

TOWN OF WETHERSFIELD, CONNECTICUT

FEDERAL SINGLE AUDIT REPORT

**REVISED
JUNE 30, 2009**

TOWN OF WETHERSFIELD, CONNECTICUT

FEDERAL SINGLE AUDIT REPORT

JUNE 30, 2009

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**Independent Auditors' Report on Compliance with Requirements
Applicable to Each Major Program, on Internal Control over
Compliance in Accordance with OMB Circular A-133
and on the Schedule of Expenditures of Federal Awards**

To the Honorable Mayor and Town Council
Town of Wethersfield, Connecticut

Compliance

We have audited the compliance of the Town of Wethersfield, Connecticut, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. The Town of Wethersfield, Connecticut's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Town of Wethersfield, Connecticut's management. Our responsibility is to express an opinion on the Town of Wethersfield, Connecticut's compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town of Wethersfield, 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. Our audit does not provide a legal determination of the Town of Wethersfield, Connecticut's compliance with those requirements.

In our opinion, the Town of Wethersfield, Connecticut, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

Blum, Shapiro & Company, P.C.

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Internal Control over Compliance

The management of the Town of Wethersfield, Connecticut, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Town of Wethersfield, Connecticut's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town of Wethersfield, Connecticut's internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the Town's internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Wethersfield, Connecticut, as of and for the year ended June 30, 2009 and have issued our report thereon dated December 17, 2009. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Town of Wethersfield, Connecticut's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended for the information and use of management, the Mayor, the Town Council, the Board of Education, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Blum, Shapiro & Company, P.C.

December 17, 2009

TOWN OF WETHERSFIELD, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2009

<u>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number/ Project Number</u>	<u>Expenditures</u>
United States Department of Agriculture			
<i>Passed Through the State Department of Education:</i>			
Child Nutrition Cluster:			
School Breakfast Program	10.553	12060-SDE64370-20508	\$ 22,205
National School Lunch Program	10.555	12060-SDE64370-20560	250,704
<i>Passed Through the State of Connecticut Department of Administrative Services:</i>			
Food Donation	10.555		<u>48,415</u>
Total United States Department of Agriculture			\$ <u>321,324</u>
United States Department of Education			
<i>Passed Through the State of Connecticut Department of Education:</i>			
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679	190,278
Special Education Cluster:			
Special Education - Grants to States	84.027	12060-SDE64370-20977	604,051
Special Education - Preschool Grants	84.173	12060-SDE64370-20983	<u>16,510</u>
			620,561
Career and Technical Education - Basic Grants to States	84.048	12060-SDE64370-20742	29,260
Safe and Drug-Free Schools and Communities - National Programs	84.184	12060-SDE64370-20873	4,868
State Grants for Innovative Programs	84.298	12060-SDE64370-20909	201
Education Technology State Grants	84.318	12060-SDE64370-20826	165
English Language Acquisition Grants	84.365	12060-SDE64370-20868	3,983
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858	<u>28,889</u>
Total United States Department of Education			<u>878,205</u>

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TOWN OF WETHERSFIELD, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2009

<u>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number/ Project Number</u>	<u>Expenditures</u>
United States Department of Health and Human Services			
<i>Passed Through the State of Connecticut Department of Public Health:</i>			
Community Services Block Grant	93.569	11000-DSS60783-17083	\$ 289
Social Services Block Grant	93.667	12060-DSS60783-20701	8,679
Total United States Department of Health and Human Services			<u>8,968</u>
United States Department of Homeland Security			
<i>Passed Through the State of Connecticut Department of Emergency Management and Homeland Security:</i>			
Emergency Management Performance Grants	97.042	12060-EHS99660-21881	3,804
Assistance to Firefighters Grant	97.044	11000-FPC36510-12442	<u>450</u>
Total United States Department of Homeland Security			<u>4,254</u>
United States Department of Housing and Urban Development			
<i>Passed Through the State of Connecticut Department of Economic and Community Development:</i>			
State Administered Small Cities Program	14.228	12060-ECD46350-20730	<u>242,189</u>
United States Department of the Interior			
<i>Direct Program:</i>			
Save America's Treasurers	15.929		<u>6,100</u>
United States Department of Justice			
<i>Direct Programs:</i>			
Bulletproof Vest Partnership Program	16.607		<u>2,048</u>

