

TOWN OF WINCHESTER, CONNECTICUT

FEDERAL SINGLE AUDIT REPORT

JUNE 30, 2011

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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 Members of the Board of Selectmen
Town of Winchester, Connecticut

Compliance

We have audited the Town of Winchester, Connecticut's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Town of Winchester, Connecticut's major federal programs for the year ended June 30, 2011. The Town of Winchester, Connecticut's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Town of Winchester, Connecticut's management. Our responsibility is to express an opinion on the Town of Winchester, Connecticut'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. 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 of Winchester, 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 opinion. Our audit does not provide a legal determination of the Town of Winchester, Connecticut's compliance with those requirements.

In our opinion, the Town of Winchester, Connecticut, 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, 2011.

Internal Control over Compliance

Management of the Town of Winchester, Connecticut, 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 of Winchester, Connecticut'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 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 of Winchester, 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 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, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Winchester, Connecticut, as of and for the year ended June 30, 2011 and have issued our report thereon dated May 23, 2013. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Town of Winchester, Connecticut's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of management, the Members of the Board of Selectmen, the Board of Finance, others within the entity, 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.

Blum, Shapiro & Company, P.C.

West Hartford, Connecticut
May 23, 2013

**TOWN OF WINCHESTER, CONNECTICUT
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
JUNE 30, 2011**

<u>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number/ Project Number</u>	<u>Expenditures</u>
United States Department of Agriculture			
<i>Passed Through the State of Connecticut</i>			
<i>Department of Education:</i>			
Child Nutrition Cluster:			
School Breakfast Program	10.553	12060-SDE64370-20508	\$ 56,476
National School Lunch Program	10.555	12060-SDE64370-20560	<u>269,165</u>
			\$ 325,641
United States Department of Education			
<i>Passed Through the State of Connecticut</i>			
<i>Department of Education:</i>			
Title I, Part A Cluster:			
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679	152,508
Title I Grants to Local Educational Agencies, Recovery Act	84.389	12060-SDE64370-29010	<u>12,913</u>
			165,421
Special Education Cluster:			
Special Education - Grants to States	84.027	12060-SDE64370-20977	218,632
Special Education - Grants to States (IDEA, Part B), Recovery Act	84.391	12060-SDE64370-29011	8,615
Special Education - Preschool Grants (IDEA Preschool), Recovery Act	84.392	12060-SDE64370-29012	<u>1,962</u>
			229,209
Safe and Drug-Free Schools and Communities - National Programs	84.184	12060-SDE64370-20873	1,891
Education Technology State Grants Cluster:			
Education Technology State Grants, Recovery Act (Enhancing Education through Technology Program)	84.386	12060-SDE64370-29063	1,460
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858	25,890
State Fiscal Stabilization Fund Cluster:			
State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act (Education Stabilization Fund)	84.394	12060-SDE64370-29054	1,116,210
Education Jobs Fund	84.410	12060-SDE64370-22405	<u>272,720</u>
Total United States Department of Education			<u>1,812,801</u>

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**TOWN OF WINCHESTER, CONNECTICUT
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS (CONTINUED)
JUNE 30, 2011**

<u>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number/ Project Number</u>	<u>Expenditures</u>
Environmental Protection Agency			
<i>Direct Program:</i>			
Brownsfield Pilot Cooperative Agreement	66.811		\$ <u>6,677</u>
United States Department of Homeland Security			
<i>Passed Through the State of Connecticut Department of Emergency Management and Homeland Security:</i>			
Emergency Management Performance Grants	97.042	12060-EHS99660-21881	<u>4,007</u>
United States Department of Housing and Urban Development			
<i>Passed Through the State of Connecticut Department of Economic and Community Development:</i>			
CDBG-State-Administered Small Cities Program Cluster: State Administered Small Cities Program	14.228	12060-ECD46350-20730	<u>148,753</u>
United States Department of Justice			
<i>Direct Program:</i>			
Bulletproof Vest Partnership Program	16.607		<u>1,580</u>
United States Department of Transportation			
<i>Passed Through the State of Connecticut Department of Transportation:</i>			
Highway Planning and Construction Cluster: Highway Planning and Construction	20.205	12062-DOT57191-22108 12062-DOT57171-29016 12062-DOT57171-22108	\$ 100,894 289,709 <u>49,201</u> 439,804
Capital Assistance Program Elderly Person/Persons with Disabilities	20.513	12062-DOT57931-21361	<u>38,789</u>
Total United States Department of Transportation			<u>478,593</u>

