

Federal and State Single Audit Report

**TOWN OF WILLINGTON, CONNECTICUT**

June 30, 2012

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# Internal Control and Compliance Report



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## REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS

To the Board of Finance of the  
Town of Willington, Connecticut

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Willington, Connecticut (the "Town"), as of and for the year ended June 30, 2012, which collectively comprise the Town's basic financial statements and have issued our report thereon dated December 27, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America established by the American Institute of Certified Public Accountants and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Town's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over financial reporting. Accordingly, we express no such opinion.

A deficiency in internal control over financial reporting 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 over financial reporting, 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.

Our consideration of internal control would not necessarily identify all deficiencies in internal control over financial reporting that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in the Town's internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free of 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*.

We noted certain matters that we reported to management of the Town in a separate letter dated December 27, 2012.

This report is intended solely for the information and use of management, the Board of Finance, others within the Town, federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Graeb Thornton LLP*

Glastonbury, Connecticut  
December 27, 2012

# Federal Single Audit Section



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**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON  
COMPLIANCE RELATED TO MAJOR PROGRAMS (OMB CIRCULAR A-133)  
AND ON INTERNAL CONTROL OVER COMPLIANCE**

To the Board of Finance of the  
Town of Willington, Connecticut

**Compliance**

We have audited the compliance of the Town of Willington, Connecticut (the "Town") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended June 30, 2012. The Town's major federal program is identified in the summary of auditors' results section of the accompanying Schedule of Federal Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the Town's management. Our responsibility is to express an opinion on the Town's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America established by the American Institute of Certified Public Accountants, 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 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. Our audit does not provide a legal determination of the Town's compliance with those requirements.

In our opinion, the Town complied, in all material respects, with the requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2012.

## 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 requirements that could have a direct and material effect on a major federal program as a basis for designing audit procedures for the purpose of expressing an opinion on compliance, but not for the purpose of expressing an opinion of the effectiveness of the Town's internal control over compliance. Accordingly, we express no such opinion.

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 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.

Our consideration of internal control would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in the Town's internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

This report is intended solely for the information and use of management, the Board of Finance, others within the Town, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Grant Thornton LLP*

Glastonbury, Connecticut  
December 27, 2012





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**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS  
ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

To the Board of Finance of the  
Town of Willington, Connecticut

We have audited, in accordance with auditing standards generally accepted in the United States of America (US GAAS) established by the American Institute of Certified Public Accountants and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Willington, Connecticut (the "Town") as of and for the year ended June 30, 2012, and our report dated December 27, 2012, expressed an unqualified opinion on those financial statements. Our audit was performed for the purpose of forming our opinions on these financial statements that collectively comprise the Town's financial statements.

The accompanying Schedule of Expenditures of Federal Awards for the year ended June 30, 2012 is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures. These additional procedures included comparing and reconciling the information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with US GAAS. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

*Grant Thornton LLP*

Glastonbury, Connecticut  
December 27, 2012

TOWN OF WILLINGTON, CONNECTICUT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2012

Federal Grantor; Pass-Through Grantor; Program Title	Grant Number	Federal CFDA Number	Expenditures
<b>DEPARTMENT OF EDUCATION</b>			
Direct:			
Title VI - Rural Education Achievement Program	-	84.358	\$ 49,455
Passed through the State of Connecticut			
Department of Education:			
Education Jobs Fund	12060-SDE64370-22405	84.41	146,406
IDEA - Part B, Section 611	12060-SDE64370-20977	84.027	102,968
IDEA - Part B, Section 619	12060-SDE64370-20983	84.173	5,206
			<u>108,174</u>
Title I - Improving Basic Programs	12060-SDE64370-20679	84.010	25,268
Title II - Part A Teachers	12060-SDE64370-20858	84.367	15,772
			<u>295,620</u>
Total U.S. Department of Education			<u>345,075</u>
<b>U. S. DEPARTMENT OF AGRICULTURE</b>			
Passed through the State of Connecticut			
Department of Education:			
National School Lunch	12060-SDE64370-20560	10.555	42,980
Summer EBT Children Demo Program	12060-SDE64351-26130	10.580	1,470
Passed through the State of Connecticut			
Department of Agriculture:			
USDA Commodities	-	10.555	8,635
Total U.S. Department of Agriculture			<u>53,085</u>
<b>DEPARTMENT OF HOMELAND SECURITY</b>			
Passed through the State of Connecticut			
Department of Emergency Services and Public Protection:			
Public Assistance - Presidentially Declared Disasters	12060-DPS32985-21891	97.036	<u>185,770</u>
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
Passed through the State of Connecticut			
Department of Economic and Community Development:			
Small Cities Grant Program	12060-ECD46350-20730	14.228	<u>76,700</u>
<b>DEPARTMENT OF ENERGY</b>			
Passed through the State of Connecticut			
Department of Energy and Environmental Protection:			
ARRA Energy Efficiency and Conservation Block Grant	12060-DEP44720-29009	81.128	<u>39,062</u>
<b>DEPARTMENT OF TRANSPORTATION</b>			
Passed through the State of Connecticut			
Department of Transportation:			
Highway Planning and Construction	12062-DOT57191-22108	20.205	<u>50</u>
<b>TOTAL FEDERAL AWARDS</b>			<u>\$ 699,742</u>

The accompanying notes are an integral part of this schedule.

