

City of Norwalk, Connecticut

Federal and State Compliance Reports
Year Ended June 30, 2019

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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

To the Honorable Mayor and
Members of the Common Council
City of Norwalk, Connecticut

Report on Compliance for Each Major Federal Program

We have audited City of Norwalk, Connecticut's (the City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2019. The City'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 federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City'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 City'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 City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City 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, 2019.

Report on Internal Control Over Compliance

Management of the City 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 City'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 City'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, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 27, 2019 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 27, 2019

City of Norwalk, Connecticut

**Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019**

Federal Grantor Pass-Through Grantor Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Grantor's Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Agriculture				
Passed through the State of Connecticut				
Department of Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	12060-SDE64370-20508	\$ -	\$ 541,209
National School Lunch Program	10.555	12060-SDE64370-20560	-	2,841,868
Summer Food Service Program for Children	10.559	12060-SDE64370-20548	-	159,676
Total			-	3,542,753
Passed through the State of Connecticut				
Department of Health Services:				
Special Supplemental Food Program for Women, Infants and Children (WIC)	10.557	12060-SDE64370-20508	-	150,825
WIC Food Benefits Grants to State - Non Cash	10.557	N/A	-	1,211,208
Total			-	1,362,033
Total U.S. Department of Agriculture				
			-	4,904,786
U.S. Department of Housing and Urban Development				
Direct Program:				
Community Development Block Grants/Entitlement Grants	14.218	N/A	-	650,498
Passed through the State Department of				
Housing:				
CDBG-DR-Infrastructure-Sandy	14.269	12060-DOH46961-29501	-	848,816
Hurricane Sandy (CDBG-DR)	14.269	12060-DOH46961-29502	-	20
Total U.S. Department of Housing and Urban Development			-	848,836
U.S. Department of Justice				
Direct Program:				
Bullet Proof Vest Partnership Grant	16.607	N/A	-	5,180
Organized Crime Drug Enforcement Task Force	16.710	N/A	-	57,674
Byrne(JAG) 2005	16.738	N/A	-	10,553
Total			-	73,407
Passed through the State Department of Office Policy and Management:				
Byrne(JAG) 2005	16.738	12060-OPM20350-21921	-	6,509
Passed through the State Department of Public Safety				
Drug Seizure Fund	16.543	12060-DPS32353-21917-24002	-	1,725
Total U.S. Department of Justice			-	81,641

(Continued)

City of Norwalk, Connecticut

**Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2019**

Federal Grantor Pass-Through Grantor Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Grantor's Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Education				
Passed through the State of Connecticut				
Department of Education:				
Title I Part A Cluster:				
Title I Grants to Local Education Agencies - 2018	84.010A	12060-SDE64370-20679	\$ -	\$ 1,003,512
Title I Grants to Local Education Agencies - 2019	84.010A	12060-SDE64370-20679	-	1,266,742
Total			-	2,270,254
Career and Technical Education - Basic Grants to States	84.048A	12060-SDE64370-20742	-	167,757
Special Education Cluster:				
Special Education - Preschool Grants 2018	84.173A	12060-SDE64370-20983	-	74,210
Special Education - Preschool Grants 2019	84.173A	12060-SDE64370-20983	-	14,123
Special Education - Grants to States 2018	84.027A	12060-SDE64370-20977	-	1,149,417
Special Education - Grants to States 2019	84.027A	12060-SDE64370-20977	-	179,753
Total			-	1,417,503
Immigrant & Youth Education Program	84.365	12060-SDE64370-20868	-	60,385
English Language Acquisition Grants - 2018	84.365A	12060-SDE64370-20868	-	230,626
English Language Acquisition Grants - 2019	84.365A	12060-SDE64370-20868	-	57,447
Total			-	348,458
Improving Teacher Quality State Grants - 2018	84.367A	12060-SDE64370-20858	-	364,657
Improving Teacher Quality State Grants - 2019	84.367A	12060-SDE64370-20858	-	13,771
Total			-	378,428
Student Support and Academic Enrichment Grant	84.424	12060-SDE64370-22854	-	113,365
Total U.S. Department of Education			-	4,695,765
U.S. Department of Homeland Security				
Direct Program:				
Port Security Grant Program	97.056	N/A	-	32,993
Passed through the State of Connecticut				
Department of Emergency Services and Public Protection:				
Hazard Mitigation	97.039	12060-DPS32983-22519-27580	-	6,983
Emergency Management Program Grant	97.042	12060-DPS32160-21881	-	88,888
			-	95,871

