

**Federal Single Audit  
and  
State Single Audit  
of the  
City of New London, Connecticut  
For the Year Ended June 30, 2017**

# City of New London, Connecticut

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**Federal  
Single  
Audit**

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City of New London, Connecticut

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2017

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Expenditures
U.S. Department of Agriculture:				
Passed through State Department of Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	12060-SDE64370-20508	\$ -	\$ 548,871
National School Lunch Program - Cash	10.555	12060-SDE64370-20560	-	1,733,975
National School Lunch Program - Commodities	10.555	12060-SDE64370-20560	-	121,297
Total National School Lunch Program				1,855,272
Summer Food Service Program for Children	10.559	12060-SDE64370-20540	-	176,204
Summer Food Service Program for Children	10.559	12060-SDE64370-20548	-	18,170
Summer Food Service Program for Children (Summer EBT)	10.559	12060-SDE64370-26130	-	1,281
Total Summer Food Service Program for Children				195,655
Total Child Nutrition Cluster				2,599,798
Child and Adult Care Food Program		12060-SDE64370-20518	-	87,181
Child and Adult Care Food Program - Cash in Lieu of Commodities		12060-SDE64370-20544	-	6,346
Total Child and Adult Care Food Program	10.558			93,527
State Administrative Expenses for Child Nutrition	10.560	12060-SDE64370-30634	-	1,250
Child Nutrition Discretionary Grants Limited Availability	10.579	12060-SDE64370-22386	-	17,022
Fresh Fruit and Vegetable Program	10.582	12060-SDE64370-22051	-	162,480
Total U.S. Department of Agriculture				2,874,077
U.S. Department of Housing and Urban Development:				
Direct Program:				
CDBG - Entitlement Grants Cluster:				
Community Development Block Grants/Entitlement Grants	14.218	N/A	-	729,872
Passed through State Department of Housing:				
CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster:				
Hurricane Sandy Community Development Block Grant				
Disaster Recovery Grants (CDBG-DR)	14.269	12060-DOH46961-29516	-	50,276
Direct Program:				
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	N/A	-	704,144
Total U.S. Department of Housing and Urban Development				1,484,292
U.S. Department of the Interior:				
Passed through State Department of Energy and Environmental Protection:				
Clean Vessel Act	15.616	12060-DEP44434-20954	-	5,035
U.S. Department of Justice:				
Passed through State Department of Emergency Services and Public Protection:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	12060-DPS32523-26185	-	16,527
U.S. Department of Transportation:				
Passed through State Department of Transportation:				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	12062-DOT57124-22108	-	27
U.S. Environmental Protection Agency:				
Passed through State Department of Energy and Environmental Protection:				
Capitalization Grants for Drinking Water State Revolving Funds	66.468	12060-DPH48770-22467	-	11,486
Direct Program:				
Brownfields Assessment and Cleanup Cooperative Agreements	66.818	N/A	-	385,332
Total U.S. Environmental Protection Agency				396,818
U.S. Department of Education:				
Passed through State Department of Education:				
Adult Education - Basic Grants to States		12060-SDE64370-20784-84002-2016	-	131,011
Adult Education - Basic Grants to States		12060-SDE64370-20784-84002-2017	-	58,977
Adult Education - Basic Grants to States		12060-SDE64370-20784-84002-2017	-	34,996
Total Adult Education - Basic Grants to States	84.002			224,984

(Continued)

See Notes to Schedule of Expenditures of Federal Awards.

