

Town of Glastonbury, Connecticut

Federal and State
Compliance Reports
June 30, 2020

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RSM US LLP

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 Uniform Guidance

Independent Auditor's Report

Town Council and the Board of Finance
Town of Glastonbury, Connecticut

Report on Compliance for Each Major Federal Program

We have audited the Town of Glastonbury, Connecticut's (the Town) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Town's major federal programs for the year ended June 30, 2020. The Town's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

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

Opinion on Each Major Federal Program

In our opinion, the Town 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 Town 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 Town'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 Town'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 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, each major fund, and the aggregate remaining fund information of the Town as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements. We issued our report thereon dated December 23, 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.

RSM US LLP

New Haven, Connecticut
December 23, 2020

Town of Glastonbury, Connecticut

**Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Grantor's Number	Pass Through to Subrecipients	Federal Expenditures
U.S. Department of Agriculture/ Passed through the State of Connecticut Department of Education				
Nutrition Cluster:				
National School Lunch Program	10.555	12060-SDE64370-20560	\$ -	\$ 443,927
School Breakfast Program	10.553	12060-SDE64370-20508	-	61,603
Total Nutrition Cluster			-	505,530
U.S. Department of Education				
Passed through the State of Connecticut Department of Education				
Title I Grants to Local Education Agencies(2018-2019)	84.010	12060-SDE64370-20679	-	16,790
Title I Grants to Local Education Agencies(2019-2020)	84.010	12060-SDE64370-20679	-	156,263
			-	173,053
Special Education Cluster (IDEA):				
Special Education - Grants to States	84.027A	12060-SDE64370-20977	-	1,151,905
Special Education - Preschool Grants	84.173A	12060-SDE64370-20983	-	28,904
Total Special Education Cluster			-	1,180,809
Career and Technical Education - Basic Grants to States	84.048A	12060-SDE64370-20742-2019	-	34,009
Total			-	34,009
English Language Acquisition State Grants (2018-2019)	84.365	12060-SDE64370-20868	-	1,903
English Language Acquisition State Grants (2019-2020)	84.365	12060-SDE64370-20868	-	12,828
Total			-	14,731
Title IV - Student Support and Academic Enrichment Program	84.424	12060-SDE64370-22854	-	11,405
Improving Teacher Quality State Grants	84.367A	12060-SDE64370-20858	-	82,702
Passed through the State of Connecticut Office of Early Childhood				
CARES Act School Lunch	84.425D	12060-SDE64370-29572	-	14,773
CARES Act School Breakfast	84.425D	12060-SDE64370-29576	-	7,811
ESSER CARES ACT	84.425D	N/A	-	152,314
			-	174,898
Total U.S. Department of Education			-	1,671,607

Town of Glastonbury, Connecticut

**Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2020**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Grantor's Number	Pass Through to Subrecipients	Federal Expenditures
U.S. Department of Transportation				
Passed through State of Connecticut Department of Transportation				
Highway Planning and Construction:				
Highway Planning & Construction	20.205	12062-DOT57141-22108	\$ -	\$ 874,345
Alcohol Open Container Requirements	20.607	12062-DOT57513-22091	-	26,220
Highway Safety Cluster:				
State and Community Highway Safety	20.600	12062-DOT57343-20559	-	2,650
National Priority Safety Programs	20.616	12062-DOT57513-20559	-	8,054
Total Highway Safety Cluster			-	10,704
Total U.S. Department of Transportation			-	911,269
U.S. Department of Homeland Security/ Passed through State Department Public Safety				
Emergency Management Performance Grant	97.042	12060-DPS32160-21881	-	14,140
Total U.S. Department of Homeland Security			-	14,140
Total federal awards			\$ -	\$ 3,102,546

See notes to schedule.

N/A - Not Applicable

Town of Glastonbury, Connecticut

**Notes to Schedule Of Expenditures Of Federal Awards
For the Year Ended June 30, 2020**

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the Town of Glastonbury, Connecticut (the Town), 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 the 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 Town, 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 Town.

Note 2. Summary of Significant Accounting Principles

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.

