# STATE OF CONNECTICUT

DEPARTMENT OF EDUCATION

TO: Grantees of the Connecticut State Department of Education

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

DATE: August 12, 2026

SUBJECT: Audit Requirements – 2025-2026 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.

Audits are required in accordance with federal and state law based on an organization's level of expenditures of federal awards and state financial assistance during their fiscal year. Listed below are the thresholds for federal single audit and state single audit requirements.

**Please note that every entity which has received funding from the CSDE must submit the following:**

- **A Federal Single Audit,** if expenditures of federal awards meet or exceed $1,000,000**.**
- **A State Single Audit**, if expenditures of state financial assistance meet or exceeds $500,000**.**
- **A Notification of Exemption for either the Federal Single Audit and/or State Single Audit (if their expenditures are below the applicable thresholds). The links below will take you to the forms.**
    - **Federal Single Audit Exemption Form**
    - **State Single Audit Exemption Form**

**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, 2026.

**Notification of Fiscal Year End -** If your 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.

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 Principals 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 closure of the entity's fiscal year.

### 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 2025-2026 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

A non-federal entity with federal award expenditures less than $1,000,000 is exempt from federal audit requirements.

Exempt entities must submit a Federal Single Audit Exemption Notification form 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).

## II. State Financial Assistance

State financial assistance provided by the CSDE to entities for fiscal years which began on or after July 1, 2025, 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, 2025" 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 2025-2026 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**

A non-state entity that expends less than $500,000 in state financial assistance is exempt from the state single audit requirements.

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**) 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

## 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, the End of Year (EOY) and/or End of Project (EOP) expenditure 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 on their schedule of expenditures. 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 Statement and State Single Audit** reports must be submitted no later than December 31, 2026.

For entities that do not have a June 30th fiscal year end, Financial Statement 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 audited financial statement 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, 2026. 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 2025-2026 Grant Listing Instructions**

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

[Grant Payment Reports]

1. Under **Section A. Select Year**, choose **2025-2026**.
2. Under **Section B. Report type**, choose **Summary**.
3. Under **Section C. Vendor**, select the town or other grantee (from the **All Others** category)
4. Under **Section D. Grant Type**, select either **All Grants** or a specific grant from the drop-down list, then click **Submit**.
5. From the next screen, click **Download CSV** to get the Core-CT 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:** Regarding 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 2025-2026 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 **District Level** select **ED141 Expenditure Report – Reporting Year Breakout**. Using the dropdown menus select a fiscal year, organization, and grant, then click ***View Report***.

# Attachment II

## 2026 SID Codes for Federal Awards

*with Corresponding ALN and Titles (where applicable)*

| Grant Title | Core-CT Fund | Core-CT SID | Core Program Code | Federal ALN | Grant Title per Federal Assistance Listing |
|---|---|---|---|---|---|
| Special Milk Program for Children | 12060 | 20500 | | 10.556 | Special Milk Program for Children |
| School Breakfast Program | 12060 | 20508 | | 10.553 | School Breakfast Program |
| Child and Adult Care Food Program - Admin | 12060 | 20514 | | 10.558 | Child and Adult Care Food Program |
| Child and Adult Food Program | 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 |
| 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 |
| Parent Trust Fund – New Federal | 12060 | 22854 | 82158 | 84.424A | Student Support & Academic Enrichment Grant |
| 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 |

# Attachment II (continued)

## 2026 SID Codes for Federal Awards

*with Corresponding ALN and Titles (where applicable)*

| Grant Title | Core-CT Fund | Core-CT SID | Core Program Code | Federal ALN | Grant Title per Federal Assistance Listing |
|---|---|---|---|---|---|
| Local Food for Schools Incentive Program | 12060 | 23292 | | 10.185 | Local Food for School Cooperative Agreement Program |
| Parent Trust Fund | 12060 | 26570 | | 93.391 | Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises |
| 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 Educational Prof. Dev. | 12060 | 28098 | 84132 | 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 - Interdistrict Magnet Tuition | 12060 | 28112 | | 21.027 | Coronavirus State & Local Fiscal Recovery Funds |
| ARPA-Bridgeport Education | 12060 | 28113 | | 21.027 | Coronavirus State & Local Fiscal Recovery Funds |
| ARPA-Solar Youth | 12060 | 28118 | | 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 - Police Activity League of New Haven | 12060 | 28298 | | 21.027 | Coronavirus State & Local Fiscal Recovery Funds |

