



STATE OF CONNECTICUT

DEPARTMENT OF EDUCATION



TO: Grantees of the Connecticut State Department of Education

FROM: Keith Norton, Acting Director of Internal Audit
Office of Internal Audit

Keith M. Norton

DATE: August 19, 2025

SUBJECT: Audit Requirements – 2024-2025 Audits of Federal Awards
and State Financial Assistance

The purpose of this letter is to advise grantees of the Connecticut State Department of Education (CSDE) of the audit requirements associated with federal awards and state financial assistance. A copy of this letter and the attachments must be provided to your auditor.

Every entity which receives funding from the CSDE must submit either an audit or an exemption form.

Audits are required in accordance with federal and state law based on an organization's level of expenditure of federal awards and state financial assistance during their fiscal year. Please use the table below to determine your audit requirements.

Federal Single Audit Requirements	
Fiscal Years Beginning:	An audit is required if expenditures of federal awards are equal to or greater than:
On or after October 1, 2024	\$1,000,000
Prior to October 1, 2024	\$750,000
*Entities receiving federal awards that do not meet the applicable audit threshold must submit the applicable Federal Single Audit Exemption Notification Form to the CSDE Office of Internal Audit	
State Single Audit Requirements	
Fiscal Years Beginning:	An audit is required if expenditures of state financial assistance are equal to or greater than:
On or after July 1, 2024	\$500,000
Prior to July 1, 2024	\$300,000
*Entities receiving state financial assistance that do not meet the applicable audit threshold must submit the applicable State Single Audit Exemption Notification Form to the Office of Policy and Management (OPM) and the CSDE Office of Internal Audit	

State Charter Schools must also submit to CSDE a copy of their IRS Form 990 – *Return of Organization Exempt from Income Tax* for fiscal year ending June 30, 2025.

The following parts of this document include additional information regarding audit requirements, audit preparation and submission instructions.

I. Federal Awards

Audits must be conducted for the expenditure of all U.S. Department of Education, U.S. Department of Health and Human Services and U.S. Department of Agriculture Awards (Child Nutrition funds), in accordance with the Office of Management and Budget's (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance) pursuant to the Single Audit Act Amendments of 1996. Audits must be submitted no later than nine months after the close of the entity's fiscal year.

If the entity operates on a fiscal year which is other than July 1 - June 30, please notify the Office of Internal Audit (OIA) in writing of the date of the fiscal year end. If you have notified us previously, you only need to provide this information again if the fiscal year end has changed.

Code of Federal Regulations (CFR)

The Uniform Guidance contains the set of cost principles and audit requirements that apply to grants and subgrants awarded to non-federal entities. Information regarding Uniform Guidance and Grants Management Circulars may be found using the links below:

- [OMB Circulars](#)
- [Uniform Guidance](#)

Schedule of Expenditures of Federal Awards (SEFA)

The purpose of the SEFA is to report distributions of federal awards. Separate schedules are required for expenditures of federal awards and expenditures of state financial assistance. It is imperative that the SEFA accurately identifies all federal programs. To this end, please report the proper Assistance Listing Number (ALN), formerly known as Catalog of Federal Domestic Assistance or CFDA numbers) and CORE-CT account codes for all federal grant programs listed.

Additionally, OMB Uniform Guidance §200.500 (b) (1) now requires that the SEFA includes the total amount provided to sub-recipients from each federal program.

The following may assist you in the completion of your SEFA:

- **Attachment I** contains instructions for accessing and printing the 2024-2025 Grant Award Listings. Grant Award Listings are available on the CSDE website at the Bureau of Fiscal Services' (BFS) [Grant Payment Reports](#) page.
- **Attachment II** contains a table that lists the grant title and ALN in addition to the CSDE award name and CORE-CT number. Please refer to this information when preparing the SEFA.
- **For Child Nutrition Sponsors** - If you are organizationally part of a municipality, please contact the municipal finance officer to ensure that your program is included and specifically identified in the municipality's audit.

Important Notes Regarding COVID-19 Grant Funding:

CSDE was charged with implementing programs under the American Rescue Plan Act (ARP Act) and the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF) that supported elementary and secondary education.