**City of New London, Connecticut**

**Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2017**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Expenditures
Title I Grants to Local Educational Agencies		12060-SDE64370-20679-82071-2014	\$ -	\$ 622
Title I Grants to Local Educational Agencies		12060-SDE64370-20679-82071-2015	-	35,121
Title I Grants to Local Educational Agencies		12060-SDE64370-20679-82070-2016	-	192,936
Title I Grants to Local Educational Agencies		12060-SDE64370-20679-82070-2017	-	1,614,528
<b>Total Title I Grants to Local Educational Agencies</b>	<b>84.010</b>			<b>1,843,207</b>
Special Education Cluster:				
Special Education - Grants to States (IDEA, Part B)		12060-SDE64370-20977-82032-2016	-	343,824
Special Education - Grants to States (IDEA, Part B)		12060-SDE64370-20977-82032-2017	-	805,820
<b>Total Special Education - Grants to States (IDEA, Part B)</b>	<b>84.027</b>			<b>1,149,644</b>
Special Education - Preschool Grants (IDEA Preschool)	84.173	12060-SDE64370-20983-82032-2017	-	29,547
<b>Total Special Education Cluster</b>				<b>1,179,191</b>
Career and Technical Education - Basic Grants to States		12060-SDE64370-20742-84010-2016	-	5,930
Career and Technical Education - Basic Grants to States		12060-SDE64370-20742-84010-2017	-	82,374
<b>Total Career and Technical Education - Basic Grants to States</b>	<b>84.048</b>			<b>88,304</b>
Education for Homeless Children and Youth	84.196	12060-SDE64370-20770-82079-2017	-	30,000
Twenty-First Century Community Learning Centers		12060-SDE64370-20863-82079-2016	-	81,553
Twenty-First Century Community Learning Centers		12060-SDE64370-20863-84131-2017	-	74,086
<b>Total Twenty-First Century Community Learning Centers</b>	<b>84.287</b>			<b>155,639</b>
Special Education - State Personnel Development	84.323	12060-SDE64000-20949-82156	-	8,105
English Language Acquisition State Grants		12060-SDE64370-20868-82075-2015	-	1,646
English Language Acquisition State Grants		12060-SDE64370-20868-82075-2016	-	96,288
English Language Acquisition State Grants		12060-SDE64370-20868-82075-2017	-	1,289
<b>Total English Language Acquisition Grants</b>	<b>84.365</b>			<b>99,223</b>
Supporting Effective Instruction State Grant		12060-SDE64370-20858-84131-2015	-	572
Supporting Effective Instruction State Grant		12060-SDE64370-20858-84131-2016	-	42,169
Supporting Effective Instruction State Grant		12060-SDE64370-20858-84131-2017	-	225,749
<b>Total Supporting Effective Instruction State Grant</b>	<b>84.367</b>			<b>268,490</b>
School Improvement Grants	84.377	12060-SDE64370-22223-82071-2016	-	81,949
Passed through LEARN:				
Magnet Schools Assistance	84.165	N/A	-	131,485
Direct Program:				
School Safety National Activities	84.184	N/A	-	662,744
Direct Program:				
Fund for the Improvement of Education	84.215	N/A	-	502,740
<b>Total U.S. Department of Education</b>				<b>5,276,061</b>
U.S. Department of Health and Human Services:				
Direct Program:				
Drug-Free Communities Support Program Grants	93.276	N/A	-	72,566
Passed through Thames Valley Council for Community Action				
Teenage Pregnancy Prevention Program	93.297	N/A	-	36,501
<b>Total U.S. Department of Health and Human Services:</b>				<b>109,067</b>
U.S. Department of Homeland Security:				
Passed through State Department of Emergency Services and Public Protection:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	12060-DPS32990-21891	-	151,644
Emergency Management Performance Grants	97.042	12060-DPS32160-21881	-	7,500
<b>Total U.S. Department of Homeland Security:</b>				<b>159,144</b>
<b>Total Federal Awards</b>			<b>\$ -</b>	<b>\$ 10,321,048</b>

(Concluded)

N/A- Direct or not applicable.

See Notes to Schedule of Expenditures of Federal Awards.

**City of New London, Connecticut**

**Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2017**

**1. Basis of presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the City of New London, Connecticut ("City") 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 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.

**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 City has elected not to use the 10% *de minimis* indirect cost rate as allowed under the Uniform Guidance.

**3. Noncash federal awards**

The City received and expended \$121,297 of USDA donated commodities under the National School Lunch Program.

**City of New London, Connecticut**

**Summary Schedule of Prior Year Audit Findings  
For the Year Ended June 30, 2017**

Finding 2016-001 (Prior Finding 2015-001)

Condition:

The City and the Board of Education are unable to close their financial reporting systems within a reasonable time frame. Additionally, neither entity is performing any reconciliation procedures to financial data prior to closing; consequently, the financial information was found to contain material misstatements that had to be corrected via the audit process.

Current status:

The finding has been repeated as Finding 2017-001.

Reason for recurrence:

Due to staffing issues, the City has been unable to implement the planned corrective action.

Finding 2016-002 (Prior Finding 2014-001)

Condition:

An accurate monthly reconciliation between the Education Grants Fund and the City general ledger is not being performed. The City is obtaining a summary of the Board of Education's expenditures and is monitoring the balancing; however, this is not their responsibility. The Board of Education should be initiating the reconciliation process in order to avoid material adjustments at year end to reconcile the Education Grants Fund accounting records to the general ledger detail maintained by the City finance office.

