

Town of Woodbridge, Connecticut

Federal and State Financial and Compliance Reports
Fiscal Year Ended June 30, 2016

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RSM US LLP

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

Independent Auditor's Report

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

Report on Compliance for Each Major Federal Program

We have audited the Town of Woodbridge, Connecticut's (the Town) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Town's major federal program for the year ended June 30, 2016. The Town's major federal program is 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 federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal program.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the Town's major federal program 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 the major federal program. However, our audit does not provide a legal determination of the Town's compliance.

Opinion on the 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 its major federal program for the year ended June 30, 2016.

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 the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with 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 Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

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, 2016, 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 28, 2016, 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.

RSM US LLP

New Haven, Connecticut
December 28, 2016

Town of Woodbridge, Connecticut

**Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2016**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture:			
Passed through State Department of Education:			
Child Nutrition Cluster:			
Food Distribution	10.555	N/A	\$ 10,643
National School Lunch Program	10.555	12060-SDE64370-20560	35,116
Total Child Nutrition Cluster			<u>45,759</u>
U.S. Department of Education:			
Passed through State Department of Education:			
Special Education Cluster:			
Special Education (IDEA, Part B) Sec. 611 15-17	84.027A	12060-SDE64370-20977	138,204
Special Education (IDEA, Part B) Sec. 611 14-16	84.027A	12060-SDE64370-20977	39,023
Special Education (IDEA, Part B) Preschool 15-17	84.173A	12060-SDE64370-20983	8,836
Special Education (IDEA, Part B) Preschool 14-16	84.173A	12060-SDE64370-20983	1,730
Total Special Education Cluster			<u>187,793</u>
Title I - Grants to Local Education Agencies 15-17	84.010A	12060-SDE64370-20679	19,897
Title I - Grants to Local Education Agencies 14-16	84.010A	12060-SDE64370-20679	39,422
Total Title I			<u>59,319</u>
Title II - Part A - Teacher and Principal Training 15-17	84.367A	12060-SDE64370-20858	6,000
Title II - Part A - Teacher and Principal Training 14-16	84.367A	12060-SDE64370-20858	10,648
Total Title II			<u>16,648</u>
Total U.S. Department of Education			<u>263,760</u>
U.S. Department of Transportation:			
Passed through the State of Connecticut			
Department of Transportation:			
Highway Planning and Construction Cluster:			
Highway Planning and Construction	20.205	12062-DOT57124-22108	390,139
Total Highway Planning and Construction Cluster			<u>390,139</u>
Elderly Person-Disabilities Gr REG1-F	20.513	12062-DOT57931-21361	49,456
Total U.S. Department of Transportation			<u>439,595</u>
Department of Justice:			
Passed through the State of Connecticut			
Office of Policy and Management:			
Byrne (JAG) 2005	16.803	12060-OPM20350-21921	11,000
Total Office of Policy and Management			<u>11,000</u>
Passed through the State Department of Emergency Management and Homeland Security:			
FEMA	97.036	12060-EH599690-21891	69,191
Total Department of Justice			<u>80,191</u>
Total Expenditures of Federal Awards.			<u>\$ 829,305</u>

See notes to schedule of expenditures of federal awards.

Town of Woodbridge, Connecticut

Notes to Schedule of Expenditures of Federal Awards

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the Town of Woodbridge, Connecticut (the Town) under programs of the federal government for the year ended June 30, 2016. 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 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 2. Summary of Significant Accounting Principles

Expenditures reported on the Schedule are reported using 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.

Note 3. Non-Cash Awards

The United States Department of Agriculture makes available commodities for donations to schools. The amount of \$10,643 represents the market value of such commodities used during the period. This amount is included in the Child Nutrition Cluster.

Note 4. Indirect Cost Recovery

The Town of Woodbridge, Connecticut, did not recover its indirect costs using the 10% de minimis indirect cost rate provided under Section 200.414 of the Uniform Guidance.

Town of Woodbridge, Connecticut

Schedule of 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

Federal Awards

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 2 CFR 200.516(a)? Yes X No

Identification of the Major Federal Program

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning and Construction Cluster

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

- Auditee qualified as low-risk auditee? X Yes No

II. Financial Statement Findings

No matters identified.

III. Federal Award Findings and Questioned Costs

No matters identified.

Town of Woodbridge, Connecticut

Summary of Prior Year Audit Findings

There were no findings in the prior year.

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, 2016, 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 28, 2016.

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.

