

**Federal Single Audit
of the
Town of Trumbull, Connecticut
For the Year Ended June 30, 2021**

Town of Trumbull, Connecticut
For the Year Ended June 30, 2021

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**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***

Independent Auditors' Report

**Town Council
Town of Trumbull, 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, business-type activities, each major fund and the aggregate remaining fund information of the Town of Trumbull, Connecticut ("Town"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated January 21, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town'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 Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town'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 Town's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

PKF O'Connor Davies, LLP

Wethersfield, Connecticut
January 21, 2022



**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**

Independent Auditors' Report

**Town Council
Town of Trumbull, Connecticut**

Report on Compliance for Each Major Federal Program

We have audited the Town of Trumbull, Connecticut's ("Town") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Town's major federal programs for the year ended June 30, 2021. The Town's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the Town complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

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

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

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

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

We have audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Town, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements. We issued our report thereon dated January 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 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.

PKF O'Connor Davies, LLP

Wethersfield, Connecticut
April 11, 2022

Town of Trumbull, Connecticut

**Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021**

Federal Awarding Agency/Program or Cluster Title	Federal AL Number	Name of Funder Pass Through Entity	Identifying Number Assigned by Funder Pass Through Entity	Provided to Subrecipients	Total Expenditures
<u>U.S. Department of Agriculture:</u>					
Child Nutrition Cluster:					
School Breakfast Program	10.553	State Department of Education	12060-SDE64370-20508	\$ -	\$ 488,130
COVID-19 School Breakfast Program	10.553	State Department of Education	12060-SDE64370-29576	-	8,091
National School Lunch Program	10.555	State Department of Education	12060-SDE64370-20560	-	1,330,561
National School Lunch Program - Commodities	10.555	State Department of Education	N/A	-	134,796
COVID-19 National School Lunch Program	10.555	State Department of Education	12060-SDE64370-29572	-	30,634
Total Child Nutrition Cluster					<u>\$ 1,992,212</u>
Child and Adult Care Food Program	10.558	State Department of Education	12060-SDE64370-20518	-	11,567
Child and Adult Care Food Program - Cash in lieu of Commodities	10.558	State Department of Education	12060-SDE64370-20544	-	552
COVID-19 Child and Adult Care Food Program	10.558	State Department of Education	12060-SDE64370-29575	-	1,497
Total Child and Adult Care Food Program					<u>13,616</u>
Total U.S. Department of Agriculture					<u>2,005,828</u>
<u>U.S. Department of Housing and Urban Development:</u>					
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	State Department of Economic and Community Development	12060-DOH46930-20730	-	<u>932,892</u>
<u>U.S. Department of Labor:</u>					
COVID-19 Unemployment Insurance	17.225	State Department of Labor	N/A	-	<u>114,662</u>
<u>U.S. Department of Transportation:</u>					
Highway Planning and Construction Cluster:					
Highway Planning and Construction	20.205	State Department of Transportation	12062-DOT57161-22108	-	17,539
Transit Services Programs Cluster:					
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	State Department of Transportation	12062-DOT57931-21361	-	15,039
Alcohol Open Container Requirements	20.607	State Department of Transportation	12602-DOT57513-22091	-	7,285
Total U.S. Department of Transportation					<u>39,863</u>
<u>U.S. Department of the Treasury:</u>					
Coronavirus Relief Fund		State Department of Education	12060-SDE64370-29561	-	2,121,741
Coronavirus Relief Fund		State Office of Policy and Management	12060-OPM20600-29561	-	429,898
Total U.S. Department of the Treasury	21.019				<u>2,551,639</u>
<u>U.S. Environmental Protection Agency:</u>					
Nonpoint Source Implementation Grants	66.460	N/A	12060DEP-43720-20871	-	<u>1,207</u>

(Continued)

N/A - Not available or applicable

See Notes to Schedule of Expenditures of Federal Awards.

Town of Trumbull, Connecticut

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Awarding Agency/Program or Cluster Title	Federal AL Number	Name of Funder Pass Through Entity	Identifying Number Assigned by Funder Pass Through Entity	Provided to Subrecipients	Total Expenditures
U.S. Department of Education:					
Title I Grants to Local Educational Agencies	84.010	State Department of Education	12060-SDE64370-20679-2021	\$ -	\$ 135,616
Career and Technical Education - Basic Grants to States		State Department of Education	12060-SDE64370-20742-2020	-	\$ 3,646
Career and Technical Education - Basic Grants to States		State Department of Education	12060-SDE64370-20742-2021	-	53,774
Total Career and Technical Education - Basic Grants to States	84.048				57,420
Special Education Cluster (IDEA):					
COVID-19 Special Education - Grants to States (IDEA, Part B)		State Department of Education	12060-SDE64370-20977-2020-170101	-	573
Special Education - Grants to States (IDEA, Part B)		State Department of Education	12060-SDE64370-20977-2020-170002	-	12,481
Special Education - Grants to States (IDEA, Part B)		State Department of Education	12060-SDE64370-20977-2021-170002	-	1,362,015
Total Special Education - Grants to States (IDEA, Part B)	84.027				1,375,069
Special Education - Preschool Grants (IDEA)		State Department of Education	12060-SDE64370-20983-2020	-	3,731
Special Education - Preschool Grants (IDEA)		State Department of Education	12060-SDE64370-20983-2021	-	31,178
Total Special Education - Preschool Grants (IDEA)	84.173				34,909
Total Special Education Cluster (IDEA)					1,409,978
English Language Acquisition State Grants (Title III, Part A)		State Department of Education	12060-SDE64370-20868-2020	-	2,002
English Language Acquisition State Grants (Title III, Part A)		State Department of Education	12060-SDE64370-20868-2021	-	27,729
Total English Language Acquisition State Grants (Title III, Part A)	84.365				29,731
Supporting Effective Instruction State Grant		State Department of Education	12060-SDE64370-20858-2019	-	5,075
Supporting Effective Instruction State Grant		State Department of Education	12060-SDE64370-20858-2020	-	5,743
Supporting Effective Instruction State Grant		State Department of Education	12060-SDE64370-20858-2021	-	56,393
Total Supporting Effective Instruction State Grant	84.367				67,211
Student Support and Academic Enrichment Program (Title IV)		State Department of Education	12060-SDE64370-22854-2019	-	260
Student Support and Academic Enrichment Program (Title IV)		State Department of Education	12060-SDE64370-22854-2020	-	9,323
Total Student Support and Academic Enrichment Program (Title IV)	84.424				9,583
COVID-19 Elementary and Secondary School Emergency Relief Fund		State Department of Education	12060-SDE64370-29571-2020	-	141,739
COVID-19 Elementary and Secondary School Emergency Relief Fund		State Department of Education	12060-SDE64370-29571-2021	-	258
Total COVID-19 Elementary and Secondary School Emergency Relief Fund	84.425D				141,997
Total U.S. Department of Education					1,851,536

