

**TOWN OF WILLINGTON,
CONNECTICUT**

**Federal and State
Single Audit Reports**

**For The Year Ended
June 30, 2010**



Certified Public Accountants & Business Advisors

**TOWN OF WILLINGTON, CONNECTICUT
FEDERAL AND STATE SINGLE AUDIT REPORTS
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Internal Control and Compliance Report

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

We have audited the financial statements of the governmental activities, 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, 2010, which collectively comprise the Town's basic financial statements and have issued our report thereon dated January 25, 2011. We conducted our audit in accordance with 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.

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 auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over financial reporting.

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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Town's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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 January 25, 2011.

This report is intended solely for the information and use of the Board of Finance and management of 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.

CCR LLP

Glastonbury, Connecticut
January 25, 2011

Federal Single Audit Section

*Federal
Internal
Control and
Compliance
Report*

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM, ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR
A-133, AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

COMPLIANCE

We have audited the Town of Willington, Connecticut's (the "Town") compliance 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 the Town's major federal program for the year ended June 30, 2010. 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; 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, 2010.

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 in order to determine our auditing procedures for the purpose of expressing our opinion on compliance 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 Town's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

We have audited the financial statements of the governmental activities, business type activities, each major fund, and the aggregate remaining fund information of the Town as of and for the year ended June 30, 2010, and have issued our report thereon dated January 25, 2011, which contained unqualified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by OMB Circular A-133, and is not a required part of the 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 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

This report is intended solely for the information and use of the Board of Finance and management of 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.

CCR LLP

Glastonbury, Connecticut
January 25, 2011

*Schedule of
Expenditures
of Federal
Awards*

**TOWN OF WILLINGTON, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2010**

<u>Federal Grantor; Pass-Through Grantor; Program Title</u>	<u>Grant Number</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
U. S. DEPARTMENT OF EDUCATION			
Direct:			
Title VI - Rural Education Achievement Program	-	84.358A	\$ 58,378
Passed through the State of Connecticut			
Department of Education:			
ARRA Stabilization Fund - Education	12060-SDE64370-29054	84.394	338,109
ARRA Stabilization Fund - Governmental Services	12060-SDE64370-29053	84.397	186,418
			<u>524,527</u>
IDEA - Part B, Section 611	12060-SDE64370-20977	84.027	105,256
ARRA IDEA - Part B, Section 611	12060-SDE64370-29011	84.391	47,204
IDEA - Part B, Section 619	12060-SDE64370-20983	84.173	5,233
ARRA IDEA - Part B, Section 619	12060-SDE64370-29012	84.392	2,006
			<u>159,699</u>
Title I - Improving Basic Programs	12060-SDE64370-20679	84.010	43,086
ARRA Title I - Improving Basic Programs	12060-SDE64370-29010	84.389	35,065
			<u>78,151</u>
Title II - Part A Teachers	12060-SDE64370-20858	84.367	18,210
Title IV - Safe and Drug Free Schools	12060-SDE64370-20873	84.186	2,607
Title II - Part D Education Technology	12060-SDE64370-20826	84.318	169
Total U.S. Department of Education			<u>841,741</u>
U. S. DEPARTMENT OF AGRICULTURE			
Passed through the State of Connecticut			
Department of Education:			
National School Lunch	12060-SDE64370-20560	10.555	44,300
Passed through the State of Connecticut			
Department of Agriculture:			
USDA Commodities	-	10.555	5,148
Total U.S. Department of Agriculture			<u>49,448</u>
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Passed through the State of Connecticut			
Department of Economic and Community Development			
Small Cities Grant	12060-ECD46350-20730	14.228	21,400

The accompanying notes are an intergral part of this schedule.