Current status:

The finding has been repeated as Finding 2017-002.

Reason for recurrence:

Due to staffing issues, the City has been unable to implement the planned corrective action.

City of New London, Connecticut

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2017

I. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified opinion

Internal control over financial reporting:

- Material weakness(es) identified?   x   yes        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?        yes   x   none reported

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

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

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
10.553, 10.555, 10.559	Child Nutrition Cluster
84.027, 84.173	Special Education Cluster
84.184	School Safety National Activities

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualified as low-risk auditee?        yes   x   no



**City of New London, Connecticut**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2017**

II. Findings - Financial Statement Audit

Finding 2017-001

Criteria

The City and the Board of Education should have internal controls in place to ensure that timely and accurate financial reporting is achieved. Monthly and year end closing procedures should be documented, communicated and monitored by the Finance Department of the City and the Business Office of the Board of Education.

Condition

The City and the Board of Education are unable to close their financial reporting systems within a reasonable time frame. Additionally, neither entity is performing any reconciliation procedures to financial data prior to closing; consequently, the financial information was found to contain material misstatements that had to be corrected via the audit process.

Context

Not applicable.

Effect

The existing process being followed is often used to identify and correct posting errors and omissions made during the year and, thus, City Council and Board of Education are managing current operations while using data that is neither timely nor accurate. Additionally, the lack of timeliness of closing at year end has caused delays in audit issuance.

Cause

The cause is unknown.

Recommendation

The City and Board of Education should develop, document, communicate and monitor a financial closing process in order to facilitate an effective monthly close as well as a year end close. The process should include the necessary procedures to be performed and the timeline in order to perform them.

Views of responsible officials and planned corrective actions

Staffing in the Finance Department has made it difficult to perform routine reconciliations on a monthly basis. However, the auditors' recommendation is appropriate and the Finance Department will develop a closing process to be followed on a monthly basis to eliminate this comment in future audits. The City records the Board of Education general fund expenditures in a single account. The Board of Education currently accounts for their own expenditures in detail in a separate general ledger. It is the responsibility of the Board of Education to reconcile their detail accounts to the City's official financial records. This comment will be eliminated once the Board of Education financial recordkeeping is merged with the City's financial recordkeeping.

**City of New London, Connecticut**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2017**

Finding 2017-002

Criteria

As the City's general ledger constitutes the official books and records of the City, it is crucial that the Board of Education reconcile its subsidiary ledgers, General Fund and Education Grants Fund to the City general ledger on a monthly basis.

Condition

An accurate monthly reconciliation between the Education Grants Fund and the City general ledger is not being performed. The City obtains a summary of the Board of Education's expenditures and is monitoring the balancing; however, this is not their responsibility. The Board of Education should be initiating the reconciliation process in order to avoid material adjustments at year end to reconcile the Education Grants Fund accounting records to the general ledger detail maintained by the City finance office.

Context

Not applicable.

Effect

Without properly reconciling on a monthly basis, significant errors and discrepancies between City and Board of Education accounting records could exist and go undetected.

Cause

The cause is unknown.

Recommendation

A timely and accurate reconciliation should be performed on a monthly basis between the Board of Education accounting records and the City's general ledger. Management should consider giving the City's Finance Department read-only access to the Board of Education's detailed general ledger in order to facilitate timely and accurate reconciliations.

Views of responsible officials and planned corrective actions

Staffing in the Finance Department has made it difficult to perform routine reconciliations on a monthly basis. However, the auditors' recommendation is appropriate and the Finance Department will develop a closing process to be followed on a monthly basis to eliminate this comment in future audits. The Board of Education currently accounts for the grant expenditures in a separate general ledger. It is the responsibility of the Board of Education to reconcile their detail accounts to the City's official financial records. This comment will be eliminated once the Board of Education financial recordkeeping is merged with the City's financial recordkeeping.

**City of New London, Connecticut**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2017**

Finding 2017-003

Criteria

Currently, the billing and collection activity for the water and sewer funds is recorded in the City's general ledger via an interface from the billing and collection software. There is no additional reporting or reconciliation of the collections and outstanding receivable balances being performed.

