

**CITY OF NORWALK, CONNECTICUT  
FEDERAL SINGLE AUDIT REPORT  
JUNE 30, 2021**



WEALTH ADVISORY | OUTSOURCING  
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**CITY OF NORWALK, CONNECTICUT  
FEDERAL SINGLE AUDIT REPORT  
JUNE 30, 2021  
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**Independent Auditors' 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**

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 the City of Norwalk, Connecticut's 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 of Norwalk, Connecticut's major federal programs for the year ended June 30, 2021. The City of Norwalk, Connecticut's major federal 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditors' Responsibility***

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

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

In our opinion, the City of Norwalk, Connecticut, 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, 2021.

## ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2021-002. Our opinion on each major federal program is not modified with respect to this matter.

## **Report on Internal Control over Compliance**

Management of the City of Norwalk, Connecticut, 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 of Norwalk, Connecticut'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 of Norwalk, Connecticut'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 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 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 and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2021-001 and 2021-002, that we consider to be significant deficiencies.

The City of Norwalk, Connecticut's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The City of Norwalk, Connecticut's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 of Norwalk, Connecticut, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City of Norwalk, Connecticut's basic financial statements. We issued our report thereon dated January 7, 2022, 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.



**CliftonLarsonAllen LLP**

West Hartford, Connecticut  
January 7, 2022

**CITY OF NORWALK, CONNECTICUT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021**

<b>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>United States Department of Agriculture</b>				
<i>Direct:</i>				
Child Nutrition Cluster:				
National School Lunch Program	10.555	12060-SDE64370-20560	\$ 251,997	
COVID-19 National School Lunch Program	10.555	12060-SDE64370-29573	81,962	
COVID-19 National School Lunch Program	10.555	12060-SDE64370-29574	972,772	
Summer Food Service Program for Children	10.559	12060-SDE64370-20540	4,856,384	
Summer Food Service Program for Children	10.559	12060-SDE64370-20548	<u>410,278</u>	\$ 6,573,393
Fresh Fruit and Vegetable Program	10.582	12060-SDE64370-22051		28,717
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		950,300	
<i>Passed Through the Optimus Health Care Inc.:</i>				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		<u>231,122</u>	1,181,422
Total United States Department of Agriculture				<u>7,783,532</u>
<b>United States Department of Transportation</b>				
<i>Passed Through the State of Connecticut Department of Transportation:</i>				
Highway Safety Cluster:				
National Priority Safety Programs	20.616	12062-DOT57513-22600	<u>61,330</u>	61,330
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	12062-DOT57124-22108	138	
Highway Planning and Construction	20.205	12062-DOT57161-22108	258,571	
Highway Planning and Construction	20.205	12062-DOT57191-22108	<u>41,087</u>	299,796
Federal Transit Cluster:				
Bus and Bus Facilities Formula Program	20.526	13033-DOT57125-41390	19,825,085	
Bus and Bus Facilities Formula Program	20.526	13033-DOT57191-41390	<u>101,108</u>	19,926,193
Total United States Department of Transportation				<u>20,287,319</u>

The accompanying notes are an integral part of this schedule

**CITY OF NORWALK, CONNECTICUT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2021**

<b>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>United States Department of Education</b>				
<i>Passed through the State of Connecticut Department of Education:</i>				
Special Education Cluster (IDEA):				
Special Education_Grants to States	84.027	12060-SDE64370-20977-2021	\$ 1,224,949	
Special Education_Grants to States	84.027	12060-SDE64370-20977-2020	1,575,324	
Special Education_Preschool Grants	84.173	12060-SDE64370-20983-2021	18,400	
Special Education_Preschool Grants	84.173	12060-SDE64370-20983-2020	<u>80,393</u>	\$ 2,899,066
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2021	1,536,167	
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2020	<u>1,157,931</u>	2,694,098
Career and Technical Education -- Basic Grants to States	84.048	12060-SDE64370-20742-2021		202,478
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858-2021	7,622	
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858-2020	390,066	
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858-2019	<u>61,537</u>	459,225
Title IV - Student Support	84.424	12060-SDE64370-22854-2021	168,476	
Title IV - Student Support	84.424	12060-SDE64370-22854-2020	23,523	
Title IV - Student Support	84.424	12060-SDE64370-22854-2019	<u>4,809</u>	196,808
English Language Acquisition State Grants	84.365	12060-SDE64370-20868-2021	23,584	
English Language Acquisition State Grants	84.365	12060-SDE64370-20868-2020	182,533	
English Language Acquisition State Grants	84.365	12060-SDE64370-20868-2020	11,458	
English Language Acquisition State Grants	84.365	12060-SDE64370-20868-2019	<u>22,273</u>	239,848
COVID-19 ESSERF K-12 Fund	84.425	12060-SDE64370-29571-2021	95,267	
COVID-19 ESSERF K-12 Fund	84.425	12060-SDE64370-29571-2020	1,359,279	
COVID-19 ESSER III	84.425	12060-SDE64370-29571	52,840	
COVID-19 ARP ESSER Funds	84.425	12060-SDE64370-29636-2021	<u>715</u>	1,508,101
Total United States Department of Education				<u>8,199,624</u>