**TOWN OF WILLINGTON, CONNECTICUT**  
Notes to Schedule of Expenditures of Federal Awards  
For the year ended June 30, 2012

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**NOTE A – ACCOUNTING BASIS**

**Basic Financial Statements**

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

**Schedule of Expenditures of Federal Awards**

The accompanying schedule of expenditures of federal awards has been prepared on the accrual basis consistent with the preparation of the basic financial statements. Information included in the schedule of expenditures of federal awards is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

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. These financial assistance program receipts are reflected in the expenditures column of the schedule of expenditures of federal awards.

**NOTE B – OTHER FEDERAL ASSISTANCE**

The United States Department of Agriculture makes available commodities for donations to schools. An amount of \$13,399 is reflected in the expenditures column in the accompanying schedule of expenditures of federal awards and represents the market value of such commodities received during the period.

No other federal assistance was received in the form of loans, loan guarantees or insurance.

TOWN OF WILLINGTON, CONNECTICUT  
Schedule of Federal Findings and Questioned Costs  
For the year ended June 30, 2012

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**SECTION I – SUMMARY OF AUDITORS' RESULTS**

**Financial Statements**

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

☐ Material weakness(es) identified? \_\_\_\_\_ Yes ✓ No

☐ Significant deficiency(ies) identified? \_\_\_\_\_ Yes ✓ None reported

Noncompliance material to financial statements noted? \_\_\_\_\_ Yes ✓ No

**Federal Awards**

Internal control over major programs:

☐ Material weakness(es) identified? \_\_\_\_\_ Yes ✓ No

☐ Significant deficiency(ies) identified? \_\_\_\_\_ Yes ✓ None reported

Type of auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section 510(a)? \_\_\_\_\_ Yes ✓ No

Identification of major programs:

CFDA Number	Name of Federal Program
97.036	Public Assistance – Presidentially Declared Disasters

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? ✓ Yes \_\_\_\_\_ No

**SECTION II – FINANCIAL STATEMENT FINDINGS**

No matters were reported.

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No matters were reported.

**SUMMARY SCHEDULE OF THE STATUS OF PRIOR AUDIT FINDINGS**

No findings or questioned costs were reported in the prior year.

# State Single Audit Section



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**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS  
ON COMPLIANCE RELATED TO MAJOR PROGRAMS (CONNECTICUT STATE SINGLE AUDIT ACT)  
AND ON INTERNAL CONTROL OVER COMPLIANCE**

To the Board of Finance of the  
Town of Willington, Connecticut

**Compliance**

We have audited the compliance of the Town of Willington, Connecticut (the "Town") with the types of compliance requirements described in the State of Connecticut Office of Policy and Management's *Compliance Supplement of the State Single Audit Act* that could have a direct and material effect on each of its major state programs for the year ended June 30, 2012. The Town's major state programs are identified in the summary of auditors' results section of the accompanying Schedule of State Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major state programs is the responsibility of the Town's management. Our responsibility is to express an opinion on the Town's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America established by the American Institute of Certified Public Accountants, 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. Our audit does not provide a legal determination of the Town's compliance with those requirements.

In our opinion, the Town complied, in all material respects, with the 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, 2012.

## 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 state programs. In planning and performing our audit, we considered the Town's internal control over compliance with requirements that could have a direct and material effect on a major state program as a basis for designing audit procedures for the purpose of expressing an opinion on compliance, but not for the purpose of expressing an opinion of the effectiveness of the Town's internal control over compliance. Accordingly, we express no such opinion.

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 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 state program will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in the Town's internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

This report is intended solely for the information and use of management, the Board of Finance, others within the Town, state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Grant Thornton LLP*

Glastonbury, Connecticut  
December 27, 2012



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**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS  
ON THE SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**

To the Board of Finance of the  
Town of Willington, Connecticut

We have audited, in accordance with auditing standards generally accepted in the United States of America (US GAAS) established by the American Institute of Certified Public Accountants and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Willington, Connecticut (the "Town") as of and for the year ended June 30, 2012, and our report dated December 27, 2012, expressed an unqualified opinion on those financial statements. Our audit was performed for the purpose of forming our opinions on these financial statements that collectively comprise the Town's financial statements.

The accompanying Schedule of Expenditures of State Financial Assistance for the year ended June 30, 2012 is presented for purposes of additional analysis as required by the State Single Audit Act (C.G.S. sections 4-230 to 4-236), and is not a required part of the financial statements. Such supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures. These additional procedures included comparing and reconciling the information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with US GAAS. In our opinion, the Schedule of Expenditures of State Financial Assistance is fairly stated, in all material respects, in relation to the financial statements as a whole.