TOWN OF WILLINGTON, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2010

<u>Federal Grantor; Pass-Through Grantor; Program Title</u>	<u>Grant Number</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
U.S. DEPARTMENT OF JUSTICE			
Passed through the State of Connecticut			
Office of Policy and Management			
ARRA Justice Assistance Grant	12060-OPM20350-29002	16.803	\$ 9,073
DEPARTMENT OF HOMELAND SECURITY			
Passed through the State of Connecticut			
Emergency Management and Homeland Security:			
Emergency Management Performance Grant	12060-EHS99690-21881	97.042	5,728
Emergency Management Performance Grant Supplemental	12060-EHS99620-22233	97.042	282
Total U.S. Department of Homeland Security			<u>6,010</u>
NATIONAL ENDOWMENT FOR THE ARTS			
Passed through the State of Connecticut			
Department of Culture and Tourism:			
National Endowment for the Arts	12060-CAT45220-20328	45.025	<u>1,000</u>
TOTAL FEDERAL AWARDS			<u>\$ 928,672</u>

The accompanying notes are an intergral part of this schedule.

TOWN OF WILLINGTON, CONNECTICUT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2010

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 \$5,148 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.

*Federal
Findings and
Questioned
Costs*

**TOWN OF WILLINGTON, CONNECTICUT
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2010**

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 that are not considered to be material weaknesses? _____ 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 that are not considered to be material weaknesses? _____ 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
84.394/84.397	ARRA State Fiscal Stabilization Fund Cluster

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 findings are reported

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No findings or questioned costs are reported.

SUMMARY SCHEDULE OF THE STATUS OF PRIOR AUDIT FINDINGS

No federal single audit conducted for the year ended June 30, 2009.

State Single Audit Section

*State Internal
Control and
Compliance
Report*

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM, ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE STATE
SINGLE AUDIT ACT, AND ON THE SCHEDULE OF EXPENDITURES OF STATE
FINANCIAL ASSISTANCE**

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

COMPLIANCE

We have audited the Town of Willington, Connecticut's (the "Town") compliance with the types of compliance requirements described in the State of Connecticut, Office of Policy and Management *Compliance Supplement to the State Single Audit Act* that could have a direct and material effect on each of the Town's major state programs for the year ended June 30, 2010. The Town's major state programs are identified in the summary of audit 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; 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, 2010.

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 the requirements that could have a direct and material effect on a major state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance 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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

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 as of and for the year ended June 30, 2010, and have issued our report thereon dated January 25, 2011, which contained unqualified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. The accompanying schedule of expenditures of state financial assistance is presented for the purposes of additional analysis as required by the State Single Audit Act, and is not a required part of the 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 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

This report is intended solely for the information and use of the Board of Finance and management of the Town, the Office of Policy and Management and state awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

CCRLUP

Glastonbury, Connecticut
January 25, 2011

*Schedule of
Expenditures of
State Financial
Assistance*

**TOWN OF WILLINGTON, CONNECTICUT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2010**

<u>State Grantor; Pass-Through Grantor; Program Title</u>	<u>State Grant Program Core-CT Number</u>	<u>Expenditures</u>
NONEXEMPT PROGRAMS:		
OFFICE OF POLICY AND MANAGEMENT		
Direct Programs:		
Payment in Lieu of Taxes on State Owned Property	11000-OSC15910-17004	\$ 41,418
Property Tax Relief for Veterans	11000-OPM20600-17024	931
Property Tax Relief for Manufacturing Machinery and Equipment	11000-OPM20600-17031	14,539
Property Tax Relief for Elderly and Disabled Homeowners	11000-OPM20600-17018	17,165
Property Tax Relief Disability Exemption	11000-OPM20600-17011	613
Local Capital Improvement Program	12050-OPM20600-40254	109,534
Total Office of Policy and Management		<u>184,200</u>
DEPARTMENT OF EDUCATION		
Direct Programs:		
Child Nutrition - State Match	11000-SDE64370-16072	8,304
Youth Services Bureau	11000-SDE64000-17052	14,000
Youth Services Bureau Enhancement	11000-SDE64370-16201	3,300
Total Department of Education		<u>25,604</u>
DEPARTMENT OF ENVIRONMENTAL PROTECTION		
Direct Programs:		
Boat Grant	12060-DEP44434-35403	<u>236</u>
CONNECTICUT STATE LIBRARY		
Direct Programs:		
Historical Preservation Grant	12060-CSL66094-35150	5,000
Grants to Public Libraries	11000-CSL66051-17003	1,421
Connecticard Payments	11000-CSL66051-17010	831
Total Connecticut State Library		<u>7,252</u>
DEPARTMENT OF TRANSPORTATION		
Direct Programs:		
Town Aid Road	13033-DOT57131-43459	95,765
Town Aid Road	12052-DOT57131-43455	34,824
Total Department of Transportation		<u>130,589</u>
JUDICIAL BRANCH		
Direct Programs:		
Distribution to Towns	34001-JUD95162-40001	<u>10,575</u>
Total State Financial Assistance Before Exempt Programs		<u>358,456</u>

