

**CITY OF BRISTOL, CONNECTICUT  
STATE SINGLE AUDIT REPORT  
JUNE 30, 2024**



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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, 2024. 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, 2024.

***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 the 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, 2024, 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 11, 2024, 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 11, 2024

**CITY OF BRISTOL, CONNECTICUT  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
YEAR ENDED JUNE 30, 2024**

<b>State Grantor/Pass-Through Grantor/ Program Title</b>	<b>State Grant Program Core-CT Number</b>	<b>Passed Through to Subrecipients</b>	<b>Expenditures</b>
<b>Department of Education</b>			
Primary Mental Health	11000-SDE64370-12198	\$ -	\$ 20,000
Parents Trust Fund Program	11000-SDE64370-12506	-	20,645
Family Resource Centers	11000-SDE64370-16110	-	225,258
Child Nutrition State Match	11000-SDE64370-16211	-	43,735
Health Foods Initiative	11000-SDE64370-16212	-	81,300
Adult Education	11000-SDE64370-17030	-	422,501
Health and Welfare Private School Pupils	11000-SDE64370-17034	-	195,025
Education Equalization Grants	11000-SDE64370-17041	-	82,157
Alliance District	11000-SDE64370-17041-82164	-	9,013,623
Bilingual Education	11000-SDE64370-17042	-	32,666
School Breakfast Program	11000-SDE64370-17046	-	31,827
Total Department of Education		-	10,168,737
<b>Connecticut State Library</b>			
Connecticard Payments	11000-CSL66051-17010	-	5,275
Historic Document Preservation	12060-CSL66094-35150	-	71,941
Total Connecticut State Library		-	77,216
<b>Department of Children and Families</b>			
Community Based Prevention Programs	11000-DCF91185-16092	-	18,383
Youth Service Bureaus	11000-DCF91185-17052	-	41,844
Youth Service Bureau Enhancement	11000-DCF91185-17107	-	12,992
Total Department of Children and Families		-	73,219
<b>Department of Energy and Environmental Protection</b>			
PEGPETIA Grant Program	12060-DEP44620-35363	-	131,700
Community Conservation and Development	13019-DEP43310-41239	-	1,200,000
Total Department of Energy and Environmental Protection		-	1,331,700
<b>Department of Transportation</b>			
Town Aid Road Grants	12001-DOT57131-17036	-	663,467
Bus Operations	12001-DOT57931-12175	-	55,203
Let's Go Ramp Up CT Program	13033-DOT57551-43667	-	439,405
Total Department of Transportation		-	1,158,075
<b>Department of Public Health</b>			
Local Departments of Health	11000-DPH48558-17009	-	182,655
Vaccines State - Immunization Services	12004-DPH48500-12563	-	964
Total Department of Public Health		-	183,619

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

**CITY OF BRISTOL, CONNECTICUT**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

<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>
<b>Department of Emergency Services and Public Protection</b>			
State Assets Forfeiture Revolving Fund	12060-DPS32155-35142	\$ -	\$ 35,993
Enhanced 911 Telecommunications Fund	12060-DPS32741-35190	-	143,143
Total Department of Emergency Services and Public Protection and Public Protection		-	179,136
<b>Department of Social Services</b>			
Medicaid	11000-DSS60000-16020	-	269,502
<b>Economic and Community Development</b>			
DECD - Urban Acts	13019-ECD46000-41236	-	490,884
<b>Office of Early Childhood</b>			
Early Care and Education	11000-OEC64841-16274	773,576	773,576
Child Care Quality Enhancement	11000-OEC64845-16158	-	18,756
Early Care and Education	11000-OEC64845-16274	2,792,287	3,117,149
Total Office of Early Childhood		3,565,863	3,909,481
<b>Office of Policy and Management</b>			
Reimbursement Property Tax - Disability Exemption	11000-OPM20600-17011	-	12,900
Property Tax Relief For Veterans	11000-OPM20600-17024	-	14,983
Tiered PILOT	12002-OPM20600-17111	-	954,723
Local Capital Improvement	12050-OPM20600-40254	-	499,264
Municipal Grants in Aid	12052-OPM20600-43587	-	4,856,624
Distressed Municipalities	12052-OPM20600-43750	-	74,596
Juvenile Justice and Delinquency Prevention	12060-OPM20350-21676	-	21,000
Total Office of Policy and Management		-	6,434,090
<b>Total State Financial Assistance Before Exempt Programs</b>		<u>3,565,863</u>	<u>24,275,659</u>
<b>Exempt Programs</b>			
<b>Department of Education</b>			
Education Cost Sharing	11000-SDE64370-17041-82010	-	41,985,585
Excess Cost - Student Based	11000-SDE64370-17047	-	5,806,740
Total Department of Education		-	47,792,325
<b>Department of Administrative Services</b>			
School Construction Progress	13010-DAS27635-43744	-	12,725
<b>Office of Policy and Management</b>			
Supplemental Revenue Sharing	12002-OPM20600-17102	-	234,651
Motor Vehicle Tax Grants	12002-OPM20600-17103	-	3,601,169
Mashantucket Pequot and Mohegan Fund Grant	12009-OPM20600-17005-13045	-	400,282
Municipal Revenue Sharing	12060-OPM20600-35458	-	1,600,353
Total Office of Policy and Management		-	5,836,455
Total Exempt Programs		-	53,641,505
<b>Total State Financial Assistance</b>		<u>\$ 3,565,863</u>	<u>\$ 77,917,164</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  
JUNE 30, 2024**

