

**TOWN OF AVON, CONNECTICUT
FEDERAL SINGLE AUDIT REPORT
JUNE 30, 2023**



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**TOWN OF AVON, CONNECTICUT
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**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**

Board of Finance
Town of Avon, Connecticut

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Town of Avon, Connecticut's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Town of Avon, Connecticut's major federal programs for the year ended June 30, 2023. The Town of Avon, Connecticut's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Town of Avon, 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, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Town of Avon, Connecticut and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Town of Avon, Connecticut's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Town of Avon, Connecticut's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town of Avon, Connecticut's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town of Avon, Connecticut's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Town of Avon, Connecticut's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Town of Avon, Connecticut's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Town of Avon, Connecticut's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002, to be significant deficiencies.

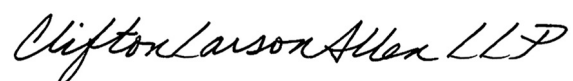
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the Town of Avon, Connecticut's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The Town of Avon, Connecticut's response was not subjected to the other 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, each major fund, and the aggregate remaining fund information of the Town of Avon, Connecticut, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town of Avon, Connecticut's basic financial statements. We have issued our report thereon dated December 19, 2023, 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 basic 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
December 19, 2023

TOWN OF AVON, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
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	\$ -	\$ 23,605
National School Lunch Program	10.555	12060-SDE64370-20560		<u>345,954</u>
				\$ 369,559
School Breakfast Program	10.553	12060-SDE64370-20508		<u>50,272</u>
Total Child Nutrition Cluster				419,831
State Administrative Expenses for Child Nutrition	10.560	12060-SDE64370-23126		84,567
P-EBT Local Admin	10.649	12060-SDE64370-29802		<u>3,140</u>
Total United States Department of Agriculture			<u>-</u>	<u>507,538</u>
United States Department of Transportation				
<i>Passed Through the State of Connecticut Department of Transportation:</i>				
Highway Safety Cluster:				
National Priority Safety Programs	20.616	12062-DOT57513-22600		<u>4,285</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-SDE64370-20977-2023		659,001
Special Education_Grants to States	84.027	12060-SDE64370-20977-2022		80,035
Special Education_Grants to States	84.027	12060-SDE64370-20977-2021		15,000
Special Education_Preschool Grants	84.173	12060-SDE64370-20983-2023		14,080
Special Education_Preschool Grants	84.173	12060-SDE64370-20983-2022		<u>8,261</u>
				776,377
Education Stabilization Fund:				
COVID 19 - ARP Special Education Grants	84425u	12060-SDE64370-23083-2022		52,745
COVID 19 - American Rescue Plan - Emergen	84425u	12060-SDE64370-29636-2021		319,994
COVID 19 - Preschool Grants (ARPA)	84425u	12060-SDE64370-29684-2022		7,026
COVID 19 - ESSERF K-12 Fund	84425d	12060-SDE64370-29571-2021		38,946
COVID 19 - ESSERF K-12 Fund	84425d	12060-SDE64370-29571-2021		52,953
COVID 19 - Elementary & Secondary School	84425w	12060-SDE64370-29650-2021		<u>6,419</u>
				478,083
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2023		78,014
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2022		<u>44,717</u>
				122,731
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858-2022		38,048
Title IV - Student Support	84.424	12060-SDE64370-22854-2023		605

See accompanying Notes to Schedule of Expenditures of Federal Awards.

TOWN OF AVON, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
United States Department of Education				
(Continued)				
<i>Passed Through the State of Connecticut Department of Education (Continued):</i>				
English Language Acquisition State Grants	84.365	12060-SDE64370-20868-2023	\$ 10,411	
English Language Acquisition State Grants	84.365	12060-SDE64370-20868-2022	13,415	
				<u>\$ 23,826</u>
Total United States Department of Education			<u>\$ -</u>	<u>1,439,670</u>
United States Department of Justice				
<i>Passed Through the State of Connecticut Office of Policy and Management:</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	12060-OPM20350-21921		<u>5,500</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		<u>18,383</u>
United States Department of the Treasury				
<i>Passed Through the State of Connecticut Department of Education:</i>				
COVID 19 - ARPA-Free Meals for Students	21.027	12060-SDE64370-28105		755,174
<i>Passed Through the State of Connecticut Department of Emergency Services and Public Protection:</i>				
COVID 19 - ARPA-Auto Theft and Violence	21.027	12060-DPS32155-28122		35,000
<i>Passed Through the State of Connecticut Office of Policy and Management:</i>				
COVID 19 - ARPA Local Fiscal Recovery EXP	21.027	12060-OPM20600-29669	1,771,268	
Total United States Department of the Treasury				<u>2,561,442</u>
United States Election Assistance Commission				
<i>Passed Through the State of Connecticut Office of the Secretary of State:</i>				
Help America Vote Act Requirements Payments	90.401	12060-SOS12500-21465		<u>8,533</u>
Total Expenditures of Federal Awards			<u>\$ -</u>	<u>\$ 4,545,351</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**TOWN OF AVON, CONNECTICUT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2023**

