

# **Town of Windsor, Connecticut**

Federal and State Compliance Reports  
Fiscal Year Ended June 30, 2022

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RSM US LLP

**Report on Compliance for Each Major Federal Program; Report on Internal Control  
Over Compliance; and Report on Schedule of Expenditures of Federal Awards  
Required by Uniform Guidance**

**Independent Auditor's Report**

Town Council and the Board of Finance  
Town of Windsor, Connecticut

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

***Opinion on the Major Federal Program***

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

In our opinion, the Town complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

***Basis for Opinion on the Major Federal Program***

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 (*Government Auditing Standards*); 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 Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Town 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 the major federal programs. Our audit does not provide a legal determination of the Town'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 Town's federal programs.

### ***Auditor's 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 Town'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 Town'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 Town'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 Town'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 Town's internal control over compliance. Accordingly, no such opinion is expressed.

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

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

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

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements. We issued our report thereon dated March 6, 2023, which contained unmodified opinions on those financial statements. Our report contained an emphasis of a matter paragraph as follows: The Town restated the July 1, 2021 beginning fund balance of the aggregate remaining fund information and the July 1, 2021 beginning net position of the governmental activities to correct an error related to revenue recognition. Our opinions were not modified with respect to this matter. 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. 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.

*RSM US LLP*

Hartford, Connecticut  
March 6, 2023

**Town of Windsor, Connecticut**

**Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2022**

| Federal Grantor/Pass-Through<br>Grantor/Program or Cluster Title | Assistance<br>Listing<br>Number | Pass-Through<br>Entity Identifying<br>Number | Federal<br>Expenditures |
|--|---------------------------------|--|-------------------------|
| <b>U.S. Department of Agriculture</b>                            |                                 |  |                         |
| Passed through the State of Connecticut                          |                                 |  |                         |
| Department of Education:   |                                 |  |                         |
| Child Nutrition Cluster:   |                                 |  |                         |
| School Breakfast Program   | 10.553                          | 12060-SDE64370-20508                         | \$ 548,532              |
| National School Lunch Program                                    | 10.555                          | 12060-SDE64370-20560                         | 1,760,969               |
| Summer Food Service Program - Admin                              | 10.559                          | 12060-SDE64370-20548                         | 32,537                  |
| Summer Food Service Program - Operating                          | 10.559                          | 12060-SDE64370-20540                         | 316,361                 |
| <b>Total Child Nutrition Cluster</b>                             |                                 |  | <u>2,658,399</u>        |
| Child and Adult Care Food Program                                | 10.558                          | 12060-SDE64370-20518                         | 4,943                   |
| Child and Adult Care - Cash-in-Lieu of Commodities               | 10.558                          | 12060-SDE64370-20544                         | 633                     |
| <b>Total Child and Adult Care</b>                                |                                 |  | <u>5,576</u>            |
| <b>Total U.S. Department of Agriculture</b>                      |                                 |  | <u>2,663,975</u>        |
| <b>U.S. Department of Education</b>                              |                                 |  |                         |
| Passed through the State of Connecticut                          |                                 |  |                         |
| Department of Education:   |                                 |  |                         |
| Title I:   |                                 |  |                         |
| Title I Grants to LEA - 2021                                     | 84.010A                         | 12060-SDE64370-20679                         | 323,213                 |
| Title I Grants to LEA - 2022                                     | 84.010A                         | 12060-SDE64370-20679                         | 635,313                 |
| <b>Total Title I</b>   |                                 |  | <u>958,526</u>          |
| Special Education Cluster:                                       |                                 |  |                         |
| Special Education - Grants to States (IDEA611) - 2021            | 84.027A                         | 12060-SDE64370-20977                         | 169,910                 |
| Special Education - Grants to States (IDEA611) - 2022            | 84.027A                         | 12060-SDE64370-20977                         | 736,187                 |
| Special Education - Preschool Grants (IDEA619) - 2021            | 84.173A                         | 12060-SDE64370-20983                         | 9,195                   |
| Special Education - Preschool Grants (IDEA619) - 2022            | 84.173A                         | 12060-SDE64370-20983                         | 25,308                  |
| <b>Total Special Education Cluster</b>                           |                                 |  | <u>940,600</u>          |
| Career and Technical -Basic Grants to States (Perkins) - 2022    | 84.048A                         | 12060-SDE64370-20742                         | 47,525                  |
|  |                                 |  | <u>47,525</u>           |
| English Language Acquisition Grants (Title III) - 2022           | 84.365A                         | 12060-SDE64370-20868                         | 15,054                  |
| Immigrant & Youth Education - 2021                               | 84.365A                         | 12060-SDE64370-20868                         | 8,060                   |
|  |                                 |  | <u>23,114</u>           |