(Continued)

City of Norwalk, Connecticut

Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2019

Federal Grantor Pass-Through Grantor Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Grantor's Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Health and Human Services				
Passed through the State of Connecticut				
Department of Public Health:				
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds	93.758	12060-DPH48558-22664	\$ -	\$ 22,673
Childhood Immunization Grants	93.268	12060-DPH48664-20911	-	83,062
State Innovation Model (SIM)G	93.624	12060-OHS49471-22727-42901	-	30,616
Epidemiologic Research Studies of Acquired Immunodeficiency PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds	93.943	12060-DPH48665-22670	-	14,330
HIV Surveillance & Prevention	93.539	12060-DPH48664-22742	-	82,970
Lead Poisoning Prevention	93.667	12060-DPH48665-22511-42003	-	93,968
	93.197	12060-DPH48766-22928-29101	-	20,500
Total U.S. Department of Health and Human Services			-	348,119
U.S. Department of Transportation				
Passed through the State of Connecticut				
Department of Transportation:				
Highway Planning and Construction Cluster:				
Highway Planning & Construction	20.205	12062-DOT57161-22108	-	1,536,546
Highway Planning & Construction	20.205	12062-DOT57191-22108	-	240,075
Total			-	1,776,621
National Priority Safety Programs	20.616	12062-DOT57513-22600	-	61,090
Expanded DUI Enforcement Program	20.607	12062-DOT57513-22091	-	58,964
			-	120,054
Total U.S. Department of Transportation			-	1,896,675
U.S. Department of Interior				
Direct Program:				
ROTC Language and Culture Training Grants	12.357	N/A	-	137,401
Hurricane Sandy Disaster Relief Activities-FWS	15.677	N/A	-	525,026
			-	662,427
Passed through the State Department of Energy and Environmental Protection:				
Pumpout Station & Waste Facility	15.616	12060-DEP44434-20954-64012	-	4,481
Total U.S. Department of Interior			-	529,507
Total Expenditures of Federal Awards			\$ -	\$ 14,222,092

N/A = Not Applicable.

See Notes to Schedule of Expenditures of Federal Awards.

City of Norwalk, Connecticut

**Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019**

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the City of Norwalk, Connecticut (the City) under programs of the federal government for the year ended June 30, 2019. The information in this 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 City, 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 City.

Note 2. Summary of Significant Accounting Principles

Expenditures reported on the Schedule are reported using the modified accrual basis of accounting for governmental funds and the accrual basis of accounting for government-wide reporting and proprietary funds. 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. Pass-through entity identifying numbers are presented where available.

Note 3. Noncash Awards

United States Department of Agriculture contributions: The United States Department of Agriculture makes available commodities for donations to schools. The amount of \$207,448 represents the market value of such commodities used during the period. This amount is included in the Child Nutrition Cluster within the National School Lunch Program.

Women, Infants and Children (WIC) food payments: The United States Department of Agriculture makes noncash distributions of food vouchers for WIC. The amount of \$1,667,558 represents the market value of such vouchers used during this period.

Note 4. Indirect Cost Rate

The City has not elected to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance because, at this time, they do not have any grants which require application of an overhead rate.

City of Norwalk, Connecticut

**Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2019**

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

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 Numbers/FAP Numbers	Name of Program or Cluster
84.173/84.027	Special Education Cluster
84.010	Title I

Dollar threshold used to distinguish between Type A and Type B programs

\$750,000

Auditee qualified as low-risk auditee?