1. Education Stabilization Fund

The Education Stabilization Fund (ESF) was established, with the passing of the CARES Act in 2020, to provide direct economic assistance to K-12 schools. The ARP Act (March 2021) was passed to address the continued impact of COVID-19 through additional funding to the ESF.

ESF awards were provided to grantees under 23 subprograms. An alphabetic character at the end of the 84.425 ALN was used to delineate the specific subprogram. Each subprogram has its own funding requirements and compliance requirements.

Please note that many auditees will have received and expended funds under multiple ESF subprograms. **For major program purposes, auditors must evaluate 84.425 in its entirety.** All ESF subprogram expenditures must be considered as part of the ESF program for major program determination purposes.

2. Coronavirus State and Local Fiscal Recovery Fund

Sections 602 and 603 of the Social Security Act, as added by section 9901 of the American Rescue Plan Act of 2021 authorized the CSLFRF. The CSLFRF provides assistance in the form of direct payments in response to the negative economic and fiscal impacts of COVID-19.

Please note that *2 CFR Part 200 — Compliance Supplement (Appendix XI)* contains important information regarding COVID-19 grant compliance, reporting and auditing requirements.

Audit Exemption

Exempt entities must submit a Federal Single Audit Exemption Notification to the CSDE Office of Internal Audit via email to sde.audit@ct.gov no later than sixty (60) days after the entity's fiscal year end. Additionally, records must be available for review or audit by appropriate officials of the federal agency, pass-through entity, and Government Accountability Office (GAO).

For fiscal years beginning prior to October 1, 2024, a non-federal entity with federal award expenditures of less than \$750,000 is exempt from federal audit requirements. [Exemption Form](#)

For fiscal years beginning on or after October 1, 2024, a non-federal entity with federal award expenditures less than \$1,000,000 is exempt from federal audit requirements. [Exemption Form](#)

II. State Financial Assistance

State financial assistance provided by the CSDE to entities for fiscal years which began on or after July 1, 2024, is to be audited pursuant to the State Single Audit Act, Sections 4-230 through 4-236 of the Connecticut General Statutes (C.G.S.), and applicable regulations. Under certain circumstances, an auditee may elect to have a program-specific audit conducted. C.G.S. Section 4-231 should be consulted for specific guidance relative to this option.

Additional information regarding the legislative revisions to the State Single Audit Act may be found in Part i – Introduction of the [Compliance Supplement](#).

Schedule of Expenditures of State Financial Assistance

The purpose of the Schedule of Expenditures of State Financial Assistance is the reporting of distributions of state financial assistance. As previously mentioned, separate schedules are required for expenditures of federal awards and expenditures of state financial assistance. Additionally, the Compliance Supplement now requires grant recipients to report on the Schedule the amounts of each grant they have passed through to sub-recipients.

The following may assist you in the completion of your Schedule of Expenditures of State Financial

Assistance:

- An illustrative schedule can be found as Example 8 in “Part 9 – Illustrative Auditor’s Reports and Schedules for Local Governmental Entities - Municipalities and Audited Agencies and Nonprofit Organizations,” of the “Compliance Supplement to the State Single Audit Act for Fiscal Years Beginning on or After July 1, 2024” issued by the Office of Policy and Management.

Please note that there have been significant changes to the Illustrative Auditor’s Reports due to the implementation of Statement on Accounting Standards 134.

- **Attachment I** contains instructions for accessing and printing the 2024-2025 Grant Award Listings. This listing identifies state financial assistance and is available on the BFS [Grant Payment Reports](#) webpage.
- **Attachment III** contains a table that lists the CSDE award name and CORE-CT number. Please refer to this information when preparing the Schedule of Expenditures of State Financial Assistance.

Audit Exemption

Exempt entities must file a State Single Audit Exemption Notification with the Office of Policy and Management (OPM) and to the CSDE Office of Internal Audit ([email to sde.audit@ct.gov](mailto:sde.audit@ct.gov)) no later than sixty (60) days after the entity’s fiscal year end. Additionally, records must be available for review or audit by appropriate officials of the state agency

For fiscal years beginning on or after July 1, 2024, a non-state entity that expends less than \$500,000 in state financial assistance is exempt from the state single audit requirements. [Exemption Form](#)

For fiscal years beginning prior to July 1, 2024, a non-state entity that expends less than \$300,000 in state financial assistance is exempt for the state single audit requirements. [Exemption Form](#)

III. Resolution of Differences Between Audit Amounts and Amounts Filed in the CSDE Electronic Grants Management System (eGMS) for Federal and State Grants

In the eGMS system, End of Year (EOY) and/or End of Project (EOP) expenditures totals are reported by the auditee on a cumulative basis. As a result, reports for multi-year grants will include expenditures from prior years of the grant period. Therefore, the ED141 Expenditure Report – Reporting Year Break Out (ED141-RYBO) report should be utilized for this process.

