

Town of Clinton, Connecticut

Federal and State Compliance Reports
Year Ended June 30, 2017

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RSM US LLP

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

Independent Auditor's Report

To Members of the Board of Finance
Town of Clinton, Connecticut

Report on Compliance for Each Major Federal Program

We have audited the Town of Clinton, Connecticut's (the Town) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Town of Clinton, Connecticut's major federal programs for the year ended June 30, 2017. The Town of Clinton, Connecticut's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the Town of Clinton, Connecticut's major federal program 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 Town of Clinton, Connecticut's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for its major federal program. However, our audit does not provide a legal determination of the Town of Clinton, Connecticut's compliance.

Opinion on Its Major Federal Program

In our opinion, the Town complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2017.

Report on Internal Control Over Compliance

Management of the Town of Clinton, Connecticut is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town of Clinton, Connecticut's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town of Clinton, Connecticut's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Clinton, Connecticut as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Town of Clinton, Connecticut's basic financial statements. We issued our report thereon dated December 29, 2017, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

RSM US LLP

New Haven, Connecticut
December 29, 2017

Town of Clinton, 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 Grantor's Number/ Project Number	Expenditures
U.S. Department of Agriculture			
Passed through the State of Connecticut			
Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	12060-SDE64370-20508	\$ 38,649
National School Lunch Program	10.555	12060-SDE64370-20560	187,006
Total Child Nutrition Cluster			<u>225,655</u>
Total U.S. Department of Agriculture			<u>225,655</u>
U.S. Department of Education			
Passed through the State of Connecticut			
Department of Education:			
Title I, Part A, Cluster:			
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2016	25,964
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2017	179,763
Total Title I - Cluster			<u>205,727</u>
Special Education Cluster:			
Special Education - Grants to States	84.027	12060-SDE64370-20977-2016	128,386
Special Education - Grants to States	84.027	12060-SDE64370-20977-2017	405,861
Special Education - Preschool Grants	84.173	12060-SDE64370-20983-2016	16,155
Special Education - Preschool Grants	84.173	12060-SDE64370-20983-2015	16,633
Total Special Education Cluster			<u>567,035</u>
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858-2016	38,308
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858-2017	18,472
			<u>56,780</u>
Title III Part A English Language Acquisition	84.365	12060-SDE64370-20868-2017	11,014
Total U.S. Department of Education			<u>840,556</u>
U.S. Department of Health and Human Services			
Passed through the State of Connecticut			
Department of Mental Health and Addiction Services:			
SAPT Block Grant	14.218	12060-MHA53282-21782	114,009
Total federal awards expended			<u>\$ 1,180,220</u>

N/A = Not Available.

See notes to schedule of expenditures of federal awards.

Town of Clinton, Connecticut

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

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the Town of Clinton, Connecticut, under programs of the federal government for the year ended June 30, 2017. The information in the Schedule is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

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

Note 2. Summary of Significant Accounting Principles

Expenditures reported on the Schedule are reported using the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3. Indirect Cost Rate

The Town currently does not have any grants which require the application of an overhead rate, however, if they did, the Town would elect to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 4. Subrecipients

The Town did not provide any federal funds to subrecipients for the year ended June 30, 2017.

Town of Clinton, Connecticut

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

I. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP: unmodified

Internal Control Over Financial Reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported
- Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported

Type of auditor's report issued on compliance for major programs: modified

- Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? Yes No

Identification of Major Programs

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.027/84.173	Special Education Cluster

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

Auditee qualified as low-risk auditee? Yes No

Town of Clinton, Connecticut

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

II. Financial Statement Findings

2017-001 Financial Reporting Requirements

Criteria:

Management is responsible for establishing and maintaining internal controls to ensure the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP).

Condition:

Significant adjustments were posted to the Town of Clinton, Connecticut's financial statements to properly record transactions in accordance with GAAP. Adjustments included, but were not limited to, the following:

- Entries posted to reconcile the Board of Education's expenditures to the Town of Clinton, Connecticut's records.
- Entries posted to record the Town's Volunteer Fire Department Pension Fund and the BOE Bequeathment Fund.