(Continued)

N/A - Not available or applicable

See Notes to Schedule of Expenditures of Federal Awards.

Town of Trumbull, Connecticut

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Awarding Agency/Program or Cluster Title	Federal AL Number	Name of Funder Pass Through Entity	Identifying Number Assigned by Funder Pass Through Entity	Provided to Subrecipients	Total Expenditures
<u>U.S. Department of Health and Human Services:</u>					
Aging Cluster:					
Covid-19 Special Programs for the Aging - Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	State Department of Aging and Disability Services	12060-SDR63901-29556	\$ -	\$ 2,500
COVID-19 Immunization and Vaccines for Children Program	93.268	State Department of Public Health	12060-DPH48664-29617	-	5,080
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	State Department of Public Health	12060-DPH48557-29582	-	47,603
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Health Crisis Response		State Department of Public Health	12060-DPH48557-22914	-	\$ 6,474
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Health Crisis Response		State Department of Public Health	12060-DPH48557-29551	-	<u>15,142</u>
Total Public Health Emergency Response: Cooperative Agreement for Emergency Response: Health Crisis Response	93.354				<u>21,616</u>
Head Start	93.600	TEAM, Inc.	N/A	-	336,425
Voting Access for Individuals with Disabilities- Grants for Protection Advocacy Systems	93.618	Secretary of the State	12060-SOS12500-21465	-	28,293
Preventative Health and Health Service Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758	State Department of Public Health	12060-DPH48857-22664	-	<u>4,161</u>
Total U.S. Department of Health and Human Services					<u>445,678</u>
<u>U.S. Department of Homeland Security:</u>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	State Department of Emergency Services and Homeland Security	12060-DPS32990-21891	-	780,980
Homeland Security Grant Program	97.067	State Department of Emergency Services and Homeland Security	12060-DPS32160-21877	-	<u>993</u>
Total U.S. Department of Homeland Security					<u>781,973</u>
Total Expenditures of Federal Awards				<u>\$ -</u>	<u>\$ 8,725,278</u>

(Concluded)

N/A - Not available or applicable

Town of Trumbull, Connecticut

**Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021**

1. Basis of presentation

The accompanying schedule of expenditures of federal awards ("Schedule") includes the federal award activity of the Town of Trumbull, Connecticut ("Town") under programs of the federal government. The information in this 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 Town, it is not intended to and does not present the financial position, changes in net position, changes in fund balance, or cash flows of the Town.

2. Summary of significant accounting policies

- A. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- B. The Town has elected not to use the 10% *de minimis* indirect cost rate as allowed under the Uniform Guidance.

3. Noncash federal awards

The Town received and expended \$134,796 of USDA donated commodities under the National School Lunch Program.

Town of Trumbull, Connecticut

**Summary Schedule of Prior Year Audit Findings
For the Year Ended June 30, 2021**

Finding 2020-001 Reporting of Capital Leases (Financial Statement Findings)

Condition

Audit adjustments were posted to properly record capital lease payables for the Board of Education in accordance with generally accepted accounting principles. In addition, a restatement was made to the beginning net position of the governmental activities opinion unit as a result of these lease transactions.

Current status:

The finding has been corrected.

Town of Trumbull, Connecticut

**Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021**

I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified opinion

Internal control over financial reporting:
 Material weakness(es) identified? ___yes xno
 Significant deficiency(ies) identified? ___yes xnone reported

Noncompliance material to financial statements noted? ___yes xno

Federal Awards

Internal control over major programs:
 Material weakness(es) identified? ___yes xno
 Significant deficiency(ies) identified? ___yes xnone reported

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

Any audit findings disclosed that are required
 to be reported in accordance with
 2 CFR Section 200.516(a)? ___yes xno

Identification of major programs:

<u>AL Number</u>	<u>Name of Federal Program</u>
10.553/10.555	Child Nutrition Cluster
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
21.019	Coronavirus Relief Fund
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)

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

Auditee qualified as low-risk auditee? xyes no

II - Findings - Financial Statement Audit

None

III - Findings and Questioned Costs - Major Federal Award Programs Audit

None