

# **City of New Haven, Connecticut**

Federal and State Financial and Compliance Report  
Year Ended June 30, 2014

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**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 OMB Circular A-133**

**Independent Auditor's Report**

To the Honorable Mayor and Members of  
the Board of Aldermen  
New Haven, Connecticut

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

We have audited the City of New Haven, Connecticut's (the "City") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2014. The City's major federal 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 federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

**Opinion on Each Major Federal Program**

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

## Report on Internal Control Over Compliance

Management of the City 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 City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 City'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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

## Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the City of New Haven, Connecticut, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the City of New Haven, Connecticut's basic financial statements. We issued our report thereon dated February 12, 2015, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors who audited the financial statements of the New Haven Parking Authority. 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 OMB Circular A-133 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.



New Haven, Connecticut  
February 12, 2015

City of New Haven, Connecticut

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Grantor's Number	Federal Expenditures
<b>U.S. Department of Agriculture</b>			
Passed through the State of Connecticut			
Department of Education:			
Child Nutrition Cluster:			
National School Lunch Program - 2012	10.555	12060-SDE64370-20560	\$ 13,092
National School Lunch Program - 2013	10.555	12060-SDE64370-20560	3,612,164
National School Lunch Program - 2014	10.555	12060-SDE64370-20560	4,112,962
USDA Commodities-Noncash	10.555	N/A	591,193
School Breakfast Program - 2013	10.553	12060-SDE64370-20508	1,023,592
School Breakfast Program - 2014	10.553	12060-SDE64370-20508	1,971,368
<b>Total Child Nutrition Cluster</b>			<u>11,324,371</u>
Child Care Food Program - 2013	10.558	12060-SDE64370-20518	94,317
Child Care Food Program - 2014	10.558	12060-SDE64370-20518	126,836
<b>Total Child Care Food</b>			<u>221,153</u>
Child and Adult Care - Cash in Lieu-2013	10.550	12060-SDE64370-20544	5,031
Child and Adult Care - Cash in Lieu-2014	10.550	12060-SDE64370-20544	6,892
<b>Total Child and Adult Care</b>			<u>11,923</u>
<b>Total U.S. Department of Agriculture</b>			<u>11,557,447</u>
<b>U.S. Department of Housing and Urban Development</b>			
Direct Program:			
Community Development Block Grant	14.218	N/A	3,023,506
CDBG Program Income	14.218	N/A	144,128
<b>Total Community Development Block Grant</b>			<u>3,167,634</u>
Section 108 Income LCI	14.219	N/A	2
Section 108 Grant Economic Development	14.219	N/A	1,778
Section 108 Income Economic Development	14.219	N/A	1,553
<b>Total Section 108</b>			<u>3,333</u>
UDAG Program Income	14.221	N/A	62,745
Emergency Shelter Program	14.231	N/A	303,595
HOME Investment Program	14.239	N/A	1,581,116
HOME Program Income	14.239	N/A	173,327
<b>Total HOME Investment Grant</b>			<u>1,754,443</u>
Housing Opportunities for Persons with AIDS	14.241	N/A	957,729
Lead Based Paint Hazard Control Program	14.900	N/A	453,375
<b>Total - Direct</b>			<u>6,702,854</u>

(Continued)

City of New Haven, Connecticut

Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Grantor's Number	Federal Expenditures
<b>U.S. Department of Housing and Urban Development</b>			
Passed through the State of Connecticut			
Office of Economic and Community Development:			
Neighborhood Stabilization - Title III	14.256	12060-ECD46400-22466	\$ 747,975
Community Challenge Planning Grant (HUD) - 2012	14.704	12060-ECD46400-22455	561,020
<b>Total - Pass Through</b>			<u>1,308,995</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<u>8,011,849</u>
<b>U.S. Department of Justice</b>			
Direct Program:			
Cops Hiring Recovery 2009 - ARRA	16.710	N/A	44,345
Prison Re-entry	16.753	N/A	157,397
Federal Surplus Property Program	16.578	N/A	48,538
Justice Assistance Grant Cluster:			
JAG10/Enhancing Police Strategies to Prevent Crime	16.738	N/A	6,206
JAG 2011	16.738	N/A	15,654
P.A.S.T.	16.738	N/A	186,365
JAG 2012	16.738	N/A	52,258
JAG 2013	16.738	N/A	108,525
<b>Total Justice Assistance Grant Cluster</b>			<u>369,008</u>
<b>Total U.S. Department of Justice</b>			<u>619,288</u>
<b>U.S. Department of Environmental Protection</b>			
Passed through the State of Connecticut Department of Environmental Protection:			
34 Lloyd St. Cleanup	66.XXX	BF-97171801-2	2,425
10 Wall Str. Brownfields	66.818	BF-96132601-0	45,781
Brown field Revolving Loan	66.XXX	BF-96132701-0	255,634
<b>Total U.S. Department of Environmental Protection</b>			<u>303,840</u>