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 US LLP

New Haven, Connecticut
December 28, 2016

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, 2016. 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, 2016.

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, 2016, 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 28, 2016, 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 28, 2016

Town of Woodbridge, Connecticut

**Schedule of Expenditures of State Financial Assistance
For the Year Ended June 30, 2016**

State Grantor Pass-Through Grantor Program Title	State Grant Program CORE-CT Number	Expenditures
Department of Education:		
Child Nutrition Program	11000-SDE64000-16211	\$ 2,158
Healthy Foods Initiative	11000-SDE64000-16212	4,435
Nonpublic Health Service	11000-SDE64000-17034	2,708
Youth Service Bureaus	11000-SDE64000-17052	14,000
Open Choice	11000-SDE64000-17053	38,437
Primary Mental Health	11000-SDE64000-12198	16,009
Youth Service Bureau-Enhancement	11000-SDE64000-16201	4,653
Common Core	12052-SDE64370-43538	17,510
Total Department of Education		<u>99,910</u>
Office of Policy and Management:		
Property Tax Relief for Elderly and Totally Disabled Homeowners	11000-OPM20600-17018	38,039
Property Tax Relief for Veterans	11000-OPM20600-17024	5,724
Property Tax Reimbursement - Disability Exemption	11000-OPM20600-17011	1,028
Local Capital Improvement Program	12050-OPM20600-40254	128,955
Municipal Grants In Aid	12052-OPM20600-43587	29,920
Total Office of Policy and Management		<u>203,666</u>
Connecticut State Library:		
State Grants to Public Libraries	11000-CSL66051-17003	1,087
Connecticard Payments	11000-CSL66051-17010	15,526
Historic Documents Preservation Grants	12060-CSL66094-35150	3,000
Total Connecticut State Library		<u>19,613</u>
Department of Transportation:		
Town Aid Road Grants Transportation Fund	12052-DOT57131-43455	240,893
Total Department of Transportation		<u>240,893</u>
Department of Emergency Services and Public Protection:		
Grants-in-Aid Cities/Towns Public Safety	13019-DPS32161-41238	29,833
State Asset Forfeiture Revolving Fund	12060-DPS32155-35142	2,455
Total Department of Emergency Services and Public Protection		<u>32,288</u>
Judicial Branch:		
Fines	34001-JUD95162-40001	5,651
Total Judicial Branch		<u>5,651</u>

(Continued)

Town of Woodbridge, Connecticut

**Schedule of Expenditures of State Financial Assistance (Continued)
For the Year Ended June 30, 2016**

State Grantor Pass-Through Grantor Program Title	State Grant Program CORE-CT Number	Expenditures
Department of Energy:		
Grants/Loans Parks/Rec/Water	12052-DEP43153-40523	\$ 25,000
Total Department of Energy		<u>25,000</u>
Department of Economic and Community Development		
Small Town Economic Assistance Program (STEAP)	12052-ECD46000-41411-149	<u>842,049</u>
Total State Financial Assistance Before Exempt Programs		<u>1,469,070</u>
Exempt Programs:		
Office of Policy and Management:		
Mashantucket Pequot/Mohegan Fund	12009-OPM20600-17005	<u>11,740</u>
Total Office of Policy and Management		<u>11,740</u>
Department of Education:		
Education Cost-Sharing	11000-SDE64000-17041-82010	690,943
Transportation of School Children - Public	11000-SDE64000-17027	1,639
Special Education - Excess Cost	11000-SDE64000-17047	136,970
Transportation of School Children - Nonpublic	11000-SDE64000-17049	<u>335</u>
Total Department of Education		<u>829,887</u>
Department of Construction Services:		
Commitments on School Construction - Interest	13009-DCS28000-40896	1,452
School Construction Projects - Principal	13010-DCS28000-40901	<u>2,576,535</u>
Total Department of Construction Services		<u>2,577,987</u>
Total Exempt Programs		<u>3,419,614</u>
Total State Financial Assistance		<u>\$ 4,888,684</u>

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, 2016. 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	\$ 240,893
Department of Economic and Community Development		
Small Town Economic Assistance Program (STEAP)	12052-ECD46000-41411-149	\$ 842,049
<ul style="list-style-type: none"> • Dollar threshold used to distinguish between type A and type B programs 		<u>\$ 200,000</u>

II. Financial Statement Findings

No matters were reported.

III. State Financial Assistance Findings and Questioned Costs

No matters were reported.

Town of Woodbridge, Connecticut

Summary of Prior Year Audit Findings

There were no findings in the prior year.