

# **Town of Glastonbury, Connecticut**

Federal and State  
Compliance Reports  
June 30, 2023

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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 the 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**

***Opinion on Each Major Federal Program***

We have audited the Town of Glastonbury, Connecticut's (the Town) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Town's major federal programs for the year ended June 30, 2023. 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.

In our opinion, the Town complied, in all material respects, with the 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, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Town's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Town's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Town's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Town's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Town's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements. We have issued our report thereon dated January 23, 2024, 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 basic 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*

Hartford, Connecticut  
January 23, 2024

**Town of Glastonbury, Connecticut**

**Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Pass Through to Subrecipients	Federal Expenditures
<b>U.S. Department of Agriculture/</b>				
<b>Passed through the State of Connecticut</b>				
<b>Department of Education</b>				
<b>Child Nutrition Cluster:</b>				
National School Lunch Program	10.555	12060-SDE64370-20560	\$ -	\$ 1,279,221
National School Lunch Program	10.555	12060-SDE64370-20560	-	101,023
School Breakfast Program	10.553	12060-SDE64370-20508	-	223,489
<b>Total Child Nutrition Cluster</b>			<b>-</b>	<b>1,603,733</b>
State Administrative Expense for Child Nutrition	10.560	12060-SDE64370-23126	-	152,746
State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs	10.649	12060-SDE64370-29802	-	8,159
<b>Total U.S. Department of Agriculture</b>			<b>-</b>	<b>1,764,638</b>
<b>U.S. Department of Education</b>				
<b>Special Education Cluster (IDEA):</b>				
<b>Direct Program:</b>				
Special Education---Grants to States- CTSEDS	84.027A	N/A	-	20,000
Special Education---Grants to States- Special Ed Stipend	84.027A	N/A	-	14,666
				34,666
<b>Passed through the State of Connecticut Department of Education</b>				
Special Education---Grants to States (2022)	84.027A	12060-SDE64370-20977	-	1,225,236
Special Education---Preschool Grants (2021)	84.173A	12060-SDE64370-20983	-	30,330
COVID-19 - Special Education---Grants to States	84.027X	12060-SDE64370-23083-82032	-	73,029
COVID-19 - Special Education---Preschool Grants	84.173X	12060-SDE64370-29684-82032	-	24,073
<b>Total Special Education Cluster</b>			<b>-</b>	<b>1,352,668</b>
				1,387,334
<b>Passed through the State of Connecticut Department of Education</b>				
Title I Grants to Local Education Agencies (2019-2021)	84.010	12060-SDE64370-20679	-	28,761
Title I Grants to Local Education Agencies (2020-2022)	84.010	12060-SDE64370-20679	-	164,855
				193,616
Career and Technical Education---Basic Grants to States (2022)	84.048A	12060-SDE64370-20742	-	51,767
English Language Acquisition State Grants (2021-2023)	84.365	12060-SDE64370-20868	-	20,899
English Language Acquisition State Grants (2020-2021)	84.365	12060-SDE64370-20868	-	300
				21,199
Improving Teacher Quality State Grants (2021)	84.367A	12060-SDE64370-20858	-	79,513
<b>Education Stabilization Fund:</b>				
COVID-19 - Elementary & Secondary School Emergency Relief (ESSER) Fund	84.425D	12060-SDE64370-29571-82032	-	120,600
COVID-19 - American Rescue Plan - Elementary & Secondary School Emergency Relief (ARP ESSER)	84.425U	12060-SDE64370-29636-82079	-	216,178
<b>Total Education Stabilization Fund</b>			<b>-</b>	<b>336,778</b>
Student Support and Academic Enrichment Program	84.424	12060-SDE64370-22854-82079	-	13,466
<b>Total U.S. Department of Education</b>			<b>-</b>	<b>2,083,673</b>
<b>The Institute of Museum and Library Services</b>				
<b>Passed through the Connecticut State Library</b>				
COVID-19 Grants to States	45.310	12060-CSL66011-29642	-	2,462

(Continued)

