

The Town of Hebron, Connecticut

Federal and State
Compliance Reports
Year Ended June 30, 2019

TABLE OF CONTENTS

**REPORTS REQUIRED BY THE FEDERAL SINGLE AUDIT ACT AND
UNIFORM GUIDANCE**

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.....	1-2
Schedule of expenditures of federal awards.....	3
Notes to schedule of expenditures of federal awards.....	4
Schedule of findings and questioned costs.....	5-6
Summary of prior year audit findings.....	7

REPORT REQUIRED BY GOVERNMENT AUDITING STANDARDS

Report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with <i>Government Auditing Standards</i>	8-9
---	-----

**REPORTS REQUIRED BY THE STATE SINGLE AUDIT ACT C.G.S.
SECTION 4-230 TO 4-236**

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.....	10-11
Schedule of expenditures of state financial assistance.....	12-13
Note to schedule of expenditures of state financial assistance.....	14
Schedule of state single audit compliance findings and questioned costs.....	15-16



RSM US LLP

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

Independent Auditor's Report

Members of the Board of Finance
Town of Hebron, Connecticut

Report on Compliance for its Major Federal Program

We have audited the Town of Hebron, 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, 2019. 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 programs.

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 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 its major federal program. However, our audit does not provide a legal determination on its compliance with those requirements.

Opinion on its Major Federal Program

In our opinion, the Town complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of the Town is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Town's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the 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 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. We issued our report thereon dated June 30, 2020, 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 expenditure 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
June 30, 2020

Town of Hebron, Connecticut

**Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019**

	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Expenditures
U.S. Department of Agriculture/ Passed Through the State of Connecticut				
Department of Education:				
Child Nutrition Cluster				
National School Lunch Program	10.555	12060-SDE64370-20560	\$ -	\$ 67,814
School Breakfast	10.553	12060-SDE64370-20508	-	6,661
Total Child Nutrition Cluster			-	74,475
Total U.S. Department of Agriculture			-	74,475
U.S. Department of Education/ Passed Through the State of Connecticut				
Department of Education:				
Title I - Grants to Local Educational Agencies (2019)	84.010A	12060-SDE64370-20679	-	42
Title I - Grants to Local Educational Agencies (2018)	84.010A	12060-SDE64370-20679	-	13,871
			-	13,913
Improving Teacher Quality State Grant	84.367A	12060-SDE64370-20858	-	5,873
Title IV - Student Support	84.424	12060-SDE64370-22854	-	10,000
Special Education Cluster:				
IDEA - Part B (2019)	84.027A	12060-SDE64370-20977	-	31,671
IDEA - Part B (2018)	84.027A	12060-SDE64370-20977	-	128,623
Handicapped Preschool Incentive Grant (2018)	84.173A	12060-SDE64370-20983	-	4,863
Total Special Education Cluster			-	165,157
Total U.S. Department of Education			-	269,418
U.S. Department of Homeland Security Passed Through the State of Connecticut				
Department of Emergency Services and Public Protection:				
Emergency Management Performance Grant	97.042	12060-DPS32160-21881	-	8,490
U.S. Department of Justice Passed Through the State of Connecticut				
Office of Policy and Management:				
Juvenile Justice and Delinquency Prevention Allocation to States	16.540	12060-OPM20350-21676	-	6,966
U.S. Department of Housing and Urban Development Passed Through the State of Connecticut Department of Housing:				
Community Development Block/ Entitlement Grants	14.218	12060-DOH46930-20730	-	644,420
Total U.S. Department of Homeland Security			-	644,420
Total Expenditures of Federal Awards			\$ -	\$ 929,294

See Notes to Schedule.

Town of Hebron, 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 Hebron, Connecticut (the Town) under programs of the federal government for the year ended June 30, 2019. The information in the Schedule is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Town, it is not intended to, and does not, present the financial position, changes in fund balances, and changes in net position or cash flows of the Town.

Note 2. Summary of Significant Accounting Principles

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting for grants which are accounted for in the governmental funds. 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. Pass-through entity identifying numbers are presented where available.