Note 3. Indirect Cost Rate

The Town currently does not have any grants which require the application of an overhead rate, however, if they did, the Town would elect to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Town of Glastonbury, Connecticut

**Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020**

I. Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: unmodified

Internal Control Over Financial Reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported
- Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported

Type of auditor's report issued on compliance for major programs: unmodified

- Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? Yes No

Identification of Major Programs

CFDA #	Name of Federal Program Name or Cluster
20.205 84.027/84.173	Highway Planning and Construction Special Education Cluster

Dollar threshold used to distinguish between type A and type B programs \$750,000

Auditee qualified as low-risk auditee? Yes No

II. Financial Statement Findings

No matters were reported.

III. Federal Award Findings and Questioned Costs

No matters were reported.

Town of Glastonbury, Connecticut

**Summary of Prior Year Audit Findings
For the Year Ended June 30, 2020**

There were no findings in the prior year federal single audit.

**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***

Independent Auditor's Report

Town Council and the Board of Finance
Town of Glastonbury, 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, each major fund, and the aggregate remaining fund information of the Town of Glastonbury, Connecticut (the Town) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated December 23, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town'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 Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town'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 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 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 were not 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 Town'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 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 Town'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 Town's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RSM US LLP

New Haven, Connecticut
December 23, 2020

Report on Compliance for Each Major State Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of State Financial Assistance Required by The State Single Audit Act

Independent Auditor's Report

Town Council and the Board of Finance
Town of Glastonbury, Connecticut

Report on Compliance for Each Major State Program

We have audited the Town of Glastonbury, Connecticut's (the Town) compliance with the types of compliance requirements described in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the Town's major state programs for the year ended June 30, 2020. The Town's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Town's major state 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 State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Those standards and the State Single Audit Act 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 a major state program occurred. An audit includes examining, on a test basis, evidence about the Town'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 state program. However, our audit does not provide a legal determination of the Town's compliance.

Opinion on Each Major State Program

In our opinion, the Town 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 state programs for the year ended June 30, 2020.

Report on Internal Control over Compliance

Management of the Town 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 Town's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the State Single Audit Act, 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 Town'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 state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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 state 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 combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state 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 State Single Audit Act. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements. We have issued our report thereon dated December 23, 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 Town's basic financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act, 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 state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

RSM US LLP

New Haven, Connecticut
December 23, 2020

Town of Glastonbury, Connecticut

**Schedule of Expenditures of State Financial Assistance
For the Year Ended June 30, 2020**

State Grantor/Pass-Through Grantor/Program Title	State CORE-CT Number	Expenditures
State Department of Education:		
Vocational Agriculture	11000-SDE64370-17017	\$ 307,663
Youth Service Bureaus	11000-SDE64370-17052	18,865
Health Foods Initiative	11000-SDE64370-16212	38,268
Open Choice Program	11000-SDE64370-17053	213,127
Child Nutrition Program - State Match	11000-SDE64370-16211	20,088
School Breakfast Program	11000-SDE64000-17046	11,468
Adult Education	11000-SDE64370-17030	10,594
Magnet School Transportation	11000-SDE64370-17057	17,800
Youth Service Bureau Enhancement	11000-SDE64370-16201	13,070
Sheff Settlement	11000-SDE64370-12457	63,875
		<u>714,818</u>
Connecticut State Library:		
Connecticard	11000-CSL66051-17010	4,576
Historic Documents Preservation	12060-CSL66094-35150	7,500
		<u>12,076</u>
State Office of Policy and Management:		
Municipal Purposes and Projects	12052-OPM20600-43587	240,799
Property Tax Relief for Veterans	11000-OPM20600-17024	9,897
Reimburse Property Tax-Disabled Exemption	11000-OPM20600-17011	2,108
Local Capital Improvement Program	12050-OPM20600-40254	202,033
		<u>454,837</u>
State Department of Transportation:		
Town Aid Road - STO	13033-DOT57131-43459	19,740
Town Aid Road - Municipal	12052-DOT57131-43455	707,691
Local Transportation Capital Program	13033-DOT57000-43584	267,047
Bus Operations	12001-DOT57931-12175	51,278
		<u>1,045,756</u>
Department of Mental Health and Addiction Services:		
Drug Assets Forfeitures Funds	11000-MHA53000-35148	704

