



STATE OF CONNECTICUT
DEPARTMENT OF EDUCATION



TO: Grantees of the Office of Early Childhood

FROM: Gloria McCree *Gloria McCree*
Director of Internal Audit
Office of Internal Audit

DATE: October 12, 2023

SUBJECT: Clarification Regarding OEC Grantee Audit Requirements

On August 3, 2023, the Connecticut State Department of Education's (CSDE) Office of Internal Audit sent a letter notifying the childcare grantees of the Office of Early Childhood's (OEC) of the audit requirements for fiscal year 2022-2023. The letter referred to audits that are required by Federal and State laws known as the Uniform Guidance for Federal Awards and the Connecticut State Single Audit Act. CSDE is responsible for informing grantees of these requirements and reviewing the audit results on behalf of the OEC.

It has come to our attention that certain childcare grantees who received the letter do not need to meet these audit requirements. This letter is intended to clarify which organizations must meet these requirements.

The types of organizations that are required to meet the audit requirements contained in the August 3, 2023, letter:

- Municipalities & Local School Districts
- Not-for-Profit Organizations
- Recipients of the School Readiness Grant

For-Profit entities do not need to meet these audit requirements unless the entity has received a School Readiness grant.

Entities that are not subject to the requirements do not need to file single audit reports or audit exemption forms.

Please note that some childcare grantees may receive grants from other agencies which require audits or other monitoring procedures as a condition of receiving the grant. The guidance in this letter does not supersede such conditions.

For organizations that must meet these audit requirements, please refer to the [Audit Instructions](#) for OEC Grantees for additional information.

If you have any questions, please contact:

From CSDE:
Justin Cleary at Justin.Cleary@ct.gov or (860) 713-6554 or
Tom Markoski at Tom.Markoski@ct.gov or (860) 713-6538

From OEC:
Julie Giaccone at Julie.giaccone@ct.gov or (860) 500-8132

GM:jc

xc: Charlene Russell-Tucker, Commissioner, CSDE
Beth Bye, Commissioner, OEC
Kathy Demsey, Chief Financial Officer, CSDE
Catherine Lenihan, Director, Grants & Contract Support, OEC
Roger Persson, Chief of Fiscal and Administrative Services, CSDE
Elena Trueworthy, Deputy Commissioner, OEC
Office of Policy and Management – Intergovernmental Policy Division