(Continued)

City of New Haven, Connecticut

Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Grantor's Number	Federal Expenditures
<b>U.S. Department of Transportation</b>			
Passed through the State of Connecticut			
Department of Transportation:			
Highway Planning and Construction Cluster:			
Tiger II - Downtown Crossing	20.205	12062-DOT57161-22108	\$ 4,935,320
Boat house Long Wharf	20.205	12062-DOT57191-22108	232,457
Computerized Traffic Signal Project	20.205	N/A	1,731,552
Traffic Signal System	20.205	N/A	49,530
East Rock Bridge 04419 2013	20.205	12062-DOT57191-22108	1,172,919
Farmington Canal Phase 4	20.205	12062-DOT-57191-22108	86,208
Boathouse Canal Rock	20.205	12062-DOT-57161-22112	6,992,590
Central Control Signal System	20.205	12062-DOT57191-22108	40,453
Pavement Rehab on Dixwell, Davenport & Grand Ave.	20.205	12062-DOT57161-22108	130,043
Rt. 34 Construction	20.205	12062-DOT57191-22108	939,107
Wilmont Road Bridge	20.205	12062-DOT-57191-22109	60,363
Harbor Access	20.205	12062-DOT-57161-22111	905,392
<b>Total Highway Planning and Construction Cluster</b>			<u>17,275,934</u>
Airport Improvement Program	20.106	13033-DOT57757-41389	<u>1,197,714</u>
<b>Alcohol Open Container Requirements</b>			
Expanded DUI Enforcement	20.607	12062-DOT57513-22086	100,784
DUI Comprehensive Enforcement	20.607	12062-DOT-57513-22091	32,891
DUI Comprehensive Enforcement Equipment 2013	20.607	12062-DOT-57513-22091	3,000
Click it or Ticket	20.607	12062-DOT57513-20559	21,040
<b>Total Alcohol Open Container Requirements</b>			<u>157,715</u>
<b>Total U.S. Department of Transportation</b>			<u>18,631,363</u>
<b>U .S. Department of Education</b>			
Direct Program:			
Magnet School Assistance:			
Magnet School Assistance C/O	84.165	N/A	905,436
NH Magnet Schools Program	84.165	N/A	1,143,375
<b>Total Magnet School Assistance</b>			<u>2,048,811</u>
Impact Aid Title I	84.040	N/A	23,384
Volunteer School Choices	84.361	N/A	5,118
Teachers Incentive	84.374A	N/A	4,753,824
<b>Total - Direct</b>			<u>6,831,137</u>

(Continued)

