

TOWN OF STRATFORD, CONNECTICUT
FEDERAL SINGLE AUDIT REPORT
JUNE 30, 2020



CLAconnect.com

WEALTH ADVISORY
OUTSOURCING
AUDIT, TAX, AND
CONSULTING

**TOWN OF STRATFORD, CONNECTICUT
FEDERAL SINGLE AUDIT REPORT
JUNE 30, 2020
TABLE OF CONTENTS**

Independent Auditors' 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 the Uniform Guidance	1-3
Schedule of Expenditures of Federal Awards	4-6
Notes to Schedule of Expenditures of Federal Awards	7
Independent Auditors' 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
Schedule of Findings and Questioned Costs	10-13



Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

To the Members of the Town Council
Town of Stratford, Connecticut

Report on Compliance for Each Major Federal Program

We have audited the Town of Stratford, Connecticut's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Town of Stratford, Connecticut's major federal programs for the year ended June 30, 2020. The Town of Stratford, Connecticut's major federal 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Town of Stratford, Connecticut'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 the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town of Stratford, Connecticut'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 qualified and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of the Town of Stratford, Connecticut's compliance.

Basis for Qualified Opinion on the Special Education Cluster (IDEA) and Title I Grants to Local Educational Agencies

As described in the accompanying schedule of findings and questioned costs, the Town of Stratford, Connecticut, did not comply with requirements regarding the Special Education Cluster (IDEA) - 84.173/84.027 and Title I Grants to Local Educational Agencies - 84.010 as described in finding number 2020-002 for Activities Allowed or Unallowed. Compliance with such requirements is necessary, in our opinion, for the Town of Stratford, Connecticut, to comply with the requirements applicable to that program.

Qualified Opinion on the Special Education Cluster (IDEA) and Title I Grants to Local Educational Agencies

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the Town of Stratford, Connecticut, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Special Education Cluster (IDEA) and Title I for the year ended June 30, 2020.

Unmodified Opinion on the Other Major Federal Program

In our opinion, the Town of Stratford, Connecticut, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its other major federal program identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2020.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2020-003. Our opinion on each major federal program is not modified with respect to this matter.

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

Report on Internal Control over Compliance

Management of the Town of Stratford, Connecticut, 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 of Stratford, Connecticut'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 the 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 of Stratford, Connecticut'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 and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2020-002 and 2020-003, that we consider to be material weaknesses.

The Town of Stratford, Connecticut's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Town of Stratford, Connecticut's response was not subjected to the auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on the response.

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, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Stratford, Connecticut, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Town of Stratford, Connecticut's basic financial statements. We issued our report thereon dated March 30, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

CliftonLarsonAllen LLP

West Hartford, Connecticut
March 30, 2021

**TOWN OF STRATFORD, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020**

<u>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Total Federal Expenditures</u>
United States Department of Agriculture			
<i>Passed Through the State of Connecticut Department of Education:</i>			
Child Nutrition Cluster:			
National School Lunch Program	10.555	12060-SDE64370-20560	\$ 266,534
National School Lunch Program	10.555	12060-SDE64370-20560	1,283,576
National School Lunch Program	10.555	12060-SDE64370-29572	93,622
National School Lunch Program	10.555	12060-SDE64370-29576	56,495
School Breakfast Program	10.553	12060-SDE64370-20508	<u>357,845</u>
			\$ <u>2,058,072</u>
United States Department of the Interior			
<i>Passed Through the State of Connecticut Department of Energy and Environmental Protection:</i>			
Clean Vessel Act	15.616	12060-DEP44434-20954	<u>117,158</u>
United States Department of Transportation			
<i>Passed Through the State of Connecticut Department of Transportation:</i>			
Highway Safety Cluster:			
State and Community Highway Safety	20.600	12062-DOT57513-20559	6,398
Alcohol Open Container Requirements	20.607	12062-DOT57513-22091	<u>14,541</u>
Total United States Department of Transportation			<u>20,939</u>
United States Department of Health and Human Services			
<i>Direct:</i>			
Aging Cluster:			
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		16,888
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		43,189
Drug-Free Communities Support Program Grants	93.276		79,624
Immunization Cooperative Agreements	93.268		3,428
<i>Passed Through the State of Connecticut Department of Public Health:</i>			
Opioid Overdose Crisis	93.788	12060-DPH48557-22914	7,560
Adult Viral Hepatitis Prevention and Control	93.270	12060-DPH48662-22566	24,524
State Physical Activity and Nutrition	93.439	12060-DPH48873-22923	11,553
Environmental Public Health and Emergency Response	93.070	12060-DPH48874-22363	14,686
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758	12060-DPH48874-22664	<u>33,513</u>
Total United States Department of Health and Human Services			<u>234,965</u>

