



Regular Council Meeting: Thursday, November 19, 2020, 10 am (immediately following the GBVMPO Meeting)

****** ALL ATTENDEES MUST ATTEND REMOTELY ******

Meeting access is remote only, consistent with provisions specified in Executive Order No. 7B.

The meeting will be recorded

Please join via web or phone as follows:

Web: <https://global.gotomeeting.com/join/946025621>

Phone: Dial-in: 1 (646) 749-3112 Access Code: 946-025-621

PLEASE announce your name before making motions or offering comments.

New to GoToMeeting? Get the app now at <https://global.gotomeeting.com/install/946025621>

- I. Call to Order (MetroCOG Officer)**
- II. Public Participation**
- III. Approval of Meeting Minutes**
 - a. September 24th, 2020 (Attachment A)
- IV. Presentations**
 - a. Regional Transportation Safety Plan, Bridgette Boucaud, Community Outreach
 - b. Chris King – King, King and Associates
- V. Action Items**
 - a. FY2020 Audit of Financial Statements (Attachment B)
 - b. FY2020 Audit Representation Letter (Attachment C)
- VI. Other Business**
 - a. COVID19 Long Term Recovery
 - b. Comprehensive Economic Development Strategy (CEDs)
 - c. 2021 Meeting Calendar (Attachment D)
 - d. Next Meeting Dates:
 - i. December 17th, 2020
 - ii. January 28th, 2021

VII. Adjourn

Interpreters for any language are available upon request and at no charge; the request must be received within five (5) or more business days before the meeting.

INFORMATION REGARDING THIS REMOTE ELECTRONIC PUBLIC MEETING

On March 14th, 2020, in response to the COVID-19 pandemic and in an effort to reduce the risk of transmission by virtue of attendance at public meetings, Governor Lamont suspended in-person open meeting requirements and permits conducting public meetings remotely by conference call, videoconference or other technology. A copy of the full text of Executive Order No. 7B(1) is available for review via <https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-7B.pdf>

Accordingly, the Connecticut Metropolitan Council of Governments (MetroCOG) has selected GoToMeeting as the preferred technology application to conduct this remote public meeting in compliance with Executive Order No. 7B(1). This technology will permit up to 250 members of the public to participate in real-time in the public meeting via computer, tablet, smartphone or telephone via the access information set forth on this meeting agenda. It is highly recommended that any interested participant download and utilize the GoToMeeting software applications which are available in the meeting link below prior to the commencement of the meeting. Each meeting may have unique participation information, including access code, phone number and live link. Please be sure that you are accessing the correct information for the correct meeting.

Any members of the public who desire to submit written information relative to the business set forth on the agenda may do so up to one hour in advance of the meeting via electronic mail to info@ctmetro.org

Notice is hereby given that this remote electronic public meeting shall:

1. Permit the public to view or listen anonymously, and when permitted, participate in real-time;
2. Be recorded and posted to MetroCOG's website within 7 days;
3. Be made available to the public within a reasonable time (at MetroCOG's offices or upon written request).

In addition to standard parliamentary procedure as outlined on this agenda, the following special rules shall apply to all participants:

- Please “mute” your microphone so as reduce background noise at any time you are not speaking.
- Prior to speaking on each occasion, each speaker shall clearly state their name and title for the record.
- The use of chat features are prohibited and will not be considered during the meeting if in use.

Notice is hereby given that only 250 participants may access this remote electronic public meeting at any one time.

Access is granted solely by the GoToMeeting technology on first access basis and is not within the control of the Connecticut Metropolitan Council of Governments. While it is anticipated that this participant limit will be sufficient, should the participants reach said limit, the meeting may be adjourned and continued at a later date using technology appropriate to ensure all members of the public may participate.

GUIDELINES FOR PUBLIC PARTICIPATION IN REMOTE ELECTRONIC MEETINGS

Anyone who desires to address the Council must adhere to the following rules of participation:

- The Board welcomes all public participation but asks that all comments be limited to items listed on the meeting agenda.
- Please state your name and address for the record prior beginning your comment.
- The MetroCOG presiding officer will limit each comment to 3 minutes in order to accommodate all members of the public that wish to speak. The presiding officer may allow additional time at their discretion.
- Written comments or statements on any topic within the purview of the body are always welcome and will be provided to all MetroCOG Board members.
- Please be advised that immediate replies to questions/comments should not be expected.

Attachment A

Regular Council Meeting: Thursday, September 24th, 2020, 10:00AM

**** ALL ATTENDEES ATTENDED REMOTELY ****

Meeting access was remote only, consistent with provisions specified in Executive Order No. 7B.