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**TOWN OF WINCHESTER, CONNECTICUT
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS (CONTINUED)
JUNE 30, 2011**

<u>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number/ Project Number</u>	<u>Expenditures</u>
United States Department of Energy			
<i>Passed Through the Office of Policy and Management:</i>			
ARRA Energy Efficiency & Conservation Block Grant	81.128	12060-OPM20810-29009	\$ <u>49,655</u>
Total Federal Awards Expended			\$ <u><u>2,827,707</u></u>

The accompanying notes are an integral part of this schedule

**TOWN OF WINCHESTER, CONNECTICUT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011**

Various agencies of the Federal Government have made financial assistance available to the Town of Winchester, Connecticut. These grants fund several programs including housing, education, human services, transportation and general government activities.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Winchester, Connecticut, conform to accounting principles generally accepted in the United States of America as applicable to government entities. 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 federal awards includes the federal grant activity of the Town of Winchester, Connecticut, and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

NOTE 2 - NONCASH AWARDS

Donated commodities in the amount of \$19,898 are included in the Department of Agriculture's National School Lunch Program, CFDA #10.555. The amount represents the market value of commodities received.



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Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Members of the Board of Selectmen
Town of Winchester, 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 Winchester, Connecticut, as of and for the year ended June 30, 2011, which collectively comprise the Town of Winchester, Connecticut's basic financial statements, and have issued our report thereon dated May 23, 2013. 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 of Winchester, Connecticut'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 of Winchester, Connecticut's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Town of Winchester, Connecticut's internal control over financial reporting.

Our consideration of the 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 significant deficiencies or material weaknesses, and, therefore, there can be no assurance that all deficiencies, significant deficiencies or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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 entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2011-01, 2011-02, 2011-03 2011-04 and 2011-05 to be material weaknesses.

A significant deficiency is a control deficiency, or 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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2011-06 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Winchester, Connecticut'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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2008-5.

We noted certain matters that we reported to management of the Town of Winchester, Connecticut, in a separate letter dated May 23, 2013.

The Town of Winchester, Connecticut's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the Town of Winchester, Connecticut's responses, and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of management, the Members of the Board of Selectmen, the Board of Finance, others within the entity, 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.

Blum, Shapiro & Company, P.C.

West Hartford, Connecticut
May 23, 2013

**TOWN OF WINCHESTER, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2011**

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? X yes no
- Significant deficiency(ies) identified? X yes none reported
- Noncompliance material to financial statements noted? X yes no

Federal Awards

Internal control over major programs:

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

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

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? X yes no

Identification of major programs:

CFDA #	Name of Federal Program or Cluster
84.010/84.389	Title I, Part A Cluster
84.027/84.391/84.392	Special Education Cluster
84.394	State Fiscal Stabilization Fund Cluster
20.205	Highway Planning and Construction Cluster

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

Auditee qualified as low-risk auditee? yes X no

II. FINANCIAL STATEMENT FINDINGS

2008-5	Compliance with Local Laws and Regulations
Type	Noncompliance material to financial statements
Condition	The Town of Winchester, Connecticut (the Town) has overexpended its budget in various departments during the fiscal year ended June 30, 2011.
Context	According to the Town's charter, Section 905, "No individual, office, department, board, commission or agency shall expend or contract which by its terms involves the expenditures of money, for any purpose, in excess of the amounts appropriated therefore."
Effect	The Town is not in compliance with local laws and regulations.
Cause	Lack of a system whereby expenditures are approved prior to being encumbered
Recommendation	We recommend that the Town departments more closely monitor their budgets in order to stay within the legally adopted budget amount. If a budget overage occurs, the Board of Selectmen should take proper action to correct these departmental budget overages in accordance with their Charter Sections 914, 915 and 916 (as limited by Section 305C).
Management Response and Planned Corrective Action	The Town, under the leadership of the new Finance Director, fully intends to adhere to Charter Sections 914, 915 and 916 for fiscal year 2011-2012 and all subsequent years. Budgetary transfers will be submitted to the Board of Selectmen for approval to correct overages. Department supervisors will more closely monitor their departmental budgets.

