

CITY OF HARTFORD, CONNECTICUT

FEDERAL SINGLE AUDIT REPORT
JUNE 30, 2020

**CITY OF HARTFORD, CONNECTICUT
FEDERAL SINGLE AUDIT REPORT
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Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

To the Honorable Mayor and Members of the Court of Common Council
City of Hartford, Connecticut

Report on Compliance for Each Major Federal Program

We have audited the City of Hartford, Connecticut's 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 of Hartford, Connecticut's major federal programs for the year ended June 30, 2020. The City of Hartford, Connecticut's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Hartford, Connecticut'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 the major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Hartford, Connecticut'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 of Hartford, Connecticut's compliance.

Opinion on Each Major Federal Program

In our opinion, the City of Hartford, Connecticut, 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, 2020.

Report on Internal Control over Compliance

Management of the City of Hartford, Connecticut, 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 of Hartford, Connecticut'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 of Hartford, Connecticut'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 a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the 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 discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Hartford, Connecticut, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City of Hartford, Connecticut's basic financial statements. We issued our report thereon dated December 27, 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.

Blum, Shapiro & Company, P.C.

West Hartford, Connecticut
December 27, 2020

**CITY OF HARTFORD, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
United States Department of Agriculture				
<i>Passed Through the State of Connecticut Department of Education:</i>				
Child Nutrition Cluster:				
National School Lunch Program	10.555	12060-SDE64370-20560	\$ 9,618,792	
COVID-19 National School Lunch Program	10.555	12060-SDE64370-29573		117,189
COVID-19 National School Lunch Program	10.555	12060-SDE64370-29574		1,141,986
COVID-19 National School Lunch Program	10.555	12060-SDE64370-29575		174,720
School Breakfast Program	10.553	12060-SDE64370-20508		2,680,373
Summer Food Service Program for Children	10.559	12060-SDE64370-20540		686,140
Summer Food Service Program for Children	10.559	12060-SDE64370-20548		<u>72,004</u>
				\$ 14,491,204
<i>Passed Through the State of Connecticut Department of Public Health:</i>				
Special Supplemental Nutrition Program for Women, Infants, and Children (Non-cash)	10.557	12060-DPH48872-20892		4,356,614
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	12060-DPH48872-20892	\$ 64,579	<u>1,125,070</u>
				5,481,684
<i>Passed Through the State of Connecticut Department of Education:</i>				
Child and Adult Care Food Program	10.558	12060-SDE64370-20514		55,760
Child and Adult Care Food Program	10.558	12060-SDE64370-20518	268,070	1,244,332
Child and Adult Care Food Program	10.558	12060-SDE64370-20544		<u>110,992</u>
				1,411,084
Fresh Fruit and Vegetable Program	10.582	12060-SDE64370-22051		<u>327,372</u>
Total United States Department of Agriculture			<u>332,649</u>	<u>21,711,344</u>
United States Department of Transportation				
<i>Passed Through the State of Connecticut Department of Transportation:</i>				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	12062-DOT57513-20559		6,411
National Priority Safety Programs	20.616	12062-DOT57513-22600		<u>95,259</u>
				101,670
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	12062-DOT57125-22108		508,507
Highway Planning and Construction	20.205	12062-DOT57141-22108		20,097
Highway Planning and Construction	20.205	12062-DOT57191-22108		170,521
Federal Lands Access Program	20.224			<u>65,484</u>
				764,609
Alcohol Open Container Requirements	20.607	12062-DOT57513-22091		<u>228,920</u>
Total United States Department of Transportation				<u>1,095,199</u>
United States Department of Health and Human Services				
<i>Direct:</i>				
Special Projects of National Significance	93.928		101,285	231,133
Health Family Initiative	93.439			44,223
Public Health Emergency Preparedness	93.069			41,832
HIV-Related Training and Technical Assistance	93.145		1,467	5,837
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153			3,564
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153			<u>1,350</u>
				4,914
Teenage Pregnancy Prevention Program	93.297		336,806	611,005