NOTE 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 Avon, Connecticut, under programs of the federal government for the year ended June 30, 2023. 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 Avon, 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 Avon, 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. Under these principles certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 2 INDIRECT COST RECOVERY

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

NOTE 3 NONCASH AWARDS

Donated commodities in the amount of \$32,126 are included in the Department of Agriculture's National School Lunch Program, Assistance Listing #10.555. The amount represents the market value of commodities received.

NOTE 4 RECONCILIATION TO STATE REPORTING

Amounts reported to the State of Connecticut, Department of Education EFS System on Form ED141 contained encumbrances as follows:

Grant	Fund	Spid	Bud Ref Year	Program Code	Chartfield 1	Total Reporting Year Expenditures	Total per ED141	Less Encumbrances	Total to SESFA
Title II Part A	12060	205858	2022	84131	170002	\$ 34,047.81			
Title II Part A	12060	205858	2023	84131	170002	\$ 11,131.50	\$ 49,179	\$ (11,131)	\$ 38,048
Title IV Part A	12060	22854	2023	82079	170002	\$ 4,400.00	\$ 4,400	\$ (3,795)	\$ 605
ESSER II Funds	12060	29571	2021	82079	124137	\$ 124,693.69			
ESSER II State Set-Aside	12060	29571	2021	82079	124137	\$ -	\$ 124,694	\$ (71,741)	\$ 52,953



**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**

Board of Finance
Town of Avon, Connecticut

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Avon, Connecticut, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town of Avon, Connecticut's basic financial statements, and have issued our report thereon dated December 19, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Avon, 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 Avon, Connecticut's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Avon, 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.

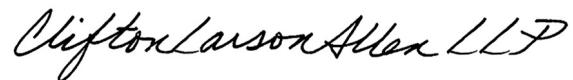
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Avon, 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*.

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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

West Hartford, Connecticut
December 19, 2023

**TOWN OF AVON, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023**

Section I – Summary of Auditors' Results

Financial Statements

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? x yes _____ none reported
2. Type of auditors' report issued on compliance for federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? x yes _____ no

Identification of Major Federal Programs

Assistance Listing Number(s)	Name of Federal Program or Cluster
21.027	COVID 19 - ARPA
84.027/84.173	Special Education Cluster

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

Auditee qualified as low-risk auditee? x yes _____ no

**TOWN OF AVON, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

Finding No. 2023-001 Suspension and Debarment

Federal Agency: U.S. Department of the Treasury

Federal Program Name: COVID-19 American Rescue Plan Act Local Fiscal Recovery

Assistance Listing Number: 21.027

Pass-Through Agency: State of Connecticut Office of Policy and Management

Pass-Through Number(s): 12060-OPM20600-29669

Award Period: March 3, 2021 through December 31, 2024

Type of Finding:

- Significant Deficiency in Internal Control over Compliance

Criteria

The Town must verify that an entity with which the Town plans to enter into a covered transaction is not debarred, suspended, or otherwise excluded.

Condition

The Town does not have formal policies or procedures in place for verification that an entity with which the Town plans to enter into a covered transaction is not debarred, suspended, or otherwise excluded.

Questioned Costs

None noted.

Context

Although the Town did not have formal policies or procedures in place in conformity with the federal Uniform Guidance criteria, in the sample of transactions that were tested, we did not note any suspended/debarred vendors.

Effect

With the absence of compliant policies and procedures, the Town is at risk of noncompliance as it relates to federal suspension and debarment requirements.

Cause

The Town's policy has not been updated to be in compliance with these requirements.

