

**CITY OF BRISTOL, CONNECTICUT  
FEDERAL SINGLE AUDIT REPORT  
JUNE 30, 2022**



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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**

City Council and Board of Finance  
City of Bristol, Connecticut

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

***Qualified and Unmodified Opinions***

We have audited the City of Bristol, 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 Bristol, Connecticut's major federal programs for the year ended June 30, 2022. The City of Bristol, Connecticut's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Qualified Opinion on the Emergency Connectivity Fund Program***

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the City of Bristol, Connecticut complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Emergency Connectivity Fund Program for the year ended June 30, 2022.

***Unmodified Opinion on Each of the Other Major Federal Programs***

In our opinion, the City of Bristol, 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 other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2022.

***Basis for Qualified and Unmodified Opinions***

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 Bristol, 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 Bristol, Connecticut's compliance with the compliance requirements referred to above.

*Matter Giving Rise to Qualified Opinion on the Emergency Connectivity Fund Grant*

As described in the accompanying schedule of findings and questioned costs, the City of Bristol, Connecticut, did not comply with requirements regarding Assistance Listing No. 32.009 Emergency Connectivity Fund Program as described in finding number 2022-001 for Procurement. Compliance with such requirements is necessary, in our opinion, for the City of Bristol, Connecticut, to comply with the requirements applicable to that program.

**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 Bristol, 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 Bristol, 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 Bristol, 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 Bristol, 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 Bristol, 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 Bristol, 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.

### **Other Matters**

*Government Auditing Standards* requires the auditor to perform limited procedures on the City of Bristol, Connecticut's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City of Bristol, Connecticut's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

*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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-001 to be a material weakness.

*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 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.

*Government Auditing Standards* requires the auditor to perform limited procedures on the City of Bristol, Connecticut's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City of Bristol, Connecticut's response was not subjected to the other 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**

We have audited 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 Bristol, Connecticut, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Bristol, Connecticut's basic financial statements. We have issued our report thereon dated December 21, 2022, 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*

**CliftonLarsonAllen LLP**

West Hartford, Connecticut  
December 21, 2022

**CITY OF BRISTOL, CONNECTICUT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2022**

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
<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	\$	\$ 193,949
National School Lunch Program	10.555	12060-SDE64370-20560		4,099,017
National School Lunch Program	10.555	12060-SDE64370-23085		187,983
School Breakfast Program	10.553	12060-SDE64370-20508		<u>1,026,528</u>
				5,507,477
State Administrative Expenses for Child Nutrition	10.560	12060-SDE64370-23126		136,832
Pandemic EBT Administrative Costs	10.649	12060-SDE64370-29802		<u>7,368</u>
Total United States Department of Agriculture			-	<u>5,651,677</u>
<b>United States Department of Transportation</b>				
<i>Passed Through the State of Connecticut Department of Transportation:</i>				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	12062-DOT57513-20559		1,435
National Priority Safety Programs	20.616	12062-DOT57513-22600		<u>3,767</u>
				5,202
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	12062-DOT57141-22108		562,141
Alcohol Open Container Requirements	20.607	12062-DOT57513-22091		<u>15,353</u>
Total United States Department of Transportation			-	<u>582,696</u>
<b>United States Department of Education</b>				
<i>Passed Through the State of Connecticut Department of Education:</i>				
Special Education Cluster (IDEA):				
Special Education - Grants to States	84.027	12060-SDE64370-20977-2022		2,035,395
Special Education - Grants to States	84.027	12060-SDE64370-20977-2021		296,886
Special Education - Grants to States	84.027	12060-SDE64370-20977-2020		18,189
Special Education - Preschool Grants	84.173	12060-SDE64370-20983-2022		1,112
Special Education - Preschool Grants	84.173	12060-SDE64370-20983-2021		<u>59,706</u>
				2,411,288
COVID 19 - Education Stabilization Fund:				
COVID 19 - American Rescue Plan Homeless Children and Youth	84.425w	12060-SDE64370-29650-2021		43,831
COVID 19 - ARP Special Education Grants	84.425u	12060-SDE64370-23083-2022		331,192
COVID 19 - ARP ESSER	84.425u	12060-SDE64370-29636-2021		72,480
COVID 19 - ARP ESSER	84.425u	12060-SDE64370-29636-2021		2,488,506
COVID 19 - ESSER K-12 Fund	84.425d	12060-SDE64370-29571-2021		52,861
COVID 19 - ESSER K-12 Fund	84.425d	12060-SDE64370-29571-2021		3,573,109
COVID 19 - ESSER K-12 Fund	84.425d	12060-SDE64370-29571-2020		<u>44,593</u>
				6,606,572
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2022		2,048,455
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2021		358,237
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2022		<u>251,569</u>
				2,658,261
Career and Technical Education -- Basic Grants to States	84.048	12060-SDE64370-20742-2022		131,784
Career and Technical Education -- Basic Grants to States	84.048	12060-SDE64370-20742-2021		<u>27,065</u>
				158,849
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858-2022		239,186
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858-2021		<u>14,731</u>
				253,917

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CITY OF BRISTOL, CONNECTICUT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2022**