The accompanying note is an integral part of this schedule.

TOWN OF WILLINGTON, CONNECTICUT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (*Continued*)
FOR THE YEAR ENDED JUNE 30, 2010

<u>State Grantor; Pass-Through Grantor; Program Title</u>	<u>State Grant Program Core-CT Number</u>	<u>Expenditures</u>
EXEMPT PROGRAMS:		
OFFICE OF THE STATE COMPTROLLER		
Direct Programs:		
Mashantucket Pequot and Mohegan Fund Grant	12009-OSC15910-17005	\$ 26,570
DEPARTMENT OF EDUCATION		
Direct Programs:		
Education Cost - Sharing	11000-SDE64370-17041	3,152,105
Excess Cost - Student Based	11000-SDE64370-17047	88,563
School Construction - Principal	13010-SDE64370-40901	83,479
Transportation of School Children	11000-SDE64370-17027	57,543
School Construction - Interest	13009-SDE64370-40896	2,090
Total Exempt Programs		<u>3,410,350</u>
TOTAL STATE FINANCIAL ASSISTANCE		<u>\$ 3,768,806</u>

The accompanying notes are 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, 2010**

Various departments and agencies of the State of Connecticut have provided financial assistance to 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 of Willington, Connecticut 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.

*Schedule of
State Findings
and Questioned
Costs*

**TOWN OF WILLINGTON, CONNECTICUT
SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2010**

I. SUMMARY OF AUDIT 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

STATE FINANCIAL ASSISTANCE

Internal control over major programs:
 Material weakness(es) identified? _____ Yes ✓ No
 Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ 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 Section 4-236-24 of Regulations to the State Single Audit Act? _____ Yes ✓ No

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

<u>State Grantor And Program</u>	<u>State Grant Program Core-CT Number</u>	<u>Expenditures</u>
Department of Transportation:		
Town Aid Improved Road	13033-DOT57131-43459	\$ 95,765
	12052-DOT57131-43455	34,824
		<u>\$130,589</u>
Office of Policy and Management		
Local Capital Improvement Program	12050-OPM20600-40254	\$109,534

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

TOWN OF WILLINGTON, CONNECTICUT
SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS (*Continued*)
FOR THE YEAR ENDED JUNE 30, 2010

II. SUMMARY OF FINDINGS RELATED TO FINANCIAL STATEMENTS REQUIRED UNDER GENERALLY ACCEPTED *GOVERNMENT AUDITING STANDARDS*

- We issued a report dated January 25, 2011 on internal control over reporting and on compliance with other matters based on an audit of the financial statements performed in accordance with *Government Auditing Standards*.
- The report indicated no reportable instances of noncompliance or other matters.
- The report indicated no material weaknesses in internal control over financial reporting.

III. FINDINGS AND QUESTIONED COSTS RELATING TO STATE FINANCIAL ASSISTANCE

- No findings or questioned costs are reported relating to state financial assistance programs.

IV. SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

- There were no findings or questioned costs reported in the Town's prior year report relating to state financial assistance programs