The meeting will be recorded

Please join via web or phone as follows:

Web: <https://global.gotomeeting.com/join/946025621>

Phone: Dial-in: 1 (646) 749-3122 Access Code: 946-025-621

Name	Representing
Joseph Ganim, Mayor (Ken Flatto, Proxy)	Bridgeport
Brenda Kupchick, First Selectwoman (Jennifer Carpenter, Proxy)	Fairfield
Ken Kellogg, First Selectman, Chairman	Monroe
Laura Hoydick, Mayor	Stratford
Vicki Tesoro, First Selectman	Trumbull
Matthew Fulda, Executive Director	MetroCOG
Patrick Carleton, Deputy Director	MetroCOG
Colleen Kelleher, Finance Director	MetroCOG
Meghan Sloan, Planning Director	MetroCOG
Sara Radasci	CTDOT
Maribeth Wojenski	CTDOT
Garrett Eucalitto	CTDOT
Kim Lesay	CTDOT
Jennifer Carrier	FHWA
Joseph Gresko, Representative	121st District

Minutes

I. Call to Order (MetroCOG Officer)

The meeting was called to order by the Chairman, First Selectman Kellogg, at 10:13am

First Selectman Kellogg performed a roll call of the MetroCOG Board members. All were present except First Selectman David Bindelglass from Easton. Mr. Flatto was acting as proxy for Mayor Ganim of Bridgeport. Ms. Carpenter was acting as proxy for First Selectwoman Brenda Kupchick.

First Selectman Kellogg performed a roll call of the MetroCOG staff, all staff anticipated to be in attendance were present.

II. Approval of Meeting Minutes

- a. A motion to approve the minutes from June 25th, 2020 was made by First Selectman Tesoro and seconded by Ms. Carpenter.

A role call vote was taken:

Mr. Flatto – Yes

Ms. Carpenter – Yes

Mayor Hoydick – Yes

First Selectman Tesoro – Yes

First Selectman Kellogg – Yes

The motion carried unanimously.

III. Action Items

Action Items were taken out of order.

- a. Local Transportation Capital Improvement Program (LOTICIP)
Mr. Fulda briefly explained the LOTICIP projects.

A motion to approve the resolution authorizing the allocation of LOTICIP funds was made by Mayor Hoydick and seconded by Mr. Flatto.

A role call vote was taken:

Mr. Flatto – Yes

Ms. Carpenter – Yes

Mayor Hoydick – Yes

First Selectman Tesoro – Yes

First Selectman Kellogg – Yes

The motion carried unanimously.

First Selectman Kellogg clarified that the voting items were being discussed first because some board members had to leave early.

b. Legal Services

First Selectman Kellogg noted that there was a place holder in the resolution so Mr. Fulda could explain the process and for the Council to entertain a motion.

Mr. Fulda explained the solicitation process, acknowledging that seven firms responded to the RFP. MetroCOG formed a selection committee consisting of the Agency’s Directors and interviewed all seven qualified firms. Rankings of firms and fee schedules were provided in the agenda package.

First Selectman Kellogg thanked Mr. Fulda for the overview and inquired if the board wanted to approve the selection at the current meeting.

All members supported approving a firm.

Mayor Hoydick made a motion to accept the committee’s recommendation of Berchem Moses. First Selectman Tesoro seconded the motion.

Mr. Flatto noted that Berchem Moses did outside work for the City of Bridgeport but did not see a conflict.

Mayor Hoydick confirmed that Berchem Moses did work for Stratford as well.

Mr. Fulda confirmed that one of the major interview questions was regarding work done with member towns and conflict of interest.

First Selectman Kellogg noted for the record that Cohen and Wolf represented Monroe.

First Selectman Tesoro commented that for the record Berchem Moses represents Trumbull’s Board of Education, however they are not the town attorney.

First Selectman Kellogg responded that the motion was to adopt the resolution authorizing the Executive Director to enter into agreement for legal services and insert Berchem Moses into the resolution.

- A roll call vote was taken:
- Mr. Flatto – Yes
- Ms. Carpenter – Yes
- Mayor Hoydick – Yes
- First Selectman Tesoro – Yes
- First Selectman Kellogg – Yes

The motion carried unanimously.

IV. Public Participation

There was no public participation.

V. Presentations

a. Deputy Commissioner Garrett Eucalitto, CTDOT

Mr. Eucalitto, Deputy Commissioner of DOT introduced Kim Lesay as the new Bureau Chief for Policy and Planning, replacing Tom Maziarz.

Mr. Eucalitto presented to the board and provided updates regarding activities at CTDOT, including the return of roadway traffic, public transit and the loss in special transportation funds.

CTDOT is currently working remotely when possible and preparing for the legislative session.

First Selectman Tesoro noted that installation of the light at Route 111 has been expedited, but Trumbull needs it expedited faster as the process has been going on since 2015.

Mr. Eucalitto responded that he would get a status update.

b. Lake Success/Former Remington Site – Representative Joe Gresko (121st District)

Representative Gresko provided a brief presentation on the status of the Remington Woods remediation. He wanted to make MetroCOG aware of what was happening and was making himself available to answer any questions.

Mr. Flatto confirmed that it was a great project.

VI. Other Business

a. Financials (Attachment F)

Ms. Kelleher noted that as the fiscal year just started, MetroCOG was on budget, did not anticipate any issues and was available for questions.

Mr. Fulda explained that MetroCOG was still awaiting final confirmation for the COVID funding but would keep the board updated.

b. MetroCOG FY20 Audit

Mr. Fulda explained that a draft of the audit should be available at the next meeting.

Mr. Flatto inquired if the new auditor was working out and everything that MetroCOG hoped for.

Mr. Fulda confirmed that the auditors were working out and appreciated the board allowing the COG to continue working with them.

c. Regional Marketing Strategy

Mr. Fulda explained that he was approached by NBC about creating a commercial to advertise the region. He noted that this has been done in Stratford on a smaller scale and wanted to approach the board with the idea before contacting the Economic Development Directors.

