on compliance indicated no reportable instances of non-compliance.
- Our report on internal control over financial reporting noted one matter that we considered to be a significant deficiency (2019-001).

III. State Financial Assistance Findings and Questioned Costs

No matters to report.

**City of New Haven, Connecticut**

**Summary of Prior Year State Financial Assistance Audit Findings  
For the Year Ended June 30, 2019**

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The prior year state single audit disclosed no findings in the Schedule of State Single Audit Findings and Questioned Costs and no uncorrected or unresolved findings exist from the prior audit's summary of Prior Audit Findings.