**TOWN OF AVON, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

Finding No. 2023-001 Suspension and Debarment (Continued)

Recommendation

We recommend that the Town review its formal procurement policies and make necessary revisions to formally include policies and procedures to meet the requirements for verification that an entity with which the Town plans to enter into a covered transaction is not debarred, suspended, or otherwise excluded.

Views of Responsible Officials and Planned Corrective Actions

Management agrees with the auditors' recommendations. Corrective action will be taken to ensure the policy is updated and the correct procurement procedures are followed.

Finding No. 2023-002 Reporting

Federal Agency: U.S. Department of the Treasury

Federal Program Name: COVID-19 American Rescue Plan Act Local Fiscal Recovery

Assistance Listing Number: 21.027

Pass-Through Agency: State of Connecticut Office of Policy and Management

Pass-Through Number(s): 12060-OPM20600-29669

Award Period: March 3, 2021 through December 31, 2024

Type of Finding:

- Significant Deficiency in Internal Control over Compliance

Criteria

The Town must have proper controls in place to ensure an independent review is completed by someone other than the report preparer and that this review is formally documented prior to submission to the U.S. Department of the Treasury.

Condition

The Town does not have a control in place to ensure an independent review of financial reports is completed by someone separate from the report preparation process prior to submission to the U.S. Department of the Treasury.

Questioned Costs

None noted.

Context

There is no review of the financial reports being performed by an individual independent of the report preparation process.

**TOWN OF AVON, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

Finding No. 2023-002 Reporting (Continued)

Effect

With the absence of this control, the financial reports submitted to the U.S. Department of the Treasury could potentially include incorrect or incomplete data.

Cause

The Town does not have a policy in place for a review of the annual project and expenditure report by an individual other than the preparer before it is submitted.

Recommendation

We recommend that the Town implement a control to ensure an independent review of the financial reports is performed by an individual other than the preparer to verify accuracy and completeness prior to submission to the U.S. Department of the Treasury.

Views of Responsible Officials and Planned Corrective Actions

Management agrees with the auditors' recommendations. Corrective action has been taken to implement a control to ensure an independent review of the financial reports takes place prior to submission to the U.S. Department of the Treasury.

**TOWN OF AVON, CONNECTICUT
CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2023**

Office of Policy and Management
450 Capital Avenue MS-54MFS
Hartford, Connecticut 06106

The Town of Avon, Connecticut respectfully submits the following corrective action plan for the year ended June 30, 2023.

Audit period: July 1, 2022 – June 30, 2023

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS—FEDERAL AWARD PROGRAMS AUDITS

U.S. Department of the Treasury

2023-001 COVID-19 American Rescue Plan Act Local Fiscal Recovery – Assistance Listing No. 21.027

Recommendation: We recommend that the Town review its formal procurement policies and make necessary revisions to formally include policies and procedures to meet the requirements for verification that an entity with which the Town plans to enter into a covered transaction is not debarred, suspended, or otherwise excluded.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: The Town plans to revise the purchasing policies and procedures documented in the Finance Department Policy and Procedures Manual to add the requirement that any entity with which the Town plans to enter into a covered transaction is not debarred, suspended, otherwise excluded.

Name(s) of the contact person(s) responsible for corrective action: Tom DiStasio, Director of Finance

Planned completion date for corrective action plan: July 1, 2024

U.S. Department of the Treasury

2023-002 COVID-19 American Rescue Plan Act Local Fiscal Recovery – Assistance Listing No. 21.027

Recommendation: We recommend that the Town implement a control to ensure an independent review of the financial reports is performed by an individual other than the preparer to verify accuracy and completeness prior to submission to the U.S. Department of the Treasury.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: The Town plans to revise the intergovernmental grants practices documented in the Finance Department Policy and Procedures Manual to add the

**TOWN OF AVON, CONNECTICUT
CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2023**

requirement that an independent review of any financial report submitted to a federal or state grantor be completed by someone other than the report preparer and that this review be formally documented prior to submission to the applicable grantor.

Name(s) of the contact person(s) responsible for corrective action: Tom DiStasio, Director of Finance

Planned completion date for corrective action plan: July 1, 2024

If the Office of Policy and Management has questions regarding this plan, please call Tom DiStasio, Director of Finance, at 860-409-4344.