

CITY OF BRISTOL, CONNECTICUT
STATE SINGLE AUDIT REPORT
JUNE 30, 2022



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**CITY OF BRISTOL, CONNECTICUT
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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE REQUIRED BY THE STATE SINGLE AUDIT ACT

City Council and Board of Finance
City of Bristol, Connecticut

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited the City of Bristol, Connecticut's compliance with the types of compliance requirements identified as subject to audit in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the City of Bristol, Connecticut's major state programs for the year ended June 30, 2022. The City of Bristol, Connecticut's major state 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 Bristol, 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 state programs for the year ended June 30, 2022.

Basis for Opinion on Each Major State 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 State Single Audit Act (C.G.S Sections 4-230 to 4-236). Our responsibilities under those standards and the State Single Audit Act 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 state program. Our audit does not provide a legal determination of the City of Bristol, 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 Bristol, Connecticut's state 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 State Single Audit 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 state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the State Single Audit Act, 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 State Single Audit Act, 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.

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 state 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 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 a 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 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 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, 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 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 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 state financial assistance 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 STATE FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2022**

<u>State Grantor/Pass-Through Grantor/ Program Title</u>	<u>State Grant Program Core-CT Number</u>	<u>Passed Through to Subrecipients</u>	<u>Expenditures</u>
Department of Education			
Technical High Schools Other Expenses	11000-SDE64344-12602		\$ 3,251
Primary Mental Health	11000-SDE64370-12198		24,037
Parents Trust Fund Program	11000-SDE64370-12506		11,929
Family Resource Centers	11000-SDE64370-16110		203,300
Child Nutrition State Match	11000-SDE64370-16211		35,864
Health Foods Initiative	11000-SDE64370-16212		75,753
Adult Education	11000-SDE64370-17030		422,884
Health and Welfare Private School Pupils	11000-SDE64370-17034		245,226
Alliance District	11000-SDE64370-17041-82164		6,484,828
Bilingual Education	11000-SDE64370-17042		14,149
School Breakfast Program	11000-SDE64370-17046		31,787
Total Department of Education		-	<u>7,553,008</u>
Department of Social Services			
Medicaid	11000-DSS60000-16020		212,835
Total Department of Social Services		-	<u>212,835</u>
Connecticut State Library			
Connecticard Payments	11000-CSL66051-17010		4,063
Historic Document Preservation	12060-CSL66094-35150		7,500
Total Connecticut State Library		-	<u>11,563</u>
Department of Children and Families			
Youth Service Bureaus	11000-DCF91141-17052		41,927
Youth Service Bureau Enhancement	11000-DCF91141-17107		13,126
Total Department of Children and Families		-	<u>55,053</u>
Department of Energy and Environmental Protection			
DEEP OPEN SPACE LAND ACQUISITION	12052-DEP43153-43506		670,800
Community Conservatn & Development	13019-DEP43720-41239		51,460
Total Department of Energy and Environmental Protection		-	<u>722,260</u>
Department of Transportation			
Bus Operations	12001-DOT57931-12175		57,275
Town Aid Road Grants-Municipal	12052-DOT57131-43455	\$ 331,603	
Town Aid Road-STO	13033-DOT57131-43459	<u>331,603</u>	663,206
Local Bridge Program	13033-DOT57000-43456		1,485,403
Total Department of Transportation		-	<u>2,205,884</u>

See accompanying Notes to Schedule of Expenditures of State Financial Assistance.

**CITY OF BRISTOL, CONNECTICUT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2022**

<u>State Grantor/Pass-Through Grantor/ Program Title</u>	<u>State Grant Program Core-CT Number</u>	<u>Passed Through to Subrecipients</u>	<u>Expenditures</u>
Department of Emergency Services and Public Protection			
Drug Asset Forfeit Rv Acct DPS	12060-DPS32155-35142		1,528
Enhanced 911 Telecomm Fund	12060-DPS32741-35190		202,793
Total Department of Emergency Services and Public Protection		-	204,321
Economic and Community Development			
Historic Preservation Grants	12060-ECD46840-90455		17,500
Total Economic and Community Development		-	17,500
Mental Health and Addiction Services			
CPR: CT Promotes Recovery fro	12060-MHA53282-22921		37,979
Total Mental Health and Addiction Services		-	37,979
Early Care and Education	11000-OEC64841-16274	465,062	465,062
Child Care Quality Enhancement	11000-OEC64845-16158		18,756
Early Care and Education	11000-OEC64845-16274	2,878,179	3,020,698
CCDF - DISCRETIONARY (CCDD)	12060-OEC64806-22975		10,299
Total Office of Early Childhood		3,343,241	3,514,815
Office of Policy and Management			
Reimbursement Property Tax-Disabilty Exemption	11000-OPM20600-17011		13,468
Distressed Municipalities	11000-OPM20600-17016		39,685
Property Tax Relief For Veterans	11000-OPM20600-17024		22,405
Tiered PILOT	11000-OPM20600-17111		654,710
MRSA- Tiered PILOT	12060-OPM20600-35691		232,660
			887,370
Local Capital Improvement	12050-OPM20600-40254		260,738
MUNICIPAL PURPOSES & PROJECTS	12052-OPM20600-43587		4,856,625
Distressed Municipalities	12052-OPM20600-43750		129,412
Total Office of Policy and Management		-	6,209,703
Department of Public Health			
Local & District Departments Of Health	11000-DPH48558-17009		181,093
Total Department of Public Health		-	181,093
Total State Financial Assistance Before Exempt Programs		3,343,241	20,926,014