Any differences between the ED141– RYBO and the audit report must be reconciled and resolved immediately. To facilitate this reconciliation process, the auditee must list the amount of the awards expended for each award year separately. If necessary, the grantee must file a revised EOY or EOP Expenditure Report with CSDE.

IV. Audit Report Submission Instructions

All audit reports must be submitted via the [Electronic Audit Reporting System](#) (EARS).

Federal Single Audit reports are due nine months after the close of the entity's fiscal year.

Financial and State Single Audit reports must be submitted no later than December 31, 2025.

For entities that do not have a June 30th fiscal year end, Financial and State Single Audit reports must be submitted six months after the close of the fiscal year or by the extension date granted by the cognizant state agency.

Electronic Audit Reporting System

EARS is a website made available by OPM to provide independent auditors an electronic process for uploading audit reports of their clients on-line. In addition, EARS allows State grantor agencies and the public to access and view the reports that have been filed.

- The filing on EARS for all parts of the audit reporting package is mandatory. **This includes the [Municipal Audit Questionnaire](#), corrective action plans in response to audit findings, and, if applicable, management letter.**
- Please contact the Municipal Finance Services Section of the Office of Policy and Management at 860-418-6400, if you should encounter any problems or have any questions.
- EARS also allows for the filing of financial audit reports and federal single audit reports that would normally be filed with other state agencies whether or not a State Single Audit report is being filed.
- Once an electronic version of the reports has been submitted on EARS, no other Single Audit submission directly to CSDE is required.

Federal Audit Clearinghouse

In addition to filing on EARS, all federal single audits must be submitted to the [Federal Clearinghouse \(FAC\)](#). See the FAC website for instructions regarding audit submission.

V. Submission of IRS Form 990 – Return of Organization Exempt from Income Tax

All State Charter Schools must submit to OIA a PDF copy of their IRS Form 990 – *Return of Organization Exempt from Income Tax* for fiscal year ending June 30, 2025. If an extension to file has been requested, please submit a copy of IRS Form 8868 – *Extension of Time to File*. IRS Form 990 should then be submitted to OIA at the end of the extension period. Please email these documents to sde.audit@ct.gov.

KMN/jc

Attachments

Attachment I

FY 2024-2025 Grant Listing Instructions

Grant Payment Reports may be accessed by using the link below:

[Grant Payment Reports](#)

Under **A. Select Year**, choose **2024-2025**.

Under **B. Report type**, choose **Summary**. Once you select the town or other grantee (from the **All Others** category), and either **All Grants** or a specific grant from the drop-down list, then click **Submit**. From the next screen, click **Download CSV** to get the coding string breakdown.

If you choose a grantee from the **All Others** category, you must click on the circle that says **All Others** and then choose the grantee from the alphabetical drop down the list below.

Please note: In regard to federal awards, the grant titles referenced in the payment report may not be the same as the Assistance Listing Title. When preparing the **Schedule of Expenditures of Federal Awards**, please use the Assistance Listing Title as indicated in **Attachment II**.

FY 2024-2025 Grant Expenditure Reports

Grant Expenditure Reports can be accessed by using the link below:

[eGrants Management System Home](#)

