

**Federal Single Audit  
and  
State Single Audit  
of the  
Regional School District No. 8  
For the Year Ended June 30, 2022**

**Regional School District No. 8**  
**For the Year Ended June 30, 2022**

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**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 Auditors' Report**

**Board of Education  
Regional School District No. 8**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Regional School District No. 8 ("District") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 15, 2022.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District'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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 District'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 or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

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

*PKF O'Connor Davies, LLP*

Wethersfield, Connecticut  
December 15, 2022

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# **Federal Single Audit**

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**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 Auditors' Report**

**Board of Education  
Regional School District No. 8**

**Report on Compliance for Each Major Federal Program**

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

We have audited the Regional School District No. 8, ("District") 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 District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District 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, 2022.

***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; 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District 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 District'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 District's federal 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 District'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 District'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 District'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 District'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 District'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.

**Board of Education  
Regional School District No. 8**

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Our consideration of internal control over compliance was for the limited purpose described in the Auditors' 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 District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon, dated December 15, 2022, which contained unmodified opinions on those financial statements.

Our audit was performed 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.

*PKF O'Connor Davies, LLP*

Wethersfield, Connecticut  
December 15, 2022



**Regional School District No. 8**

**Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2022**

Federal Grantor/Pass Through Grantor/Program or Cluster Title	Federal AL Number	Name of Funder Pass Through Entity	Identifying Number Assigned by Funder Pass Through Entity	Provided to Subrecipients	Total Expenditures
<u>U.S. Department of Agriculture</u>					
Child Nutrition Cluster:					
School Breakfast Program	10.553	State Department of Education	12060-SDE64370-20508	\$ -	\$ 117,728
National School Lunch Program	10.555	State Department of Education	12060-SDE64370-20560	-	528,644
National School Lunch Program - Commodities	10.555	State Department of Education	N/A	-	<u>40,467</u>
Total Child Nutrition Cluster					\$ 686,839
COVID-19 State Administrative Expenses for Child Nutrition	10.560	State Department of Education	12060-SDE64370-23126	-	26,216
COVID-19 State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs Grant	10.649	State Department of Education	12060-SDE64370-29802	-	<u>1,228</u>
Total U.S. Department of Agriculture					<u>714,283</u>
<u>U.S. Department of Education</u>					
Title I - Grants to Local Educational Agencies		State Department of Education	12060-SDE64370-20679-2021	-	16,071
Title I - Grants to Local Educational Agencies		State Department of Education	12060-SDE64370-20679-2022	-	<u>2,585</u>
Total Title I - Grants to Local Educational Agencies	84.010				18,656
Special Education Cluster (IDEA):					
Special Education - Grants to States (IDEA, Part B)		State Department of Education	12060-SDE64370-20977-2021	-	144,275
Special Education - Grants to States (IDEA, Part B)		State Department of Education	12060-SDE64370-20977-2022	-	<u>173,279</u>
Total Special Education - Grants to States (IDEA, Part B)	84.027				317,554
COVID-19 ARP Special Education - Grants to States (IDEA, Part B)	84.027X	State Department of Education	12060-SDE64370-23083-2022	-	<u>200</u>
Total Special Education Cluster (IDEA)					317,754
Career and Technical Education - Basic Grants to States (Perkins IV)		State Department of Education	12060-SDE64370-20742-2020	-	46,936
Career and Technical Education - Basic Grants to States (Perkins IV)		State Department of Education	12060-SDE64370-20742-2022	-	<u>21,398</u>
Total Career and Technical Education - Basic Grants to States (Perkins IV)	84.048				68,334
English Language Acquisition State Grants (Title III, Part A)	84.365	Direct Program	N/A	-	520
Supporting Effective Instruction State Grants	84.367	State Department of Education	12060-SDE64370-20858-2021	-	16,981
Student Support and Academic Enrichment Program		State Department of Education	12060-SDE64370-22854-2021	-	7,113
Student Support and Academic Enrichment Program		State Department of Education	12060-SDE64370-22854-2022	-	<u>5,349</u>
Total Student Support and Academic Enrichment Program	84.424				12,462

(Continued)

See Notes to Schedule of Expenditures of Federal Awards.

**Regional School District No. 8**

**Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2022**

Federal Grantor/Pass Through Grantor/Program or Cluster Title	Federal AL Number	Name of Funder Pass Through Entity	Identifying Number Assigned by Funder Pass Through Entity	Provided to Subrecipients	Total Expenditures
COVID-19 Elementary and Secondary School Emergency Relief (ESSER) Fund		State Department of Education	12060-SDE64370-29571-2021-82032	\$ -	\$ 23,836
COVID-19 Elementary and Secondary School Emergency Relief (ESSER) Fund		State Department of Education	12060-SDE64370-29571-2021-82079	-	<u>117,730</u>
Total COVID-19 Elementary and Secondary School Emergency Relief Fund	84.425D				141,566
COVID-19 American Rescue Plan - Elementary Secondary School Emergency Relief (ARP ESSER)	84.425U	State Department of Education	12060-SDE64370-29636	-	<u>239,245</u>
Total COVID-19 Education Stabilization Fund (ESF)	84.425				\$ 380,811
Total U.S. Department of Education				<u>-</u>	<u>815,518</u>
Total Expenditures of Federal Awards				<u><u>\$ -</u></u>	<u><u>\$ 1,529,801</u></u>
N/A - Not available or not applicable					(Concluded)

## **Regional School District No. 8**

### **Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2022**

#### **1. Basis of presentation**

The accompanying schedule of expenditures of federal awards ("Schedule") includes the Federal award activity of the Regional School District No. 8, ("District") under programs of the federal government. The information in this 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 District, it is not intended to and does not present the financial position, changes in fund balance, or changes in net position.