The accompanying notes are an integral part of this schedule

**TOWN OF STRATFORD, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020**

<u>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Total Federal Expenditures</u>
United States Department of Homeland Security			
<i>Passed Through the State of Connecticut Department of Emergency Services and Public Protection:</i>			
Emergency Management Performance Grants	97.042	12060-DPS32160-21881	\$ 26,056
<i>Direct:</i>			
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083		<u>138,165</u>
Total United States Department of Homeland Security			<u>164,221</u>
United States Department of Justice			
<i>Passed Through the State of Connecticut Judicial Branch:</i>			
Crime Victim Assistance	16.575	12060-JUD95810-22870	<u>213</u>
United States Department of Defense			
<i>Passed Through the State of Connecticut Military Department:</i>			
National Guard Military Operations and Maintenance (O&M) Projects	12.401	12060-MIL36229-22074	<u>815</u>
United States Department of Education			
<i>Passed Through the State of Connecticut Department of Education:</i>			
Special Education Cluster (IDEA):			
Special Education Grants to States	84.027	12060-SDE64370-20977-2020	\$ 1,409,578
Special Education Grants to States	84.027	12060-SDE64370-20977-2019	85,792
Special Education Preschool Grants	84.173	12060-SDE64370-20983-2020	45,644
Special Education Preschool Grants	84.173	12060-SDE64370-20983-2019	<u>3,033</u>
			1,544,047
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2020	838,598
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2019	<u>284,937</u>
			1,123,535
Career and Technical Education - Basic Grants to States	84.048	12060-SDE64370-20742-2020	112,902
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858-2020	179,748
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858-2019	<u>8,388</u>
			188,136
Twenty-First Century Community Learning Centers	84.287	12060-SDE64370-20863-2020	118,624
Twenty-First Century Community Learning Centers	84.287	12060-SDE64370-20863-2019	<u>159,173</u>
			277,797
English Language Acquisition State Grants	84.365	12060-SDE64370-20868-2020	39,100
English Language Acquisition State Grants	84.365	12060-SDE64370-20868-2019	<u>12,287</u>
			51,387

The accompanying notes are an integral part of this schedule

**TOWN OF STRATFORD, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020**

<u>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Total Federal Expenditures</u>
Title IV - Student Support	84.424	12060-SDE64370-22854-2020	\$ 11,000
Title IV - Student Support	84.424	12060-SDE64370-22854-2019	<u>31,660</u>
			\$ <u>42,660</u>
Total United States Department of Education			<u>3,340,464</u>
United States Department of Housing and Urban Development			
<i>Direct:</i>			
CDBG - Entitlement Grants Cluster:			
Community Development Block Grants/Entitlement Grants	14.218		<u>387,894</u>
Total Federal Awards			\$ <u><u>6,324,741</u></u>

The accompanying notes are an integral part of this schedule

**TOWN OF STRATFORD, CONNECTICUT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Town of Stratford, Connecticut, under programs of the federal government for the year ended June 30, 2020. The information in the Schedule is presented in accordance with the 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).

Because the Schedule presents only a selected portion of the operations of the Town of Stratford, Connecticut, it is not intended to, and does not, present the financial position, changes in fund balance, changes in net position or cash flows of the Town of Stratford, Connecticut.

Basis of Accounting

Expenditures reported on the Schedule are reported using the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

2. INDIRECT COST RECOVERY

The Town of Stratford, Connecticut, has elected not to use the 10% de minimis indirect cost rate provided under Section 200.414 of the Uniform Guidance.

3. NONCASH AWARDS

Donated commodities in the amount of \$266,534 are included in the Department of Agriculture's National School Lunch Program, CFDA #10.555. The amount represents the market value of commodities received.

Donated vaccines in the amount of \$3,428 are included in the Department of Health and Human Services Immunization Cooperative Agreements, CFDA #93.268. The amount represents the market value of the vaccines received.



**Independent Auditors' 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***

To the Members of the Town Council
Town of Stratford, 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, each major fund and the aggregate remaining fund information of the Town of Stratford, Connecticut, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Town of Stratford, Connecticut's basic financial statements, and have issued our report thereon dated March 30, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Stratford, Connecticut's internal control over financial reporting (internal control) as a basis for designing 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 of Stratford, Connecticut's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Stratford, Connecticut'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 deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2020-001, that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Stratford, Connecticut'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 financial statements. 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 of Stratford, Connecticut's Response to Findings

The Town of Stratford, Connecticut's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Town of Stratford, Connecticut'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 of Stratford, Connecticut's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Stratford, Connecticut's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



West Hartford, Connecticut
March 30, 2021

**TOWN OF STRATFORD, CONNECTICUT
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED JUNE 30, 2020**

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' 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

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? X yes no
- Significant deficiency(ies) identified? yes X none reported

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

- Qualified Opinion on Compliance - Special Education Cluster (IDEA) - 84.173/84.027 and Title I Grants to Local Educational Agencies - 84.010 - Activities Allowed or Unallowed
- Unmodified Opinion for the Child Nutrition Cluster - 10.553/10.555 other requirements of IDEA and Title I

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? X yes no

Major programs:

<u>CFDA #</u>	<u>Name of Federal Program or Cluster</u>
84.173/84.027	Special Education Cluster (IDEA)
84.010	Title I Grants to Local Educational Agencies
10.553/10.555	Child Nutrition Cluster

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

Auditee qualified as low-risk auditee? yes X no

II. FINANCIAL STATEMENT FINDINGS

2020-001

General Ledger Maintenance

Type of Finding: Significant Deficiency in Internal Control over Financial Reporting

Criteria

One of the many responsibilities of management is to establish and maintain effective internal controls in order to ensure that the financial statements are fairly presented in accordance with generally accepted accounting principles. Developing strong controls and procedures regarding the information posted within the financial management system ensures the Town that the information is being accurately presented, allowing the governing body to make sound financial decisions on a timely basis. The audit issuance was delayed due to some of the issues noted below.