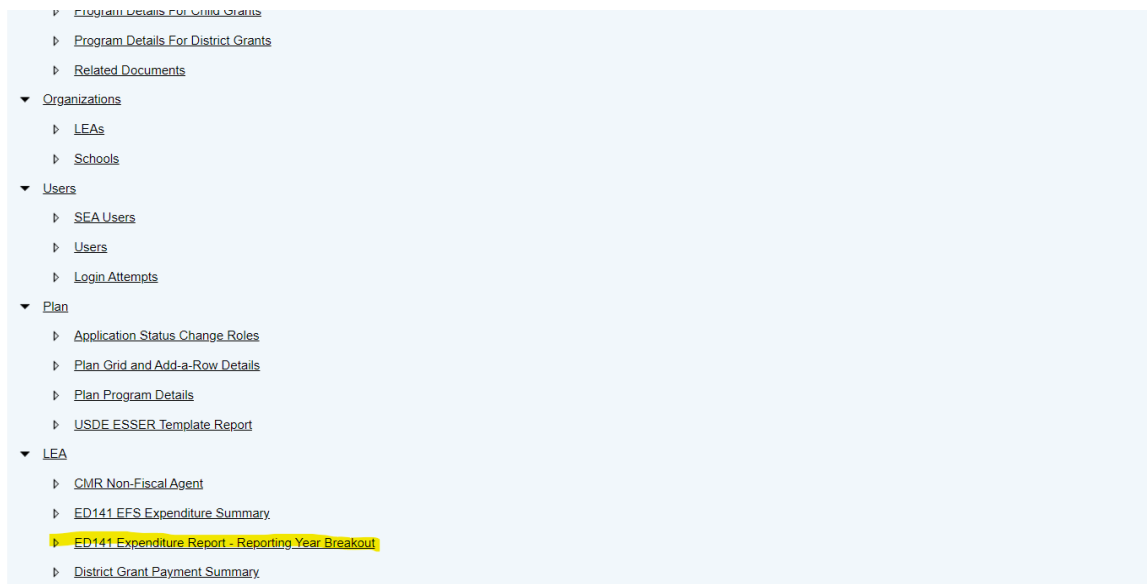
Auditor Access: Auditors may obtain “view only” access to the eGrants Management System (eGMS) by following the steps below:

1. Click the eGMS home link listed above.
2. Select the Request Help option from the menu on the left side of the home screen.
3. Select “Submit Help Request”.
4. Complete the request form. **In the Summary Field include the reference “CSDE Auditor Access”.**
5. After the request form is submitted, you will receive an email with instructions for setting up your login credentials.
6. For additional assistance, contact April Swain at (860) 713-6475 or April.Swain@ct.gov.

For login instructions, please see the training links on the eGrants Management System (eGMS) home page.

Expenditure Reports: Once logged in, select Reports from the menu on the left side of your screen to access the reports menu. Under **LEA Level** select **ED141 Expenditure Report – Reporting Year Breakout**.

Attachment I (continued)



Using the dropdown menus select a fiscal year, organization, and grant, then click ***View Report***.

A screenshot of the 'ED141 Expenditure Report - Reporting Year Breakout' form. The form is part of the Connecticut State Department of Education (CSDE) system. It features a blue header with the CSDE logo and name. On the left, there is a sidebar with navigation links: 'eGMS Home', 'Administer', 'Search', 'Reports', 'Inbox', 'CSDE Resources', 'Information for this Page' (with a blue badge showing '0'), 'Request Help', and 'eGMS Sign Out'. The main content area has a title 'ED141 Expenditure Report - Reporting Year Breakout' and a subtitle 'Connecticut - Fiscal - District Level'. Below the subtitle is a 'Return to Reports' link. The form contains two dropdown menus: 'Fiscal Year' (with a placeholder '<Select a Value>') and 'Organization' (with a placeholder '<Select a Value>'). To the right of these is a 'Grant' dropdown menu (with a placeholder '<Select a Value>') and a 'View Report' button. At the bottom of the form, there is a 'Print' button.