(Continued)

**Town of Windsor, Connecticut**

**Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended June 30, 2022**

| Federal Grantor/Pass-Through<br>Grantor/Program or Cluster Title     | Assistance<br>Listing<br>Number | Pass-Through<br>Entity Identifying<br>Number | Federal<br>Expenditures |
|--|---------------------------------|--|-------------------------|
| Improving Teacher Quality State Grants (Title II) - 2021             | 84.367A                         | 12060-SDE64370-20858                         | \$ 22,478               |
| Improving Teacher Quality State Grants (Title II) - 2022             | 84.367A                         | 12060-SDE64370-20858                         | 76,556                  |
|  |                                 |  | <u>99,034</u>           |
| Student Support and Academic Enrichment (Title IV) - 2021            | 84.424A                         | 12060-SDE64370-22854                         | 35,186                  |
| Student Support and Academic Enrichment (Title IV) - 2022            | 84.424A                         | 12060-SDE64370-22854                         | 5,361                   |
|  |                                 |  | <u>40,547</u>           |
| Education Stabilization Fund:  |                                 |  |                         |
| COVID -19 ESSER Funds (CARES ACT - 2020) - 2022                      | 84.425D                         | 12060-29571-82079-124137                     | 3,813                   |
| COVID-19 ARP IDEA 611 - 2022   | 84.425U                         | 12060-23083-82032-170002                     | 91,013                  |
| COVID-19 ESSER Spec Ed Stipend - 2022                                | 84.425D                         | 12060-20977-82032-170101                     | 18,951                  |
| COVID-19 ESSERII- 2022   | 84.425D                         | 12060-SDE64370-29571                         | 1,245,646               |
| COVID-19 ESSERII - Special Populations - 2022                        | 84.425D                         | 12060-29571-82032-17002                      | 936                     |
| COVID-19 ESSERII - FRC - 2022  | 84.425D                         | 12060-29571-82032-17003                      | 2,167                   |
| COVID-19 ARP (ESSERIII) - 2022                                       | 84.425U                         | 12060-29636-82079                            | 1,170,298               |
|  |                                 |  | <u>2,532,824</u>        |
| <b>Total U.S. Department of Education</b>                            |                                 |  | <u>4,642,170</u>        |
| <b>U.S. Department of Treasury</b>                                   |                                 |  |                         |
| Passed through the State of Connecticut                              |                                 |  |                         |
| Department of Education  |                                 |  |                         |
| COVID19 Coronavirus Relief Funds - 2022                              | 21.019                          | 12060-SDE64370-29561                         | 22,841                  |
| Passed through the State of Connecticut                              |                                 |  |                         |
| Office of Policy & Management  |                                 |  |                         |
| COVID-19 ARPA Local Fiscal Recovery                                  | 21.027                          | 12060-OPM20600-29669                         | 568,737                 |
|  |                                 |  | <u>591,578</u>          |
| <b>U.S. Department of Justice</b>                                    |                                 |  |                         |
| Passed through the State of Connecticut                              |                                 |  |                         |
| Office of Policy & Management  |                                 |  |                         |
| Edward Byrne Memorial Justice Assistance Grant                       | 16.738                          | 12060-OPM20350-21921                         | 12,500                  |
| <b>Total U.S. Justice Department</b>                                 |                                 |  | <u>12,500</u>           |
| <b>U.S. Department of Health and Human Services</b>                  |                                 |  |                         |
| Passed through the State of Connecticut                              |                                 |  |                         |
| Department of Public Health:   |                                 |  |                         |
| X-Ray Screen and Tuberculosis Care                                   | 93.116                          | 12004-DPH48666-16112                         | 1,305                   |
| Immunization Children  | 93.268                          | 12060-DPH48551-29654                         | 24,737                  |
| Epidemiology and Laboratory Capacity for Infectious Diseases         | 93.323                          | 12060-DPH48557-29582                         | 63,729                  |
| Preventative Health and Health Services Block Grant                  | 93.991                          | 12060-DPH48557-22664                         | 7,584                   |
| <b>Total U.S. Department of Public Health and<br/>Human Services</b> |                                 |  | <u>97,355</u>           |
| <b>U.S. Department of Transportation</b>                             |                                 |  |                         |
| Passed through State of Connecticut Department                       |                                 |  |                         |
| Transportation:  |                                 |  |                         |
| Highway Planning & Construction                                      | 20.205                          | 12062-DOT57191-22108                         | 4,361                   |
| <b>Total Highway Planning and Construction Cluster</b>               |                                 |  | <u>4,361</u>            |
| <b>Total expenditures of federal awards</b>                          |                                 |  | <u>\$ 8,011,939</u>     |

