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**Independent Accountant's Report on
Applying Agreed Upon Procedures (AUP)**

To the Superintendent of Schools
and Board of Education
Woodbridge Public Schools
Town of Woodbridge, Connecticut

We have performed the procedures included in the Connecticut State Department of Education's (CSDE's) AUP Package, which were agreed to by the CSDE and the Town of Woodbridge Board of Education (LEA), solely to assist the CSDE in evaluating certain school year grant data as printed on CSDE's internet application in connection with education reimbursement claims submitted by the LEA for the year ended June 30, 2019, and the October 2019 PSIS submission. The school year grant data is reported on the following CSDE forms and data systems:

- **2018-2019 EFS Schedule Report**, as printed on October 15, 2019, at 10:19:09 AM
- **2018-2019 EFS District-Level Function/Object Report**, as printed on October 15, 2019, at 9:30:57 AM
- **2018-2019 SEECG Student Data Filing Form**, as printed on October 15, 2019, at 12:20:27 PM
- **10/2019 PSIS Summer School FTE Credit Report**, as printed on October 15, 2019, at 10:17:05 AM
- **10/2019 PSIS (Racial Survey and Detail of Enrollment for Entire District Report)**, as printed on October 15, 2019, at 9:44:38 AM

LEA's management is responsible for compliance with the CSDE requirements. The sufficiency of the procedures is solely the responsibility of the CSDE. Consequently, we make no representation regarding the sufficiency of the procedures described in the CSDE's AUP Package either for the purpose for which this report has been requested or for any other purpose.

As a result of performing the procedures included in the CSDE's AUP Package, no exceptions were noted.

This agreed upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion on compliance with the specified requirements. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the CSDE and the LEA and is not intended to be and should not be used by anyone other than these specified parties.

RSM US LLP

New Haven, Connecticut
December 9, 2019

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Town of Woodbridge, Connecticut

State Compliance Report
Fiscal Year Ended June 30, 2019

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RSM US LLP

**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

To the Members of the Board of Finance
Town of Woodbridge, 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, each major fund, and the aggregate remaining fund information of the Town of Woodbridge, Connecticut (the Town) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated December 19, 2019.

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) to determine the 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. 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.

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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 determination of financial statement amounts. 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.

RSM VS LLP

New Haven, Connecticut
December 19, 2019



RSM US LLP

**Report on Compliance for Each Major State Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of State Financial Assistance
Required by the State Single Audit Act**

Independent Auditor's Report

To the Members of the Board of Finance
Town of Woodbridge, Connecticut

Report on Compliance for Each Major State Program

We have audited the Town of Woodbridge, 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, 2019. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Town's major state 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 State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Those standards and the State Single Audit Act 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 state 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 state program. However, our audit does not provide a legal determination of the Town's compliance.

Opinion on Each Major State 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 state programs for the year ended June 30, 2019.

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 state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program 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 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 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 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 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 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, each major fund and the aggregate remaining fund information of the Town of Woodbridge, Connecticut, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town of Woodbridge, Connecticut's basic financial statements. We issued our report thereon dated December 19, 2019, 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 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.

