



STATE OF CONNECTICUT

DEPARTMENT OF EDUCATION



TO: Grantees of the Office of Early Childhood

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

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 Office of Early Childhood (OEC) 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 OEC 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	

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 (USDE) Awards, 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 Guidance 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 the date of the fiscal year end. If you have notified us previously of your entity's fiscal year end, you need to provide this information again only 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 Grants Management Circulars and Uniform Guidance may be found at:

- [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 include 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 web site at the Bureau of Fiscal Services' (BFS) [Grant Payment Reports](#) page.
- **Attachment II** contains a table that lists the ALN title and number in addition to the OEC award name and CORE-CT number. Please refer to this information when preparing the SEFA.
- Please note that certain OEC grants will not appear on the BFS Grant Payment Report, however, they must be reported on the SEFA.

Important Notes Regarding COVID-19 Grant Funding:

OEC is the Connecticut state agency that was charged with implementing programs under the Coronavirus Aid, Relief and Economic Security Act (CARES Act), the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act), the American Rescue Plan Act (ARP Act) and the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF) that support early childhood education.

1. Education Stabilization Fund

The Education Stabilization Fund (ESF) was established, with the passing of the CARES Act in March 2020, to provide direct economic assistance in response to COVID-19. The CRRSA Act

(December 2020), and the ARP Act (March 2021) were 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 OEC to municipalities for fiscal years which began on or after July 1, 2024, is to be audited pursuant to the 2009 revisions to the State Single Audit Act, Sections 4-230 through 4-236 of the Connecticut General Statutes (CGS), and applicable regulations. Under certain circumstances, an auditee may elect to have a program-specific audit conducted. CGS 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 expenditures and 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 State Office of Policy and Management.

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

- **Attachment I** contains instructions for accessing and printing the 2024-2025 Grant Award Listings. A listing which identifies State Financial Assistance is available on the CSDE web site at the BFS’s [Grant Payment Reports](#) page.
- Please note that while certain OEC grants, for example the Child Day Care grant (11000-OEC64840-16274), do not appear on the BFS Grant Payment Report, they still must be reported on the Schedule of State Financial Assistance. The compliance supplement for these grants can be located in Part 2, Section 5 of the [Compliance Supplement](#) to the State Single Audit Act.
- **Attachment III** contains a table that lists the OEC 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 to be submitted to OPM 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.

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 which is in alphabetical order by name on 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** select **ED141 Expenditure Report – Reporting Year Breakout**.

Attachment I (continued)

session Timeout
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- Program Details For View Grants
 - Program Details For District Grants
 - Related Documents
- Organizations
 - LEAs
 - Schools
- Users
 - SEA Users
 - Users
 - Login Attempts
- Plan
 - Application Status Change Roles
 - Plan Grid and Add-a-Row Details
 - Plan Program Details
 - USDE ESSER Template Report
- LEA
 - CMR Non-Fiscal Agent
 - ED141 EFS Expenditure Summary
 - ED141 Expenditure Report - Reporting Year Breakout
 - District Grant Payment Summary

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



CONNECTICUT STATE DEPARTMENT OF EDUCATION

eGMS Home

Administer

Search

Reports

Inbox

CSDE Resources

Information for this Page

Request Help

eGMS Sign Out

ED141 Expenditure Report - Reporting Year Breakout

Connecticut - Fiscal - District Level

Return to Reports

Fiscal Year

<Select a Value>

Grant

<Select a Value>

View Report

Organization

<Select a Value>

Attachment II

2025 SID Codes for Federal Awards				
with Corresponding ALN Numbers and Titles (where applicable)				
Grant Title	Core-CT Fund	Core-CT SID	Federal ALN	Grant Title per Federal Assistance Listing
Community-Based Family Resource and Support Grants	12060	20394	93.590	Community – Based Family Resource and Support Grants
Head Start State Collaboration	12060	22510	93.600	Head Start
Maternal, Infant and Early Childhood Home Visiting Grant Program	12060	22683	93.870	Maternal, Infant and Early Childhood Home Visiting Grant Program
CCDF-Discretionary (CCDD)	12060	22975	93.575	Child Care and Development Block Grant
PDG3 Planning Grant	12060	23197	93.434	ESSA Preschool Development Grants Birth through Five
CCDF ARA Supplemental Grant	12060	23364	93.575	Child Care and Development Block Grant
Universal Nurse Home Visiting - Community Health Worker Program	12060	26496	93.391	Activities to Support State, Tribal, Local and Territorial Health Department Response to Public Health or Healthcare Crises
ARPA - Expanded Access - Apprentice	12060	28222	21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA-Capitol Child Day Care Centers	12060	28225	21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - School Readiness Enrollment Grants	12060	28227	21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - Start Early	12060	28228	21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA-Childhood Collaboratives	12060	28335	21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - Private Provider	12060	28236	21.027	Coronavirus State & Local Fiscal Recovery Funds
Care 4 Kids -CCDF-Discretionary-CRRSA	12060	29628	93.575	Child Care Development Block Grant
Care 4 Kids	12060	29646	93.575	Child Care Development Block Grant
ARPA - Care 4 Kids	12060	29647	21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA-Smart Start	12060	28479	21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA-Trishare Pilot East CT	12060	28482	21.027	Coronavirus State & Local Fiscal Recovery Funds
ARPA - Home Visiting	12060	29664	93.870	Maternal, Infant and Early Childhood Home Visiting Grant Program
ARPA – Community Based Child Abuse Prevention Program	12060	29670	93.590	Community Based Child Abuse Prevention Grants
ARPA-Parents Fees - Childcare	12060	29769	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
Workforce Pipeline Project*	11000	10020	
Birth to Three Program	11000 12060 12060	12192 20513 26226	
Even Start Family Literacy Program	11000	12569	
2 GEN TANF	11000	12584	
Nurturing Families Network	11000	12603	83007
Wage Supports for Early Childhood Educators	11000	12639	83031
Head Start Services Program and Head Start Innovative Enhancement	11000	16101	
Care 4 Kids	11000	16147	
School Readiness Quality Enhancement	11000	16158	
Early Head Start – Child Care Partnership	11000	16265	
Child Day Care	11000	16274	83012
School Readiness In Competitive Grant Municipalities	11000	16274	83013
School Readiness and Child Care in Priority School Districts	11000	16274	83014
Smart Start	11000	16279	

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 CGS 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