

**CITY OF NORWICH, CONNECTICUT
FEDERAL SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2023**



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**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**

Honorable Mayor and City Council
City of Norwich, Connecticut

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Norwich, Connecticut's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City of Norwich, Connecticut's major federal programs for the year ended June 30, 2023. The City of Norwich, Connecticut's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Norwich, Connecticut 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, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Norwich, Connecticut and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City of Norwich, Connecticut's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City of Norwich, Connecticut's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City of Norwich, Connecticut's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City of Norwich, Connecticut's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City of Norwich, Connecticut's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the City of Norwich, Connecticut's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City of Norwich, Connecticut's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Honorable Mayor and City Council
City of Norwich, Connecticut

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Norwich, Connecticut, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City of Norwich, Connecticut's basic financial statements, and have issued our report thereon dated December 13, 2023, 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 basic 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
December 13, 2023

**CITY OF NORWICH, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
United States Department of Agriculture				
<i>Passed Through the State of Connecticut Department of Education:</i>				
Child Nutrition Cluster:				
National School Lunch Program	10.555	Noncash	\$	\$ 117,433
National School Lunch Program	10.555	12060-SDE64370-20560		<u>2,030,154</u>
Total National School Lunch Program				2,147,587
School Breakfast Program	10.553	12060-SDE64370-20508		864,454
Summer Food Service Program for Children	10.559	12060-SDE64370-20540		85,404
Summer Food Service Program for Children	10.559	12060-SDE64370-20548		<u>17,210</u>
Total Summer Food Service Program for Children				102,614
Fresh Fruit and Vegetable Program	10.582	12060-SDE64370-22051		<u>129,735</u>
Total Child Nutrition Cluster				3,244,390
Child and Adult Care Food Program	10.558	12060-SDE64370-20518		191,232
Child and Adult Care Food Program	10.558	12060-SDE64370-20544		<u>14,236</u>
Total Child and Adult Care Food Program				205,468
State Administrative Expenses for Child Nutrition	10.560	12060-SDE64370-23126		88,681
COVID 19 - Pandemic EBT Local Administrative Costs	10.649	12060-SDE64370-29802		<u>7,536</u>
Total United States Department of Agriculture			-	<u>3,546,075</u>
United States Department of Transportation				
<i>Direct:</i>				
Highway Safety Cluster:				
National Priority Safety Programs	20.616			2,991
<i>Passed Through the State of Connecticut Department of Transportation:</i>				
Highway Planning and Construction	20.205	12062-DOT57151-22108		<u>6,259,144</u>
Total United States Department of Transportation			-	<u>6,262,135</u>
United States Department of Education				
<i>Passed Through the State of Connecticut Department of Education:</i>				
Special Education Cluster (IDEA):				
Special Education - Grants to States	84.027	12060-SDE64370-20977-2023		601,739
Special Education - Grants to States	84.027	12060-SDE64370-20977-2022		913,495
Special Education - Grants to States	84.027	12060-SDE64370-20977-2021		<u>12,787</u>
Total Special Education - Grants to States				1,528,021
Special Education - Preschool Grants	84.173	12060-SDE64370-20983-2023		2,461
Special Education - Preschool Grants	84.173	12060-SDE64370-20983-2022		<u>12,401</u>
Total Special Education - Preschool Grants				14,862
Total Special Education Cluster (IDEA):				1,542,883
COVID-19 - Education Stabilization Fund:				
COVID 19 - American Rescue Plan - ESSER	84.425u	12060-SDE64370-23083-2022		225,546
COVID 19 - American Rescue Plan - ESSER	84.425u	12060-SDE64370-29636-2021		8,230,009
COVID 19 - American Rescue Plan - ESSER	84.425u	12060-SDE64370-29684-2022		<u>32,994</u>
Total COVID 19 - American Rescue Plan - ESSER				8,488,549
COVID 19 - ESSER K-12 Fund	84.425d	12060-SDE64370-29571-2021		5,748,765
COVID 19 - ARP ESSER Homeless Children and Youth (HCY) II	84.425w	12060-SDE64370-29650-2021		<u>70,043</u>
Total COVID-19 - Education Stabilization Fund:				14,307,357
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2023		461,919
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2022		<u>1,437,126</u>
Total Title I Grants to Local Educational Agencies				1,899,045
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858-2023		59,226
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858-2022		<u>135,528</u>
Total Improving Teacher Quality State Grants				194,754
Twenty-First Century Community Learning Centers	84.287	12060-SDE64370-20863-2023		267,488
Twenty-First Century Community Learning Centers	84.287	12060-SDE64370-20863-2022		<u>113,164</u>
Total Twenty-First Century Community Learning Centers				380,652