First Selectman Kellogg welcomed more fact finding and noted that it will all come down to cost.

d. Regional Hazardous Waste Collection

Mr. Fulda explained that the regional hazardous waste collection was included in the recently accepted RSG plan.

First Selectman Kellogg noted that the coordination would ultimately come down to the desire of each municipality.

e. Comprehensive Economic Development Strategy (CEDS)

Mr. Carleton explained that the CEDS RFP went out in early August. Now that the legal services solicitation have been finalized, staff can begin reviewing the proposals and have something to bring before the body at the next meeting.

f. COVID19 Regional Long-Term Recovery

Mr. Fulda explained that the steering committee and working group meetings have been split up with WestCOG and the state has contracted a consultant. Mr. Fulda has a meeting with the consultant to discuss how we can best position ourselves for the consultant's needs.

g. Next Meeting Dates:

- i. October 29th, 2020
- ii. November 19th, 2020

VII. Adjourn

A motion to adjourn was made by Mr. Flatto and seconded by First Selectman Tesoro. The meeting was adjourned at 11:00am.

First Selectman Vicki Tesoro
MetroCOG Secretary

Attachment B

**Greater Bridgeport Regional Planning Agency D/B/A
Connecticut Metropolitan Council of Governments**

Annual Financial Statements

For the Year Ended June 30, 2020

**Greater Bridgeport Regional Planning Agency
D/B/A Connecticut Metropolitan Council of Governments
Table of Contents
June 30, 2020**

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	3
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE STATEMENTS	
Statement of Net Position	8
Statement of Activities	9
FUND FINANCIAL STATEMENTS	
Governmental Funds	
Balance Sheet-Governmental Funds	10
Statement of Revenues, Expenditures, and Changes in Fund Balance – All Governmental Fund Types	11
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities	12
Budgetary Comparison Statement – General Fund	13
Notes to Financial Statements	14
SUPPLEMENTAL SCHEDULES	
Statement of Connecticut Department of Transportation Project Expenditures	20
Independent Auditor's Report on the Schedule of Overhead Expenditures	21
Schedule of Overhead Expenditures – General Fund	23
COMPLIANCE REPORTS AND SUPPLEMENTARY SCHEDULES	
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed In Accordance with <i>Government Auditing Standards</i>	24
STATE SINGLE AUDIT	
Report on Compliance for Each Major State Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act	26
Schedule of Expenditures of State Financial Assistance	29
Notes to Schedule of Expenditures of State Financial Assistance	30
Schedule of Findings and Questioned Costs	31

**Greater Bridgeport Regional Planning Agency
D/B/A Connecticut Metropolitan Council of Governments
Table of Contents
June 30, 2020**

FEDERAL SINGLE AUDIT

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 Uniform Guidance	33
Schedule of Expenditures of Federal Awards	36
Notes to the Schedule of Expenditures of Federal Awards	37
Schedule of Findings and Questioned Costs	38

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
The Connecticut Metropolitan Council of Governments, Bridgeport, CT

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, and each major fund of the Greater Bridgeport Regional Planning Agency, D/B/A Connecticut Metropolitan Council of Governments (the "Council"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to the above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of the Council as of June 30, 2020, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3-7 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial statements in an appropriate operational, economic, or historical content. We have applied certain limited procedures to required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

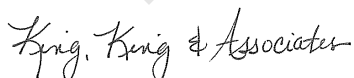
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Council's basic financial statements. The Statement of Connecticut Department of Transportation Project Expenditures is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Statement of Connecticut Department of Transportation Project Expenditures is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statement and, accordingly, we don't express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 13, 2020, on our consideration of the Council's internal control over financial reporting and or tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or compliance. That report is an integral part of an audit preformed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.



King, King & Associates, CPAs
Winsted, CT
October 13, 2020

CONNECTICUT METROPOLITAN COUNCIL OF GOVERNMENTS
MANAGEMENT DISCUSSION AND ANALYSIS
JUNE 30, 2020

As management of the Greater Bridgeport Regional Planning Agency, d/b/a Connecticut Metropolitan Council of Governments (the Council), we offer readers of the Council's financial statements this narrative overview and analysis of the financial activities of the Council for the fiscal year ended June 30, 2020.

Financial Highlights

- The assets of the Council exceeded its liabilities at the close of the most recent fiscal year by \$271,317 (*net position*). Of this amount, \$230,431 (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net position increased by \$106,646. Please refer to the comments below.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Council's basic financial statements. The Council's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Council's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Council's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator whether the financial position of the Council is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position has changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g., earned but unused vacation leave).

Both of the government-wide financial statements present functions of the Council that are principally supported by intergovernmental revenues (*governmental activities*).

The governmental activities of the Council include regional planning and administration of various regional programs. The government-wide financial statements can be found on pages 8-9 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Council, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Council are governmental funds.

CONNECTICUT METROPOLITAN COUNCIL OF GOVERNMENTS
MANAGEMENT DISCUSSION AND ANALYSIS
JUNE 30, 2020

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Council maintains one individual governmental fund. Information is presented in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund.

The Council adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 10-13 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 14-19 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Council, assets exceeded liabilities by \$271,317 at the close of the most recent fiscal year.