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TOWN OF WETHERSFIELD, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2009

<u>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number/ Project Number</u>	<u>Expenditures</u>
United States Department of Transportation			
<i>Passed Through the State of Connecticut Department of Transportation:</i>			
Highway Planning and Construction Cluster:			
Highway Planning and Construction	20.205	34003-DOT57331-42350	\$ 5,646
Highway Safety Cluster:			
Alcohol Traffic Safety and Drunk Driving	20.601	12062-DOT57357-22086 and 22091	\$ 12,702
Federal Highway Safety Data Improvements Incentive Grants	20.603	12062-DOT57343-20559 and 12062-DOT57513-20559	<u>13,991</u>
			<u>26,693</u>
Total United States Department of Transportation			<u>32,339</u>
National Endowment For The Humanities			
<i>Direct Programs:</i>			
Promotion of the Humanities Public Programs	45.164		<u>4,152</u>
Election Assistance Commission			
<i>Passed through the State of Connecticut Secretary of the State</i>			
Help America Vote Act	90.401	12060-SOS12500-21465	<u>8,756</u>
Total Federal Awards Expended			<u>\$ 1,508,335</u>

TOWN OF WETHERSFIELD, CONNECTICUT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2009

Various agencies of the Federal Government have made financial assistance available to the Town of Wethersfield, Connecticut. These grants fund several programs including housing, education, human services, transportation and general government activities.

Note 1 - **Summary of Significant Accounting Policies:**

The accounting policies of the Town of Wethersfield, Connecticut, conform to accounting principles generally accepted in the United States of America as applicable to government entities. The following is a summary of the more significant policies relating to the aforementioned grant programs.

Basis of Accounting - The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Town of Wethersfield, Connecticut, and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Note 2 - **Noncash Awards:**

Donated commodities in the amount of \$48,415 are included in the Department of Agriculture's Food Donation program, CFDA #10.555. The amount represents the market value of commodities received.

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Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Honorable Mayor and Town Council
Town of Wethersfield, Connecticut

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Wethersfield, Connecticut, as of and for the year ended June 30, 2009, which collectively comprise the Town of Wethersfield, Connecticut's basic financial statements, and have issued our report thereon dated December 17, 2009. We conducted our audit in accordance with 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.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Town of Wethersfield, Connecticut's internal control over financial reporting as a basis for designing our auditing procedures 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 of Wethersfield, Connecticut's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Town of Wethersfield, Connecticut's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process or report financial data reliably in accordance with accounting principles generally accepted in the United States of America such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

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Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the Town's internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Wethersfield, Connecticut's financial statements are free of 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*.

We noted certain matters that we reported to management of the Town of Wethersfield, Connecticut, in a separate letter dated December 17, 2009.

This report is intended for the information and use of management, the Mayor, the Town Council, the Board of Education, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Blum, Shapiro & Company, P.C.

December 17, 2009

TOWN OF WETHERSFIELD, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2009

I. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ 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 that are not considered to be material weaknesses? _____ yes X none reported

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

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? _____ yes X no

Identification of major programs:

CFDA #	Name of Federal Program or Cluster
--------	------------------------------------

84.027/84.173	Special Education Cluster
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Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? X yes _____ no

II. Financial Statement Findings

1. We issued reports, dated December 17, 2009, on internal control over financial reporting and on compliance based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
2. Our report on compliance indicated no reportable instances of noncompliance.

3. Our report on internal control over financial reporting indicated no significant deficiencies.

III. Federal Award Findings and Questioned Costs

- No findings or questioned costs are reported relating to federal awards.