**Town of Glastonbury, Connecticut**

**Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Pass Through to Subrecipients	Federal Expenditures
<b>U.S. Department of Transportation</b>				
<b>Passed through State of Connecticut Department of Transportation</b>				
Highway Planning & Construction	20.205	12062-DOT57141-22108	\$ -	\$ 6,793
Alcohol Open Container Requirements	20.607	12062-DOT57513-22091	-	25,597
<b>Highway Safety Cluster:</b>				
National Priority Safety Programs	20.616	12062-DOT57513-20559	-	9,306
National Priority Safety Programs	20.616	12062-DOT57513-22600	-	24,367
<b>Total Highway Safety Cluster</b>			-	33,673
<b>Total U.S. Department of Transportation</b>			-	66,063
<b>U.S. Department of Treasury</b>				
<b>Passed through State Office of Policy and Management</b>				
COVID-19 Coronavirus State and Local Fiscal Recovery (ARPA)	21.027	12060-OPM20600-29669	-	673,991
<b>Passed through State Department of Emergency Services and Public Protection</b>				
COVID-19 - Coronavirus State and Local Fiscal Recovery (ARPA)	21.027	12060-DPS32155-28122	-	35,000
<b>Passed through State Department of Education</b>				
COVID-19- Coronavirus State and Local Fiscal Recovery (ARPA) - Free Meals for Students	21.027	12060-SDE64370-28105-82079	-	1,086,041
<b>Total</b>			-	1,795,032
<b>U.S. Department of Justice</b>				
<b>Direct Program:</b>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	-	3,762
<b>U.S. Department of Health and Human Services</b>				
<b>Passed through State Department of Public Health</b>				
COVID-19- Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	12060-DPH48557-29582	-	45,376
<b>Total U.S. Department of Health and Human Services</b>			-	45,376
<b>U.S. Department of Homeland Security</b>				
<b>Direct Program:</b>				
Assistance to Firefighters	97.044	N/A	-	150,000
<b>Passed through State Department of Emergency Services and Public Protection</b>				
Emergency Performance Grant	97.042	12060-DPS32160-21881	-	11,104
Disaster Grants- Public Assistance	97.036	12060-DPS32990-21891	-	24,525
<b>Total U.S. Department of Homeland Security</b>			-	185,629
<b>U.S. Election Assistance Commission</b>				
<b>Passed through State of Connecticut Secretary of State</b>				
Help America Vote Act	90.401	12060-SOS12500-21465	-	1,593
<b>U.S. Department of Defense</b>				
Language Grant Program- STARTALK	12.900	N/A	-	5,813
Language Grant Program- Lead with Chinese & Russian	12.900	N/A	-	27,349
<b>Total U.S. Department of Defense</b>			-	33,162
<b>Total federal awards</b>			\$ -	\$ 5,981,390

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, 2023**

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**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, 2023. 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 has elected not to use the 10% *de minimis* indirect cost rate provided under Section 200.414 of the Uniform Guidance.

**Note 4. Subrecipients**

The Town did not provide any federal funds to subrecipients for the year ended June 30, 2023.

**Note 5. Non-Cash Awards**

Donated commodities in the amount of \$101,023 are included in the Department of Agriculture's National School Lunch Program, Assistance Listing Number #10.555. The amount represents the market value of commodities received.

**Town of Glastonbury, Connecticut**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2023**

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**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*

Assistance Listing Number	Name of Federal Program Name or Cluster
84.425D, 84.425U 84.027/84.173	COVID-19- Education Stabilization Fund Special Education Cluster (IDEA)
21.027	COVID-19- Coronavirus State and Local Fiscal Recovery Fund

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.

**Town of Glastonbury, Connecticut**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2023**

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**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, 2023**

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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 (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Glastonbury, Connecticut (Town), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated January 23, 2024. Our report included an emphasis of matter paragraph due to the adoption of Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription Based Information Technology Arrangements*, effective July 1, 2022.

**Report on 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 a 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. 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 or significant deficiencies may exist that were not identified.

**Report on 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*

Hartford, Connecticut  
January 23, 2024



RSM US LLP

**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**

***Opinion on 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, 2023. 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.

In our opinion, the Town complied, in all material respects, with the 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, 2023.

***Basis for Opinion on Each Major State Program***

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 (*Government Auditing Standards*); and the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Our responsibilities under those standards and the State Single Audit Act are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of the Town's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Town's state programs.

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the State Single Audit will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the State Single Audit Act, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Town's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Town's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Town's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on 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 or significant deficiencies may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements. We have issued our report thereon dated January 23, 2024, 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 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 basic 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 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*

Hartford, Connecticut  
January 23, 2024

**Town of Glastonbury, Connecticut**

**Schedule of Expenditures of State Financial Assistance  
For the Year Ended June 30, 2023**

State Grantor/Pass-Through Grantor/Program Title	State CORE-CT Number	State Expenditures
<b>State Department of Education:</b>		
Vocational Agriculture	11000-SDE64370-17017	\$ 400,720
Youth Service Bureau	11000-SDE64370-17052	18,967
Health Foods Initiative	11000-SDE64370-16212	51,399
Open Choice Program	11000-SDE64370-17053	386,881
Child Nutrition Program—State Match	11000-SDE64370-16211	27,035
School Breakfast Program	11000-SDE64000-17046	13,310
Adult Education	11000-SDE64370-17030	15,441
Magnet School Transportation	11000-SDE64370-17057	17,700
Youth Service Bureau Enhancement	11000-SDE64370-16201	12,991
Talent Development	11000-SDE64370-12552	3,310
State Bilingual Grant	11000-SDE64370-12610	2,747
Sheff Settlement	11000-SDE64370-12457	82,775
		<u>1,033,276</u>
<b>Connecticut State Library:</b>		
Connecticard	11000-CSL66051-17010	4,444
Historic Documents Preservation	12060-CSL66094-35150	7,500
Construction Grants to Public Libraries	12052-CSL66051-054P-SC-18	389,191
		<u>401,135</u>
<b>State Office of Policy and Management:</b>		
Neglected Cemetery Account	12060-OPM20600-35570	1,230
Municipal Purposes and Projects	12052-OPM20600-43587	240,799
Property Tax Relief for Veterans	11000-OPM20600-17024	7,876
Reimburse Property Tax-Disabled Exemption	11000-OPM20600-17011	2,389
Local Capital Improvement Program	12050-OPM20600-40254	209,437
Tiered PILOT	11000-OPM20600-17111	37,355
Municipal Revenue Sharing	12060-OPM20600-35458	730,936
MRSA- Tierd PILOT	12060-OPM20600-35691	10,094
		<u>1,240,116</u>
<b>State Department of Transportation:</b>		
Town Aid Road—STO	13033-DOT57131-43459	231,813
Town Aid Road—Municipal	12052-DOT57131-43455	340,962
Local Transportation Capital Program	13033-DOT57000-43584	10,571
Bus Operations	12001-DOT57931-12175	35,213
		<u>618,559</u>

