

**CITY OF STAMFORD, CONNECTICUT  
FEDERAL SINGLE AUDIT REPORT  
JUNE 30, 2020**



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**CITY OF STAMFORD, CONNECTICUT  
FEDERAL SINGLE AUDIT REPORT  
JUNE 30, 2020  
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## **Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

To the Members of the Board of Finance  
City of Stamford, Connecticut

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

We have audited the City of Stamford, Connecticut's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the City of Stamford, Connecticut's major federal programs for the year ended June 30, 2020. The City of Stamford, Connecticut's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

#### ***Management's Responsibility***

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

#### ***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the City of Stamford, Connecticut's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Stamford, Connecticut's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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

In our opinion, the City of Stamford, Connecticut, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

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

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-001, that we consider to be a significant deficiency.

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

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

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

The financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Stamford, Connecticut, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City of Stamford, Connecticut's basic financial statements, were audited by Blum, Shapiro & Company, P.C., whose partners and professional staff joined CliftonLarsonAllen LLP as of January 1, 2021 and has subsequently ceased operations. Blum, Shapiro & Company, P.C., issued their report thereon dated December 28, 2020, which contained unmodified opinions on those financial statements. Their audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*CliftonLarsonAllen LLP*

West Hartford, Connecticut  
March 8, 2021

**CITY OF STAMFORD, CONNECTICUT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020**

<b>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>United States Department of Agriculture</b>				
<i>Passed Through the State of Connecticut Department of Education:</i>				
Child Nutrition Cluster:				
National School Lunch Program	10.555	12060-SDE64370-20560	\$ 2,889,279	
COVID-19 National School Lunch Program	10.555	12060-SDE64370-29572		722,194
COVID-19 Summer Food Service Program for Children	10.555	12060-SDE64370-29573		1,047
COVID-19 Summer Food Service Program for Children	10.555	12060-SDE64370-29574		12,444
COVID-19 Child and Adult Care Food Program	10.555	12060-SDE64370-29575		184,825
COVID-19 School Breakfast Program	10.555	12060-SDE64370-29576		381,894
School Breakfast Program	10.553	12060-SDE64370-20508		<u>645,519</u>
			\$	4,837,202
Child and Adult Care Food Program	10.558	12060-SDE64370-20518		231,811
Child and Adult Care Food Program	10.558	12060-SDE64370-20544		<u>29,018</u>
				<u>260,829</u>
Total United States Department of Agriculture				<u>5,098,031</u>
<b>United States Department of Housing and Urban Development</b>				
<i>Direct:</i>				
CDBG - Entitlement Grants Cluster:				
Community Development Block Grants/Entitlement Grants	14.218		\$ 923,755	1,111,233
<i>Passed Through the State of Connecticut Department of Housing:</i>				
CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster:				
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)	14.269	12060-DOH46961-29520		<u>17,751</u>
Total United States Department of Housing and Urban Development			<u>923,755</u>	<u>1,128,984</u>
<b>United States Department of Transportation</b>				
<i>Passed Through the State of Connecticut Department of Transportation:</i>				
Highway Safety Cluster:				
National Priority Safety Programs	20.616	12062-DOT57513-22600		<u>10,426</u>
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	12062-DOT57161-22108		95,412
Highway Planning and Construction	20.205	12062-DOT57191-22108		<u>202,841</u>
				298,253
<i>Direct:</i>				
Federal Transit Cluster:				
Federal Transit_Capital Investment Grants	20.500			923,854
Federal Transit_Formula Grants	20.507			<u>193,945</u>
				1,117,799
<i>Passed Through the State of Connecticut Department of Transportation:</i>				
Alcohol Open Container Requirements	20.607	12062-DOT57513-22091		<u>48,037</u>
Total United States Department of Transportation				<u>1,474,515</u>
<b>United States Department of Health and Human Services</b>				
<i>Direct:</i>				
Immunization Cooperative Agreements	93.268			70,519
<i>Passed Through the State of Connecticut Department of Public Health:</i>				
Immunization Cooperative Agreements	93.268	12060-DPH48664-20911		<u>454</u>
				70,973
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758	12060-DPH48810-22664		16,689
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds	93.539	12060-DPH48664-22742		578