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CITY OF NORWICH, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
United States Department of Education (Continued)				
<i>Passed Through the State of Connecticut Department of Education:</i>				
Title IV - Student Support	84.424	12060-SDE64370-22854-2023	\$	\$ 64,925
Title IV - Student Support	84.424	12060-SDE64370-22854-2022		<u>70,074</u>
Total Title IV - Student Support				134,999
English Language Acquisition State Grants	84.365	12060-SDE64370-20868-2023		84,678
English Language Acquisition State Grants	84.365	12060-SDE64370-20868-2022		<u>52,642</u>
				137,320
Education for Homeless Children and Youth	84.196	12060-SDE64370-20770-2022		27,711
Adult Education - Basic Grants to States	84.002	12060-SDE64370-20784-2023		153,164
<i>Direct:</i>				
Magnet School Assistance Program	84.165a			245,276
LEAP 2021-2022	84.069			<u>134,693</u>
Total United States Department of Education			-	<u>19,157,854</u>
United States Department of Justice				
<i>Direct:</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738			17,646
Equitable Sharing Program	16.922			26,443
Bulletproof Vest Partnership Program	16.607			3,875
Public Safety Partnership and Community Policing Grants	16.710			270,839
<i>Passed Through the State of Connecticut Office of Policy and Management:</i>				
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	12060-OPM20350-21676		<u>50,548</u>
Total United States Department of Justice			-	<u>369,351</u>
United States Department of Housing and Urban Development				
<i>Direct:</i>				
CDBG - Entitlement Grants Cluster: Community Development Block Grants/Entitlement Grants	14.218			1,289,731
Lead Hazard Reduction Demonstration Grant Program	14.905			<u>470,760</u>
Total United States Department of Housing and Urban Development			-	<u>1,760,491</u>
United States Department of Labor				
<i>Passed Through the EWIB / EastConn:</i>				
WIA/WIOA Youth Activities	17.259			<u>103,858</u>
Total United States Department of Labor			-	<u>103,858</u>
United States Department of Health and Human Services				
<i>Direct:</i>				
Aging Cluster: Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044			16,625
Drug-Free Communities Support Program Grants	93.276			98,795
<i>Passed Through the State of Connecticut Mental Health and Addiction Services:</i>				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	11000-MHA53000-12215		9,230
State Opioid Response "How Can We Help" Grant	93.788	12060-MHA53300-22921		<u>52,955</u>
Total United States Department of Health and Human Services			-	<u>177,605</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CITY OF NORWICH, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
United States Department of Homeland Security				
<i>Direct:</i>				
Assistance to Firefighters Grant	97.044		\$	\$ 280,167
Emergency Food and Shelter National Board Program	97.024			7,500
Total United States Department of Homeland Security			-	287,667
United States Department of the Treasury				
<i>Passed Through the State of Connecticut Office of Early Childhood:</i>				
COVID-19 - Coronavirus Relief Fund - Early Care and Education	21.019	12060-OEC64845-29561		123,862
<i>Passed Through the State of Connecticut Department of Education:</i>				
COVID 19 - SLFRF - Right to Read	21.027	12060-SDE64730-29732-2023		111,000
COVID 19 - SLFRF - Learner Engagement LEAP	21.027	12060-SDE64370-28089-2023		30,576
COVID 19 - SLFRF - Summer Enrichment	21.027	12060-SDE64370-29636		67,500
<i>Passed Through the State of Connecticut Office of Early Childhood:</i>				
COVID 19 - SLFRF School Readiness	21.027	12060-OEC64845-28227-2023		187,639
<i>Direct:</i>				
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	12060-OPM20600-29669	7,846,965	
Total Coronavirus State and Local Fiscal Recovery Funds				8,243,680
Total United States Department of the Treasury			-	8,367,542
United States Environmental Protection Agency				
<i>Passed Through the State of Connecticut Department of Public Health:</i>				
<i>Drinking Water State Revolving Fund Cluster:</i>				
Capitalization Grants for Drinking Water State Revolving Funds	66.468	12060-DPH48770-22467		153,940
Capitalization Grants for Drinking Water State Revolving Funds	66.468	21017-DPH48770-43627		102,468
Capitalization Grants for Drinking Water State Revolving Funds	66.468	21018-DPH48770-42319		339,477
Total Capitalization Grants for Drinking Water State Revolving Funds				595,885
<i>Passed Through the State of Connecticut Department of Energy and Environmental Protection:</i>				
<i>Clean Water State Revolving Fund Cluster:</i>				
Capitalization Grants for Clean Water State Revolving Funds	66.458	21014-DEP43720-40001		68,729
Capitalization Grants for Clean Water State Revolving Funds	66.458	21015-DEP43720-42318		284,352
Total Capitalization Grants for Clean Water State Revolving Funds				353,081
<i>Passed Through the State of Connecticut Department of Public Health:</i>				
WIIN Assist Small Disadvantaged Communities	66.648	12060-DPH48770-23102		118,351
Total United States Environmental Protection Agency			-	1,067,317
United States Election Assistance Commission				
<i>Passed Through the State of Connecticut Office of the Secretary of State:</i>				
Help America Vote Act Requirements Payments	90.401	12060-SOS12500-21465		4,610
Total United States Election Assistance Commission			-	4,610
Total Expenditures of Federal Awards			\$ -	\$ 41,104,505

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CITY OF NORWICH, CONNECTICUT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2023**

NOTE 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 Norwich, Connecticut, under programs of the federal government for the year ended June 30, 2023. 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 Norwich, 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 Norwich, 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 for all awards. Under these principles certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 2 INDIRECT COST RECOVERY

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



**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**

Honorable Mayor and City Council
City of Norwich, 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 Norwich, Connecticut, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City of Norwich, Connecticut's basic financial statements, and have issued our report thereon dated December 13, 2023.

Report on Internal Control Over Financial Reporting

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

Honorable Mayor and City Council
City of Norwich, Connecticut

Report on Compliance and Other Matters

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



CliftonLarsonAllen LLP

West Hartford, Connecticut
December 13, 2023

**CITY OF NORWICH, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
2. Type of auditors’ report issued on compliance for federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes x no

Identification of Major Federal Programs

Assistance Listing Number(s)	Name of Federal Program or Cluster
10.553/10.555/10.559	Child Nutrition Cluster
20.205	Highway Planning and Construction
84.425d/84.425u/84.425w	COVID 19 – Elementary and Secondary School Emergency Relief (ESSER) Fund
21.027	COVID 19 – Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs: \$ 1,249,821

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

**CITY OF NORWICH, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).