# Attachment II (continued)

## 2026 SID Codes for Federal Awards

*with Corresponding ALN and Titles (where applicable)*

| 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-MLK Scholarship Fund | 12060 | 28428 | | 21.027 | Coronavirus State & Local Fiscal Recovery Funds |
| ARPA-South Windsor High School | 12060 | 28430 | | 21.027 | Coronavirus State & Local Fiscal Recovery Funds |
| ARPA-Uniforms Grassroots | 12060 | 28431 | | 21.027 | Coronavirus State & Local Fiscal Recovery Funds |
| ARPA-Wilton High School | 12060 | 28432 | | 21.027 | Coronavirus State & Local Fiscal Recovery Funds |
| ARPA-Cromwell Public Schools | 12060 | 28436 | | 21.027 | Coronavirus State & Local Fiscal Recovery Funds |
| ARPA-Bloomfield Public Schools Playground Improvement | 12060 | 28437 | | 21.027 | Coronavirus State & Local Fiscal Recovery Funds |
| ARPA - Artificial Intelligence | 12060 | 28480 | | 21.027 | Coronavirus State & Local Fiscal Recovery Funds |
| ARP ESSER | 12060 | 29636 | 82079 | 84.425U | ARP ESSER |
| ARP ESSER SPPT | 12060 | 29636 | 82079 | 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 |
| ARP ESSER - Dual Credit Expansion | 12060 | 29636 | 84131 | 84.425U | ARP ESSER |
| 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-East Hartford Youth | 12060 | 29739 | | 21.027 | Coronavirus State & Local Fiscal Recovery Funds |

# Attachment III

## 2026 SID Codes for State Financial Assistance

| Grant Title | Core-CT Fund | Core-CT SID | Program Code |
|---|---|---|---|
| LP – Big Brothers Big Sisters of CT | 11000 | 10020 | 82010 |
| LP - Robotics Team Mini Grant | 11000 | 10020 | 82010 |
| Chefs to Schools | 11000 | 10020 | 82010 |
| LP - Community School Grant | 11000 | 10020 | 82010 |
| Postsecondary Readiness Assessment Grant | 11000 | 12171 | |
| Primary Mental Health | 11000 | 12198 | |
| Leadership Education and Athletics in Partnership | 11000 | 12211 | |
| CT Writing Project | 11000 | 12261 | |
| Neighborhood Youth Centers | 11000 | 12318 | |
| Sheff Open Choice Summer Enrichment | 11000 | 12457 | 82065 |
| Sheff Settlement - Magnet ASSG - Extracurricular Programs - Programmatic & Transportation | 11000 | 12457 | 82079 |
| Sheff Settlement - Magnet ASSG - Athletics Programming | 11000 | 12457 | 82079 |
| Sheff Settlement - Open Choice - Acceptance Rate | 11000 | 12457 | 82160 |
| Sheff Settlement - Open Choice - Educational Enhancement | 11000 | 12457 | 82160 |
| Sheff Settlement - Sheff Marketing Grant - ASSG | 11000 | 12457 | 82160 |
| Sheff Settlement - Kindergarten Implementation Assistant | 11000 | 12457 | 82160 |
| Sheff Settlement - Sheff Magnet Reformulation II | 11000 | 12457 | 82160 |
| Sheff Settlement -Magnet Academic and Social Support Grant - Incr. Accept. | 11000 | 12457 | 82160 |
| Parent Trust Fund | 11000 | 12506 | |
| Commissioner's Network | 11000 | 12547 | 82010 |
| Local Charter Schools | 11000 | 12549 | |
| Bridges Family Center Grant | 11000 | 12550 | |
| Talent Development – TEAM | 11000 | 12552 | |
| School Based Diversion Initiative | 11000 | 12587 | |
| Sheff Transportation | 11000 | 12610 | |
| Magnet School Transportation (Non-Sheff) | 11000 | 12632 | |
| Aspiring Educators Diversity Scholarship Program | 11000 | 12652 | |
| CT Fresh Ed: Buy Local Program | 11000 | 12696 | |
| American School for the Deaf | 11000 | 16021 | |
| Family Resource Centers | 11000 | 16110 | |

# Attachment III (continued)

## 2026 SID Codes for State Financial Assistance

| Grant Title | Core-CT Fund | Core-CT SID | Program Code |
|---|---|---|---|
| State Charter Schools | 11000 | 16119 | |
| Child Nutrition State Matching Grant | 11000 | 16211 | |
| Health Foods Initiative | 11000 | 16212 | |
| Rose City Learning Grant | 11000 | 16302 | |
| ASTE - 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 | |
| Special Education Ag Placements and Excess Cost | 11000 | 17047 | |
| Open Choice Program | 11000 | 17053 | |
| Magnet Schools | 11000 | 17057 | |
| After School Programs | 11000 | 17084 | |
| Extended School Hours | 11000 | 17108 | 82054 |
| School Accountability – Summer School | 11000 | 17109 | 82055 |
| Magnet Capital School Improvement | 12052 | 43796 | |
| Stamford High School Bond Grant | 13019 | 43600 | |
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# 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 (2026) ***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, 2025, 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 2026 ***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 (2024 Revision). This Compliance Supplement is effective for audits of fiscal years beginning on or after July 1, 2025, and it supersedes all previous compliance supplements and updates issued by OPM.

The May 2026 *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