Note 3. Non-Cash Awards

Donated commodities in the amount of \$16,774 from the Department of Agriculture are included in the National School Lunch Program, CFDA No. 10.555. The amount represents the market value of such commodities used during the period.

Note 4. Indirect Cost Recovery

The Town did not recover its indirect cost using the 10% de minimus indirect cost rate provided under Section 200.414 of the Uniform Guidance.

Town of Hebron, Connecticut

Schedule of Findings and Questioned Costs

Financial Statement Findings

A. Deficiencies in Internal Control

Significant Deficiencies in Internal Control

2019-001. Journal Entries

Criteria:

Trial balances at June 30, 2019 should be complete, accurate and completed in a timely manner, including all year-end accruals and other closing entries in order for management to prepare financial statements in accordance with generally accepted accounting principles.

Conditions:

There were several journal entries made to the final trial balances.

Cause:

There was not an effective processes to ensure all journal entries were properly prepared.

Effect:

Prepared trial balances may be inaccurate.

Recommendation:

We recommend that all financial transactions be recorded through the general ledger system.

Management Response:

Management agrees to the finding and all financial transactions will be recoded in the general ledger and trial balances will be prepared in accordance with generally accepted accounting principles.

B. Compliance Findings

No matters to report.

III. Federal Award Findings and Questioned Costs

No matters to report.

Town of Hebron, Connecticut

Summary of Prior Year Audit Findings

The prior year single audit disclosed no findings in the Schedule of Findings and Questioned Costs and no uncorrected or unresolved findings exist from the prior audit's Summary of Prior Audit Findings.

**Report on Internal Control Over Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance with *Government
Auditing Standards***

Independent Auditor's Report

Members of the Board of Finance
Town of Hebron, 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 Hebron, 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 June 30, 2020.

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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiency (2019-001).

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*.

The Town's Response to Finding

The Town's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Town's response was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on it.

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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RSM US LLP

New Haven, Connecticut
June 30, 2020

**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

Members of the Board of Finance
Town of Hebron, Connecticut

Report on Compliance for Each Major State Program

We have audited the Town of Hebron, 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 auditors' 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.

Auditors' 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 our 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 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 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. We have issued our report thereon dated June 30, 2020, 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 Town's 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
June 30, 2020

Town of Hebron, Connecticut

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

State Grantor/Pass-Through Grantor/Program Title	State Program Identification Number	Expenditures
Office of Policy and Management		
Property Tax-Reimbursement-Disability Exemption	11000-OPM20600-17011	\$ 608
Property Tax Relief for Veterans	11000-OPM20600-17024	3,145
Municipal Grants-In-Aid	12052-OPM20600-43587	2,216
Town Reimbursement - Tax Loss	11000-OPM20600-17004	7,647
		<u>13,616</u>
Department of Education		
Child Nutrition Program	11000-SDE64370-16211	2,573
Talent Development	11000-SDE64370-12552	1,818
Healthy Foods Initiative	11000-SDE64370-16212	4,902
Youth Services Bureau	11000-SDE64370-17052	32,150
Youth Service Bureau Enhancement	11000-SDE64370-16201	5,753
Family Resource Centers Program	11000-SDE64370-16110	100,000
		<u>147,196</u>
Office of Early Childhood		
Child Care Quality Enhancement	11000-OEC64845-16158	3,881
Early Care and Education	11000-OEC64845-16274	108,000
		<u>111,881</u>
Department of Energy and Environmental Protection		
Municipal Open Space	12052-DEP43153-43144	102,000
Clean Water Fund	21014-DEP43720-40001	12,774
Recreation and Natural Heritage Trust Program	17161-DEP43153-43656	105
Community Investment Account	12060-DEP43930-35169	859
Connecticut Bikeway	12052-DEP44321-43314	41,434
		<u>157,172</u>
Department of Transportation		
Town Aid Road Grants - Transportation Fund	12052-DOT57931-43455-34005	120,602
Town Aid Road Grants - STO	12052-DOT57931-43459-34005	120,602
Urban Act Grant	13033-DOT57197-41241	85,243
Intrastate Highway Projects	13033-DOT57124-41404	124
Bus Operation	12001-DOT57931-12175	24,168
		<u>350,739</u>
Connecticut State Library		
Historic Document Preservation	12060-CLS66094-35150	4,500
Department of Revenue Services		
Other Expenses	11000-DRS16410-10020	80
Judicial Department		
Distributions of Parking Fines	34001-JUD95162-40001	1,400