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
Twenty-First Century Community Learning Centers	84.287	12060-SDE64370-20863-2022		183,521
Twenty-First Century Community Learning Centers	84.287	12060-SDE64370-20863-2021		213,073
				396,594
Title IV - Student Support	84.424	12060-SDE64370-22854-2022		91,740
Title IV - Student Support	84.424	12060-SDE64370-22854-2021		66,907
				158,647
English Language Acquisition State Grants	84.365	12060-SDE64370-20868-2021		56,369
Adult Education - Basic Grants to States	84.002	12060-SDE64370-20784-2022		169,934
McKinney-Vento Homeless Assistance (Continuation 2)	84.196a	12060-SDE64370-20770-2021		37,967
Total United States Department of Education			-	12,908,398
<b>United States Department of Justice</b>				
<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		23,000
<i>Direct:</i>				
Equitable Sharing Program	16.922			38,772
Bulletproof Vest Partnership Program	16.607			12,364
Total United States Department of Justice			-	74,136
<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		-	646,851
<b>United States Department of Health and Human Services</b>				
<i>Passed Through the State of Connecticut Mental Health and Addiction Services:</i>				
CPR: CT Promotes Recovery	93.788	12060-MHA53300-22921		75,000
<i>Direct:</i>				
Drug-Free Communities Support Program Grants	93.276			118,784
<i>Passed Through the State of Connecticut Department of Public Health:</i>				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	12060-DPH48557-29582		188,238
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758	12060-DPH48876-22664		15,926
Immunization Cooperative Agreements	93.268	12060-DPH48551-29654		647,819
Total United States Department of Health and Human Services			-	1,045,767

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CITY OF BRISTOL, CONNECTICUT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2022**

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
<b>United States Department of Homeland Security</b>				
<i>Passed Through the State of Connecticut Department of Emergency Services and Public Protection:</i>				
Emergency Management Performance Grants	97.042	12060-DPS32160-21881		8,238
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	12060-DPS32990-21891		145,263
<i>Direct:</i>				
Assistance to Firefighters Grant	97.044			92,166
Total United States Department of Homeland Security			-	245,667
<b>United States Department of the Treasury</b>				
<i>Passed Through the State of Connecticut Office of Policy and Management:</i>				
COVID 19 - American Rescue Plan Act	21.027	12060-OPM20350-29561		20,543
COVID 19 - American Rescue Plan Act	21.027	12060-OPM20600-29669		461,790
Total United States Department of the Treasury			-	482,333
<b>United States Federal Communications Commission</b>				
<i>Direct:</i>				
Emergency Connectivity Fund Program	32.009	ECF202111698		931,630
Emergency Connectivity Fund Program	32.009	ECF222120639		540,650
Total United States Federal Communications Commission			-	1,472,280
<b>Total Federal Awards</b>			\$ -	\$ 23,109,805

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CITY OF BRISTOL, CONNECTICUT  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2022**

**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 Bristol, Connecticut, under programs of the federal government for the year ended June 30, 2022. 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 Bristol, 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 Bristol, 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. Under these principles certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 2 INDIRECT COST RECOVERY**

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

**NOTE 3 NONCASH AWARDS**

Donated commodities in the amount of \$193,949 are included in the Department of Agriculture's National School Lunch Program, Assistance Listing #10.555. The amount represents the market value of commodities 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**

City Council and Board of Finance  
City of Bristol, 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 Bristol, Connecticut, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Bristol, Connecticut's basic financial statements, and have issued our report thereon dated December 21, 2022.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the City of Bristol, 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 Bristol, Connecticut's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Bristol, 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the City of Bristol, 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*

**CliftonLarsonAllen LLP**

West Hartford, Connecticut  
December 21, 2022

**CITY OF BRISTOL, CONNECTICUT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2022**

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**Section I – Summary of Auditors’ Results**

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**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?   x   yes      \_\_\_\_\_ no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes        x   none reported
2. Type of auditors’ report issued on compliance for federal programs: Unqualified for all major programs except for 32.009 which was qualified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?   x   yes      \_\_\_\_\_ no

**Identification of Major Federal Programs**

<b>Assistance Listing Number(s)</b>	<b>Name of Federal Program or Cluster</b>
84.425d / 84.425u/84.425w	COVID 19 – Education Stabilization Fund
10.553 / 10.555	Child Nutrition Cluster
21.027	COVID 19 – American Rescue Plan Act
32.009	COVID 19 – Emergency Connectivity Fund Program

Dollar threshold used to distinguish between Type A and Type B programs:

\$   750,000  

Auditee qualified as low-risk auditee?

  x   yes      \_\_\_\_\_ no

**CITY OF BRISTOL, CONNECTICUT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

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***Section II – Financial Statement Findings***

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

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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**Finding No. 2022-001 Procurement**

Federal Agency: Federal Communications Commission

Federal Program Name: COVID 19 – Emergency Connectivity Fund Program

Assistance Listing Number: 32.009

Award Period: July 1, 2021 through August 29, 2023

Type of Finding:

- Material Weakness in Internal Control over Compliance
- Material Noncompliance (Modified Opinion)

**Criteria**

The City must comply with their purchasing policy, which encompasses the procurement standards set out at 2 CFR sections 200.318 through 200.326 within Uniform Guidance.

**Condition**

The City's procurement for two vendors did not comply with Uniform Guidance.

**Questioned Costs**

\$1,472,280

**Context**

The City is required to utilize a sealed bidding process for expenditures in excess of the \$250,000 threshold per Uniform Guidance. As a result of our testing, we noted two out of two vendors selected for testing with expenditures in excess of the threshold which did not utilize the sealed bidding process. The sample was a statistically valid sample.

**Effect**

The City made purchases that did not follow federal Uniform Guidance procurement standards.

**Cause**

The City had very limited time to apply for this grant funding. They obtained competitive quotations as the sealed bidding process would not have been feasible given the time needed to go through the process. However, a bid waiver was not obtained, although it could have been within the necessary timeframe.

**CITY OF BRISTOL, CONNECTICUT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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**Recommendation**

We recommend that the City review their procedures and controls for procurement of vendors to ensure that all procurements follow the proper process dependent upon the expenditure amount, or that a bid waiver is obtained if applicable.

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

Management agrees with the auditors' recommendations. Corrective action will be taken to ensure the policy is updated and the correct procurement procedures are followed.