		Net Position	
		<u>2020</u>	<u>2019</u>
Current and other assets	\$	1,084,215	\$ 1,150,680
Capital Assets		40,886	36,589
Total Assets		<u>\$ 1,125,101</u>	<u>\$ 1,187,269</u>
Deferred Outflows of Resources		-	-
Other Liabilities		\$ 853,784	\$ 1,022,598
Total Liabilities		<u>853,784</u>	<u>1,022,598</u>
Deferred Inflows of Resources		-	-
Net Position:			
Invested in capital assets, net of related debt		40,886	36,589
Unrestricted		230,431	128,082
Total Net Position		<u>\$ 271,317</u>	<u>\$ 164,671</u>

CONNECTICUT METROPOLITAN COUNCIL OF GOVERNMENTS
MANAGEMENT DISCUSSION AND ANALYSIS
JUNE 30, 2020

Unrestricted net position may be used to meet the government's ongoing obligations to citizen and creditors.

At the end of the current fiscal year, the Council is reporting a positive balance in unrestricted net position, for the government as a whole, as well as for its separate governmental activities. For the prior fiscal year, all activities had a positive balance.

The government's net position increased by \$106,646 during this fiscal year.

Governmental activities. Governmental activities increased the Council net position by \$106,646. Key elements of this increase are as follows:

- Consistent funding sources.
- Strict budgetary control of indirect expenses.

Change in Net Position		<u>2020</u>	<u>2019</u>
Revenues			
<i>Program Revenues:</i>			
Charges for Services		\$ 140,135	\$ 95,333
Operating grants and contributions		1,791,269	1,588,412
<i>General Revenues:</i>			
Municipal Assessments		136,215	136,215
Miscellaneous		2,266	4,007
Interest Income		139	109
Total Revenues		<u>2,070,024</u>	<u>1,824,076</u>
Expenses			
Regional Planning		<u>1,963,378</u>	<u>1,764,051</u>
Total Expenses		<u>1,963,378</u>	<u>1,764,051</u>
Change in net position		106,646	60,025
Beginning Net position		<u>164,671</u>	<u>104,646</u>
Ending Net position		<u>\$ 271,317</u>	<u>\$ 164,671</u>

Financial Analysis of the Government's Funds

As noted earlier, the Council uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the Council governmental funds is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Council financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Council governmental fund reported ending fund balance of \$230,431, an increase of \$102,349 in comparison with the prior year. 100% of this total amount constitutes *unassigned fund balance*, which is available for spending at the government's discretion.

CONNECTICUT METROPOLITAN COUNCIL OF GOVERNMENTS
MANAGEMENT DISCUSSION AND ANALYSIS
JUNE 30, 2020

The general fund is the chief operating fund of the Council. At the end of the current fiscal year, total fund balance of the general fund was \$230,431.

The fund balance of the Council's general fund increased by \$102,349 during the current fiscal year. A key factor in this increase is:

- Greater efficiency in spending of indirect expenditures.
- Limited unplanned extraordinary expenses.

General Fund Budgetary Highlights

Actual results produced a budget surplus of \$102,349 compared to a budget surplus of \$67,450 in the prior year. The budget was approved with a budgeted revenues and expenditures each totaling \$2,900,197. There was an increase of \$248,526 in the budgeted revenues and expenditures bringing the total to \$3,148,723 each. In addition:

- Consistent funding sources.
- Unanticipated growth in direct funding.

Capital Assets and Debt Administration

Capital Assets. The Council's investment in capital assets for its governmental activities as of June 30, 2020, amounts to \$40,886 (net of accumulated depreciation). The investment in capital assets includes computers, office furniture and equipment, and vehicles.

Capital Assets		
	2020	2019
Traffic Monitors	\$ 18,300	\$ 18,300
Furniture and Equipment	<u>117,859</u>	<u>108,786</u>
Total Assets to be Depreciated	136,159	127,086
Total Accumulated Depreciation	<u>(95,273)</u>	<u>(90,497)</u>
Total	<u>\$ 40,886</u>	<u>\$ 36,589</u>

Additional information on the Council's fixed assets can be found in Note 2 on Page 18 of this report.

Economic Factors and Next Year's Budgets and Rates

- Government uncertainty surrounding existing funding sources.
- Uncertainty in direct funding sources.

CONNECTICUT METROPOLITAN COUNCIL OF GOVERNMENTS
MANAGEMENT DISCUSSION AND ANALYSIS
JUNE 30, 2020

Request for Information

This financial report is designed to provide a general overview of the Council finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Executive Director, Greater Bridgeport Regional Planning Agency d/b/a Connecticut Metropolitan Council of Governments, 1000 Lafayette Blvd, Suite 925, Bridgeport, CT, 06604.