Condition

There is no additional reporting or reconciliation of the collections and outstanding receivable balances being performed between the two systems. We noted that not all water and sewer billing were recorded (interfaced) into the City's general ledger. In addition, we noted that certain interfaces were recorded several months after the transactions occurred. Finally, receivables were not reconciled monthly or at year and therefore, required adjustments as part of the audit process.

Context

Not applicable.

Effect

Without properly reconciling of both collections and receivable balances on a monthly basis, significant errors, omission of activity, or fraud may occur and go undetected.

Cause

The cause is unknown.

Recommendation

A timely reconciliation of collections and receivable balances should be performed on a monthly basis between the water and sewer billing and collections software and the City's general ledger to ensure that all activity is properly recorded and that all monies are being properly deposited in the bank.

Views of responsible officials and planned corrective actions

Staffing in the Finance Department has made it difficult to perform routine reconciliations on a monthly basis. However, the auditors' recommendation is appropriate and the Finance Department will develop a closing process to be followed on a monthly basis to eliminate this comment in future audits.

III. Findings and Questioned Costs – Major Federal Award Programs Audit

None.

**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***

**City Council  
City of New London, 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 New London, Connecticut ("City"), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated February 22, 2018.

**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 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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control described in the accompanying schedule of findings and questioned costs that we consider to be material weaknesses (Findings 2017-001, 2017-002 and 2017-003).

**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*.

**City's Responses to Findings**

The City's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

**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.

*PKF O'Connor Davies, LLP*

Wethersfield, Connecticut  
February 22, 2018

**Independent Auditors' Report on Compliance for Each  
Major Federal Program; Report on Internal Control Over  
Compliance; and Report on the Schedule of Expenditures of  
Federal Awards Required by the Uniform Guidance**

**City Council  
City of New London, Connecticut**

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

We have audited the City of New London, Connecticut's ("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, 2017. The City'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 the requirements of 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'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.

**City Council  
City of New London, Connecticut**

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

In our opinion, the City 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, 2017.

**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 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 the 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, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated February 22, 2018, 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.

*PKF O'Connor Davies, LLP*

Wethersfield, Connecticut  
February 22, 2018



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**State  
Single  
Audit**

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**City of New London, Connecticut**

**Schedule of Expenditures of State Financial Assistance  
For the Year Ended June 30, 2017**

State Grantor/Pass-Through Grantor/Program Title	State Grantor Program Core-CT Number	Passed Through to Subrecipients	Total Expenditures
<u>Connecticut State Library:</u>			
Historic Documents Preservation Grants	12060-CSL66094-35150	\$ -	\$ 5,000
<u>Department of Administrative Services:</u>			
Alliance District General Improvements	12052-DAS27635-43651	-	890,098
<u>Department of Education:</u>			
Child Nutrition State Matching Grant	11000-SDE64370-16211	-	25,535
Healthy Foods Initiative	11000-SDE64370-16212	-	51,765
School Breakfast	11000-SDE64370-17046	-	20,014
Adult Education	11000-SDE64370-17030	-	962,177
Youth Services Bureau	11000-SDE64370-17052	-	23,575
Youth Services Bureau - Enhancement	11000-SDE64370-16201	-	6,250
Magnet Schools - Operating	11000-SDE64370-17057-82062	-	7,167,095
Magnet Schools - Transportation	11000-SDE64370-17057-82061	-	898,300
Priority School Districts	11000-SDE64370-17043-82052-2017	-	1,070,256
Extended School Hours Program Grant	11000-SDE64370-17043-82054-2016	-	40
Extended School Hours Program Grant	11000-SDE64370-17043-82054-2017	-	61,579
Summer School Accountability Grant	11000-SDE64370-17043-82055-2016	-	14
Summer School Accountability Grant	11000-SDE64370-17043-82055-2017	-	77,440
After School Program	11000-SDE64370-17084-2016	-	14,476
After School Program	11000-SDE64370-17084-2017	-	128,512
Alliance District Funding Program	11000-SDE64370-17041-82164-2015	-	66
Alliance District Funding Program	11000-SDE64370-17041-82164-2017	-	3,067,818
Bilingual Education	11000-SDE64370-17042-2016	-	110
Bilingual Education	11000-SDE64370-17042-2017	-	61,979
Health and Welfare - Private School Pupils	11000-SDE64370-17034	-	35,348
New London Special Masters	11000-SDE64370-12568	-	510,709
Low Performing Schools - Jennings	12052-SDE64370-43539-SDE00006	-	7,589
Low Performing Schools - STMHS	12052-SDE64370-43539-SDE00007	-	7,200
Low Performing Schools - High School	12052-SDE64370-43539-SDE00009	-	269,000
Low Performing Schools	12052-SDE64370-43539	-	476,957
<u>Office of Early Childhood:</u>			
Even Start Family Literacy Program	11000-OEC64845-12569	-	138,380
<u>Department of Economic and Community Development:</u>			
Brownfield Remediation Program	12052-ECD46260-35533	-	5,999
<u>Department of Emergency Services and Public Protection:</u>			
Nuclear Safety Fund	12060-DPS32982-90428	-	78,405
Drug Asset Forfeiture Revolving Fund	12060-DPS32155-35142	-	31,788
<u>Department of Housing:</u>			
Main Street Investment Fund	12052-DOH46930-43524	-	500,000
<u>Department of Transportation:</u>			
Town Aid Road Grants Transportation Fund	12052-DOT57131-43455	-	310,668
Transit Oriented Development Program	12052-DOT57343-43313	-	86,570
<u>Office of Policy and Management:</u>			
Payment in Lieu of Taxes (PILOT) on State-Owned Property	11000-OPM20600-17004	-	295,665
Payment in Lieu of Taxes (PILOT) on Private Colleges and General/Chronic Disease Hospitals	11000-OPM20600-17006	-	4,710,585
Property Tax Relief on Property of Totally Disabled Persons	11000-OPM20600-17011	-	2,677
Property Tax Relief for Elderly and Totally Disabled Homeowners	11000-OPM20600-17018	-	83,854
Property Tax Relief for Veterans	11000-OPM20600-17024	-	6,525
Local Capital Improvement Program	12050-OPM20600-40254	-	577,194
Inter-Town Capital Equipment (ICE) Purchase Incentive Program	12052-OPM20600-43515	-	137,666
Municipal Grants-In-Aid	12052-OPM20600-43587	-	33,169