The accompanying notes are an integral part of this schedule

**CITY OF STAMFORD, CONNECTICUT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2020**

<b>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
COVID-19 Crisis Planning	93.354	12060-DPH48557-29551		\$ 86,176
<i>Passed Through the Ledge Light Health District:</i>				
Public Health Emergency Preparedness	93.069	12060-DPH48557-22333		75,694
<i>Direct:</i>				
Medical Reserve Corps Small Grant Program	93.008			<u>6,997</u>
Total United States Department of Health and Human Services				<u>257,107</u>
<b>United States Department of Homeland Security</b>				
<i>Passed Through the State of Connecticut Department of Emergency Services and Public Protection:</i>				
Homeland Security Grant Program	97.067	12060-DPS32160-21877		<u>368,209</u>
<b>United States National Endowment for the Humanities</b>				
<i>Passed Through the State of Connecticut Economic and Community Development:</i>				
Promotion of the Arts_Partnership Agreements	45.025	12060-ECD46820-20328		<u>2,700</u>
<b>United States Department of Education</b>				
<i>Direct:</i>				
TRIO Cluster: TRIO_Upward Bound	84.047			236,214
<i>Passed Through the State of Connecticut Department of Education:</i>				
<i>Special Education Cluster (IDEA):</i>				
Special Education_Grants to States	84.027	12060-SDE64370-20977-2020	\$ 3,676,205	
Special Education_Grants to States	84.027	12060-SDE64370-20977-2019	45,532	
Special Education_Preschool Grants	84.173	12060-SDE64370-20983-2020	<u>96,305</u>	
				3,818,042
<i>Passed Through the State of Connecticut Department of Education:</i>				
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2020	2,206,644	
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2019	<u>644,060</u>	
				2,850,704
Career and Technical Education -- Basic Grants to States	84.048	12060-SDE64370-20742-2020		237,626
Adult Education - Basic Grants to States	84.002	12060-SDE64370-20784-2020		158,000
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858-2020	325,246	
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858-2019	<u>89,835</u>	
				415,081
Twenty-First Century Community Learning Centers	84.287	12060-SDE64370-20863-2020	408,141	
Twenty-First Century Community Learning Centers	84.287	12060-SDE64370-20863-2019	<u>80,598</u>	
				488,739
English Language Acquisition State Grants	84.365	12060-SDE64370-20868-2019	93,748	
English Language Acquisition State Grants	84.365	12060-SDE64370-20868-2020	277,622	
English Language Acquisition State Grants	84.365	12060-SDE64370-20868-2019	<u>11,838</u>	
				383,208
Title IV - Student Support	84.424	12060-SDE64370-22854-2020	21,064	
Title IV - Student Support	84.424	12060-SDE64370-22854-2019	<u>88,105</u>	
				109,169
Total United States Department of Education				<u>8,696,783</u>

The accompanying notes are an integral part of this schedule

CITY OF STAMFORD, CONNECTICUT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2020

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>United States Department of Justice</b>				
<i>Direct:</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738		\$ 67,470	
<i>Passed Through the State of Connecticut Office of Policy and Management:</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	12060-OPM20350-21921	<u>16,000</u>	\$ 83,470
<i>Direct:</i>				
Equitable Sharing Program	16.922			<u>62,282</u>
Total United States Department of Justice				<u>145,752</u>
<b>United States Department of the Treasury</b>				
<i>Direct:</i>				
Equitable Sharing	21.016			47,289
<i>Passed Through the State of Connecticut Office of Policy and Management:</i>				
COVID-19 Coronavirus Relief Fund	21.019			<u>145,903</u>
Total United States Department of the Treasury				<u>193,192</u>
<b>Total Federal Awards</b>			<u>\$ 923,755</u>	<u>\$ 17,365,273</u>

The accompanying notes are an integral part of this schedule



**CITY OF STAMFORD, CONNECTICUT  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the City of Stamford, Connecticut, under programs of the federal government for the year ended June 30, 2020. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

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

**Basis of Accounting**

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

**2. INDIRECT COST RECOVERY**

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

**3. NONCASH AWARDS**

Donated commodities in the amount of \$418,479 are included in the Department of Agriculture's National School Lunch Program, CFDA #10.555. The amount represents the market value of commodities received.

Donated vaccines in the amount of \$70,519 are included in the Department of Public Health's Immunization Grant Program, CFDA #93.268. The amount represents the market value of vaccines received.

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

To the Members of the Board of Finance  
City of Stamford, 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, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Stamford, Connecticut, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City of Stamford, Connecticut's basic financial statements, and have issued our report thereon dated December 28, 2020.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City of Stamford, Connecticut's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Stamford, Connecticut's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Stamford, Connecticut's internal control.

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

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

## **Compliance and Other Matters**

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

## **Purpose of this Report**

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

*Blum, Shapiro & Company, P.C.*

West Hartford, Connecticut  
December 28, 2020

**CITY OF STAMFORD, CONNECTICUT  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 FOR THE YEAR ENDED JUNE 30, 2020**

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**I. SUMMARY OF AUDITORS' RESULTS**

**Financial Statements**

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ yes   X   no
- Significant deficiency(ies) identified? \_\_\_\_\_ yes   X   none reported
- Noncompliance material to financial statements noted? \_\_\_\_\_ yes   X   no

**Federal Awards**

Internal control over major programs:

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

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

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

Major programs:

CFDA #	Name of Federal Program or Cluster
14.218	Community Development Block Grants/Entitlement Grants
20.500/20.507	Federal Transit Cluster
84.010	Title I Grants to Local Educational Agencies

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

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

**II. FINANCIAL STATEMENT FINDINGS**

No matters were reported.

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

**Finding No. 2020-001**

Annual Report Card, High School Graduation - repeat finding of 2019-002

Federal Agency: United State Department of Education

Federal Program Title: Title I Grants to Local Educational Agencies

CFDA Number: 84.010

Pass-Through Agency: State of Connecticut Department of Education

Pass-Through Number(s): 12060-SDE64370-20679-2020 and 12060-SDE64370-20679-2019

Award Period: July 1, 2018 through June 30, 2021

**Type of Finding**

Significant Deficiency in Internal Control over Compliance

**Criteria**

The Board of Education is required to maintain appropriate written documentation to support the removal of a student from the district. Additionally, the Board of Education is required to ensure that the proper exit code is utilized to remove a student from the adjusted regulatory cohort.

**Condition**

From the 25 selections tested, 4 exit forms were not completed.

**Questioned Costs**

None.

**Context**

During our testing, it was noted that the Board of Education did not complete and maintain exit forms for all student removals from the district. The sample was a statistically valid sample.

**Effect**

The lack of controls over required approvals resulted in missing completed forms.

**Cause**

Lack of controls that ensure that all students leaving the District have a completed form approved by all proper designees.

**Recommendation**

We recommend that the Board of Education follow its own policies and procedures related to approval process, thereby ensuring that all exit forms have the proper approvals for removing a student from the adjusted regulatory cohort.

**Views of Responsible Officials and Planned Corrective Actions**

Management agrees with this finding.