See notes to schedule of expenditures of federal awards.

**Town of Windsor, Connecticut**

**Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2022**

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**Note 1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the Town of Windsor, Connecticut (the Town) under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of the 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 fund balance, changes in net position or cash flows of the Town.

**Note 2. Summary of Significant Accounting Policies**

Expenditures reported in the Schedule are recognized using the modified accrual basis of accounting for governmental funds and the accrual basis of accounting for proprietary funds. Such expenditures are reported following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**Note 3. Indirect Cost Rate**

The Town has not elected to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance because, at this time, they do not have any grants which require application of an overhead rate.

**Note 4. Subrecipients**

The Town did not provide any federal funds to subrecipients for the year ended June 30, 2022.



**Town of Windsor, Connecticut**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2022**

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I. Summary of Auditor's Results

*Financial Statements*

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with U.S. GAAP: unmodified

Internal control over financial reporting:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None reported
- Noncompliance material to financial statements noted?  Yes  No

*Federal Awards*

Internal control over major federal programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None reported

Type of auditor's report issued on compliance for major federal programs: unmodified

- Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?  Yes  No

*Identification of Major Federal Programs*

| Assistance Listing Numbers | Name of Federal Program or Cluster                         |
|----------------------------|--|
| 84.010A                    | Title I  |
| 84.425D, 84.425U           | COVID-19 Education Stabilization Fund                      |
| 21.027                     | COVID-19 Coronavirus State and Local Fiscal Recovery Funds |

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

- Auditee qualified as low-risk auditee?  Yes  No

II. Financial Statement Findings

**A. Internal Control**

**2022-001** – *Restatement of the Aggregate remaining fund information/Governmental Activities due to prior year material errors identified – material weakness*

Criteria: Management is responsible for establishing and maintaining effective internal controls over financial reporting which should be designed to prevent or detect and correct misstatements on a timely basis.

**Town of Windsor, Connecticut**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2022**

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Condition: The Town of Windsor recognized revenues when it received the American Rescue Plan grant funds during FY 2021 prior to eligible expenditures being incurred.

Cause: Management did not have adequate controls in place to identify the eligibility requirements and to determine they were met before recognizing the revenue.

Effect or potential effect: Beginning net position of the governmental activities was restated by approximately (\$4.2 million) and beginning fund balance of the aggregate remaining funds was restated by approximately (\$4.2 million) to correct amounts previously reported as revenues in error.

Recommendation: We recommend management implement internal controls to ensure all eligible eligibility requirements are met before the related revenue is recognized.

Views of responsible officials: Management agrees with the finding.

III. Federal Awards Findings and Questioned Costs

No matters to report.

**Town of Windsor, Connecticut**

**Summary of Prior Year Audit Findings  
For the Year Ended June 30, 2022**

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There were no findings noted in the year ended June 30, 2021.