(Continued)

See Notes to Schedule of Expenditures of State Financial Assistance.

City of New London, Connecticut

Schedule of Expenditures of State Financial Assistance  
For the Year Ended June 30, 2017

State Grantor/Pass-Through Grantor/Program Title	State Grantor Program Core-CT Number	Passed Through to Subrecipients	Total Expenditures
<u>Department of Social Services:</u>			
Medicaid	11000-DSS60000-16020	\$ -	\$ 381,845
<u>Department of Energy and Environmental Protection:</u>			
CT Bikeway, Pedestrian, Recreational Rail and Greenway Program	12052-DEP44321-43314	-	18,400
Community Investment Program	12060-DEP43153-35328	-	12,122
Drinking Water Program	21018-DPH48770-42319	-	145,851
Total State Financial Assistance Before Exempt Programs			23,396,265
Exempt Programs:			
<u>Department of Education:</u>			
Education Cost Sharing	11000-SDE64370-17041-82010	-	22,964,864
Special Education - Excess Cost - Student Based	11000-SDE64370-17047	-	808,664
<u>Department of Administrative Services:</u>			
School Construction Progress Payments - Interest	13010-DAS27636-40901	-	793,701
School Construction Progress Payments - Principal	13010-DAS27635-40901	-	3,884
School Construction Progress Payments - Principal	13009-DAS27636-40896	-	144
<u>Office of Policy and Management:</u>			
Municipal Revenue Sharing	12002-OPM20600-17102	-	2,048,168
Mashantucket Pequot/Mohegan Fund	12009-OPM20600-17005	-	1,737,694
Total Exempt Programs			28,357,119
Total State Financial Assistance		\$ -	\$ 51,753,384

(Concluded)

See Notes to Schedule of Expenditures of State Financial Assistance.

**City of New London, Connecticut**

**Notes to Schedule of Expenditures of State Financial Assistance  
For the Year Ended June 30, 2017**

**1. Basis of presentation**

The accompanying schedule of expenditures of state financial assistance ("Schedule") includes state grant activity of the City of New London, Connecticut ("City"), 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 several programs including general government, public safety, public works, health and welfare, culture and recreation and education.

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.