The accompanying notes are an integral part of this schedule

**CITY OF NORWALK, CONNECTICUT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2021**

<b>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>United States Department of Justice</b>				
<i>Direct:</i>				
Bulletproof Vest Partnership Program	16.607			\$ <u>1,816</u>
<b>United States National Endowment for the Humanities</b>				
<i>Passed Through the State of Connecticut State Library:</i>				
Grants to States	45.310	12060-CSL66051-21031		<u>5,000</u>
<b>United States Department of Housing and Urban Development</b>				
<i>Direct:</i>				
CDBG - Entitlement Grants Cluster:				
Community Development Block Grants/Entitlement Grants	14.218		\$ <u>1,239,810</u>	1,239,810
<i>Passed Through the State of Connecticut Department of Housing:</i>				
CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster:				
Hurricane Sandy Community Development Block Grant				
Disaster Recovery Grants (CDBG-DR)	14.269	12060-DOH46961-29501		<u>90</u>
Total United States Department of Housing and Urban Development				<u>1,239,900</u>
<b>United States Department of Health and Human Services</b>				
<i>Direct:</i>				
Immunization Cooperative Agreements	\$ 93.268		\$ 4,058	
<i>Passed Through the State of Connecticut Department of Public Health:</i>				
Immunization Cooperative Agreements	93.268	12060-DPH48664-20911	188,177	
Immunization Cooperative Agreements	93.268	12060-DPH48551-29654	<u>12,302</u>	204,537
Preventive Health and Health Services Block Grant funded solely	93.758	12060-DPH48873-22664		9,332
Crisis Planning	93.354	12060-DPH48557-29551		59,961
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	12060-DPH48557-29582		14,654
<i>Passed Through the Ledge Light Health District:</i>				
Public Health Emergency Preparedness	93.069			52,524
<i>Passed Through the Mid-Fairfield Child Guidance Center:</i>				
ACA - State Innovation Models: Funding for Model Design and Model Testing Assistance	93.624			<u>3,656</u>
Total United States Department of Health and Human Services				<u>344,664</u>

The accompanying notes are an integral part of this schedule

**CITY OF NORWALK, CONNECTICUT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2021**

<b>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>United States Department of Homeland Security</b>				
<i>Passed Through the State of Connecticut Department of Emergency Services and Public Protection:</i>				
Disaster Grants - Public Assistance (Presidentially Declared Disa:	97.036	12060-DPS32990-21891	\$	\$ <u>264,299</u>
<b>United States Department of the Treasury</b>				
<i>Passed Through the State of Connecticut Department of Education:</i>				
COVID-19 Coronavirus Relief Fund	21.019	12060-SDE64370-29561		5,414,209
<i>Passed Through the State of Connecticut Office of Policy and Management:</i>				
COVID-19 Coronavirus Relief Fund	21.019	12060-OPM20600-29561		609,707
COVID-19 Coronavirus Relief Fund	21.019	12060-OPM20600-29561		<u>1,121,736</u>
				<u>7,145,652</u>
Total United States Department of the Treasury				<u>7,145,652</u>
<b>United States Department of the Interior</b>				
<i>Direct:</i>				
Distribution of Receipts to State and Local Governments	15.227			<u>19,248</u>
<b>United States Appalachian Regional Commission</b>				
<i>Direct:</i>				
Universal Service - E-Rate	32.004			<u>26,122</u>
<b>Total Expenditures of Federal Awards</b>			\$ <u>1,239,810</u>	\$ <u>45,317,176</u>

The accompanying notes are an integral part of this schedule

**CITY OF NORWALK, CONNECTICUT  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the City of Norwalk, Connecticut, under programs of the federal government for the year ended June 30, 2021. The information in the Schedule is presented in accordance with the 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).

Because the Schedule presents only a selected portion of the operations of the City of Norwalk, 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 City of Norwalk, Connecticut.

**Basis of Accounting**

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. Such expenditures are recognized following the cost principles contained in the Uniform Guidance for all awards with the exception of Federal Assistance Listing Number 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement.