City of New Haven, Connecticut

Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Grantor's Number	Federal Expenditures
<b>U .S. Department of Education, Continued</b>			
Passed through the State of Connecticut			
Department of Education:			
Title I Part A, Cluster:			
Title I - Improving Basic Programs - 13-15	84.010A	12060-SDE64370-20679	\$ 7,503,912
Title I - Improving Basic Programs - 12-14	84.010	12060-SDE64370-20679	1,316,893
Title I - Part A 1003(A) School Improvement 12-14	84.010	12060-SDE64370-20679	320,895
<b>Total Title I Part A, Cluster</b>			<u>9,141,700</u>
School Improvement Grants Cluster:			
ARRA - School Improvement - Central Office	84.388	12060-SDE64370-29064	114,688
ARRA - School Improvement - Brennan 09	84.388	12060-SDE64370-29064	115,411
ARRA - School Improvement - Hill Central 09	84.388	12060-SDE64370-29064	40,748
ARRA - School Improvement - Hill House 09	84.388	12060-SDE64370-29064	56,114
ARRA - School Improvement - W Cross 09	84.388	12060-SDE64370-29064	94,310
School Improvement (SCG) Clemente	84.377	12060-SDE64370-22223	734,742
School Improvement (SCG) Clemente	84.377	12060-SDE64370-22223	59,908
<b>Total School Improvement Grants Cluster</b>			<u>1,215,921</u>
Education of Homeless Children and Youth C/O	84.196	12060-SDE64370-20770	40,000
Adult Education - Improvement	84.002	12060-SDE64370-20784	80,000
Title II, Part A, Teachers Training 12-14	84.367	12060-SDE64370-20858	204,691
Title II, Part A, Teachers Training 13-15	84.367	12060-SDE64370-20859	1,814,843
<b>Total Title II, Part A Teachers Training</b>			<u>2,019,534</u>
Special Education Cluster:			
IDEA Part B, Section 619 Preschool 12-14	84.173	12060-SDE64370-20983	21,405
IDEA Part B, Section 619 Preschool 13-15	84.173	12060-SDE64370-20983	75,597
IDEA Part B, Section 611 12-14	84.027	12060-SDE64370-20977	354,500
IDEA Part B, Section 611 13-15	84.027	12060-SDE64370-20977	4,556,466
IDEA Part B, Section 611 - Non Public - 13-15	84.027	12060-SDE64370-20977	239,173
<b>Total Special Education Cluster</b>			<u>5,247,141</u>
21st Century Cohort VIII 2014	84.287	12060-SDE64370-20863	97,230
21st Century Cohort VIII 2014 sde 07	84.287	12060-SDE64370-20863	94,688
21st Century Cohort VIII 2013	84.287	12060-SDE64370-20863	7,857
21st Century Cohort VIII 2013 SDE07	84.287	12060-SDE64370-20863	6,006
21st Century Cohort VIII 2014 SDE08	84.287	12060-SDE64370-20864	11,255
21st Century Cohort VIII 2014 sde 08	84.287	12060-SDE64370-20863	98,548
21st Century Cohort XI Davis/Riverside SDE6	84.287	12060-SDE64370-20863	10,066
21st Century Cohort XI Davis/Riverside SDE 9	84.287	12060-SDE64370-20863	187,093
21st Century Cohort XI Wexler/Hhouse SDE 9	84.287	12060-SDE64370-20863	40,776
21st Century Cohort XI Wexler/Hhouse SDE 9	84.287	12060-SDE64370-20863	181,837
<b>Total 21st Century Cohort</b>			<u>735,356</u>

(Continued)



City of New Haven, Connecticut

Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Grantor's Number	Federal Expenditures
<b>U .S. Department of Education, Continued</b>			
Passed through the State of Connecticut			
Department of Education, Continued:			
Title III Part A English Language Acquisition - 13-15	84.365	12060-SDE64370-20868	\$ 292,678
Title III Part A English Language Acquisition - 12-14	84.365	12060-SDE64370-20868	75,837
<b>Total Title III Part A English Language Acquisition</b>			<u>368,515</u>
Carl Perkins- Career and Technical Education Act	84.048	12060-SDE64370-20742	408,515
Supports for Pregnant Teens - 2014	93.500	12060-SDE64370-22439	159,225
Supports for Pregnant Teens - 2013	93.500	12060-SDE64370-22439	29,457
<b>Total Pregnancy Assistance Program</b>			<u>188,682</u>
<b>Total Passed through the State of Connecticut Department of Education</b>			<u>19,445,364</u>
<b>Total U.S. Department of Education</b>			<u>26,276,501</u>
<b>U.S. Department of Health and Human Services</b>			
Direct Program:			
Ryan White Formula and Supplement	93.914	N/A	5,138,600
Head Start Program	93.600	N/A	6,507,031
<b>Total - Direct</b>			<u>11,645,631</u>
Passed through the State of Connecticut			
Department of Social Services:			
Social Services Block Grant 10/1/12-9/30/13 & 10/1/13-9/30/14	93.667	12060-DSS60783-20701	196,963
Passed through the Office of Early Childhood:			
SSBG Day Care Grant	93.xxx	12060-OEC-64841-26155	121,226
<b>Total Social Services Block Grant</b>			<u>318,189</u>
Passed through the State Department of Public Health:			
School Based Health Clinics	93.994	12060-DPH48832-21531	137,500
PHP Cluster:			
PHP Emergency Preparedness (Bioterrorism) 7/1/2012- 6/30/2013	93.069	12060-DPH48558-22333	58,446
<b>Total PHP Cluster</b>			<u>58,446</u>
Immunization Program 1/1/2012-12/31/2012	93.268	12060-DPH48664-20911	112,485