The accompanying notes are an integral part of this schedule

**CITY OF HARTFORD, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
PPHF: Racial and Ethnic Approaches to Community Health Program financed solely by Public Prevention and Health Funds	93.738		\$ 80,930	
PPHF: Racial and Ethnic Approaches to Community Health Program financed solely by Public Prevention and Health Funds	93.738		\$ 7,687	<u>266,224</u>
				\$ 347,154
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758			12,066
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758		4,050	<u>33,631</u>
				45,697
HIV Emergency Relief Project Grants	93.914		1,995,652	2,184,777
HIV Emergency Relief Project Grants	93.914		912,438	976,393
HIV Emergency Relief Project Grants	93.914		36,229	<u>36,229</u>
				3,197,399
<i>Passed Through the State of Connecticut Department of Public Health:</i>				
Injury Prevention and Control Research and State and Community Based Programs	93.136	12060-DPH48882-22776	4,050	14,010
Injury Prevention and Control Research and State and Community Based Programs	93.136	12060-DPH48882-22954		<u>35,266</u>
				49,276
Healthy Start Initiative	93.926	12060-DPH48831-22348	55,633	55,633
Maternal and Child Health Services Block Grant to the States	93.994	12060-DPH48832-21531		124,998
HIV Care Formula Grants	93.917	12060-DPH48854-30401		7,000
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	12060-DPH48665-22669	78,219	78,219
Special Projects of National Significance	93.928	12060-DPH48665-34964		28,136
St Act To Improve Oral Health	93.366	12060-DPH48834-22926		35,348
<i>Passed Through the State of Connecticut Office of Early Childhood:</i>				
Pregnancy Assistance Fund Program	93.500	12060-OEC64860-22439		154,829
<i>Passed through the State Department of Health Strategy:</i>				
ACA - State Innovation Models: Funding for Model Design and Model Testing Assistance	93.624	12060-OHS49471-22727		<u>32,137</u>
Total United States Department of Health and Human Services			<u>3,533,516</u>	<u>5,094,770</u>
United States Department of Justice				
<i>Direct:</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738			77,146
Edward Byrne Memorial Justice Assistance Grant Program	16.738			79,447
<i>Passed Through the State of Connecticut Department of Emergency Services and Public Protection:</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	12060-DPS32523-26185		16,200
<i>Passed Through the State of Connecticut Office of Policy and Management:</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	12060-OPM20350-21921		<u>23,160</u>
				195,953
<i>Direct:</i>				
Equitable Sharing Program	16.922			505,378
Public Safety Partnership and Community Policing Grants	16.710			191,872
Public Safety Partnership and Community Policing Grants	16.710			1,098,841
Public Safety Partnership and Community Policing Grants	16.710			<u>1,351,897</u>
				2,642,610

The accompanying notes are an integral part of this schedule

**CITY OF HARTFORD, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Byrne Criminal Justice Innovation Program	16.817			\$ 380,659
<i>Passed Through the State of Connecticut Office of Policy and Management:</i>				
Juvenile Justice and Delinquency Prevention Allocation to States	16.540	12060-OPM20350-21676		50,379
Total United States Department of Justice				3,774,979
United States National Endowment for the Humanities				
<i>Direct:</i>				
National Leadership Grants	45.312		\$ 70,509	
National Leadership Grants	45.312		55,879	126,388
Promotion of the Arts Grants to Organizations and Individuals	45.024			12,074
<i>Passed Through the State of Connecticut Economic and Community Development:</i>				
Promotion of the Arts Partnership Agreements	45.025	12060-ECD46820-20328	4,558	
<i>Direct:</i>				
Promotion of the Arts Partnership Agreements	45.025	2019-AWI-24568	5,316	9,874
Total United States National Endowment for the Humanities				148,336
United States Department of Education				
<i>Passed Through the State of Connecticut Department of Education:</i>				
Adult Education - Basic Grants to States	84.002	12060-SDE64370-20784-2020		36,756
PEP Grant Workforce Readiness	84.002A		40,000	
PEP Integrated English Literacy and Civics Education	84.002A		38,000	78,000
Special Education Cluster (IDEA):				
Special Education Grants to States	84.027	12060-SDE64370-20977-2020	5,013,698	
Special Education Grants to States	84.027	12060-SDE64370-20977-2019	1,185,511	
Special Education Preschool Grants	84.173	12060-SDE64370-20983-2020	99,055	
Special Education Preschool Grants	84.173	12060-SDE64370-20983-2019	98,199	6,396,463
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2020	1,136,688	
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2019	921,184	
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2018	176,161	
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2020	7,582,333	
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2019	2,323,689	12,140,055
Career and Technical Education - Basic Grants to States	84.048	12060-SDE64370-20742-2020		511,756
Education for Homeless Children and Youth	84.196	12060-SDE64370-20770-2020		30,134
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858-2020	769,289	
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858-2019	676,305	1,445,594
English Language Acquisition State Grants	84.365	12060-SDE64370-20868-2020	321,776	
English Language Acquisition State Grants	84.365	12060-SDE64370-20868-2019	149,996	
English Language Acquisition State Grants	84.365	12060-SDE64370-20868-2019	37,716	509,488
Title IV - Student Support	84.424	12060-SDE64370-22854-2020	742,889	
Title IV - Student Support	84.424	12060-SDE64370-22854-2019	528,153	1,271,042
Hurricane Education Recovery	84.938C	12060-SDE64370-22939-2019		91,202