2011-01	Controls over Cash Receipts
Type	Material weakness over financial statements
Condition	Adequate controls over the depositing of cash receipts do not exist.
Context	Various departments of the Town accept cash receipts: the Tax Collector's Office, Town Clerk, Recreation, Building Department, etc.
Effect	The lack of controls has resulted in a loss on assets.
Cause	Lack of adequate internal control policies and procedures
Recommendation	<p>We recommend that the Town develop adequate policies and procedures to help safeguard the Town's assets. Some recommendations are as follows:</p> <ul style="list-style-type: none"> • Each department should independently track its receipts, keep adequate historical records of these receipts and reconcile back to the actual deposit. • The Town should consider centralizing the receipting process. • Any currency received should be counted in front of two people and then placed in a secure deposit bag (either a locked deposit bag or a plastic tamper-proof bag). • Another way to secure cash receipts could be to establish a lock-box system. This process, while perhaps somewhat more costly in terms of bank charges, is more efficient and will ensure maximum cash control and the timely deposit of all customer remittances. • The Town could also discuss other methods with its bank to determine the most cost-effective method.
Management Response and Planned Corrective Action	The Town, under the direction of the new Finance Director, has significantly improved upon cash receipt controls. Tax deposits are delivered to the Finance Department in tamper-proof bags and deposited intact. All other deposits are delivered to the Finance Department with detailed records. Those deposits are prepared and verified by additional staff. The deposit is delivered to the bank by at least two personnel. Additional records are being considered to provide departmental staff with the ability to verify deposit transactions.

2011-02	Controls over Cash Disbursements - Manual Checks
Type	Material weakness over financial statements
Condition	Adequate controls over manual checks do not exist. During our audit, we noted that manual checks were written and not recorded in the accounting system.
Context	The Town has manual checkbooks for various cash accounts.
Effect	The lack of controls has contributed to a loss on assets.
Cause	Lack of adequate internal control policies and procedures
Recommendation	<p>We recommend that the Town develop adequate policies and procedures to help safeguard the Town's assets. Some recommendations are as follows:</p> <ul style="list-style-type: none"> • The Town should consider the need for manual checks. If there is no need, the checks should be disposed of in a secure manner. • If the decision is made to keep the manual checkbooks, they should be stored in a secure location. Controls over this location should be instituted and procedures developed over the use and approval and issuance of manual checks.
Management Response and Planned Corrective Action	<p>Under the direction of the new Finance Director, controls have already been implemented to significantly reduce or eliminate the use of manual checks. If needed, manual checks will only be used in emergency situations and require two signatures. The use of manual checks will be formally incorporated in a written policy. Additionally, Town finance officials are considering the complete elimination of manual checks (as long as, at the current time, the elimination of manual checks does not hinder necessary operations).</p>

2011-03	Controls over Cash Disbursements - Accounts Payable Checks
Type	Material weakness over financial statements
Condition	While there are two signatures on the accounts payable checks, the signatures are system-generated. During our audit, we noted that there is no documented review of the accounts payable checks prior to issuance.
Context	The Town pays the majority of its vendors through the accounts payable process.
Effect	The lack of controls has contributed to a loss on assets.
Cause	Lack of adequate internal control policies and procedures
Recommendation	<p>We recommend that the Town develop adequate policies and procedures to help safeguard the Town's assets. Some recommendations are as follows:</p> <ul style="list-style-type: none"> • Develop a policy over accounts payable checks with a threshold requiring dual signature. • If the dual signature remains system-generated, each signatory should be affirmatively reviewing and approving these disbursements. • This review should be documented via a signature and date of review.
Management Response and Planned Corrective Action	Dual signatures remain system generated. Under the direction of the new Finance Director, procedures are being implemented to require the Finance Director and Treasurer to review all accounts payable checks and supporting documentation. The review will require formal signatures from both officials.