Attachment II

2025 State SID Codes for Federal Awards					
<i>with Corresponding ALN and Titles (where applicable)</i>					
State Grant Title	Core-CT Fund	Core-CT SID	Core Program Code	Federal ALN	Grant Title per Federal Assistance Listing
Special School Milk	12060	20500		10.556	Special Milk Program for Children
School Breakfast	12060	20508		10.553	School Breakfast Program
Child and Adult Care Food Program	12060	20514		10.558	Child and Adult Care Food Program
Child and Adult Food Program - Admin	12060	20518		10.558	Child and Adult Care Food Program
Summer Food Service Program - Operational	12060	20540		10.559	Summer Food Service Program for Children
Cash-in-Lieu/Commodities-CCFP	12060	20544		10.558	Child and Adult Care Food Program
Summer Food Service Program - Admin	12060	20548		10.559	Summer Food Service Program for Children
National School Lunch Program Combined	12060	20560		10.555	National School Lunch Program
National School Lunch Program - School Equipment	12060	22386		10.579	Child Nutrition Discretionary Grants
Title I - Grants	12060	20679		84.010A	Title I Grants to Local Educational Agencies
Title I - Neglected & Delinquent	12060	20680		84.013A	Title I State Agency Program for Neglected and Delinquent Children and Youth
Voc. Education Act-Carl Perkins	12060	20742		84.048A	Career and Technical Education – Basic Grants to States
Educ. Homeless Children and Youth	12060	20770		84.196A	Education for Homeless Children and Youth
Adult Education	12060	20784		84.002A	Adult Education – Basic Grants to States
Title II Part A Improving Teacher Quality	12060	20858		84.367A	Improving Teacher Quality State Grants
21st Century Community Learning Centers	12060	20863		84.287C	Twenty-First Century Community Learning Centers
Title III Part A English Language Acquisition	12060	20868	82075	84.365A	English Language Acquisition Grants
Immigrant & Youth Education	12060	20868	82076	84.365A	English Language Acquisition Grants
IDEA-Part B Section 611	12060	20977		84.027A	Special Education Grants to States
IDEA Part B Section 619 - Pre-School	12060	20983		84.173A	Special Education Preschool Grants
Fresh Fruit & Vegetable Program	12060	22051		10.582	Grants for Enhanced Assessment Instruments
National School Lunch Program - School Equipment	12060	22386		10.579	Child Nutrition Discretionary Grants
Student Support & Academic Enrichment Grant	12060	22854		84.424A	Student Support & Academic Enrichment Grant

Attachment II (continued)

2025 State SID Codes for Federal Awards					
<i>with Corresponding ALN and Titles (where applicable)</i>					
State Grant Title	Core-CT Fund	Core-CT SID	Core Program Code	Federal ALN	Grant Title per Federal Assistance Listing
American Rescue Plan (ARP) - IDEA	12060	23083		84.027X	American Rescue Plan - Elementary and Secondary School Emergency Relief Fund (ARP ESSER)
National School Lunch - School Food	12060	23213		10.579	Child Nutrition Discretionary Grants
CT Stronger Connections Grant	12060	23275		84.424A	Student Support & Academic Enrichment Grant
Local Food for Schools Incentive Program	12060	23292		10.185	Local Food for School Cooperative Agreement Program
ARPA - Expand	12060	28089		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - Dual Credit Expansion	12060	28090		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - Funding For American School for the Deaf	12060	28091		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - FAFSA Completion	12060	28092		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - Big Brothers & Big Sisters	12060	28093		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - School Social Worker	12060	28094		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - School Mental Health Worker	12060	28095		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - Summer Mental Health Supports	12060	28096		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - RESC Trauma Coordinators	12060	28097		21.027	Coronavirus State & Local Fiscal Recovery Funds
IDEA - ESP	12060	28098	82032	21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA Educational Prof. Dev.	12060	28098	84132	21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - Leadership Education Athletic Partnership (LEAP)	12060	28099		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - Summer Sphere Program	12060	28100		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - ESF Dream Camp	12060	28101		21.027	Coronavirus State & Local Fiscal Recovery Funds

Attachment II (continued)

2025 State SID Codes for Federal Awards					
<i>with Corresponding ALN and Titles (where applicable)</i>					
State Grant Title	Core-CT Fund	Core-CT SID	Core Program Code	Federal ALN	Grant Title per Federal Assistance Listing
ARPA - Keane Foundation	12060	28103		21.027	Coronavirus State & Local Fiscal Recovery Funds
APRA - Greater Hartford YMCA	12060	28104		21.027	Coronavirus State & Local Fiscal Recovery Funds
SMART/STAR (ARPA-Free Meals for Students) Grants	12060	28105		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - Summer Enrichment Program	12060	28106		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - YWCA of New Britian	12060	28107		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - FRLP/Direct Certification	12060	28108		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - Drug & Alcohol	12060	28109		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - Hartford Knights	12060	28110		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - Interdistrict Magnet Tuition	12060	28112		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - Haddam-Killingworth Recreation	12060	28114		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA -New Haven BOE Adult Education Facility	12060	28116		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA -New Haven Reads Program	12060	28117		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA-Hampton and Scotland Grammar School	12060	28246		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA-Education Workforce	12060	28295		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - Hartford Public Library	12060	28296		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - Magnet Schools	12060	28297		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - Police Activity League of New Haven	12060	28298		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - Teacher Residency	12060	28299		21.027	Coronavirus State & Local Fiscal Recovery Funds