(Continued)

Town of Glastonbury, Connecticut

**Schedule of Expenditures of State Financial Assistance (Continued)
For the Year Ended June 30, 2020**

State Grantor/Pass-Through Grantor/Program Title	State CORE-CT Number	Expenditures
State Department of Public Safety:		
Telecommunications Fund	12060-DPS32741-35190	<u>\$ 149,193</u>
Department of Children and Families:		
Individualized Family Supports	11000-DCF91100-16140	<u>4,899</u>
Total State Financial Assistance Before Exempt Programs		<u>2,382,283</u>
Exempt programs:		
Department of Education:		
Education Cost Sharing	11000-SDE64370-17041-82010	5,567,419
Excess Cost - Student Based	11000-SDE64370-17047	<u>1,347,497</u>
		<u>6,914,916</u>
State Office of Policy and Management:		
Municipal Stabilization Grant	11000-OPM20600-17104	<u>385,930</u>
Total Exempt Programs		<u>7,300,846</u>
Total State Financial Assistance		<u><u>\$ 9,683,129</u></u>

Town of Glastonbury, Connecticut

**Notes to Schedule of Expenditures of State Financial Assistance
For the Year Ended June 30, 2020**

Note 1. Basis of Presentation

The accompanying schedule of expenditures of state financial assistance (the Schedule) includes state grant activity of the Town under programs of the State of Connecticut for the fiscal year ended June 30, 2020. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. Because the Schedule presents only a selected portion of the operations of the Town, 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 Town.

Note 2. Summary of Significant Accounting Policies

The accounting policies of the Town conform to accounting principles generally accepted in the United States of America as applicable to governments. The information in the schedule of expenditures of state financial assistance is presented based upon regulations established by the State of Connecticut, Office of Policy and Management.

Basis of accounting: The expenditures reported on the schedule of expenditures of state financial assistance are reported on the modified accrual basis of accounting. In accordance with Section 4-236-22 of the Regulations to the State Single Audit Act, certain grants are not dependent on expenditure activity, and accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the schedule of expenditures of state financial assistance.

Note 3. Loan Programs

In accordance with Section 4-236-23(a)(4) of the regulations to the State Single Audit Act, the notes to the Schedule of Expenditures of State Financial Assistance shall include loans and loan activities. The following is a summary of the various loan program activity for the year ended June 30, 2020:

Department of Environmental Protection:

Clean Water Funds 21104-OTT14230-40001	Balance July 1, 2019	Issued	Retired	Balance June 30, 2020
454-C	\$ 11,792,011	\$ -	\$ 921,253	\$ 10,870,758

Town of Glastonbury, Connecticut

**Schedule of Single Audit Compliance Findings and Questioned Costs
For the Year Ended June 30, 2020**

I. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified.

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported
- Noncompliance material to financial statements noted? Yes No

State Financial Assistance

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported

Type of auditor's report issued on compliance for major programs: Unmodified.

Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act? Yes No

The following schedule reflects the major programs included in the State Single Audit:

State Grantor and Program	State CORE-CT Number	Expenditures
DOT - Town Aid Road-Municipal	12052-DOT57131-43455	\$ 707,691
DOT - Local Transportation Capital Program	13033-DOT57197-43584	267,047
SDE - Open Choice Program	11000-SDE64370-17053	213,127
OPM - Local Capital Improvement	12050-OPM20600-40254	202,033
• Dollar threshold used to distinguish between type A and type B programs		<u>\$200,000</u>

II. Financial Statement Findings

No matters were reported.

III. State Financial Assistance Findings and Questioned Costs

No matters were reported.

Town of Glastonbury, Connecticut

**Summary of Prior Year Audit Findings
For the Year Ended June 30, 2020**

There were no findings in the prior year state single audit.