Yes No

City of Norwalk, Connecticut

**Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2019**

II. Financial Statement Findings

No matters to report.

III. Federal Awards Findings and Questioned Costs

No matters to report.

City of Norwalk, Connecticut

**Summary of Prior Year Audit Findings
For the Year Ended June 30, 2019**

The prior year single audit disclosed no findings in the *Schedule of Findings and Questioned Costs* and no uncorrected or unresolved findings exist from the prior audit's *Summary of Prior Audit Findings*.

**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

To the Honorable Mayor and
Members of the Common Council
City of Norwalk, 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, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Norwalk, Connecticut (the City) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 27, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the 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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 a 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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City'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 determination of financial statement amounts. 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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RSM US LLP

New Haven, Connecticut
December 27, 2019



RSM US LLP

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

Independent Auditor's Report

To the Honorable Mayor and
Members of the Common Council
City of Norwalk, Connecticut

Report on Compliance for Each Major State Program

We have audited the City of Norwalk, Connecticut's (the City) 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 City's major state programs for the year ended June 30, 2019. The City's major state programs are identified in the summary of auditors' 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 City'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 City'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 City's compliance.

Opinion on Each Major State Program

In our opinion, the City 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, 2019.

Report on Internal Control Over Compliance

Management of the City 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 City'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 an 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 City'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 a 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, the business type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon dated December 27, 2019, 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 City'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 27, 2019

City of Norwalk, Connecticut

**Schedule of Expenditures of State Financial Assistance
For the Year Ended June 30, 2019**

State Grantor Pass-Through Grantor Program Title	State Grant Program CORE-CT Number	Passed Through to Subrecipients	Expenditures
Connecticut State Library			
Connecticard Payment	11000-CSL66051-17010	\$ -	\$ 2,209
Historic Document Preservation	12060-CSL66094-35150-73001	-	9,500
		-	<u>11,709</u>
Department of Education			
Family Resource Center	11000-SDE64370-16110	-	100,000
Adult Education	11000-SDE64370-17030	-	82,402
Non-Public Health Services	11000-SDE64370-17034	-	41,924
Bilingual Education	11000-SDE64370-17042	-	124,882
Priority School District	11000-SDE64370-17043-82052	-	3,267,622
Youth Services Bureau	11000-SDE64370-17052	-	54,847
School Accountability - Summer School	11000-SDE64370-17043-82055	-	238,002
State School Breakfast	11000-SDE64370-17046	-	55,059
Child Nutrition State Matching Grant	11000-SDE64370-16211	-	53,901
Healthy Food Grant	11000-SDE64370-16212	-	102,699
Magnet School - Operating	11000-SDE64370-17057	-	1,341,880
Magnet School - Transportation	11000-SDE64370-17057-82061	-	241,347
Extended School Hours	11000-SDE64370-17043-82054	-	200,817
Youth Services Bureau - Enhancement	11000-SDE64370-16201	-	6,949
Talent Development-TEAM	11000-SDE64370-12552-84131	-	35,909
Education Equalization Grants	11000-SDE64370-17041-82002	-	201,903
Education Cost Sharing - Alliance District Funding	11000-SDE64370-17041-82164	-	1,344,234
		-	<u>7,494,377</u>
Office of Policy and Management			
Property Tax Relief - Private Colleges and Hospitals	11000-OPM20600-17006	-	1,929,770
Payment in Lieu of Taxes (PILOT) on State-Owned Property	11000-OPM20600-17004	-	269,172
Property Tax Relief for Elderly Homeowners - Freeze Program	11000-OPM20600-17021	-	4,000
Property Tax Relief for Veterans	11000-OPM20600-17024	-	1,816
Property Tax Relief - Disabled	11000-OPM20600-17011	-	3,123
Local Capital Improvement	12050-OPM20600-40254	-	754,298
Payment in Lieu of Taxes (PILOT) on exempt property of manufacturing facilities in distressed municipalities	11000-OPM20600-17011-51007	-	58,888
Body Worn Recording Equip	12052-OPM20350-43676-13008	-	204,488
Urban Act Grant-OPM	13019-ECD46210-41240-72001	-	804,728
Municipal Grants-in-Aid	12052-OPM20600-43587	-	402,915
		-	<u>4,433,198</u>