Context:

The Town of Clinton, Connecticut's General Fund, Pension Fund, and Special Revenue Fund were misstated.

Effect:

Significant adjustments were posted to present the financial statements in accordance with GAAP.

Cause:

Although the Board of Education improved in certain areas in terms of fiscal year close, there were still numerous adjustments that had to be made by the Board of Education.

Recommendation:

We recommend that the Board of Education and Town continue to develop policies and procedures to establish effective internal controls to ensure financial statements are presented in accordance with GAAP.

III. Federal Award Findings and Questioned Costs

None noted.

Town of Clinton, Connecticut

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

IV. Status of Prior Year Findings

Prior Audit Findings Resolved:

Finding 2016-002

Prior Audit Findings Unresolved:

<u>Finding Number</u>	<u>Description</u>
2016-001	Financial Reporting Requirements - finding updated above as 2017-001



RSM US LLP

**Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

Independent Auditor's Report

To the Members of the Board of Finance
Town of Clinton, 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, each major fund and the aggregate remaining fund information of the Town of Clinton, Connecticut, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Town of Clinton, Connecticut's basic financial statements, and have issued our report thereon dated December 29, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Clinton, Connecticut'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 Town of Clinton, Connecticut's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Clinton, Connecticut's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or 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 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency (2017-001).

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Clinton, Connecticut's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Clinton, Connecticut's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Clinton, Connecticut's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RSM US LLP

New Haven, Connecticut
December 29, 2017

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

Independent Auditor's Report

To the Members of the Board of Finance
Town of Clinton, Connecticut

Report on Compliance for Each Major State Program

We have audited the Town of Clinton, Connecticut's (the Town) 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 Town of Clinton, Connecticut's major state programs for the year ended June 30, 2017. The Town of Clinton, Connecticut's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with 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 Town of Clinton, Connecticut'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 Town of Clinton, Connecticut's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of the Town of Clinton, Connecticut's compliance.

Opinion on Each Major State Program

In our opinion, the Town of Clinton, Connecticut complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2017.

Report on Internal Control over Compliance

Management of the Town of Clinton, Connecticut is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town of Clinton, Connecticut'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 Town of Clinton, Connecticut's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a 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.

Report on Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Clinton, Connecticut as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Town of Clinton, Connecticut's basic financial statements. We have issued our report thereon dated December 29, 2017, 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 Town of Clinton, Connecticut's basic financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

RSM US LLP

New Haven, Connecticut
December 29, 2017

Town of Clinton, Connecticut

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

State Grantor/Pass-Through Grantor/Program Title	State Grant Program CORE-CT Number	Expenditures
Department of Education		
Youth Services Bureau - Enhancement	11000-SDE84000-16201	\$ 3,824
Child Nutrition State Matching Grant	11000-SDE64000-16211	4,703
Health Foods Initiative	11000-SDE64000-16212	9,534
Adult Education	11000-SDE64000-17030	25,651
Bilingual Education	11000-SDE64000-17042	2,601
School Breakfast	11000-SDE64000-17046	11,586
Youth Services Bureau - Enhancement	11000-SDE64000-17052	14,000
Total Department of Education		<u>71,899</u>
Department of Energy and Environmental Protection		
Clean Water Fund	21014-DEP43720-40001	23,705
Environmental Settlements	12060-DEP43970-35169	28,625
Total Department of Energy and Environmental Protection		<u>52,330</u>
Connecticut State Library		
Historic Documents Preservation Grants	12060-CSL66094-35150	4,000
Office of Policy and Management		
Reimbursement of Property Taxes - Disability Exemption	11000-OPM20600-17011	1,001
Property Tax Relief for Elderly and Totally Disabled Homeowners	11000-OPM20600-17018	94,524
Property Tax Relief for Elderly Homeowners - Freeze Program	11000-OPM20600-17021	2,000
Property Tax Relief for Veterans	11000-OPM20600-17024	15,299
Municipal Grants-In-Aid	11000-OPM20600-43587	191,674
Total Office of Policy and Management		<u>304,498</u>