**2. Summary of significant accounting policies**

The accounting policies of the City, conform to accounting principles generally accepted in the United States of America 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. Loan programs**

In accordance with Section 4-236-23(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 various loan program activity:

**Department of Energy and Environmental Protection:**

	Issue Date	Interest Rate	Original Amount	Balance July 1, 2016	Issued	Retired	Balance June 30, 2017
Clean Water Funds 21015-OTT14000-42318:							
390C	03/31/00	2.0%	\$ 1,615,141	\$ 222,083	\$ -	\$ 80,757	\$ 141,326
390CD1	12/31/01	2.0%	700,861	111,195	-	40,434	70,761
455PDC	02/28/02	2.0%	2,014,170	520,327	-	100,708	419,619
				<u>\$ 853,605</u>	<u>\$ -</u>	<u>\$ 221,899</u>	<u>\$ 631,706</u>

**Drinking Water Program 21018-DPH48500-42319:**

2013-7025	01/31/17	2.0%	\$ 5,534,628	\$ 5,278,973	\$ 255,655	\$ 371,924	\$ 5,162,704
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**City of New London, Connecticut**

**Summary Schedule of Prior Year Audit Findings  
For the Year Ended June 30, 2017**

Finding 2016-001 (Prior Finding 2015-001)

Condition:

The City and the Board of Education are unable to close their financial reporting systems within a reasonable time frame. Additionally, neither entity is performing any reconciliation procedures to financial data prior to closing; consequently, the financial information was found to contain material misstatements that had to be corrected via the audit process.

Current status:

The finding has been repeated as Finding 2017-001.

Reason for recurrence:

Due to staffing issues, the City has been unable to implement the planned corrective action.

Finding 2016-002 (Prior Finding 2014-001)

Condition:

An accurate monthly reconciliation between the Education Grants Fund and the City general ledger is not being performed. The City is obtaining a summary of the Board of Education's expenditures and is monitoring the balancing; however, this is not their responsibility. The Board of Education should be initiating the reconciliation process in order to avoid material adjustments at year end to reconcile the Education Grants Fund accounting records to the general ledger detail maintained by the City finance office.

Current status:

The finding has been repeated as Finding 2017-002.

Reason for recurrence:

Due to staffing issues, the City has been unable to implement the planned corrective action.

**City of New London, Connecticut**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2017**

I. Summary of Auditors' Results

Financial Statements

Type of auditors' opinion issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?    x yes    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 auditors' opinion issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act?    yes    x no

The following schedule reflects the major programs included in the audit:

<u>State Grantor and Program</u>	<u>State Core-CT Number</u>	<u>Expenditures</u>
<u>Department of Administrative Services:</u>		
Alliance District General Improvements	12052-DAS27635-43651	\$ 890,098
<u>Department of Education:</u>		
Magnet Schools – Operating	11000-SDE64370-17057-82062	7,167,095
Magnet Schools – Transportation	11000-SDE64370-17057-82061	898,300
Low Performing Schools	12052-SDE64370-43539	760,746
<u>Department of Housing:</u>		
Main Street Investment Fund	12052-DOH46900-43524	500,000
<u>Office of Policy and Management:</u>		
Payment in Lieu of Taxes (PILOT) on State-Owned Property	11000-OPM20600-17004	295,665
Payment in Lieu of Taxes (PILOT) on Private Colleges and General/Chronic Disease Hospitals	11000-OPM20600-17006	4,710,585
Dollar threshold used to distinguish between type A and type B programs		\$ <u>467,925</u>

## City of New London, Connecticut

### Schedule of Findings and Questioned Costs For the Year Ended June 30, 2017

#### II. Findings - Financial Statement Audit

##### Finding 2017-001

##### Criteria

The City and the Board of Education should have internal controls in place to ensure that timely and accurate financial reporting is achieved. Monthly and year end closing procedures should be documented, communicated and monitored by the Finance Department of the City and the Business Office of the Board of Education.

##### Condition

The City and the Board of Education are unable to close their financial reporting systems within a reasonable time frame. Additionally, neither entity is performing any reconciliation procedures to financial data prior to closing; consequently, the financial information was found to contain material misstatements that had to be corrected via the audit process.

##### Context

Not applicable.

##### Effect

The existing process being followed is often used to identify and correct posting errors and omissions made during the year and, thus, City Council and Board of Education are managing current operations while using data that is neither timely nor accurate. Additionally, the lack of timeliness of closing at year end has caused delays in audit issuance.

##### Cause

The cause is unknown.

##### Recommendation

The City and Board of Education should develop, document, communicate and monitor a financial closing process in order to facilitate an effective monthly close as well as a year end close. The process should include the necessary procedures to be performed and the timeline in order to perform them.

