

TOWN OF WILTON, CONNECTICUT

FEDERAL AND STATE FINANCIAL
AND COMPLIANCE REPORTS
YEAR ENDED JUNE 30, 2012

Town of Wilton, Connecticut
Federal and State Financial and Compliance Reports
June 30, 2012

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TOWN OF WILTON, CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2012

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass - Through Entity Identifying Number</u>	<u>NON ARRA</u>	<u>ARRA</u>	<u>Total Federal Expenditures</u>
U.S. Department of Agriculture					
Pass -Through Programs From:					
Connecticut State Department of Education					
Child Nutrition Cluster:					
National School Lunch Program (NSLP)	10.555	12060SED6437020560	\$ 55,955	\$ -	\$ 55,955
National School Lunch Program (NSLP) - Commodities	10.555	12060SED6437020560	37,273	-	37,273
Total U.S. Department of Agriculture			93,228	-	93,228
U.S. Department of Transportation					
Direct Programs:					
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	12062DOT5712422108	616	-	616
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	12062DOT5719122108	23,662	-	23,662
Pass - Through Programs From:					
Connecticut Department of Environmental Protection					
Recreational Trails Program	20.219	12060DEP4432120296	158,360	-	158,360
Total Highway Planning and Construction Cluster			182,638	-	182,638
Pass - Through Programs From:					
Connecticut Department of Transportation					
State and Community Highway Safety - DUI Enforcement	20.600	12062DOT5751322091	9,036	-	9,036
Alcohol Impaired Driving Countermeasures Incentive Grant	20.601	12062DOT5734322086	1,274	-	1,274
Total Highway Safety Cluster			10,310	-	10,310
Alcohol Open Container Requirements	20.607	12062DOT5751322091	15,795	-	15,795
Total U.S. Department of Transportation			208,743	-	208,743
U.S. Department of Energy					
Pass - Through Programs From:					
Connecticut Department of Office Policy and Management					
Energy Efficiency and Conservation Block Grant Program (EECBG) - ARRA	81.128	12060-OPM20810-29009	-	32,210	32,210
U.S. Department of Education					
Pass - Through Programs From:					
Connecticut State Department of Education					
Special Education Cluster (IDEA):					
Special Education Grants to States (IDEA, Part B)	84.027	12060SDE6437020977	765,087	-	765,087
Special Education Preschool Grants (IDEA, Preschool)	84.173	12060SDE6437020983	34,608	-	34,608
Special Education Grants to States (IDEA, Part B), Recovery Act	84.391	12060SDE6437029011	-	242,955	242,955
Total Special Education Cluster (IDEA)			799,695	242,955	1,042,650
Title I Grants to Local educational Agencies	84.010	12060SDE6437020679	40,183	-	40,183
Career and Technical Education - Basic Grants to States, (Perkins IV)	84.048	12060SDE6437020742	22,654	-	22,654
English Language Acquisition State Grant	84.365	12060SDE643720868	5,580	-	5,580
Improving Teacher Quality State Grant	84.367	12060SDE643720858	46,351	-	46,351
Education Jobs Fund	84.410	12060SDE6437022405	92,395	-	92,395
Total U.S. Department of Education			1,006,858	242,955	1,249,813
U.S. Department of Health and Human Services					
Pass - Through Program From:					
State of Connecticut Department of Public Health					
Chronic Diseases: Research, Control and Prevention - Emerging Infections program					
	93.068	12060-DPH48663-21053	12,819	-	12,819
Public Health Emergency Preparedness	93.069	12060-DPH48557-22333	63,949	-	63,949
Preventive Health and Health Services Block Grant	93.991	12060-DPH48558-21530	2,269	-	2,269
Total U.S. Department of Health and Human Services			79,037	-	79,037

TOWN OF WILTON, CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2012

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass - Through Entity Identifying Number</u>	<u>NON ARRA</u>	<u>ARRA</u>	<u>Total Federal Expenditures</u>
<u>U.S. Department of Homeland Security</u>					
Pass - Through Programs From:					
Connecticut Department of Emergency Management and Homeland Security					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	12060DPS329852189	71,252	-	71,252
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		531,824	-	531,824
Assistance to Firefighters Grant	97.044	12060EHS9966021891	158,384	-	158,384
Homeland Security Grant Program	97.067		37,451	-	37,451
Homeland Security Grant Program	97.067	12060DPS3216021877	75,000	-	75,000
Law Enforcement and Terrorism Prevention Program (LETPP)	97.074	12060DPS3235321917	2,195	-	2,195
<i>Total U.S. Department of Homeland Security</i>			<u>876,106</u>	<u>-</u>	<u>876,106</u>
Total Federal Expenditures			<u>\$ 2,263,972</u>	<u>\$ 275,165</u>	<u>\$ 2,539,137</u>

Town of Wilton, Connecticut

Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

1. *Basis of Presentation*

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the Town of Wilton, Connecticut and is presented on the modified accrual basis of accounting for grants which are accounted for in the proprietary fund types. 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*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

2. *USDA Contributions*

Donated commodities in the amount of \$37,273 from the Department of Agriculture are included in the National School Lunch Program, CFDA #10.555. The amount represents the market value of such commodities.