(Continued)

City of Norwalk, Connecticut

**Schedule of Expenditures of State Financial Assistance (Continued)
For the Year Ended June 30, 2019**

State Grantor Pass-Through Grantor Program Title	State Grant Program CORE-CT Number	Passed Through to Subrecipients	Expenditures
Department of Transportation			
Town Aid Road Grants	12052-DOT57131-43455-34005	\$ -	\$ 450,461
Town Aid Road Grants	12052-DOT57131-43459-34005	-	450,461
Bus/Rail Facility & Improvements #301-176	13033-DOT57191-41390-34001	-	35,951
Walk Bridge Replacement Project #301-176-21 (Maritime Aquarium)	13033-DOT03010176RW-41390-55472	-	603,271
Land-Bridge Appr/Rights Of Way	34003-DOT57125-41390-32002	-	100,000
		<u>-</u>	<u>1,640,144</u>
Office of Early Childhood			
Child Day Care	11000-OEC64845-16274-83014	5,266,953	5,366,953
Early Care and Education	11000-OEC64841-16274	-	1,149,135
School Readiness Quality Enhancement	11000-OEC64845-16158-82079	-	37,688
Total Office of Early Childhood		<u>5,266,953</u>	<u>6,553,776</u>
Department of Energy and Environmental Protection			
Grants in Aid Cities/Town Pub Saf	13019-DPS32161-41238-1400	-	10,604
Municipal Loan-Land Acquisition	12052-DEP43153-43615	-	319,800
Clean Water Fund 714PG	21014-DEP43720-40001	-	93,516
		<u>-</u>	<u>423,920</u>
Judicial Department			
Motor Vehicle Violation Surcharge	34001-JUD95162-40001	-	42,487
		<u>-</u>	<u>42,487</u>
Department of Emergency Services and Public Protection			
State Asset Forfeiture Revolving Fund	12060-DPS32155-35142	-	14,035
State 911 Enhancement	12060-DPS32181-35190	-	195,536
		<u>-</u>	<u>209,571</u>
Department of Consumer Protection			
Payments to Municipalities (OTB)	34004-DCP39930-4001	-	76,694
		<u>-</u>	<u>76,694</u>

(Continued)

City of Norwalk, Connecticut

**Schedule of Expenditures of State Financial Assistance (Continued)
For the Year Ended June 30, 2019**

State Grantor Pass-Through Grantor Program Title	State Grant Program CORE-CT Number	Passed Through to Subrecipients	Expenditures
State Comptroller and Treasurer			
Nitrogen Credit Exchange Program	21016-OTT-14230-42407	\$ -	\$ 157,831
Department of Public Health			
X-Ray Screen & Turbculss Care	12004-DPH48666-16112	-	25,000
Per Capita Grant	11000-DPH48558-17009	-	93,034
NON-CASH ASSISTANCE VACCINES STATE	12004-DPH48500-12563	-	3,813
Sexually Transmitted Disease	12004-DPH48500-17013	-	17,000
		-	138,847
Total State Financial Assistance Before Exempt Programs		5,266,953	21,182,554
Exempt Programs			
Office of Policy and Management			
Municipal Stabilization Grant	11000-OPM20600-17104	-	
Mashantucket Pequot and Mohegan Fund Grant	12009-OPM20600-17005	-	577,059
		-	577,059
Department of Administrative Services			
School Construction Grants	13010-DAS27635-40901	-	361,131
School Construction Grants	13010-DAS27636-40896	-	-
		-	361,131
Department of Education			
Education Cost Sharing	11000-SDE64370-17041-82010	-	9,848,873
Special Education - Excess Costs	11000-SDE64730-17047	-	4,274,616
Total Department of Education		-	14,123,489
Total Exempt Programs		-	15,061,679
Total State Financial Assistance		\$ 5,266,953	\$ 36,244,233

N/A = Not Applicable.