(Continued)

City of New Haven, Connecticut

Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Grantor's Number	Federal Expenditures
<b>U.S. Department of Health and Human Services</b>			
Passed through the State of Connecticut			
Department of Public Health:			
Obesity Unintentional Injury	93.991	12060-DPH48558-21530	<u>\$ 35,714</u>
AIDS Prevention Education Services 1/1/2013 - 12/31/2014	93.940	12060-DPH48852-22511	<u>22,023</u>
<b>Total State Department of Public Health</b>			<u>366,168</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>12,329,988</u>
<b>U.S. Department of Homeland Security</b>			
Passed through the State of Connecticut			
Department of Public Safety:			
Emergency Management Performance Grant	97.042	12060-DPS32960-21881	66,846
CTIC RILO	97.067	N/A	40,000
FEMA Camera Software	97.056	N/A	454,554
Port Security Grant Program:			
Camera Software	97.056	12060-DPS32160-22327	279,898
Dock Project	97.056	12060-DPS32160-22327	<u>26,048</u>
<b>Total Port Security Grant program</b>			<u>305,946</u>
Disaster Grants - Public Assistance:			
FEMA (Sept. 2011 Storm)	97.036	12060-DPS32990-21891	100,811
Storm Sandy Fund	97.036	CT-DR-4087	379,069
Blizzard 2013 Nemo	97.036	CT-DR-4106	<u>7,170</u>
<b>Total Disaster Grants - Public Assistance</b>			<u>487,050</u>
<b>Total U.S. Department of Homeland Security</b>			<u>1,354,396</u>
<b>Institute of Museum and Library Science</b>			
Grants to states	45.310	11000-CSL66051-17003	<u>1,406</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 79,086,078</u>

See Notes to Schedule of Expenditures of Federal Awards.

**City of New Haven, Connecticut**

**Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2014**

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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 City of New Haven, Connecticut (the "City") under programs of the federal government for the year ended June 30, 2014. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position or cash flows of the City.

Component Units

The schedule does not include any expenditures of federal awards of the City's discretely presented component units.

**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 OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**Note 3. Contributions**

Donated commodities in the amount of \$591,193 are included in the Department of Agriculture's National School Lunch Program, CFDA #10.555 and for the Department of Public Health, donated vaccines in the amount of \$112,485, CFDA # 93.268. The amount represents the market value of commodities received.

**City of New Haven, Connecticut**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2014**

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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 510(a) of OMB Circular A-133?        Yes   X   No

*Identification of Major Programs*

CFDA Numbers	Name of Federal Program of Cluster
20.106	Airport Improvement Program
14.704	Community Challenge Planning Grant
14.256	Neighborhood Stabilization – Title III
84.374A	Teachers Incentive
20.205	Highway Planning and Construction

Dollar threshold used to distinguish between type A and type B programs   \$2,372,582  

Auditee qualified as low-risk auditee?   X   Yes        No

II. Financial Statement Findings

No matters were reported.

III. Federal Award Findings and Questioned Costs

No matters were reported.

**City of New Haven, Connecticut**

**Summary of Prior Year Audit Findings  
For the Year Ended June 30, 2014**

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There were no findings relative to federal awards in the prior year's Federal Single Audit.



**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 Honorable Mayor and Members of  
the Board of Aldermen  
New Haven, Connecticut

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of New Haven, Connecticut (the "City") as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated February 12, 2015. Our report includes a reference to other auditors who audited the financial statements of the New Haven Parking Authority, as described in our report on the City of New Haven, Connecticut's financial statements. This report does not include the results of the other auditors' testing of internal controls over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City'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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 City'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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

The image shows a handwritten signature in cursive script that reads "McGladrey LLP". The signature is written in black ink and is positioned above the typed address and date.

New Haven, Connecticut  
February 12, 2015



**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 Honorable Mayor and Members of  
the Board of Aldermen  
New Haven, Connecticut

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

We have audited the City of New Haven, Connecticut's (the "City") 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 City's major state programs for the year ended June 30, 2014. The City'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 City'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 City'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 City's compliance.