Condition

During the current year audit, we noted issues with the Town's general ledger maintenance and closing process as follows:

- The expenditure line item for the Board of Education was not reconciled between the Town's general ledger and the Board of Education's general ledger.
- Current year tax revenue recorded on the Town's general ledger needed to be reconciled to the QDS tax collection system, which included significant entries booked in error.
- Fund balance for various funds did not agree to the 2019 audited financial statements. Some of the entries from the 2019 audit were not recorded on the Town's general ledger and in some cases entries were made directly to fund balance.
- An analysis was not performed on state and federal grants in order to properly record receivables, and deferred revenue.
- Fixed assets per the Munis fixed asset module were not reconciled to the general ledger. In addition, construction in progress was not complete.
- Unbilled sewer use receivable not recorded.
- Year-end closing entries were being prepared as late as March 2021.

Context

Audit adjustments were proposed based on the results of the audit procedures performed.

Effect

The financial statements would not be materially correct without the audit adjustments.

Cause

The Town does not have an adequate policies and procedures manual outlining the reconciliation process or the year end close process. This made the year end close difficult with the sudden, significant, turnover in the Finance Director position exacerbated by the COVID-19 pandemic.

Recommendation

We recommend that the Town review and enhance their controls and procedures over the year-end close process and general ledger review and maintenance to ensure account balances at year end are updated and material entries are not required in the future. These processes and procedures should be formally documented. In addition, reconciliations should be performed monthly rather than annually.

Views of Responsible Officials The Town is implementing various procedures to ensure all entries are completed by the beginning of audit field work.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2020-002 Activities Allowed or Unallowed

Type of Finding: Material Noncompliance (Modified Opinion) Material Weakness in Internal Control over Compliance

Program Special Education Cluster (IDEA) - 84.173/84.027 and Title I Grants to Local Educational Agencies - 84.010

Pass-Through Agency Passed through the State of Connecticut, Department of Education: IDEA - 12060-SDE64370-20977-2019/2020 and 12060-SDE64370-20983-2019/2020 Title I - 12060-SDE64370-20679-2019/2020

Criteria Program regulations specify payrate documentation is maintained to provide evidence of payrate approval.

Condition Of 20 participants tested for payrate approval, all 20 were found to not have applicable documentation within their personnel files.

Questioned Costs None

Context Payroll expenditures make up 80% of total grant expenditures. The sample selected as described above was a statistically valid sample.

Effect Due to lack of documentation, it is unknown if payrates used to compensate personnel are accurate and approved accordingly.

Cause Lack of documentation within personnel files.

Recommendation It is recommended that an approved master file be maintained of all employees payrates along with approved payrate documentation maintained within each individual's personnel file.

Views of Responsible Officials and Planned Corrective Actions Management agrees with the recommendations. The Board of Education has developed a procedure to provide a formal pay rate approval process for its employees each year. This procedure will include the Finance Department advancing salaries based on contractual agreements in the Alio system. A master report by Union will be provided to the Human Resource Department for review and approval.

2020-003 Program Eligibility - repeat finding 2019-001

Type of Finding - Material Weakness in Internal Control Over Compliance, Other Matters

Program Child Nutrition Cluster CFDA #10.555/10.553

Pass-Through Agency Passed through the State of Connecticut, Department of Education: 12060-SDE64370-20560, 12060-SDE64370-29572, 12060-SDE64370-29576, 12060-SDE64370-20508

Criteria	Program regulations specify that a student is eligible based on income, direct certification or SNAP/Food Stamp (free if <130% of federal poverty level, reduced if <185%).
Condition	Of the 25 students tested for eligibility, an application could not be found for one.
Questioned Costs	None
Context	Although 1 missing application is not deemed a significant issue on its own, this is the 3rd year in a row a finding in this program has occurred. The sample selected as described above was a statistically valid sample.
Effect	Ineligible participants are potentially being served by the program.
Cause	The Town believes the student was added to the list of eligible students in error, and that an application never actually existed.
Recommendation	The Town has since hired an employee to oversee this program. In addition, the Town has gone to universal free meals for year 20/21 eliminating the need for applications.
Views of Responsible Officials and Planned Corrective Actions	Management agrees with the recommendations. The Board of Education has since hired an employee to oversee this program. In addition, the Board of Education implemented the state recommended software, NutriKids, to manage the lunch programs and applications. In year 20/21, the Board of Education is participating in USDA Seamless Summer Option free meals program.