**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 Auditor's Report**

Members of the Town Council  
Town of Windsor, Connecticut

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Windsor, Connecticut (the Town) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated March 6, 2023. Our report contained an emphasis of a matter paragraph as follows: The Town restated the July 1, 2021 beginning fund balance of the aggregate remaining fund information and the July 1, 2021 beginning net position of the governmental activities to correct an error related to revenue recognition. Our opinions were not modified with respect to this matter.

**Report on 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 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. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a material weakness.

**Report on 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*.

**Town of Windsor's Response to Finding**

*Government Auditing Standards* requires the auditor to perform limited procedures on The Town of Windsor's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Town of Windsor'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 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.

*RSM US LLP*

Hartford, Connecticut  
March 6, 2023



RSM US LLP

**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**

**Independent Auditor's Report**

Town Council and the Board of Finance  
Town of Windsor, Connecticut

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

***Opinion on Each Major State Program***

We have audited the Town of Windsor, Connecticut's (the Town) compliance with the types of compliance requirements described in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the Town's major state programs for the year ended June 30, 2022. The Town's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Town 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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 Town 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 Town'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 Town'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 Town'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 Town'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 Town'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 Town'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 Town'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 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 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 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 or significant deficiencies may exist that have not been 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, each major fund, and the aggregate remaining fund information of the Town as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements. We have issued our report thereon dated March 6, 2023, which contained unmodified opinions on those financial statements. Our report contained an emphasis of a matter paragraph as follows: The Town restated the July 1, 2021 beginning fund balance of the aggregate remaining fund information and the July 1, 2021 beginning net position of the governmental activities to correct an error related to revenue recognition. Our opinions were not modified with respect to this matter. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. 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 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 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 financial statements or to the 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 financial statements as a whole.

*RSM US LLP*

Hartford, Connecticut  
March 6, 2023



**Town of Windsor, Connecticut**

**Schedule of Expenditures of State Financial Assistance  
For the Year Ended June 30, 2022**

| State Grantor/Pass-Through<br>Grantor/Program Title | State Grant Program<br>CORE-CT Number | Expenditures     |
|---|---------------------------------------|------------------|
| <b>Department of Education</b>                      |                                       |                  |
| Family Resource Center                              | 11000-SDE64000-16110                  | \$ 90,072        |
| Child Nutrition Program - School Lunch State Match  | 11000-SDE64000-16211                  | 12,756           |
| Adult Education                                     | 11000-SDE64000-17030                  | 279,582          |
| Nonpublic Health Services                           | 11000-SDE64000-17034                  | 58,403           |
| School Breakfast                                    | 11000-SDE64000-17046                  | 18,543           |
| Magnet School Transportation                        | 11000-SDE64000-17057                  | 19,800           |
| Health Foods Initiative                             | 11000-SDE64370-16212                  | 36,065           |
| ECS Alliance  | 11000-SDE64000-17041-82164            | 582,729          |
|   |                                       | <u>1,097,950</u> |
| <b>Department of Children and Families</b>          |                                       |                  |
| Youth Service Bureau                                | 11000-DCF91141-17107                  | 29,774           |
|   |                                       | <u>29,774</u>    |
| <b>Office of Early Childhood</b>                    |                                       |                  |
| School Readiness - Competitive                      | 11000-OEC64840-16274                  | 247,267          |
| School Readiness - Quality Enhancement              | 11000-OEC64840-16158                  | 3,881            |
| School Readiness - COLA                             | 11000-OEC00012-169274                 | 9,844            |
| Smart Start   | 12060-OEC64840-16279                  | 300,000          |
|   |                                       | <u>560,992</u>   |
| <b>Department of Social Services</b>                |                                       |                  |
| Other Expenses                                      | 11000-DSS60760-10020                  | 810              |
|   |                                       | <u>810</u>       |
| <b>Department of Agriculture</b>                    |                                       |                  |
| Farmland Preservation Reimbursement                 | 12060-DAG42720-26169                  | 10               |
|   |                                       | <u>10</u>        |
| <b>Connecticut State Library</b>                    |                                       |                  |
| Connecticard  | 11000-CSL66051-17010                  | 9,978            |
| Historic Documents Preservation                     | 12060-CSL66094-35150                  | 7,500            |
|   |                                       | <u>17,478</u>    |
| <b>Department of Revenue Services</b>               |                                       |                  |
| Other Expenses                                      | 11000-DRS16410-10020                  | 110              |
|   |                                       | <u>110</u>       |
| <b>Judicial Branch</b>                              |                                       |                  |
| Youth Services Prevention                           | 11000-JUD96114-12559                  | 10,000           |
| Judicial Fines                                      | 34001-JUD95162-40001                  | 8,255            |
|   |                                       | <u>18,255</u>    |