**Opinion on Each Major State Program**

In our opinion, the City 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, 2014.



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

Management of the City 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 City'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 City'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, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the City of New Haven, Connecticut, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the City of New Haven, Connecticut's basic financial statements. We issued our report thereon dated February 12, 2015, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors who audited the financial statements of the New Haven Parking Authority. 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.



New Haven, Connecticut  
February 12, 2015

City of New Haven, Connecticut

**Schedule of Expenditures of State Financial Assistance  
For the Year Ended June 30, 2014**

State Grantor/Pass-Through Grantor/Program Title	State Grant Program CORE-CT Number	Expenditures
<b>Office of Policy and Management:</b>		
Local Capital Improvement Program	12050-OPM20600-40254	\$ 6,642,046
Reimbursement of Property Taxes - Disability Exemption	11000-OPM20600-17011	11,231
Property Tax Relief for Veterans	11000-OPM20600-17024	52,427
Property Tax Relief for Elderly	11000-OPM20600-17018	434,350
PILOT Exempt Property of Manufacturing Facilities - Distressed	11000-OPM20600-17016	231,722
Property Tax Elderly Homeowner's - Freeze Program	11000-OPM20600-17021	4,000
PILOT State-Owned Property	11000-OPM20600-17004	5,070,786
Municipal Grant-in-Aid	12052-OPM20660-43587	1,287,650
Payment in Lieu of Taxes (PILOT) on State Colleges and General Hospitals	11000-OPM20600-17006	38,567,488
Project Longevity	11000-OPM20350-17098	55,388
<b>Total Office of Policy and Management</b>		<u>52,357,088</u>
<b>Department of Emergency Services and Public Protection:</b>		
State Forfeiture Revolving Fund	12060-DPS32155-35142	45,880
Local Officer Incentive	12060-DPS32523-26185	16,500
Telecommunications Fund (E-911 Cities) 08/09	12060-DPS32740-35190	598,029
Telecommunications Fund (CMED) FY11	12060-DPS32740-35190	178,103
Telecommunications Fund E-911 Capital Expense Grant	12060-DPS32740-35190	52,358
Fire Training School	11000-DPS32251-16034	45,946
<b>Total Department of Emergency Services and Public Protection</b>		<u>936,816</u>
<b>Department of Economic and Community Development:</b>		
Tax Abatement Program	11000-ECD46400-17008	85,128
424 Grand Ave. Remediation	2001093021	62,785
Gateway Project/Macy's	13019-ECD46440-41240	4,320
100 River St. Colony Hardware	13019-ECD46440-41240	392,207
Downtown Crossing Project	13019-ECD46440-41240	2,404,817
DECD Arts Catalyze Placement	11000-ECD46820-16196	47,141
DECD Arts Catalyze Placement FY14	11000-ECD46820-16258	10,000
<b>Total Department of Economic and Community Development</b>		<u>3,006,398</u>
<b>Department of Energy and Environmental Protection:</b>		
Community Gardens	12060-DEP43153-35328	6,942
<b>Department of Public Health:</b>		
Per Capita Funding	11000-DPH48500-17009	152,910
School Based Health Clinics 2011	11000-DPH48500-17019	1,348,088
Tuberculosis Control	11000-DPH48500-16112	64,059
Lead Poisoning Prevention 7/1/11 - 6/30/12 (2012-1501)	11000-DPH48500-12126	141,458
Aids - Prevention Education Services	11000-DPH48800-12236	17,558
Aids - Prevention Education Services	11000-DPH48852-12236	22,024
Sexually Transmitted Diseases	11000-DPH48500-17013	21,811
Syringe Exchange Programs	11000-DPH48500-12100	140,935
<b>Total Department of Public Health</b>		<u>1,908,843</u>

(Continued)