See Notes to Schedule of Expenditures of State Financial Assistance.

City of Norwalk, Connecticut

**Notes to Schedule of Expenditures of State Financial Assistance
For the Year Ended June 30, 2019**

The accompanying schedule of expenditures of State Financial Assistance (the Schedule) includes state grant activity of the City of Norwalk, Connecticut (the City) under programs of the State of Connecticut (the State) for the fiscal year ended June 30, 2019. Various departments and agencies of the State have provided financial assistance to the City through grants and other authorizations in accordance with the General Statutes of the State. Because the Schedule presents only a selected portion of the operations of the City, it is not intended to, and does not, present the financial position, changes in fund balance, and changes in net position or cash flows of the City.

Note 1. Summary of Significant Accounting Policies

The accounting policies of the City conform to accounting principles generally accepted in the United States of America as applicable to governments. The following is a summary of the more significant policies relating to the aforementioned grant programs.

The information in the Schedule is presented based upon regulations established by the State's Office of Policy and Management.

Basis of accounting: The expenditures reported on the Schedule are reported on the modified accrual basis of accounting for governmental funds and the accrual basis of accounting for proprietary funds. 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.

Note 2. Loan Programs

In accordance with Section 426-23(a)4(f) of the regulations to the State Single Audit Act, the notes to the Schedule shall include loans and loan activities. The following is a summary of the loan program activity for the year ended June 30, 2019:

Department of Energy and Environmental Protection

Clean Water Funds 21044-OTI4230-4001

Balance July 1, 2018	Issued	Retired	Balance June 30, 2019
\$ 20,228,370	\$ -	\$ (3,683,438)	\$ 16,544,932

City of Norwalk, Connecticut

**Schedule of State Single Audit Findings and Questioned Costs
For the Year Ended June 30, 2019**

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 X No
- Significant deficiency(ies) identified? Yes X None reported

Noncompliance material to financial statements noted?

 Yes X No

State Financial Assistance

Internal control over major programs:

- Material weakness(es) identified? Yes X No
- Significant deficiency(ies) identified? Yes X 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 major programs included pursuant to the State Single Audit:

State Grantor and Program	State CORE-CT Number	Expenditures
Department of Education:		
Magnet School - Operating	11000-SDE64370-17041-82164	\$ 1,341,880
Office of Early Childhood:		
Child Day Care	11000-OEC64845-16274-83014	5,366,953
Department of Energy and Environmental Protection		
Maritime Aquarium Functional Replacement	09194031-5799-C0635	603,271
Office of Policy and Management		
Property Tax Relief - Private Colleges and Hospitals	11000-OPM20600-17006	1,929,770
Local Capital Improvement Program	12050-OPM20600-40254	754,298
Urban Act Grant OPM	13019-ECD46210-41240-72001	804,728
Department of Transportation		
Town Road Aid	12052-DOT57131-43455-34005	900,922
Dollar threshold used to distinguish between Type A and Type B programs		<u> </u> \$ <u>423,651</u>

City of Norwalk, Connecticut

**Schedule of State Single Audit Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2019**

II. Financial Statement Findings

No matters to report.

III. State Financial Assistance Findings and Questioned Costs

No matters to report.

City of Norwalk, Connecticut

**Summary of Prior Year Audit Findings
For the Year Ended June 30, 2019**

The prior year single audit disclosed no findings in the *Schedule of Findings and Questioned Costs* and no uncorrected or unresolved findings exist from the prior audit's *Summary of Prior Audit Findings*.