(Continued)

Town of Hebron, Connecticut

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

State Grantor/Pass-Through Grantor/Program Title	State Program Identification Number	Expenditures
Department of Economic and Community Development		
Endangered Property Grants	12060-ECD46840-90455	\$ <u>35</u>
Total State Financial Assistance Before Exempt Programs		<u>786,619</u>
Exempt Programs		
Department of Education		
Education Equalization	11000-SDE64370-17041-82010	6,367,253
Excess Cost - Student Based	11000-SDE64370-17047	<u>54,950</u>
Total Department of Education		<u>6,422,203</u>
Office of Policy and Management		
Mashantucket Pequot/Mohegan Fund	12009-OPM20600-17005	3,350
Municipal Stabilization Grant	11000-OPM20600-17104	<u>125,020</u>
Total Office of Policy and Management		<u>128,370</u>
Total Exempt Programs		<u>6,550,573</u>
Total State Financial Assistance		<u>\$ <u>7,337,192</u></u>

See Notes to Schedule.

Town of Hebron, Connecticut

Note to Schedule of Expenditures of State Financial Assistance

The accompanying schedules of expenditures of state financial assistance includes state grant activity of the Town of Hebron, Connecticut (the Town) under programs of the State of Connecticut the (State) for the year ended June 30, 2019. Various departments and agencies of the State have provided financial assistance to the Town through grants and other authorization in accordance with General Statutes of the State. These financial assistance programs funds several programs of the Town.

Note 1. Summary of Significant Accounting Policies

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

The information in the schedule of expenditures of state financial assistance is presented based upon regulations established by the State, Office of Policy and Management. The following is a summary of the more significant policies relating to the aforementioned grant programs.

Basis of Accounting

The accompanying schedule of expenditures of state financial assistance has been prepared on the accrual basis consistent with the preparation of the basic financial statements.

For cost reimbursement awards, revenues are recognized to the extent of expenditures. Expenditures have been recognized to the extent the related obligation was incurred within the applicable grant period and liquidated within 90 days after the end of the grant period.

For performance based awards, revenues are recognized to the extent of performance achieved during the grant period.

Certain financial assistance is not dependent on expenditure activity or the achievement of performance goals and, accordingly, is considered expended in the fiscal year of receipt. In accordance with Section 4-236-22 of the regulations to the Connecticut State Single Audit Act, these financial assistance program receipts are reflected in the expenditures column of the schedule of expenditures of state financial assistance.

Town of Hebron, Connecticut

Schedule of State Single Audit Compliance Findings and Questioned Costs

I. Summary of Independent Auditor's Audit 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? _____ X Yes _____ 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 compliance audit:

State Program	State Program Identification Number	Expenditures
Office of Early Childhood		
Early Care and Education	11000-OEC64845-16274	\$ 108,000
Department of Energy and Environmental Protection		
Municipal Open Space	12052-DEP43153-43144	102,000
Department of Transportation		
Town Aid Road Grants - Transportation Fund	12052-DOT57931-43455-34005	120,602
Town Aid Road Grants - STO	12052-DOT57931-43459-34005	120,602
Urban Act Grant	13033-DOT57197-41241	85,243
• Dollar threshold used to distinguish between type A and type B programs		<u>\$100,000</u>

Town of Hebron, Connecticut

Schedule of State Single Audit Compliance Findings and Questioned Costs, Continued

II. Financial Statement Findings

- We issued report, dated June 30, 2020, on internal control over financial reporting and compliance and other matters based on an audit of the basic financial statements performed in accordance with *Government Auditing Standards*.
- Our report on compliance reported no reportable instances of noncompliance.
- Our report on internal control over financial reporting disclosed one matters (2019-001)

III. State Financial Assistance Findings and Questioned Costs

No matters to report.