*Grant Thornton LLP*

Glastonbury, Connecticut  
December 27, 20



TOWN OF WILLINGTON, CONNECTICUT  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2012

State Grantor; Pass-Through Grantor; Program Title	State Grant Program Core-CT Number	Expenditures
<b>NONEXEMPT PROGRAMS:</b>		
<b>OFFICE OF POLICY AND MANAGEMENT</b>		
Direct Programs:		
Payment in Lieu of Taxes on State Owned Property	11000-OPM20600-17004	\$ 46,059
Local Capital Improvement Program	12050-OPM20600-40254	72,078
Property Tax Relief for Elderly and Disabled Homeowners	11000-OPM20600-17018	20,031
Property Tax Relief for Veterans	11000-OPM20600-17024	988
Property Tax Relief Disability Exemption	11000-OPM20600-17011	637
Total Office of Policy and Management		<u>139,793</u>
<b>DEPARTMENT OF EDUCATION</b>		
Direct Programs:		
Youth Services Bureau	11000-SDE64370-17052	14,000
Youth Services Bureau Enhancement	11000-SDE64370-16201	3,300
Health Food Initiative	11000-SDE64370-16212	5,289
Child Nutrition - State Match	11000-SDE64370-16211	2,434
Total Department of Education		<u>25,023</u>
<b>DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT</b>		
Direct Programs:		
Small Town Economic Assistance Program	12052-DPH48615-43410	<u>41,636</u>
<b>CONNECTICUT STATE LIBRARY</b>		
Direct Programs:		
Historical Preservation Grant	12060-CSL66094-35150	3,500
Grants to Public Libraries	11000-CSL66051-17003	1,215
Connecticard Payments	11000-CSL66051-17010	789
Total Connecticut State Library		<u>5,504</u>
<b>DEPARTMENT OF TRANSPORTATION</b>		
Direct Programs:		
Town Aid Road	12001-DOT57131-17036	<u>130,006</u>
<b>JUDICIAL BRANCH</b>		
Direct Programs:		
Distribution to Towns	34001-JUD95162-40001	<u>11,650</u>
Total State Financial Assistance Before Exempt Programs		<u>353,612</u>
<b>EXEMPT PROGRAMS:</b>		
<b>OFFICE OF THE STATE COMPTROLLER</b>		
Direct Programs:		
Mashantucket Pequot and Mohegan Fund Grant	12009-OPM20600-17005	<u>29,185</u>
<b>DEPARTMENT OF EDUCATION</b>		
Direct Programs:		
Education Cost - Sharing	11000-SDE64370-17041	3,693,687
Municipal Revenue Sharing	12060-OPM20600-35458	73,650
Excess Cost - Student Based	11000-SDE64370-17047	68,358
Transportation of School Children	11000-SDE64370-17027	43,794
Total Exempt Programs		<u>3,908,674</u>

The accompanying note is an integral part of this schedule.

## **TOWN OF WILLINGTON, CONNECTICUT**

Note to Schedule of Expenditures of State Financial Assistance

For the year ended June 30, 2012

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Various departments and agencies of the State of Connecticut have provided financial assistance to the Town of Willington, Connecticut (the "Town") through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. These financial assistance programs fund several programs of the Town.

### **NOTE A – 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 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. Information included in the schedule of expenditures of state financial assistance is presented in accordance with regulations established by the State of Connecticut, Office of Policy and Management.

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.

The schedule of expenditures of state financial assistance contained in this report is prepared based on regulations established by the State of Connecticut Office of Policy and Management. In accordance with these regulations (Section 4-236-22), 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. These financial assistance program receipts are reflected in the expenditures column of the schedule of expenditures of state financial assistance.

**TOWN OF WILLINGTON, CONNECTICUT**  
Schedule of State Findings and Questioned Costs  
For the year ended June 30, 2012

**SECTION I – SUMMARY OF AUDITORS' RESULTS**

**Financial Statements**

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

☐ Material weakness(es) identified? \_\_\_\_\_ Yes ✓ No  
None

☐ Significant deficiency(ies) identified? \_\_\_\_\_ Yes ✓ Reported

Noncompliance material to financial statements noted? \_\_\_\_\_ Yes ✓ No

**State Financial Assistance**

Internal control over major programs:

☐ Material weakness(es) identified? \_\_\_\_\_ Yes ✓ No  
None

☐ Significant deficiency(ies) identified? \_\_\_\_\_ Yes ✓ Reported

Type of auditors' report issued on compliance for major programs: Unqualified

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 ✓ No

The following schedule reflects the major programs included in the audit:

State Grantor/Program	State Grant Program Core – CT Number	Expenditures
<b>Department of Transportation:</b>		
Town Aid Road	12001-DOT57131-17036	\$ 130,006
<b>Office of Policy and Management:</b>		
Local Capital Improvement Program	12050-OPM20600-40254	72,078

Dollar threshold used to distinguish between Type A and Type B programs: \$100,000

**SECTION II – FINANCIAL STATEMENT FINDINGS**

No matters were reported.

**SECTION III – STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS**

No matters were reported.