CONNECTICUT METROPOLITAN COUNCIL OF GOVERNMENTS

Statement of Net Position

June 30, 2020

	<u>Primary Government</u>	
	<u>Governmental Activities</u>	
Assets		
<i>Current Assets:</i>		
Cash and Cash Equivalents	\$	733,263
Accounts Receivable		324,439
Security Deposit		26,513
Total Current Assets		<u>1,084,215</u>
<i>Noncurrent Assets:</i>		
Capital Assets, Net of Depreciation		40,886
Total Noncurrent Assets		<u>40,886</u>
Total Assets	\$	<u><u>1,125,101</u></u>
Deferred Outflows of Resources		<u>-</u>
Liabilities		
Accounts Payable	\$	194,884
Grant Prepayments		615,915
Accrued Expenses		33,760
Allowance for Refundable Grants		9,225
Total Liabilities		<u>853,784</u>
Deferred Inflows of Resources		<u>-</u>
Net Position		
Net Investment in Capital Assets		40,886
Restricted		-
Unrestricted		230,431
Total Net Position	\$	<u><u>271,317</u></u>

The accompanying notes are an integral part of the financial statements.

CONNECTICUT METROPOLITAN COUNCIL OF GOVERNMENTS

Statement of Activities
For the Year Ended June 30, 2020

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Change in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government</u>
					<u>Total</u>
Primary Government:					
Governmental Activities:					
Regional Planning	\$ 1,963,378	\$ 140,135	\$ 1,791,269	\$ -	\$ (31,974)
Total Governmental Activities	<u>1,963,378</u>	<u>140,135</u>	<u>1,791,269</u>	<u>-</u>	<u>(31,974)</u>
Total Primary Government	<u>\$ 1,963,378</u>	<u>\$ 140,135</u>	<u>\$ 1,791,269</u>	<u>\$ -</u>	<u>\$ (31,974)</u>
General Revenues:					
Municipal assessments					136,215
Miscellaneous					2,266
Interest Income					<u>139</u>
Total general revenues					138,620
Change in net position					106,646
Beginning Net Position					<u>164,671</u>
Ending Net Position					<u>\$ 271,317</u>

The accompanying notes are an integral part of the financial statements.

CONNECTICUT METROPOLITAN COUNCIL OF GOVERNMENTS

Governmental Funds Balance Sheet

June 30, 2020

ASSETS	General Fund
Cash and Cash Equivalents	\$ 733,263
Accounts Receivable	324,439
Security Deposit	26,513
Total Assets	<u>\$ 1,084,215</u>
LIABILITIES	
Accounts Payable	\$ 194,884
Grant Prepayments	615,915
Accrued Expenses	33,760
Allowance for Refundable Grants	9,225
Total Liabilities	<u>853,784</u>
FUND BALANCES/NET POSITION	
Fund Balances:	
Unassigned	230,431
Total Fund Balances	<u>230,431</u>
Total Liabilities and Fund Balance	<u>\$ 1,084,215</u>
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds (See Note 2)	40,886
Net Position of governmental activities	<u>\$ 271,317</u>

The accompanying notes are an integral part of the financial statements.

CONNECTICUT METROPOLITAN COUNCIL OF GOVERNMENTS

Statement of Revenues, Expenditures, and Changes in Fund Balance

All Governmental Fund Types

For the Year Ended June 30, 2020

	General Fund
REVENUES	
State and Federal Grants	\$ 1,791,269
Other Governmental Agencies	276,350
Miscellaneous	<u>2,405</u>
Total Revenue	<u>2,070,024</u>
 EXPENDITURES	
Direct Costs:	
Salaries	447,940
Consultants	872,026
Other	62,389
Indirect Costs:	<u>585,320</u>
Total Expenditures	<u>1,967,675</u>
 Revenues over/(under) Expenditures	 102,349
	Beginning of Year Fund Balance <u>128,082</u>
	End of Year Fund Balance \$ <u>230,431</u>

The accompanying notes are an integral part of the financial statements.

CONNECTICUT METROPOLITAN COUNCIL OF GOVERNMENTS

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund balance of
Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2020

Net change in fund balances-total governmental funds \$ 102,349

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of depreciation expense in the current period. (7,552)

Capital Outlay 11,849

Change in net position of governmental activities \$ 106,646

The accompanying notes are an integral part of the financial statements.