The accompanying notes are an integral part of this schedule

**CITY OF HARTFORD, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<i>Passed Through the State of Connecticut Office of Early Childhood:</i>				
Coronavirus Relief Fund	84.425D	12060-OEC64845-29561		\$ 676,423
<i>Direct:</i>				
Promise Zone Partnership	84.420A	V420A160026		5,564
Twenty-First Century Community Learning Centers	84.287			<u>38,137</u>
Total United States Department of Education				<u>23,230,614</u>
United States Department of Homeland Security				
<i>Direct:</i>				
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083			3,770,317
Emergency Management Performance Grants	97.042			62,003
Citizenship Education and Training	97.010	19CICET00106-01-00		<u>63,602</u>
Total United States Department of Homeland Security				<u>3,895,922</u>
United States Department of Housing and Urban Development				
<i>Direct:</i>				
Section 8 Project-Based Cluster:				
Lower Income Housing Assistance Program Section 8 Moderate Rehabilitation	14.856			1,960,472
Housing Voucher Cluster:				
Section 8 Housing Choice Vouchers	14.871			46,626,723
CDBG - Entitlement Grants Cluster:				
Community Development Block Grants/Entitlement Grants	14.218		\$ 2,108,050	3,541,206
Home Investment Partnerships Program	14.239			1,244,501
Emergency Solutions Grant Program	14.231		303,080	313,034
Housing Opportunities for Persons with AIDS	14.241		1,053,362	1,088,292
Lead Hazard Reduction Demonstration Grant Program	14.905		<u>47,817</u>	<u>316,375</u>
Total United States Department of Housing and Urban Development			<u>3,512,309</u>	<u>55,090,603</u>
Total Federal Awards			<u>\$ 7,378,474</u>	<u>\$ 114,041,767</u>

The accompanying notes are an integral part of this schedule

**CITY OF HARTFORD, CONNECTICUT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the City of Hartford, Connecticut, under programs of the federal government for the year ended June 30, 2020. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Because the Schedule presents only a selected portion of the operations of the City of Hartford, Connecticut, it is not intended to, and does not, present the financial position, changes in fund balance, changes in net position or cash flows of the City of Hartford, Connecticut.

Basis of Accounting

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

2. INDIRECT COST RECOVERY

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

3. NONCASH AWARDS

Donated commodities in the amount of \$1,174,905 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 commodities in the amount of \$4,356,614 are included in the Department of Agriculture's WIC Program, CDFA #10.557.

**Independent Auditors' Report on Internal Control over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards***

To the Honorable Mayor and the Members of the Court of Common Council
City of Hartford, Connecticut

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Hartford, Connecticut, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City of Hartford, Connecticut's basic financial statements, and have issued our report thereon dated December 27, 2020. Our report includes a reference to other auditors who audited the financial statements of the Hartford Parking Authority, as described in our report on the City of Hartford, Connecticut's financial statements. This report includes our consideration of the results of the other auditors' testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Hartford, Connecticut's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Hartford, Connecticut's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Hartford, Connecticut's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Hartford, Connecticut's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests and those of the other auditors disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Hartford, Connecticut's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Hartford, Connecticut's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Blum, Shapiro & Company, P.C.

West Hartford, Connecticut
December 27, 2020

**CITY OF HARTFORD, CONNECTICUT
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED JUNE 30, 2020**

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified? _____ yes X 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 auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? _____ yes X no

Major programs:

CFDA #	Name of Federal Program or Cluster
10.555/10.553/10.559	Child Nutrition Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
84.010	Title I Grants to Local Educational Agencies

Dollar threshold used to distinguish between type A and type B programs: \$3,000,000

Auditee qualified as low-risk auditee? X yes _____ no

II. FINANCIAL STATEMENT FINDINGS

No matters were reported.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.