See accompanying Notes to Schedule of Expenditures of State Financial Assistance.

**CITY OF BRISTOL, CONNECTICUT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2022**

<u>State Grantor/Pass-Through Grantor/ Program Title</u>	<u>State Grant Program Core-CT Number</u>	<u>Passed Through to Subrecipients</u>	<u>Expenditures</u>
Exempt Programs			
Department of Education			
Education Cost Sharing	11000-SDE64370-17041-82010		41,620,506
Excess Cost - Student Based	11000-SDE64370-17047		3,208,908
Excess Cost - Student Based	11000-SDE64370-17047		<u>353,070</u>
			<u>3,561,978</u>
Total Department of Education		<u>-</u>	<u>45,182,484</u>
Department of Administrative Services			
School Construction Progress	13010-DAS27635-43744		<u>12,739,692</u>
Total Department of Administrative Services		<u>-</u>	<u>12,739,692</u>
Office of Policy and Management			
Municipal Stabilization Grant	11000-OPM20600-17104		234,651
Mashantucket Pequot and Mohegan Fund Grant	12009-OPM20600-17005-13045		<u>400,282</u>
Total Office of Policy and Management		<u>-</u>	<u>634,933</u>
Total Exempt Programs		<u>-</u>	<u>58,557,109</u>
Total State Financial Assistance		<u>\$ 3,343,241</u>	<u>\$ 79,483,123</u>

See accompanying Notes to Schedule of Expenditures of State Financial Assistance.

**CITY OF BRISTOL, CONNECTICUT
NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying schedule of expenditures of state financial assistance (the Schedule) includes the state grant activity of the City of Bristol, Connecticut, under programs of the State of Connecticut for the year ended June 30, 2022. 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 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

The accounting policies of the City of Bristol, Connecticut, conform to accounting principles generally accepted in the United States of America as applicable to governmental organizations. The information in the Schedule is presented based upon regulations established by the State of Connecticut, Office of Policy and Management.

Expenditures reported on the Schedule are presented 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.

NOTE 2 LOAN PROGRAMS

In accordance with Section 4-236-23(a)(4)(F) of the Regulations to the State Single Audit Act, the notes to the schedule of expenditures of state financial assistance shall include loans and loan activities. The following is a summary of the various loan program activity for the year ended June 30, 2022:

Department of Energy and Environmental Protection

Clean Water Funds:

<u>Issue Date</u>	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Balance Beginning</u>	<u>Issued</u>	<u>Retired</u>	<u>Ending Balance</u>
12/31/2003	2.00%	\$ 1,488,000	\$ 132,142	\$ -	\$ 87,654	\$ 44,488
11/30/2004	2.00%	694,000	98,321	-	40,110	58,211
5/31/2006	2.00%	470,000	129,687	-	26,289	103,398
1/1/2016	2.00%	631,833	451,657	-	29,233	422,424
3/3/2016	2.00%	7,530,046	6,637,265	-	327,364	6,309,901
Total			<u>\$ 7,449,072</u>	<u>\$ -</u>	<u>\$ 510,650</u>	<u>\$ 6,938,422</u>



**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 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 opinion 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 City of Bristol, 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 Bristol, Connecticut'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**

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

State Financial Assistance

1. Internal control over major 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 major programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act? _____ yes x no

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

State Grantor and Program	State Core-CT Number	Expenditures
Department of Education Alliance District	11000-SDE64370-17041-82164	\$ 6,484,828
Department of Energy & Environmental Protection DEEP Open Space Land Acquisition	12052-DEP43153-43506	670,800
Department of Transportation Local Bridge Program	13033-DOT57000-43456	1,485,403
Office of Early Childhood Early Care and Education	11000-OEC64841-16274	465,062
Office of Policy and Management Municipal Purposes & Projects	12052-OPM20600-43587	4,856,625
Tiered Pilot	11000-OPM20600-17111	654,710
MRSA – Tiered Pilot	12060-OPM20600-35961	232,660

Dollar threshold used to distinguish between Type A and Type B programs: \$ \$418,520

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

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 – State Financial Assistance

Our audit did not disclose any matters required to be reported in accordance with the State Single Audit Act.