CONNECTICUT METROPOLITAN COUNCIL OF GOVERNMENTS

General Fund

Budgetary Comparison Statement
For the Year Ended June 30, 2020

REVENUES	Original Budget	Final Budget	Actual	Over/ (Under)
Transportation Planning	\$ 1,050,482	\$ 1,050,482	\$ 834,035	\$ (216,447)
Regional Services Grant	341,000	341,000	341,234	234
Local dues	80,215	80,215	80,215	-
CARES Act Recovery Assistance	-	-	10,601	10,601
Regional GIS	56,000	56,000	56,000	-
EPA Brownfields	267,000	267,000	215,217	(51,783)
EPA Brownfields - Revolving Loan Fund	472,000	472,000	10,053	(461,947)
Hazard Mitigation	15,000	17,000	26,669	9,669
Monroe Parcel Update & Storm Water	8,500	8,500	-	(8,500)
Regional Bike Share	5,500	7,230	7,206	(24)
Route 25/111	-	11,000	7,567	(3,433)
RC&D	10,000	15,153	10,000	(5,153)
Stratford Emergency Services/Fairfield GIS	40,000	42,990	43,328	338
Stratford Complete Streets	12,000	187,000	76,402	(110,598)
Stratford Redevelopment	20,000	2,315	2,308	(7)
Stratford Shakespeare	-	18,100	18,097	(3)
LOTICIP	522,500	531,738	328,687	(203,051)
CEDS	-	41,000	-	(41,000)
Other grants and income	-	-	2,405	2,405
Total Revenues	<u>2,900,197</u>	<u>3,148,723</u>	<u>2,070,024</u>	<u>(1,078,699)</u>
EXPENDITURES				
Personnel	670,000	693,000	664,725	(28,275)
Fringe Benefits and Payroll Taxes	267,824	267,824	186,200	(81,624)
Audit	15,000	15,000	13,290	(1,710)
Equipment and computers	20,000	20,000	50,646	30,646
Insurance	15,000	15,000	12,234	(2,766)
Printing and supplies	5,000	5,000	7,441	2,441
Contingency	-	93,656	-	(93,656)
Copier	3,500	3,500	2,388	(1,112)
Office Rent	102,000	102,000	96,946	(5,054)
Postage	650	650	430	(220)
Telephone and Internet	7,000	8,500	7,766	(734)
Travel and Field Study	10,000	10,000	16,158	6,158
Training and professional dues	10,000	10,000	8,837	(1,163)
Meetings	10,000	10,000	5,935	(4,065)
Miscellaneous/CTDOT Audit	26,561	47,883	11,988	(35,895)
Legal	10,000	10,000	5,300	(4,700)
Marketing	10,000	10,000	5,365	(4,635)
Consultant	1,717,662	1,826,710	872,026	(954,684)
Total Expenditures	<u>2,900,197</u>	<u>3,148,723</u>	<u>1,967,675</u>	<u>(1,181,048)</u>
Revenues and Other Financing Sources over/(under)				
Expenditures and Other Financing Uses	<u>\$-</u>	<u>\$-</u>	<u>\$102,349</u>	<u>\$102,349</u>

The accompanying notes are an integral part of the financial statements.

CONNECTICUT METROPOLITAN COUNCIL OF GOVERNMENTS
Notes to Financial Statements

NOTE 1 – Summary of Significant Accounting Policies

The accounting policies of the Greater Bridgeport Regional Planning Agency, d/b/a the Connecticut Metropolitan Council of Governments (the Council) conform to generally accepted accounting principles as applicable to governmental units. The Council prepares its basic financial statements in conformity with generally accepted accounting principles promulgated by the Governmental Accounting Standards Board (GASB) and other authoritative sources identified in the Statement on Auditing Standards No. 69 of the American Institute of Certified Public Accountants and it complies with the requirements of contracts and grants of agencies from which it receives funds. The following is a summary of the more significant policies:

Governmental Reporting Entity

The Council is a non-taxable association of the municipalities of Bridgeport, Easton, Fairfield, Monroe, Stratford, and Trumbull. The Council's primary responsibility is to provide planning services for the region's land use management, and transportation planning under Connecticut State Statute Chapter 127 section 3-31 through 8-37B and Federal Transportation Legislation. There are no component units included with the reporting entity.

Council-wide and fund financial statements

The Statement of Net Position and the Statement of Activities are council-wide financial statements. They report information on all of the Council's non-fiduciary activities. *Governmental activities* include programs supported primarily by grants and local contributions. The Council has no business type activities that rely, to a significant extent, on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

Measurement focus, basis of accounting, and financial statements presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. The modified accrual basis of accounting recognizes revenues in the accounting period in which they become both measurable and available. Available means collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose the Council considers revenues to be available if collected within 60 days of the end of the current fiscal period. Exceptions to this general rule include: voluntary non-exchange transactions when all eligibility requirements have been met. Expenditures are generally recorded when a liability is incurred. Exceptions to this general rule include: compensated absences, debt service, and claims and judgements that are recorded only when payment is due. All other revenue items are considered to be measurable and available only when cash is received by the government, or specifically identified.

CONNECTICUT METROPOLITAN COUNCIL OF GOVERNMENTS
Notes to Financial Statements

Revenues from local sources consist primarily of local dues. Local dues and revenues received from the state are recognized under the susceptible-to-accrual concept.

Fund Accounting

The Council reports the following major governmental fund:

The General Fund – The general fund is the Council’s primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund.

Budgetary Data

The Connecticut Metropolitan Council of Governments budget is in conformity with Generally Accepted Accounting Principles (GAAP). The Council operates under a management budget that is approved by the Council prior to the beginning of the fiscal year. The Board may amend the budget during the year. Encumbrance accounting is not used.

The Statement of General Fund Revenues and Expenditures – Budget (Non-GAAP Budgetary Basis) and Actual presents comparisons of the legally adopted budget with actual data on a budgetary basis.

Capital Assets

Capital assets, which include a vehicle, leasehold improvements, furniture and equipment are reported in the applicable governmental activities column in the Council-wide financial statements. Capital assets are defined by the Council as assets with an initial, individual cost of \$500 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Property, plant, and equipment is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Leasehold Improvements	10
Vehicle	5
Furniture	5 - 7
Other Equipment	7

CONNECTICUT METROPOLITAN COUNCIL OF GOVERNMENTS
Notes to Financial Statements

Liability for Compensated Absences

Employees are not allowed to accrue personal days, sick leave, and vacation days beyond the end of each fiscal year. Therefore there is no liability as of June 30, 2020.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Net Position and Fund Balance

In the government-wide financial statements, net position is classified in the following categories:

Net Investment in Capital Assets – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduces this category.