**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 Honorable Members of the Board of Finance
Town of Wilton, Connecticut

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the Town of Wilton, Connecticut (the "Town") as of and for the year ended June 30, 2012, which collectively comprise the Town's basic financial statements and have issued our report thereon dated December 14, 2012. 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

Management of the Town is responsible for establishing and maintaining effective 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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over financial reporting. Accordingly, we 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 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.

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 the 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 previously.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the Town in a separate letter dated December 14, 2012.

This report is intended solely for the information and use of management and the Board of Finance of the Town of Wilton, Connecticut, others within the Town, and 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.

O'Connor Davies, LLP

O'Connor Davies, LLP
Stamford, Connecticut
December 14, 2012

REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

INDEPENDENT AUDITORS' REPORT

To the Honorable Members of the Board of Finance
Town of Wilton, Connecticut

Compliance

We have audited the Town of Wilton, Connecticut's (the "Town") compliance with the types of compliance requirements described in *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Town's major federal programs for the year ended June 30, 2012. The Town'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'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 of Wilton, Connecticut's compliance with those requirements.

In our opinion, the Town 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, 2012.

Internal Control Over Compliance

Management of the Town is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Town's internal control over compliance with 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'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.

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 weakness, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the Town of Wilton, Connecticut as of and for the year ended June 30, 2012 and have issued our report thereon dated December 14, 2012, which contained unqualified opinions on those financial statements. Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise the Town'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 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 schedule of expenditures of federal awards 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 and the Board of Finance of the Town of Wilton, Connecticut, 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.

O'Connor Davies, LLP

O'Connor Davies, LLP
Stamford, Connecticut
December 14, 2012

Town of Wilton, Connecticut

Schedule of Findings and Questioned Costs – Federal
June 30, 2012

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

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

Federal Awards

Internal control over major programs:

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

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

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

Identification of major programs:

<u>Federal Grantor Program</u>	<u>Federal CFDA Number</u>
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U.S. Department of Education

Pass-Through Programs From:
Connecticut State Department of Education

Special Education Cluster (IDEA):

Special Education Grants to States (IDEA, Part B)	84.027
Special Education Preschool Grants (IDEA, Preschool)	84.173
Special Education Grants to States (IDEA, Part B)	84.391

U.S. Department of Homeland Security

Pass-Through Programs From:
Connecticut Department of Emergency Management and Homeland Security

Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036
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Town of Wilton, Connecticut

Schedule of Findings and Questioned Costs – Federal (continued)
June 30, 2012

Dollar threshold used to distinguish
between Type A and Type B programs

\$300,000

Auditee qualified as low-risk auditee?

X yes no

Town of Wilton, Connecticut

Summary of Prior Audit Findings - Federal
Year Ended June 30, 2012

There were no findings relative to federal awards in prior year.

**REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND
MATERIAL EFFECT ON EACH MAJOR STATE PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH THE STATE SINGLE AUDIT ACT**

INDEPENDENT AUDITORS' REPORT

To the Honorable Members of the Board of Finance
Town of Wilton, Connecticut

Compliance

We have audited the Town of Wilton, Connecticut's (the "Town") compliance with the types of compliance requirements described in the *Office of Policy and Management Compliance Supplement* that could have a direct and material effect on each of the Town's major state programs for the year ended June 30, 2012. The major state 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 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 of Wilton, 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 Wilton, Connecticut's compliance with those requirements.

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

Internal Control Over Compliance

Management of the Town of Wilton, Connecticut is responsible for establishing and maintaining effective internal control over compliance with 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 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 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 of Wilton, 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 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, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the Town of Wilton, Connecticut as of and for the year ended June 30, 2012, and have issued our report thereon dated December 14, 2012, which contained unqualified opinions on those financial statements. Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise the Town of Wilton, Connecticut's financial statements. The accompanying schedule of expenditures of state financial assistance is presented for 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 schedule of expenditures of state financial assistance 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 of the Town of Wilton, Connecticut, the Office of Policy and Management, others within the Town, 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.