(Continued)

**Town of Windsor, Connecticut**

**Schedule of Expenditures of State Financial Assistance (Continued)  
For the Year Ended June 30, 2022**

| State Grantor/Pass-Through<br>Grantor/Program Title            | State Grant Program<br>CORE-CT Number | Expenditures         |
|--|---------------------------------------|----------------------|
| <b>Office of Policy and Management</b>                         |                                       |                      |
| Property Tax Relief for Veterans                               | 11000-OPM20600-17024                  | \$ 16,702            |
| Property Tax Reimbursement for Disabled                        | 11000-OPM20600-17011                  | 3,258                |
| Municipal Grants in Aid  | 12052-OPM20600-43587                  | 2,075,052            |
| State Owned Property PILOT                                     | 11000-OPM20600-17111                  | 55,699               |
| State Owned Property PILOT                                     | 12060-OPM20600-35691                  | 19,794               |
| Distressed Municipalities                                      | 11000-OPM20600-17016                  | 46,518               |
| Distressed Municipalities                                      | 12052-OPM20600-43750                  | 151,694              |
| Body & Dash Cameras  | 12052-OPM20350-43760                  | 39,534               |
|  |                                       | <u>2,408,251</u>     |
| <b>Department of Public Safety</b>                             |                                       |                      |
| Emergency Management Performance Grant                         | 12060-DPS32160-21881                  | 1,771                |
| Firefighter Training   | 12060-DPS32251-35180                  | 1,720                |
| FEMA DR-4500 Covid-19  | 12060-DPS32990-21891                  | 12,911               |
|  |                                       | <u>16,402</u>        |
| <b>Department of Transportation</b>                            |                                       |                      |
| Bus Operations   | 12001-DOT57931-12175                  | 38,096               |
| Town Aid Road Grant  | 12052-DOT57131-43455                  | 201,317              |
| Town Aid Road Grant - STO                                      | 13033-DOT57131-43459                  | 201,317              |
| Other Expenses   | 13033-DOT57124-43667                  | 166                  |
| Other Expenses   | 12001-DOT57211-10020                  | 1,075                |
|  |                                       | <u>441,971</u>       |
| <b>Department of Energy &amp; Environmental Protection</b>     |                                       |                      |
| Municipal Incinerators / Landfill Grant                        | 12052-DEP43930-40518                  | 294,019              |
|  |                                       | <u>294,019</u>       |
| <b>Department of Veteran Affairs</b>                           |                                       |                      |
| Veteran Headstones   | 11000-DVA21134-16049                  | 2,025                |
|  |                                       | <u>2,025</u>         |
| <b>Total State Financial Assistance Before Exempt Programs</b> |                                       | <u>4,888,047</u>     |
| <b>Exempt Programs</b>   |                                       |                      |
| <b>Department of Education</b>                                 |                                       |                      |
| Education Cost Sharing   | 11000-SDE64370-17041-82010            | 11,621,473           |
| Excess Cost - Student Based                                    | 11000-SDE64370-17047                  | 1,511,169            |
|  |                                       | <u>13,132,642</u>    |
| <b>Office of Policy and Management</b>                         |                                       |                      |
| Municipal Stabilization Grant                                  | 11000-OPM20600-17104                  | 357,943              |
|  |                                       | <u>357,943</u>       |
| <b>Total Exempt Programs</b>                                   |                                       | <u>13,490,585</u>    |
| <b>Total State Financial Assistance</b>                        |                                       | <u>\$ 18,378,632</u> |

See notes to schedule of expenditures of state financial assistance.