Restricted Net Position – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations or other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – This category represents the net position of the Council, which is not restricted for any project or other purpose.

When both restricted and unrestricted net position are available, the Council first applies restricted resources when an expense is incurred.

In the fund financial statements, fund balances of governmental funds are classified in the following five separate categories:

Nonspendable Fund Balance – Indicates amounts that cannot be spent because they are either not in spendable form, or are legally or contractually required to be maintained intact. Examples are items that are not expected to be converted to cash including prepaid expenditures and permanent fund principal.

Restricted Fund Balance – Indicates amounts that are restricted to specific purposes. The spending constraints placed on the use of fund balance amounts are externally imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance – Indicates amounts that can be used only for specific purposes pursuant to constraints imposed by formal budgetary action of the Board of Directors in accordance with provisions of the Connecticut General Statutes.

Assigned Fund Balance – Indicates amounts that are constrained by the Council's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by formal action of the Board of Directors.

CONNECTICUT METROPOLITAN COUNCIL OF GOVERNMENTS
Notes to Financial Statements

Unassigned Fund Balance – Represents the remaining fund balance after amounts are set aside for all other classifications.

The Council has not established a formal policy for its use of restricted and unrestricted (committed, assigned, unassigned) fund balance; however, the Council generally used restricted fund balance first if the expenditure meets the restricted purpose, followed by committed, assigned and unassigned amounts.

The Council has not formally enacted legislation or Board policies requiring it to maintain a minimum fund balance.

NOTE 2 – Assets, Liabilities, and Fund Equity

Cash

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Council does not have a deposit policy for custodial credit risk. At year-end, the Council's carrying amount of deposits was \$733,263, and the bank balance was \$944,455, of which the Federal Depository Insurance Corporation covered \$450,000. As of June 30, 2020, \$494,455 of the Council's bank balance of \$944,455 was exposed to custodial credit risk as follows:

Uninsured and Uncollateralized	\$ 420,010
Uninsured and Collateral held by pledging bank's Trust department not in the Council's name	<div style="border-top: 1px solid black; padding-top: 2px;">74,445</div>
	\$ 494,455

Credit Risk – The Council has no investment policy that limits the investment choices further than the State Statutes.

CONNECTICUT METROPOLITAN COUNCIL OF GOVERNMENTS
Notes to Financial Statements

Capital Assets

Capital Asset activity for the year ended June 30, 2020 is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets being Depreciated:				
Traffic Monitoring	\$ 18,300	\$ -	\$ -	\$ 18,300
Furniture and Equipment	<u>108,786</u>	<u>11,849</u>	<u>(2,776)</u>	<u>117,859</u>
Total Capital Assets being Depreciated:	<u>\$ 127,086</u>	<u>\$ 11,849</u>	<u>\$ (2,776)</u>	<u>\$ 136,159</u>
Less Accumulated Depreciation for:				
Traffic Monitoring	\$ 18,300	\$ -	\$ -	\$ 18,300
Furniture and Equipment	<u>72,197</u>	<u>7,552</u>	<u>(2,776)</u>	<u>76,973</u>
Total Accumulated Depreciation	<u>\$ 90,497</u>	<u>\$ 7,552</u>	<u>\$ (2,776)</u>	<u>\$ 95,273</u>
Total Capital Assets, being Depreciated, Net	<u>\$ 36,589</u>	<u>\$ 4,297</u>	<u>\$ -</u>	<u>\$ 40,886</u>
Governmental Activities Capital Assets, Net	<u>\$ 36,589</u>	<u>\$ 4,297</u>	<u>\$ -</u>	<u>\$ 40,886</u>

Depreciation expense for June 30, 2020 is \$7,552.

NOTE 3 – Risk Management

The Council is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets, errors and omissions, and natural disasters for which the government carries commercial insurance. There has been no significant reduction in insurance coverage from the prior year.

NOTE 4 – Lease Agreement

On July 25, 2015 the Council entered into a five-year office space in Bridgeport Connecticut. The commencement date for the lease was December 1, 2015. Under the terms of the agreement, the monthly rent changes per annum. The Council has two option to renew the lease each for a term of five years.

Future minimum lease payments are as follows:

2021	34,773
------	--------

Lease expense for June 30, 2020 is \$96,946.

CONNECTICUT METROPOLITAN COUNCIL OF GOVERNMENTS
Notes to Financial Statements

NOTE 5 - Pension Plan

The Council maintained a 401(a) defined contribution money purchase plan, the Greater Bridgeport Regional Council Money Purchase Plan, which covers all full time employees who have completed twelve months of service and have reached the minimum age of 21. The plan is a single-employer plan and is administered by ICMA Retirement Corporation.

The following is a summary of the funding policies, contributions methods and benefit provisions:

The Council contributes 5% of the employee's earnings for the year, not including overtime and bonuses; employee's may also contribute to the plan.

Plan eligibility	Twelve months of service and 21 years old
Normal retirement benefit	Age 70 ½
Vesting	3 years

Pension expense for the year ended June 30, 2020 was \$25,899.