**2. INDIRECT COST RECOVERY**

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

**3. NONCASH AWARDS**

Donated commodities in the amount of \$251,997 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.

Donated vaccines in the amount of \$4,058 are included in the Department of Health and Human Services Immunization Cooperative Agreements, Assistance Listing Number 93.268. The amount represents the market value of vaccines received.



**Independent Auditors' 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***

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, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City of Norwalk, Connecticut's basic financial statements, and have issued our report thereon dated January 7, 2022.

**Internal Control over Financial Reporting**

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



**CliftonLarsonAllen LLP**

West Hartford, Connecticut  
January 7, 2022

**CITY OF NORWALK, CONNECTICUT  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 FOR THE YEAR ENDED JUNE 30, 2021**

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**I. SUMMARY OF AUDITORS' RESULTS**

**Financial Statements**

Type of auditors' 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

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ yes \_\_\_\_\_ X no
- Significant deficiency(ies) identified? \_\_\_\_\_ X yes \_\_\_\_\_ none reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? \_\_\_\_\_ X yes \_\_\_\_\_ no

Identification of major programs:

Assistance Listing Numbers	Name of Federal Program or Cluster
10.555/10.559	Child Nutrition Cluster
84.425	COVID-19 Elementary and Secondary School Emergency Relief
21.019	COVID-19 Coronavirus Relief Funds

Dollar threshold used to distinguish between type A and type B programs: \$1,359,515

Auditee qualified as low-risk auditee? \_\_\_\_\_ X yes \_\_\_\_\_ no

**II. FINANCIAL STATEMENT FINDINGS**

Our audit did not disclose any matters required to be reported in accordance with Government Auditing Standards.

**III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

**Finding No. 2021-001**

Procurement and Suspension and Debarment

**Program**

All Federal Programs

**Type of Finding:**

Significant Deficiency in Internal Control over Compliance

**Criteria**

The City must comply with procurement standards set out at 2 CFR sections 200.318 through 200.326 within Uniform Guidance.

**Condition**

The City's procurement standards do not include the essential elements as outlined in 2 CFR sections 200.318 through 200.326.

**Questioned Costs**

None noted.

**Context**

Although the City did not have a policy in place in conformity with the federal uniform guidance criteria, the City did follow their procedures as it relates to the contracts under the procurements applicable to the City's major program.

**Cause**

The City was not aware of the details surrounding the new procurement standards until FY2020 and have not yet updated their policy to reflect the new standards.

**Effect**

With the absence of a compliant policy, the City is at risk for noncompliance as it relates to federal procurement.

**Repeat Finding**

Yes, 2020-001

**Recommendation**

We recommend that the City review its formal procurement policies and make necessary changes to comply with the criteria as set out in 2 CFR sections 200.318 and 200.326.

**Views of Responsible Officials**

Management agrees with this finding.

**Finding No. 2021-002**

Period of Performance

**Program**

United States Department of the Treasury

Coronavirus Relief Fund

Assistance Listing # 21.019

Passed through the State Department of Education

12060-SDE64370-29561

Award period: 3/1/2020 through 12/30/2020

**Type of Finding**

Other Matters

Significant Deficiency in Internal Control over Compliance

**Criteria**

Coronavirus Relief Funds passed through and administered by the State of Connecticut Department of Education must have been incurred by December 30, 2020 with payments made within 120 days after that date.

**Condition**

Out of forty expenditures selected for testing which were paid between 1/1/2021 and 4/30/2021, one expenditure in the amount of \$258 was noted to pertain to January 2021, which was outside the period of performance and thirteen expenditures totaling \$119,363 were paid after 4/30/2021, more than 120 days after the period of performance.

**Questioned Costs**

\$119,621

**Context**

Total expenditures reimbursed through the State of Connecticut Department of Education for the Norwalk Public Schools were \$5,414,209. Questioned costs represent only 2% of the population.

**Cause**

Turnover and remote work of staff within the Norwalk Public Schools finance office as well as continued vendor delays as a result of the Pandemic.

**Effect**

The State of Connecticut could disallow these expenditures.

**Repeat Finding**

No

**Recommendation**

We recommend Norwalk Public Schools review its control procedures around the reporting of expenditures for reimbursement to ensure compliance with period of performance requirements.

**Views of Responsible Officials**

Management agrees with this finding.

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor. CLA is an independent member of Nexia International, a leading, global network of independent accounting and consulting firms. See [nexia.com/member-firm-disclaimer](https://www.nexia.com/member-firm-disclaimer) for details. **CliftonLarsonAllen LLP**