**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, 2024. 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, 2024:

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>
11/30/2004	2.00%	\$ 694,000	\$ 17,292	\$ -	\$ 17,292	\$ -
5/31/2006	2.00%	470,000	76,578	-	27,361	49,217
1/1/2016	2.00%	631,833	392,601	-	30,425	362,176
3/3/2016	2.00%	7,530,046	5,975,930	-	340,712	5,635,218
Total			<u>\$ 6,462,401</u>	<u>\$ -</u>	<u>\$ 415,790</u>	<u>\$ 6,046,611</u>

**NOTE 3 PRIOR YEAR EXPENDITURES**

Expenditures for the Community Conservation and Development Program were incurred in fiscal year 2022, but are reported on the Schedule of Expenditures of State Financial Assistance in the current fiscal year.



**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, 2024 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 11, 2024.

***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 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001, that we consider to be a significant deficiency.

***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*.

***City of Bristol, Connecticut's Response to Findings***

*Government Auditing Standards* requires the auditor to perform limited procedures on the City of Bristol, Connecticut's response to the findings identified in our audit and 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 the financial statements and, accordingly, we express no opinion on the response.

***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 11, 2024

**CITY OF BRISTOL, CONNECTICUT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2024**

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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?   x   yes      \_\_\_\_\_ 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:

<u>State Grantor and Program</u>	<u>State Core-CT Number</u>	<u>Expenditures</u>
Dept. of Education: Alliance District	11000-SDE64370-17041-82164	\$ 9,013,623
Dept. of Energy and Environmental Protection: Community Conservation and Development	13019-DEP43310-41239	1,200,000
Local Capital Improvement	12050-OPM20600-40254	499,264
Office of Police and Management: Municipal Grants in Aid	12052-OPM20600-43587	4,856,624

Dollar threshold used to distinguish between Type A and Type B programs: \$   485,513

**CITY OF BRISTOL, CONNECTICUT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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

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**2024-001**

**Financial Reporting**

**Type of Finding:** Significant Deficiency in Internal Controls over Financial Reporting

**Criteria or Specific Requirement:** Internal controls should be designed, implemented, and maintained relevant to the preparation and fair presentation of financial statements in accordance with generally accepted accounting principles.

**Condition:** Out of a statistically valid sample of 25 expenditure transactions, 1 transaction was recorded to the current fiscal year, but should have been recorded to the subsequent year. Appropriate journal entries were recorded by the Board of Education to correct the issue.

**Effect:** Without proper controls over fiscal year end cutoff, account balances may be materially misstated.

**Cause:** 1 invoice was entered with an incorrect date due to human error. Controls in place over Board of Education year-end cutoff failed to identify the issue.

**Repeat Finding:** No

**Recommendation:** We recommend that the Board of Education review and enhance its controls and procedures over year-end cutoff to ensure all transactions are recorded in the proper period.

**Views of Responsible Officials and Planned**

**Corrective Action:** Management agrees with this finding.

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***Section III – Findings and Questioned Costs – State Financial Assistance***

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



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