(Continued)

**Town of Glastonbury, Connecticut**

**Schedule of Expenditures of State Financial Assistance (Continued)  
For the Year Ended June 30, 2023**

State Grantor/Pass-Through Grantor/Program Title	State CORE-CT Number	State Expenditures
<b>State Department of Emergency Services and Public Protection:</b>		
Limited Access Highway Incident Response	11000-DPS32251-10020	\$ 43,500
Telecommunications Fund	12060-DPS32741-35190	191,216
		<u>234,716</u>
<b>State Department of Developmental Services:</b>		
DDS Distance Learning	11000-DDS50102-26467	<u>6,642</u>
<b>State Department of Energy and Environmental Protection:</b>		
Small Town Economic Asst Program Grant	12052-DEP43153-40530	20,823
PEGPETIA Grant Program	12060-DEP44620-35363-29103	44,000
		<u>64,823</u>
<b>State Department of Children &amp; Families</b>		
Community Based Prevention Program	11000-DCF91141-16092	<u>7,299</u>
<b>Total State Financial Assistance Before Exempt Programs</b>		<u>3,606,566</u>
<b>Exempt Programs:</b>		
<b>Department of Education:</b>		
Education Cost Sharing	11000-SDE64370-17041-82010	5,384,537
Excess Cost—Student Based	11000-SDE64370-17047	1,437,187
		<u>6,821,724</u>
<b>State Office of Policy and Management:</b>		
Municipal Transition Grant	11000-OPM20600-17103	1,790,125
Municipal Stabilization Grant	11000-OPM20600-17104	385,930
		<u>2,176,055</u>
<b>Total Exempt Programs</b>		<u>8,997,779</u>
<b>Total State Financial Assistance</b>		<u>\$ 12,604,345</u>

See notes to schedule.

## Town of Glastonbury, Connecticut

### Notes to Schedule of Expenditures of State Financial Assistance For the Year Ended June 30, 2023

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#### Note 1. Summary of Significant Accounting Policies

**Basis of presentation:** The accompanying schedule of expenditures of state financial assistance includes state grant activity of the Town of Glastonbury, Connecticut under programs of the State of Connecticut (the State) for the fiscal year ended June 30, 2023. 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 select portion of the operations of the Town of Glastonbury, Connecticut, 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.

The accounting policies of the Town of Glastonbury, Connecticut 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.

**Town of Glastonbury, Connecticut**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2023**

**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?	<u>      </u> Yes	<u>  X  </u> No
Significant deficiency(ies) identified?	<u>      </u> Yes	<u>  X  </u> None reported
Noncompliance material to financial statements noted?	<u>      </u> Yes	<u>  X  </u> No

*State Financial Assistance*

Internal control over major programs:

Material weakness(es) identified?	<u>      </u> Yes	<u>  X  </u> No
Significant deficiency(ies) identified?	<u>      </u> Yes	<u>  X  </u> 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   X   No

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

State Grantor and Program	State CORE-CT Number	Expenditures
Department of Education		
Vocational Agriculture	11000-SDE64370-17017	\$ 400,720
Open Choice Program	11000-SDE64370-17053	386,881
Office of Policy and Management		
Tiered PILOT	11000-OPM20600-17111	37,355
MSRA Tiered PILOT	12060-OPM20600-35691	10,094
Municipal Revenue Sharing	12060-OPM20600-35458	730,936
Department of Transportation		
Town Aid Road—Municipal	12052-DOT57131-43455	340,962
Town Aid Road—STO	13033-DOT57131-43459	231,813
Connecticut State Libraries		
Construction Grants to Public Libraries	12052-CSL66051-054P-SC-18	389,191
Department of Energy and Environmental Protection		
PEGPETIA Grant Program	12060-DEP44620-35363-29103	44,000
<ul style="list-style-type: none"> <li>• Dollar threshold used to distinguish between type A and type B programs</li> </ul>		<u>\$200,000</u>

**Town of Glastonbury, Connecticut**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2023**

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**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, 2023**

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