City of New Haven, Connecticut

**Schedule of Expenditures of State Financial Assistance (Continued)  
For the Year Ended June 30, 2014**

State Grantor/Pass-Through Grantor/Program Title	State Grant Program CORE-CT Number	Expenditures
<b>Department of Transportation:</b>		
East Rock Rd Bridge	12062-DOT57191-22108	\$ 58,114
Long Wharf Parcels G&H	12062-DOT57191-22108	6,170
Harbor Access Proj 92-583	12062-DOT57161-22111	181,078
Boathouse at Canal Rock Proj 92-570	12062-DOT57161-22112	1,748,148
Brookside Bridge Proj 92-002	12060-DOT57161-22108	80,757
<b>Total</b>		<u>2,074,267</u>
Town Aid Road Grant - STO	13033-DOT57131-43459	1,244,746
TOD - PILOT Program	N/A	269,177
<b>Total Department of Transportation</b>		<u>3,588,190</u>
<b>Department of Social Services:</b>		
Food Stamp Education	12060-DSS60799-20735	52,927
Nurturing Families Network	11000-DSS60406-12042	241,872
Healthy Start	11000-DSS60521-16105	407,440
<b>Total Department of Social Services</b>		<u>702,239</u>
<b>Office of Early Childhood:</b>		
Quality Enhancement	11000-OEC64845-17097	108,098
School Readiness - Priority School District	11000-OEC64845-17101-82056	7,587,092
Child Daycare - Infant and Toddler	11000-OEC64845-12520	787,966
Head Start Services	11000-OEC64845-16106	201,611
Head Start Enhancement	11000-OEC64845-16101	138,205
<b>Total Office of Early Childhood</b>		<u>8,822,972</u>
<b>Department of Education:</b>		
Child Nutrition Program Lunch State Match	11000-SDE64370-16211	125,694
Vocational Education Agriculture	11000-SDE64370-17017	962,832
Family Resource Centers Program - Wexler	11000-SDE64370-16110	98,355
Family Resource Centers Program - Brennan	11000-SDE64370-16110	97,879
Family Resource Centers Program - Hill	11000-SDE64370-16110	95,974
Family Resource Centers Program - Fair Haven	11000-SDE64370-16110	97,938
Family Resource Centers Program - Ross/Wood	11000-SDE64370-16110	82,609
<b>Total</b>		<u>472,755</u>
Adult Education Cooperating Eligibility Entity	11000-SDE64370-17030	202,082
Adult Education Provider	11000-SDE64370-17030	4,800,000
Adult Ed Transition PILOT	11000-SDE64370-17030	100,000
<b>Total</b>		<u>5,102,082</u>
Youth Service Bureau	11000-SDE64370-17052	124,863
Youth Service Bureau Enhancement	11000-SDE64370-16201	9,874
School Breakfast Program	11000-SDE64370-17046	129,000
School Breakfast Program Public State Match	11000-SDE64370-17046	34,251
		<u>163,251</u>

(Continued)

City of New Haven, Connecticut

Schedule of Expenditures of State Financial Assistance (Continued)  
 For the Year Ended June 30, 2014

State Grantor/Pass-Through Grantor/Program Title	State Grant Program CORE-CT Number	Expenditures
<b>Department of Education, Continued:</b>		
Nonpublic Health Services	11000-SDE64370-17034	\$ 46,989
Open Choice	11000-SDE64370-17053	316,503
Open Choice Supplemental Program	11000-SDE64370-17053	262,500
Open Choice Supplemental for Increased Enrollment	11000-SDE64370-17053	1,779
		<u>580,782</u>
School Accountability Summer School	11000-SDE64370-17043-82055	<u>400,374</u>
Bilingual Education	11000-SDE64370-17042	<u>216,226</u>
Priority School Districts	11000-SDE64370-17043-82052	<u>5,879,547</u>
Extended School Hours	11000-SDE64370-17043-82054	<u>334,895</u>
Young Parents Program	11000-SDE64370-17044	<u>43,741</u>
Interdistrict Cooperative - Sound Marine	11000-SDE64370-17045	<u>161,840</u>
Magnet School Operating (SDE000079)	11000-SDE64370-17057	1,047,440
Magnet School Operating (SDE000080)	11000-SDE64370-17057	2,289,300
Magnet School Operating (SDE000081)	11000-SDE64370-17057	2,864,975
Magnet School Operating (SDE000082)	11000-SDE64370-17057	3,029,400
Magnet School Operating (SDE000083)	11000-SDE64370-17057	946,715
Magnet School Operating (SDE000088)	11000-SDE64370-17057	2,325,040
Magnet School Operating (SDE000093)	11000-SDE64370-17057	2,258,790
Magnet School Operating (SDE000106)	11000-SDE64370-17057	919,270
Magnet School Operating (SDE000107)	11000-SDE64370-17057	2,497,765
Magnet School Operating (SDE000111)	11000-SDE64370-17057	1,734,815
Magnet School Operating (SDE000114)	11000-SDE64370-17057	1,255,840
Magnet School Operating (SDE000127)	11000-SDE64370-17057	2,583,425
Magnet School Operating (SDE000128)	11000-SDE64370-17057	2,738,785
Magnet School Operating (SDE000143)	11000-SDE64370-17057	1,968,240
Magnet School Operating (SDE000144)	11000-SDE64370-17057	2,147,535
Magnet School Operating (SDE000146)	11000-SDE64370-17057	2,793,425
Magnet School Operating (SDE000147)	11000-SDE64370-17057	2,512,760
Magnet School Transportation	11000-SDE64370-17057	3,434,600
<b>Total</b>		<u>39,348,120</u>
CT K-3 Literacy Initiative Expansion		<u>26,469</u>
Alt High School and Adult Read Incentive	11000-SDE-64370-12567	<u>500,000</u>
High Quality School & Common Core Implementation	12052-SDE-64370-43538	<u>2,503,451</u>
Local Charter School Start up (Elm City Montessori)	11000-SDE-64370-17041	<u>250,000</u>

