



# STATE OF CONNECTICUT

OFFICE OF POLICY AND MANAGEMENT

*Intergovernmental Policy and Planning Division*

November 19, 2021

Dear Chief Executive Officers, Chief Financial Officers and COVID Portal Users:

As you are aware, all municipalities were required to submit to the Office of Policy and Management (OPM) an interim report on eligible expenditure of [Coronavirus Relief Funds](#) (CRF) in October 2021, with a final report due in January 2022. CRF expenditures are also subject to Single Audit reporting requirements.

OPM, as the sub-grantor of CRF to municipalities, is verifying that these expenditures are eligible uses of CRF. To this end, OPM has engaged independent auditing firm of CohnReznick LLP to review municipal records.

Your municipality should begin assembling, at a minimum, the following data in preparation of the audit:

- Itemization of all CRF expenditures made to date with general ledger supporting documentation
- Detail of the necessity of such expenditures and connection to the public health pandemic
- Identification of the relevant eligibility terms in U.S. Treasury guidance to support the expenditures
- Municipal payroll policies regarding earning, approval and payout of compensatory time, overtime, and other leave time
- Municipal policies regarding signatory authority, purchasing/procurement, and accounts payable
- Jurisdictional source(s), and documentation of such, that sets forth the governing and appointing authority for check signatory

Any additional required data and documentation will be requested at a later time.

Municipalities, through their COVID Portal User, will enter data, upload required documents and provide certification in the OPM Portal. This is the same process as was required with the June 30, 2020 claim period. A portal user overview session invite and instructions will be sent out separately to COVID Portal Users.

OPM staff will be in touch with you to coordinate the engagement of the OPM's independent auditor to begin work with the municipality on this audit of CRF funds. Please be prepared to have your municipal staff and your independent auditor cooperate fully with OPM in this engagement.

Sincerely,



Martin L. Heft  
Undersecretary

C: Melissa McCaw, Secretary  
Kimberly Kennison, Executive Finance Officer  
Gareth Bye, General Counsel