O'Connor Davies, LLP

O'Connor Davies, LLP
Stamford, Connecticut
December 14, 2012

TOWN OF WILTON, CONNECTICUT

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2012

<u>State Grantor and Program</u>	<u>State Grant Program Identification Number</u>	<u>State Expenditures</u>
Department of Education		
Adult Education - Cooperative	11000-SDE64370-17030	\$ 550
Non-Public Health Services	11000-SDE64370-17034	3,044
Youth Services Bureau	11000-SDE64370-17052	14,000
Youth Services Bureau Enhancement	11000-SDE64370-16201	6,250
Magnet School - Transportation	11000-SDE64370-17057	3,900
Child Nutrition	11000-SDE64370-16211	8,264
		<u>36,008</u>
Office of Policy and Management		
Tax Lost on State Property	11000-OPM20600-17004	94,994
Property Tax Relief - Disability Exemption	11000-OPM20600-17011	292
Property Tax Relief for Elderly	11000-OPM20600-17018	53,593
Property Tax Relief for Veterans	11000-OPM20600-17024	4,554
Local Capital Improvement	12060-OPM20600-40254	111,140
		<u>264,573</u>
Department of Economic and Community Development		
Small Town Economic Assistance Program	12052-ECD46350-42411	151,164
Small Town Economic Assistance Program	12052-ECD46555-42411	502
		<u>151,666</u>
Department of Judicial Services		
Motor Vehicle Fines	34001-JUD95162-40001	<u>9,919</u>
Department of Public Safety		
Enhanced 911 Telecommunication Fund	12060-DPS32741-35190	<u>400</u>
State Department of Transportation		
Town Aid Road Grants - Municipal	12001-DOT57131-17036	<u>155,935</u>
State Department of Revenue Services		
Other expenses	11000-DRS16324-10020	<u>244</u>
State Library		
Historic Documents Preservation	12060-CSL66094-35150	<u>3,500</u>
Total State Financial Assistance Before Exempt Programs		<u>622,245</u>

See notes to the schedule and independent auditors' report

TOWN OF WILTON, CONNECTICUT
 SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
 YEAR ENDED JUNE 30, 2012

<u>State Grantor and Program</u>	<u>State Grant Program Identification Number</u>	<u>State Expenditures</u>
EXEMPT PROGRAMS		
Office of Policy and Management		
Mashantucket Pequot Pilot	12009-OPM20600-17005	8,813
Office of Policy and Management		
Municipal Video Competition	12060-OPM20600-35362	44,310
Municipal Revenue Sharing	12060-OPM20600-35458	181,732
		<u>226,042</u>
Department of Education		
Transportation of School Children	11000-SDE64370-17027	321
Education Cost Sharing	11000-SDE64370-17041	1,586,122
Excess Cost - Student Based	11000-SDE64370-17047	1,013,617
School Construction Projects - Interest	13009-SDE64370-40896	48,984
School Construction Projects -Principal	13010-SDE64370-40901	200,236
		<u>2,849,280</u>
TOTAL EXEMPT PROGRAMS		<u>3,084,135</u>
TOTAL STATE FINANCIAL ASSISTANCE		<u><u>\$ 3,706,380</u></u>

See notes to the schedule and independent auditors' report

Town of Wilton, Connecticut

Notes to Schedule of Expenditures of
State Financial Assistance
Year Ended June 30, 2012

The accompanying schedule of expenditures of state financial assistance includes state grant activity of the Town of Wilton, Connecticut under programs of the State of Connecticut for the fiscal year ended June 30, 2012. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. The financial assistance programs fund several programs including education, public works, property tax relief, public health, transportation and public safety.

1. Summary of Significant Accounting Policies

The accounting policies of the Town of Wilton, Connecticut conform to accounting principles generally accepted in the United States of America as applicable to government agencies. The following is a summary of the more significant policies relating to the aforementioned grant programs.

The information in the Schedule of Expenditures of State Financial Assistance is presented based upon regulations established by the State of Connecticut, Office of Policy and Management.

Basis of Accounting

The financial statements for the governmental fund types contained in Town of Wilton, Connecticut's basic financial statements are prepared on the modified accrual basis of accounting. The financial statements for the business-type activities are prepared on the full accrual basis of accounting.

- Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities for the current period.
- Expenditures are generally recorded when a liability is incurred except for debt service expenditures, as well as expenditures related to compensated absences, pension obligations, claims and judgments, and other post-employment benefits which are recorded only when payment is due (matured).

The expenditures reported on the Schedule of Expenditures of State Financial Assistance are reported on the modified basis of accounting. In accordance with Section 4-236-22 of the Regulations to the State Single Audit Act, certain grants are not dependent on expenditure activity, and accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the Schedule of Expenditures of State Financial Assistance.

Town of Wilton, Connecticut

Schedule of Findings and Questioned Costs - State
Year Ended June 30, 2012

I. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

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

State Financial Assistance

Internal control over major programs:

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

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

Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the regulations to the State Single Audit Act yes no

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

	<u>State Grant Program Identification Number</u>	<u>State Expenditure</u>
Office of Policy and Management		
Local Capital Improvement	12060-OPM20600-40254	\$ 111,140
State Department of Transportation		
Town Aid Road Grants Transportation Fund	12001-DOT57131-17036	155,935
Department of Economic and Community Development		
Small Town Economic Assistance Program	12052-ECD46350-42411	151,164

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