Attachment II (continued)

2025 State SID Codes for Federal Awards					
<i>with Corresponding ALN and Titles (where applicable)</i>					
State Grant Title	Core-CT Fund	Core-CT SID	Core Program Code	Federal ALN	Grant Title per Federal Assistance Listing
ARPA-Ellsworth School Natural Gas Conversion	12060	28427		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA-Sound Waters Summer Camp	12060	28429		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA-South Windsor High School	12060	28430		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA-Wilton High School	12060	28432		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA-Colchester Bacon Academy	12060	28434		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA-Cromwell Public Schools	12060	28436		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA-Bloomfield Pub Schls Playground Imprv.	12060	28437		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - Windham Public Schools	12060	28438		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - Norwalk Housing Authority	12060	28439		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - Artificial Intelligence	12060	28480		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - Hartford Public Library Restoration	12060	28296		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA -Police Activity League of New Haven	12060	28298		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - Teacher Residency	12060	28299		21.027	Coronavirus State & Local Fiscal Recovery Funds
Elementary and Secondary School Emergency Relief Fund (ESSER)	12060	29571		84.425D	Elementary and Secondary School Emergency Relief Fund
Behavioral Health	12060	29631		84.425C	Governor's Emergency Education Relief Fund (GEER)
ARP ESSER - Small Town Right to Read	12060	29636	82078	84.425U	ARP ESSER
ARP ESSER	12060	29636	82079	84.425U	ARP ESSER
FAFSA Challenge (ARP ESSER)	12060	29636	82079	84.425U	ARP ESSER
ARP After School (ARP ESSER)	12060	29636	82079	84.425U	ARP ESSER
ARP ESSER Innovation After School	12060	29636	82079	84.425U	ARP ESSER

Attachment II (continued)

2025 State SID Codes for Federal Awards					
<i>with Corresponding ALN and Titles (where applicable)</i>					
State Grant Title	Core-CT Fund	Core-CT SID	Core Program Code	Federal ALN	Grant Title per Federal Assistance Listing
ARP ESSER SPPT	12060	29636	82079	84.425U	ARP ESSER
Voice4Change (ARP ESSER)	12060	29636	82079	84.425U	ARP ESSER
ARP ESSER - Waterford	12060	29636	82079	84.425U	ARP ESSER
Solar Youth	12060	29636	82010	84.425U	ARP ESSER
ARP ESSER - Summer Enrichment	12060	29636	82065	84.425U	ARP ESSER
ARP ESSER - High Dosage Tutoring	12060	29636	82153	84.425U	ARP ESSER
ARP ESSER - Educators Rising	12060	29636	82154	84.425U	ARP ESSER
Behavioral Health - Pilot	12060	29636	84113	84.425U	ARP ESSER
ARP ESSER - Dual Credit Expansion	12060	29636	84131	84.425U	ARP ESSER
G4EPP (ARP ESSER)	12060	29636	84144	84.425U	ARP ESSER
ARP ESSER - Homeless Children and Youth (HCY) Program	12060	29650		84.425W	ARP ESSER - Homeless Children and Youth Program
ARP IDEA 619	12060	29684		84.173X	American Rescue Plan - Elementary and Secondary School Emergency Relief Fund
ARPA - Right to Read	12060	29732		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA PSD and Faith Acts	12060	29733		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - CT Writing Project	12060	29734		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - Ascend Mentoring	12060	29735		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - Women in Manufacturing	12060	29736		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - Elevate Bridgeport	12060	29737		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - RHAM Manufacturing	12060	29738		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA-East Hartford Youth	12060	29739		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - Summer Camp Scholar	12060	29741		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - Hamden Before and Afterschool Program	12060	29743		21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - Hamden PreK Programming	12060	29744		21.027	Coronavirus State & Local Fiscal Recovery Funds