(Continued)

Town of Clinton, Connecticut

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

State Grantor/Pass-Through Grantor/Program Title	State Grant Program CORE-CT Number	Expenditures
Office of Early Childhood		
Smart Start	12052-OEC64845-43626	\$ 75,540
Smart Start	12060-OEC64845-35586	150,000
Total Office of Early Childhood		<u>225,540</u>
Judicial Branch		
Non-budgeted appropriations	34001-JUD95162-40001	<u>3,618</u>
Department of Transportation		
Town Aid Road Grants - Municipal	12052-DOT57000-43455	268,411
Border-to-Border Sidewalk Design	12052-DOT57551-43130	40,218
Small Town Economic Assistance Program (STEAP)	12052-DOT57191-40532	37,066
Total Department of Transportation		<u>345,695</u>
Total State Financial Assistance Before Exempt Programs		<u>1,007,580</u>
Exempt Programs		
Office of Policy and Management		
Municipal Revenue Sharing	12060-OPM20600-35458	268,611
Grants to Towns	12009-OPM20600-17005	30,971
Total Office of Policy and Management		<u>299,582</u>
Department of Education		
Educational Cost Sharing	11000-SDE64000-17041-82010	6,334,159
Excess Costs Student Based and Equity	11000-SDE64000-17047	301,787
Total Department of Education		<u>6,635,946</u>
Department of Administrative Services		
School Construction Grants	13010-DAS27636-40901	<u>5,014,204</u>
Total Exempt Programs		<u>11,949,732</u>
Total State Financial Assistance		<u>\$ 12,957,312</u>

See notes to schedule of expenditures of state financial assistance.

Town of Clinton, Connecticut

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

Note 1. Basis of Presentation

The accompanying schedule of expenditures of state financial assistance (the Schedule) includes state grant activity of the Town of Clinton, Connecticut under programs of the State of Connecticut for the fiscal year ended June 30, 2017. 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. Because the Schedule presents only a selected portion of the operations of the Town of Clinton, Connecticut, it is not intended to, and does not, present the financial position, changes in fund balance, changes in net position or cash flows of the Town of Clinton, Connecticut.

Note 2. Summary of Significant Accounting Policies

The accounting policies of the Town of Clinton, Connecticut conform to accounting principles generally accepted in the United States of America as applicable to governments. The information in the schedule of expenditures of state financial assistance 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 of expenditures of state financial assistance 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 of expenditures of state financial assistance.

Town of Clinton, Connecticut

**Schedule of State Single Audit Compliance Findings and Questioned Costs
For the Year Ended June 30, 2017**

I. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified? X Yes _____ None reported
- Noncompliance material to financial statements noted? _____ Yes X No

State Financial Assistance

Internal control over major programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified? _____ Yes X None reported

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

- Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act? _____ Yes X No

The following schedule reflects the major programs included in the State Single Audit:

State Grantor and Program	State Core-CT Number	Expenditures
Department of Transportation		
Town Aid Road Grants - Municipal	12052-DOT57000-43455	\$ 268,411
Office of Policy and Management		
Municipal Grants-In-Aid	11000-OPM20600-43587	191,674
Property Tax Relief for Elderly and Totally Disabled Homeowners	11000-OPM20600-17018	94,524

- Dollar threshold used to distinguish between type A and Type B programs: \$200,000

Town of Clinton, Connecticut

**Schedule of State Single Audit Compliance Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2017**

II. Financial Statement Findings

- We issued reports dated December 29, 2017 on internal control over financial reporting and compliance with other matters based on an audit of the basic financial statements performed in accordance with *Government Auditing Standards*.
- Our report on internal control over financial reporting noted one matter (2017-001).

III. State Award Findings and Questioned Costs

No matters were reported.

IV. Status of Prior Year Findings

Prior Audit Findings Resolved:

No matters were reported.

Prior Audit Findings Unresolved:

Finding Number	Description
2016-001	Financial Reporting requirements - finding updated above.