(Continued)

City of New Haven, Connecticut

**Schedule of Expenditures of State Financial Assistance (Continued)  
For the Year Ended June 30, 2014**

State Grantor/Pass-Through Grantor/Program Title	State Grant Program CORE-CT Number	Expenditures
<b>Department of Education, Continued:</b>		
Science Improvement For Education Reform Districts	11000-SDE64370-12543	\$ 83,231
ECS - Alliance District Funding	11000-SDE64370-17041	7,746,323
Charter Schools - 268 Common Ground	11000-SDE64370-17041	1,890,000
Charter Schools - 279 Amistad	11000-SDE64370-17041	9,838,500
Charter Schools - 289 Elm City	11000-SDE64370-17041	6,552,000
<b>Total</b>		<u>18,280,500</u>
Healthy Foods Initiative	11000-SDE64370-16212	257,264
Commission Network Turnaround	11000-SDE-64370-12547	1,335,231
Wrap Around Services	11000-SDE64370-12544	141,057
School Health Coordinator Pilot	11000-SDE64370-12546	94,320
Low Performing Schools	12052-SDE64370-43539	710,929
School Security Competitive	N/A	429,922
Parent Academy	11000-SDE64370-12545	69,617
<b>Total Department of Education</b>		<u>86,402,179</u>
<b>Division of Consumer Protection:</b>		
Payment to Town OTB	34004-DCP39930-40001	775,934
Bingo Payments	34003-DCP39940-42350	247
<b>Total Division of Consumer Protection</b>		<u>776,181</u>
<b>Judicial Branch:</b>		
Distribution to Towns	34001-JUD95162-40001	56,035
Youth Violence Prevention Grant	11000-JUD96114-12555	505,000
<b>Total Judicial Branch</b>		<u>561,035</u>
<b>Department of Labor:</b>		
Construction Workforce Initiative II 2013	11000-OWC22000-12108	370
CT Green Jobs Funnel	GJF 23420 00826 12 7004	162,222
<b>Total Department of Labor</b>		<u>162,592</u>
<b>State Library:</b>		
Connecticard	11000-CSL66051-17010	3,428
Historical Documents Preservation	12060-CSL66094-35150	9,500
		<u>12,928</u>
<b>Department of Agriculture:</b>		
Connecticut Agriculture Bureau	34003-DAG42660-42337	32,228
<b>Total Expenditures of State Financial Assistance Before Exempt Programs</b>		<u>159,276,631</u>

(Continued)