Attachment III

2025 SID Codes for State Financial Assistance			
Grant Title	Core-CT Fund	Core-CT SID	Program Code
Primary Mental Health	11000	12198	
Leadership Education and Athletics in Partnership	11000	12211	
CT Writing Project	11000	12261	
Neighborhood Youth Centers	11000	12318	
Sheff Settlement	11000	12457	
Parent Trust Fund	11000	12506	
Commissioner's Network	11000	12547	82010
Sheff Settlement	11000	12547	82079
Sheff Open Choice Summer Enrichment	11000	12547	82065
Sheff Settlement	11000	12547	82160
Sheff - CTECS ASSG Grant	11000	12547	84167
Local Charter Schools	11000	12549	
Talent Development – TEAM	11000	12552	
School Based Diversion Initiative	11000	12587	
Sheff Transportation	11000	12610	
Transportation (Non-Sheff)	11000	12632	
Aspiring Educators Diversity Scholarship Program	11000	12652	
American School for the Deaf	11000	16021	
Alliance District Increasing Educator Diversity	11000	16062	
Family Resource Centers	11000	16110	
State Charter Schools	11000	16119	
Child Nutrition State Matching Grant	11000	16211	
Health Foods Initiative	11000	16212	
Vocational Agriculture	11000	17017	
Adult Education	11000	17030	
Nonpublic Health Services	11000	17034	
Two Percent Education Cost Sharing Grant	11000	17041	82002
Education Equalization Grants	11000	17041	82010
Alliance District Funding	11000	17041	82164
Alliance District - Increasing Educator Diversity	11000	17041	84144
Bilingual Education	11000	17042	
Priority School Districts (PSD)	11000	17043	82052
Interdistrict Cooperation	11000	17045	

State School Breakfast Program	11000	17046	
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Attachment III (continued)

2025 SID Codes for State Financial Assistance			
Grant Title	Core Fund	Core SID	Program Code
Special Education Ag Placements and Excess Cost	11000	17047	
Open Choice Program	11000	17053	
Magnet Schools	11000	17057	
After School Programs	11000	17084	
First Robotics Competitive Mini Grant Program	11000	17084	84158
Extended School Hours	11000	17108	82054
School Accountability – Summer School	11000	17109	82055
Charter School Building Project and Improvements	12052	43003	
Sheff Magnet Capital Startup	12052	43425	
Low Performing Schools	12052	43728	
Magnet Capital School Improvement	12052	43796	
Special Education Supplement	12060	34822	

Attachment IV

Contact Listings

All written correspondence should be sent to:

**Office of Internal Audit
Connecticut State Department of Education
P.O. Box 2219
Hartford, CT 06145-2219**

If you have any questions, please contact Justin Cleary at
860-713-6554 or sde.audit@ct.gov

Federal Single Audit

OMB will be issuing a revised (2025) [2 CFR Part 200 — Compliance Supplement](#) (*Appendix XI*) for auditors to use in performing single and program-specific audits in accordance with [2 CFR Part 200, Subpart F — Audit Requirements](#). This Compliance Supplement will be effective for audits of fiscal years beginning on or after July 1, 2024, and it supersedes all previous revisions issued by OMB.

The *2 CFR Part 200 — Compliance Supplement (Appendix XI)* can also be obtained from:

U. S. Government Printing Office
710 North Capitol Street, NW
Washington, DC 20401
Telephone: 866-512-1800 (Toll-Free)
Fax: 202-512-2104

State Single Audit

OPM has issued the May 2025 [Compliance Supplement to the State Single Audit Act](#) for auditors to use in performing state single audits in accordance with C.G.S. 4-230 through 4-236 (2009 Revision). This Compliance Supplement is effective for audits of fiscal years beginning on or after July 1, 2024, and it supersedes all previous compliance supplements and updates issued by OPM.

The May 2025 *Compliance Supplement to the State Single Audit Act* may also be obtained from:

Michael Reis
Office of Policy and Management
Intergovernmental Policy Division
450 Capitol Avenue
MS-54MFS
Hartford, CT 06106-1308
Michael.Reis@ct.gov
Telephone: 860-418-6283