#### **2. Summary of significant accounting policies**

- A. Expenditures reported on the Schedule are reported on 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.
- B. The District has elected not to use the 10% *de minimis* indirect cost rate as allowed under the Uniform Guidance.

#### **3. Noncash federal awards**

The District received and expended \$40,467 of USDA donated commodities under the National School Lunch Program.

#### **4. Prior year findings and questioned costs**

There were no prior year findings or questioned costs.

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## Schedule of Findings and Questioned Costs For the Year Ended June 30, 2022

## Financial Statements

### Unmodified opinion

_____	yes	_____ x	no
			none
	yes	x	reported

yes	x	reported
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yes                      x                      no

\_\_\_\_\_ yes                            x       no  
non

\_\_\_\_\_ yes                      \_\_\_\_\_ x                      reported

Unmodified opinion

\_\_\_\_\_ yes                               x                      \_\_\_\_\_ no

AL Number(s)	Name of Federal Program or Cluster
84.027	Special Education Cluster
84.425	COVID-19 Education Stabilization Fund (ESF)

\$ 750,000

yes                      x                      no

## None

## None

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**State  
Single  
Audit**

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**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 Auditors' Report**

**Board of Education  
Regional School District No. 8**

**Report on Compliance for Each Major State Program**

***Opinion on Each Major State Program***

We have audited the Regional School District No. 8 ("District") compliance with the types of compliance requirements identified as subject to audit in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the District's major state programs for the year ended June 30, 2022. The District's major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District 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, 2022.

***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 ("GAAS"); 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). 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 District 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 District'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 District'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 District'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 Act 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 District'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 District'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 District'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 District'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 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 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.

**Board of Education  
Regional School District No. 8**

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Our consideration of internal control over compliance was for the limited purpose described in the Auditors' 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 State Single Audit Act. Accordingly, this report is not suitable for any other purpose.

**Report on the 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 District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon, dated December 15, 2022, which contained unmodified opinions on those financial statements.

Our audit was performed 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 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.

*PKF O'Connor Davies, LLP*

Wethersfield, Connecticut  
December 15, 2022



**Regional School District No. 8**

**Schedule of Expenditures of State Financial Assistance  
For the Year Ended June 30, 2022**

<u>State Grantor/Pass Through Grantor/Program Title</u>	<u>State Grant Program Core-CT Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Expenditures</u>
Department of Education:			
Talent Development	11000-SDE64370-12552	\$ -	\$ 1,115
Child Nutrition State Matching Grant	11000-SDE64370-16211	-	3,703
Healthy Foods Initiative	11000-SDE64370-16212	-	8,428
Adult Education	11000-SDE64370-17030	-	25,738
School Breakfast	11000-SDE64370-17046	-	5,298
Department of Social Services:			
Medicaid	11000-DSS60000-16020	-	1,996
Department of Energy and Environmental Protection:			
Public, Educational and Governmental Programming and Educational Technology Investment Account (PEGPETIA)	12060-DEP44620-35363	-	<u>24,300</u>
Total State Financial Assistance before Exempt Programs			70,578
<u>Exempt Programs:</u>			
Department of Education:			
Excess Cost Student Based and Equity	11000-SDE64370-17047	<u>-</u>	<u>223,862</u>
Total State Financial Assistance		<u>\$ -</u>	<u>\$ 294,440</u>

See Notes to Schedule of Expenditures of State Financial Assistance.

## **Regional School District No. 8**

### **Notes to Schedule of Expenditures of State Financial Assistance For the Year Ended June 30, 2022**

#### **1. Basis of presentation**

The accompanying schedule of expenditures of state financial assistance ("Schedule") includes State grant activity of the Regional School District No. 8 ("District"), under programs of the State of Connecticut. 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. These financial assistance programs fund education programs.

Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in fund balance, or changes in net position.

#### **2. Summary of significant accounting policies**

The accounting policies of the District, conform to accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board.

The information in the Schedule 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 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.

#### **3. Prior year findings and questioned costs**

There were no prior year audit findings or questioned costs

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**Regional School District No. 8**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2022**

**I. Summary of Auditors' Results**

Financial Statements

Type of auditors' report issued:	<u>Unmodified opinion</u>		
Internal control over financial reporting:			
Material weakness(es) identified?	_____ yes	_____ x	no
			none
Significant deficiency(ies) identified?	_____ yes	_____ x	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
			none
Significant deficiency(ies) identified?	_____ yes	_____ x	reported
Type of auditors' report issued on compliance for major programs:	<u>Unmodified opinion</u>		
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 audit:

<u>State Grantor and Program</u>	<u>State Core-CT number</u>	<u>Expenditures</u>
Department of Education:		
Healthy Foods Initiative	11000-SDE64370-16212	\$ 8,428
Adult Education	11000-SDE64370-17030	25,738
Department of Energy and Environmental Protection:		
Public, Educational and Governmental Programming and Educational Technology Investment Account (PEGPETIA)	12060-DEP44620-35363	24,300
Dollar threshold used to distinguish between type A and type B programs:		\$ <u>200,000</u>

**II. Financial Statement Findings**

None

**III. State Financial Assistance Findings and Questioned Costs**

None