City of New Haven, Connecticut

**Schedule of Expenditures of State Financial Assistance (Continued)  
For the Year Ended June 30, 2014**

State Grantor/Pass-Through Grantor/Program Title	State Grant Program CORE-CT Number	Expenditures
<b>Exempt Programs:</b>		
<b>Office of Policy and Management:</b>		
Mashantucket Pequot Grant	12009-OPM20600-17005	\$ 7,417,028
Municipal Revenue Sharing	12060-OPM20600-35458	2,653,467
Municipal Video Competition	12060-OPM20660-35362	20,213
<b>Total Office of Policy and Management</b>		<u>10,090,708</u>
<b>Department of Education:</b>		
Transportation for School Children - Non-Public	11000-SDE64000-17049	2,210,733
Transportation for School Children - Public	11000-SDE64000-17027	216,277
Education Cost Sharing	11000-SDE64000-17041	142,476,671
Special ED - AG. Placements and Excess Costs	11000-SDE64000-17047	1,757,916
Special ED - AG. Placements and Excess Costs	11000-SDE64000-17047	929,870
Special ED - AG. Placements and Excess Costs	11000-SDE64000-17047	61,154
<b>Total Department of Education</b>		<u>147,652,621</u>
<b>Department of Administrative Services:</b>		
School Construction Progress Payments 14	13010-DAS28246-40901	10,107,346
School Construction Progress Payments - Magnet 14	13010-DAS28246-40901	6,564,513
School Construction Reg Principal 14	13010-DAS28246-40901	4,833,618
School Construction Reg Interest 14	13009-DAS28246-40896	1,472,696
<b>Total Department of Administrative Services</b>		<u>22,978,173</u>
<b>Total Exempt Programs</b>		<u>180,721,502</u>
<b>Total Expenditures of State Financial Assistance</b>		<u>\$ 339,998,133</u>

See Notes to Schedule of Expenditures of State Financial Assistance

**City of New Haven, Connecticut**

**Notes to Schedule of Expenditures of State Financial Assistance  
For the Year Ended June 30, 2014**

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**Note 1. Basis of Presentation**

The accompanying schedule of expenditures of state financial assistance (the Schedule) includes the state grant activity of the City, under programs of the State of Connecticut for the year ended June 30, 2014. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. Because the Schedule presents only a selected portion of the operations of the City, it is not intended to, and does not, present the financial position, changes in fund balance, and changes in net position or cash flows of the City.

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

The accounting policies of the City conform to accounting principles generally accepted in the United States of America as applicable to governmental organizations. The information in the Schedule is presented based upon regulations established by the State of Connecticut, Office of Policy and Management.

Expenditures reported on the Schedule are presented on the modified accrual basis of accounting. In accordance with Section 4-236-22 of the Regulations to the State Single Audit Act, certain grants are not dependent on expenditure activity and, accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the Schedule.

**Note 3. Component Units**

The schedule does not include any expenditure of State awards of the City's discretely presented component units.

**City of New Haven, Connecticut**

**Schedule of State Single Audit Findings and Questioned Costs  
For the Year Ended June 30, 2014**

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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
<b>Office of Policy and Management:</b>		
Payment in Lieu of Taxes (PILOT) on State Colleges and General Hospitals	11000-OPM20600-17006	\$ 38,567,488
Municipal Aid Grant	12052-OPM20600-43587	1,287,650
<b>Department of Economic and Community Development:</b>		
Urban Action Bond	13019-ECD46440-41240	2,801,344
<b>Department of Transportation:</b>		
Boathouse at Canal Rock	12062-DOT57161-22122	1,748,148



**City of New Haven, Connecticut**

**Schedule of State Single Audit Findings and Questioned Costs (Continued)  
For the Year Ended June 30, 2014**

State Grantor and Program	State CORE-CT Number	Expenditures
<b>Department of Education:</b>		
Magnet School Operating	11000-SDE64370-17057	\$ 39,348,120
Family Resource Centers Program	11000-SDE64370-16110	472,755
School Accountability Summer School	11000-SDE64370-17043-82055	400,374
Extended School Hours	11000-SDE64370-17043	334,895
School Breakfast Program	11000-SDE64370-17046	163,251
High Quality School & Common Core Implementation	12052-SDE-64370-43538	2,503,451
Commission Network	11000-SDE-64370-12547	1,335,231
<b>Department of Social Services:</b>		
Nurturing Families Network	11000-DSS60406-12042	241,872
Healthy Start	11000-DSS60521-16105	407,440
Dollar threshold used to distinguish between Type A Programs and Type B Programs		<u>\$ 3,185,533</u>

II. Financial Statement Findings

No matters were reported.

III. State Financial Assistance Findings and Questioned Costs

No matters were reported.

**City of New Haven, Connecticut**

**Summary of Prior Year Audit Findings  
For the Year Ended June 30, 2014**

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There were no findings relative to state awards in the prior year's State Single Audit.