RSM US LLP

New Haven, Connecticut
December 19, 2019

Town of Woodbridge, Connecticut

**Schedule of Expenditures of State Financial Assistance
For the Year Ended June 30, 2019**

State Grantor Pass-Through Grantor Program Title	State Grant Program CORE-CT Number	Pass Through to Subrecipients	Expenditures
Department of Education:			
Child Nutrition Program	11000-SDE64000-16211	\$ -	\$ 2,808
Healthy Foods Initiative	11000-SDE64000-16212	-	5,349
Nonpublic Health Service	11000-SDE64000-17034	-	4,417
Youth Service Bureaus	11000-SDE64000-17052	-	14,000
Open Choice	11000-SDE64000-17053	-	66,328
Primary Mental Health	11000-SDE64000-12198	-	20,000
Talent Development	11000-SDE64370-16049	-	909
Youth Service Bureau-Enhancement	11000-SDE64000-16201	-	4,602
Total Department of Education		-	118,413
Office of Policy and Management:			
Property Tax Relief for Veterans	11000-OPM20600-17024	-	2,868
Property Tax Relief on Property of Totally Disabled Persons	11000-OPM20600-17011	-	647
Local Capital Improvement Program	12050-OPM20600-40254	-	76,171
Small Town Economic Assistance Program (STEAP)	12052-OPM20870-40530	-	162,967
Body Worn Recording Equipment	12052-OPM20350-43676	-	8,172
Municipal Grants In Aid	12052-OPM20600-43567	-	29,920
Total Office of Policy and Management		-	280,745
Connecticut State Library:			
Connecticard Payments	11000-CSL66051-17010	-	11,873
Historic Documents Preservation Grants	12060-CSL66094-35150	-	4,500
Total Connecticut State Library		-	16,373
Department of Transportation:			
Town Aid Road Grants - Municipal	12052-DOT57131-43455	-	120,221
Town Aid Road - STO	12052-DOT57131-43459	-	120,221
Total Department of Transportation			240,442
Judicial Branch:			
Fines	34001-JUD95162-40001	-	5,479
Total Judicial Branch		-	5,479

(Continued)

Town of Woodbridge, Connecticut

**Schedule of Expenditures of State Financial Assistance (Continued)
For the Year Ended June 30, 2019**

State Grantor Pass-Through Grantor Program Title	State Grant Program CORE-CT Number	Pass Through to Subrecipients	Expenditures
Department of Economic and Community Development:			
Headstones	11000-DVA21134-16049	\$ -	\$ 100
Small Town Economic Assistance Program (STEAP)	12052-ECD46000-42411-149	-	396,948
Total Department of Economic and Community Development		-	397,048
Department of Energy and Environmental Protection:			
Microgrid Design & Installation Grant for Critical Facilities	12052-DEP44720-43531	-	10,920
Total State Financial Assistance Before Exempt Programs		-	1,069,420
Exempt Programs:			
Office of Policy and Management:			
Municipal Stabilization Grant	12002-OPM20600-17104	-	120,477
Total Office of Policy and Management		-	120,477
Department of Education:			
Education Cost Sharing	11000-SDE64000-17041-82010	-	554,052
Special Education - Excess Cost	11000-SDE64000-17047	-	230,858
Total Department of Education		-	784,910
Total Exempt Programs		-	905,387
Total State Financial Assistance		\$ -	\$1,974,807

See notes to schedule of expenditures of state financial assistance.

Town of Woodbridge, Connecticut

Note to Schedule of Expenditures of State Financial Assistance

The accompanying schedule of expenditures of state financial assistance includes state grant activity of the Town of Woodbridge, Connecticut under programs of the State of Connecticut for the fiscal year ended June 30, 2019. 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 select portion of the operations of the Town of Woodbridge, 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 Town.

Note 1. Summary of Significant Accounting Policies

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

The information in the Schedule of Expenditures of State Financial Assistance is presented based upon regulations established by the State of Connecticut, Office of Policy and Management.

Basis of accounting: The expenditures reported on the Schedule of Expenditures of State Financial Assistance are reported 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 of Expenditures of State Financial Assistance.

Town of Woodbridge, Connecticut

Schedule of State Single Audit Compliance Findings and Questioned Costs

I. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: unmodified.

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X 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 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 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 programs included in the State Single Audit:

State Grantor and Program	State CORE-CT Number	Expenditures
Department of Transportation:		
Town Aid Road Grants Transportation Fund	12052-DOT57131-43455/43459	\$ 240,442
Department of Economic and Community Development		
Small Town Economic Assistance Program (STEAP)	12052-ECD46000-42411-149	\$ 396,948
Office of Policy and Management		
Small Town Economic Assistance Program (STEAP)	12052-OPM20870-40530	\$ 162,967
• Dollar threshold used to distinguish between type A and type B programs		<u>\$200,000</u>

II. Financial Statement Findings

No matters to report.

III. State Financial Assistance Findings and Questioned Costs

No matters to report.

Town of Woodbridge, Connecticut

Summary of Prior Year Audit Findings

There were no findings in the prior year.