**Town of Windsor, Connecticut**

**Notes to Schedule of Expenditures of State Financial Assistance  
For the Year Ended June 30, 2022**

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**Note 1. Basis of Presentation**

The accompanying schedule of expenditures of state financial assistance (the Schedule) includes state grant activity of the Town of Windsor, Connecticut (the Town) under programs of the State of Connecticut (State) for the fiscal year ended June 30, 2022. Various departments and agencies of the State have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State. 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 fund balance, changes in net position, or cash flows of the Town.

**Note 2. Summary of Significant Accounting Policies**

The accounting policies of the Town conform to accounting principles generally accepted in the United States of America as applicable to governments.

The information in the Schedule is presented based upon regulations established by the State Office of Policy and Management.

The expenditures reported in the Schedule are reported on the modified accrual basis of accounting for grants which are accounted for in the governmental funds and on the accrual basis of accounting for grants which are accounted for in the proprietary fund types. 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.

**Town of Windsor, Connecticut**

**Schedule of State Single Audit Compliance Findings and Questioned Costs  
For the Year Ended June 30, 2022**

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I. Summary of Auditor's Results

*Financial Statements*

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with U.S. GAAP: unmodified

Internal control over financial reporting:

- Material weakness(es) identified?   X   Yes        No
- Significant deficiency(ies) identified?        Yes   X   None reported
- Noncompliance material to financial statements noted?        Yes   X   No

*State Financial Assistance*

Internal control over major state programs:

- Material weakness(es) identified?        Yes   X   No
- Significant deficiency(ies) identified?        Yes   X   None reported

Type of auditor's report issued on compliance for major state programs: unmodified

- 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 state programs included in the State Single Audit:

| State Grantor and Program   | State CORE-CT<br>Number | State<br>Expenditures |
|---|-------------------------|-----------------------|
| Municipal Grants in Aid   | 12052-OPM20600-43587    | \$ 2,075,052          |
| Municipal Incinerators / Landfill Grant                                   | 12052-DEP43930-40518    | 294,019               |
| School Readiness - Competitive  | 11000-OEC64840-16274    | 247,267               |
| Distressed Municipalities   | 11000-OPM20600-17016    | 46,518                |
| Distressed Municipalities   | 12052-OPM20600-43750    | 151,694               |
| • Dollar threshold used to distinguish between type A and type B programs |                         | <u>\$ 200,000</u>     |

**Town of Windsor, Connecticut**

**Schedule of State Single Audit Compliance Findings and Questioned Costs  
For the Year Ended June 30, 2022**

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II. Financial Statement Findings

**A. Internal Control**

**2022-001 – Restatement of the Aggregate remaining fund information/Governmental Activities due to prior year material errors identified – material weakness**

Criteria: Management is responsible for establishing and maintaining effective internal controls over financial reporting which should be designed to prevent or detect and correct misstatements on a timely basis.

Condition: The Town of Windsor recognized revenues when it received the American Rescue Plan grant funds during FY 2021 prior to eligible expenditures being incurred.

Cause: Management did not have adequate controls in place to identify the eligibility requirements and to determine they were met before recognizing the revenue.

Effect or potential effect: Beginning net position of the governmental activities was restated by approximately (\$4.2 million) and beginning fund balance of the aggregate remaining funds was restated by approximately (\$4.2 million) to correct amounts previously reported as revenues in error.

Recommendation: We recommend management implement internal controls to ensure all eligible eligibility requirements are met before the related revenue is recognized.

Views of responsible officials: Management agrees with the finding.

III. State Financial Assistance Findings and Questioned Costs

No matters to report.

**Town of Windsor, Connecticut**

**Summary of Prior Year Audit Findings  
For the Year Ended June 30, 2022**

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There were no findings noted in the year ended June 30, 2021.