##### Views of responsible officials and planned corrective actions

Staffing in the Finance Department has made it difficult to perform routine reconciliations on a monthly basis. However, the auditors' recommendation is appropriate and the Finance Department will develop a closing process to be followed on a monthly basis to eliminate this comment in future audits. The City records the Board of Education general fund expenditures in a single account. The Board of Education currently accounts for their own expenditures in detail in a separate general ledger. It is the responsibility of the Board of Education to reconcile their detail accounts to the City's official financial records. This comment will be eliminated once the Board of Education financial recordkeeping is merged with the City's financial recordkeeping.

**City of New London, Connecticut**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2017**

Finding 2017-002

Criteria

As the City's general ledger constitutes the official books and records of the City, it is crucial that the Board of Education reconcile its subsidiary ledgers, General Fund and Education Grants Fund to the City general ledger on a monthly basis.

Condition

An accurate monthly reconciliation between the Education Grants Fund and the City general ledger is not being performed. The City obtains a summary of the Board of Education's expenditures and is monitoring the balancing; however, this is not their responsibility. The Board of Education should be initiating the reconciliation process in order to avoid material adjustments at year end to reconcile the Education Grants Fund accounting records to the general ledger detail maintained by the City finance office.

Context

Not applicable.

Effect

Without properly reconciling on a monthly basis, significant errors and discrepancies between City and Board of Education accounting records could exist and go undetected.

Cause

The cause is unknown.

Recommendation

A timely and accurate reconciliation should be performed on a monthly basis between the Board of Education accounting records and the City's general ledger. Management should consider giving the City's Finance Department read-only access to the Board of Education's detailed general ledger in order to facilitate timely and accurate reconciliations.

Views of responsible officials and planned corrective actions

Staffing in the Finance Department has made it difficult to perform routine reconciliations on a monthly basis. However, the auditors' recommendation is appropriate and the Finance Department will develop a closing process to be followed on a monthly basis to eliminate this comment in future audits. The Board of Education currently accounts for the grant expenditures in a separate general ledger. It is the responsibility of the Board of Education to reconcile their detail accounts to the City's official financial records. This comment will be eliminated once the Board of Education financial recordkeeping is merged with the City's financial recordkeeping.



**City of New London, Connecticut**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2017**

Finding 2017-003

Criteria

Currently, the billing and collection activity for the water and sewer funds is recorded in the City's general ledger via an interface from the billing and collection software. There is no additional reporting or reconciliation of the collections and outstanding receivable balances being performed.

Condition

There is no additional reporting or reconciliation of the collections and outstanding receivable balances being performed between the two systems. We noted that not all water and sewer billing were recorded (interfaced) into the City's general ledger. In addition, we noted that certain interfaces were recorded several months after the transactions occurred. Finally, receivables were not reconciled monthly or at year and therefore, required adjustments as part of the audit process.

Context

Not applicable.

Effect

Without properly reconciling of both collections and receivable balances on a monthly basis, significant errors, omission of activity, or fraud may occur and go undetected.

Cause

The cause is unknown.

Recommendation

A timely reconciliation of collections and receivable balances should be performed on a monthly basis between the water and sewer billing and collections software and the City's general ledger to ensure that all activity is properly recorded and that all monies are being properly deposited in the bank.

Views of responsible officials and planned corrective actions

Staffing in the Finance Department has made it difficult to perform routine reconciliations on a monthly basis. However, the auditors' recommendation is appropriate and the Finance Department will develop a closing process to be followed on a monthly basis to eliminate this comment in future audits.

III. State Financial Assistance Findings and Questioned Costs

None.

**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**

**City Council  
City of New London, 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 New London, Connecticut ("City"), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated February 22, 2018.

**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 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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control described in the accompanying schedule of findings and questioned costs, that we consider to be material weaknesses (Findings 2017-001, 2017-002 and 2017-003).

**City Council  
City of New London, Connecticut**

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**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*.

**City's Responses to Findings**

The City's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

**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.

*PKF O'Connor Davies, LLP*

Wethersfield, Connecticut  
February 22, 2018

**Independent Auditors' 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**

**City Council  
City of New London, Connecticut**

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

We have audited the City of New London, Connecticut's ("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, 2017. 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, 2017.

### **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 our 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 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.

**City Council  
City of New London, Connecticut**

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**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, 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, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon dated February 22, 2018, 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.

*PKF O'Connor Davies, LLP*

Wethersfield, Connecticut  
February 22, 2018