2011-04	General Controls over Cash
Type	Material weakness over financial statements
Condition	There is no segregation of duties with regard to reconciling cash. During our audit, we noted that the Finance Director has been reconciling the cash accounts. As the Finance Director has access to the accounting system, disbursement process and the receipt process, this does not constitute adequate segregation of duties. In addition, the Finance Director had control over interbank transfers.
Context	The Town has over 50 cash accounts.
Effect	The lack of controls has contributed to a loss on assets.
Cause	Lack of adequate internal control policies and procedures
Recommendation	<p>We recommend that the Town develop adequate policies and procedures to help safeguard the Town's assets. Some recommendations are as follows:</p> <ul style="list-style-type: none"> • Segregate bank account reconciliation duties from cash receipts and cash disbursements duties. • Bank reconciliations should be performed on a monthly basis and reviewed timely. • The Town should also consider consolidating its cash accounts to more effectively track, manage and reconcile the accounts. • The Town should talk to its banking institutions about other asset-safeguarding tools such as Positive Pay.
Management Response and Planned Corrective Action	<p>The Town Treasurer performs all bank reconciliations monthly and submits reports to the Finance Director for review.</p> <p>All Town bank accounts have been reviewed, and many have been consolidated or closed. The Town, under the direction of the new Finance Director, is pursuing Positive Pay in cooperation with its associated banks. Furthermore, the Town has implemented electronic banking processes that provide additional safeguards by requiring dual approval for all transactions.</p>

2011-05	General Ledger Utilization and Effectiveness
Type	Material weakness over financial statements
Condition	During our audit, we noted that the general ledger system allows one-sided journal entries, which could cause the general ledger to be out of balance. In addition, many offline reports are used such as Excel schedules rather than system reports for various purposes. Reports that are not system reports lack the integrity of a system-generated report. Less reliance can be placed on an offline report.
Context	The Town's general ledger represents the books and records of all of the Town's funds.
Effect	The lack of controls has contributed to a loss on assets.
Cause	Unknown
Recommendation	<p>We recommend that the Town develop adequate policies and procedures to help safeguard the Town's assets. Some recommendations are as follows:</p> <ul style="list-style-type: none"> • The Town should discuss this issue with its software vendor to ensure it is running the latest version of the software and is utilizing it to its greatest potential. • The ability to make one-sided journal entries should be disallowed. • The general ledger should be configured in a way that it is able to run system-generated reports for all of the Town's needs. Additional modules might need to be added.
Management Response and Planned Corrective Action	The Town, under the direction of the new Finance Director and with the cooperation of the Town's software vendor, has disabled the ability to perform "one-sided" journal entries. Upgrades to both hardware and software have been completed, making it possible to incorporate new technology for accounting and budgetary purposes. The Town will maintain all transactions within the general ledger and determine if, despite the recent upgrade, the current hardware and software configurations are adequate.

2011-06	Controls over Payroll Reporting
Type	Significant deficiency over financial statements
Condition	During our audit, it was noted that the withholding on both federal and state W-2 forms for one employee did not reconcile to what was withheld from the employee's payroll checks.
Context	This occurred with one employee.
Effect	The Town reimbursed both the federal and state governments for the under-withholding. The amount was \$10,854 during the fiscal year ended June 30, 2011.
Cause	Unknown
Recommendation	We recommend that the Town develop adequate policies and procedures to help safeguard the Town's assets. Some recommendations are as follows: <ul style="list-style-type: none"> • Develop a policy for segregating duties to ensure the W-2 forms reconcile to the payroll reports and federal/state tax filings. • The Town should institute a policy where nonrecurring checks to the Internal Revenue Service (IRS) or State of Connecticut be approved by the Town Manager.
Management Response and Planned Corrective Action	Under the leadership of the new Finance Director, the Town is reviewing this process and plans to segregate the W-2 and payroll reporting functions. The Treasurer prepares all Form 941 filings. The Finance Director will reconcile the W-2 forms to the payroll reports and federal/state tax filings. The Assistant to the Finance Director will review and address any discrepancies. All IRS mail is being delivered to the Town Manager for subsequent distribution to the Finance Director or Treasurer.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

IV. STATUS OF PRIOR YEAR FINDINGS

Prior Audit Findings Resolved:

<u>Finding Number</u>	<u>Description</u>
2010-1	Board of Education Year End Closing Process
2010-2	Board of Education General Ledger
2009-1	Reporting - IDEA, Title I, Stabilization
2010-8	Activities Allowed or Unallowed - IDEA, Title I, Stabilization

Prior Audit Findings Unresolved:

<u>Finding Number</u>	<u>Description</u>
2008-5	Compliance with Local Laws and Regulations