NOTE 6 – Risks and Uncertainties

During Fiscal Year 2020, the World Health Organization declared the coronavirus outbreak (COVID-19) a pandemic. The impact of COVID-19 could negatively affect the Council's operations, vendors, and/or Member Town base. The extent to which the COVID-19 impacts the Council's financial position will depend upon future developments, which are highly uncertain and cannot be predicted. New information may emerge concerning the severity of the coronavirus, and the actions taken to contain it or its impact.

CONNECTICUT METROPOLITAN COUNCIL OF GOVERNMENTS
Statement of Connecticut Department of Transportation Project Expenditures
For the Year Ended June 30, 2020

	FHWA/FTA PL
State Project	<u>DOT07209996PL</u>
Federal Project	<u>UR20(001)</u>
Master Agreement	<u>5.09-02(17)</u>
CFDA	<u>20.205</u>

MAXIMUM FUNDS AUTHORIZED:

FHWA/FTA	\$	648,802
CONNDOT - FHWA/FTA		81,238
Local		80,963
TOTAL	\$	<u>811,003</u>

AUDITED EXPENDITURES:

Direct salaries	\$	266,118
Indirect costs @ 130.7%		348,615
Direct charges		291,035
Total	\$	<u>905,768</u>

DISTRIBUTION OF AUDITED COSTS:

FHWA/FTA	\$	750,631
CONNDOT -FHWA/FTA		83,403
Local		71,733
TOTAL	\$	<u>905,768</u>

CONNDOT RESPONSIBILITY:

US DOT	\$	750,631
CONNDOT Match		83,403
TOTAL	\$	<u>834,035</u>

Payments received to June 30, 2020		702,817
Payments received after June 30, 2020		140,443
Total Payments Received		<u>843,260</u>
Due from/(to) CONNDOT	\$	<u>(9,225)</u>

See accountant's report

INDEPENDENT AUDITOR'S REPORT ON THE
SCHEDULE OF OVERHEAD EXPENDITURES

To the Board of Directors of
Greater Bridgeport Regional Planning Agency
D/B/A Connecticut Metropolitan Council of Governments
Bridgeport, CT

We have audited the accompanying schedule of indirect costs and overhead rate calculation of the Greater Bridgeport Regional Planning Agency D/B/A the Connecticut Metropolitan Council of Governments as of and for the year ended June 30, 2020, and the related notes to the schedule.

Management's Responsibility for Financial Statements

Management is responsible for the preparation and fair presentation of the schedule in accordance with the provisions prescribed by Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the schedule based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and three standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule in order to design the audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the schedule referred to above presents fairly, in all material respects, the schedule of indirect costs and overhead rate calculation of the Connecticut Metropolitan Council of Governments as of and for the year ended June 30, 2020 in accordance with the provisions prescribed by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Basis of Accounting

The accompanying schedule of indirect costs and overhead rate calculation includes the allowable fringe, burden and overhead expenses of the Connecticut Metropolitan Council of Governments (the "Council") and has been prepared in accordance with the provisions prescribed by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The information in the schedule excludes certain unallowable costs and, therefore, amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the Council's basic financial statements.

Restriction on Use

Our report is intended solely for the information and use of the Connecticut Metropolitan Council of Governments and the State of Connecticut Department of Transportation and is not intended and should not be used by anyone other than these specified parties.



King, King & Associates, CPAs
Winsted, Connecticut
October 13, 2020

CONNECTICUT METROPOLITAN COUNCIL OF GOVERNMENTS

Schedule of Overhead Expenditures - General Fund

For the Year Ended June 30, 2020

	<u>ACTUAL</u>
OVERHEAD, BURDEN, AND FRINGE EXPENDITURES:	
Salaries	\$ 216,785
Employee Benefits	133,917
Payroll Taxes	52,283
Audit	13,290
Equipment, Computers, IT Support	11,594
Insurance & Bonds	12,234
Printing and Supplies	4,451
Copier	2,388
Meeting Expense	5,935
Office Rent	96,946
Postage	430
Telephone, Fax & Internet	7,766
Training, Dues and Advertising	8,837
Travel	5,042
Legal	5,300
Marketing	570
Depreciation Expense Allocation	<u>7,552</u>
Total	\$ 585,320
Overhead	\$ 585,320
Divided by Direct Labor, excluding paid leave	<u>447,940</u>
Actual Overhead Rate	<u>130.7%</u>

See accountant's 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**

Independent Auditor's Report

To the Board of the
 Greater Bridgeport Regional Planning Agency
 D/B/A Connecticut Metropolitan Council of Governments

We have audited, 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 the financial statements of the governmental activities, and each major fund and the aggregate remaining fund information of the Greater Bridgeport Regional Planning Agency D/B/A Connecticut Metropolitan Council of Governments (the "Council") which comprise the statement of financial position as of June 30, 2020 and the related statements of activities, and cash flows for the year ended, and the related notes to the financial statements, and have issued our report thereon dated October 13, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Council's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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 Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Council'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 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 preceding paragraph 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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council'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 result of that testing, and not to provide an opinion on the effectiveness of the Council'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 Council's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

King, King & Associates

King, King & Associates, CPAs
Winsted, CT
October 13, 2020

**Report on Compliance for Each Major State Program;
 Report on Internal Control over Compliance; and Report on the Schedule of
 Expenditures of State Financial Assistance Required by the State Single Audit Act**

Independent Auditor's Report

To the Board of the
 Greater Bridgeport Regional Planning Agency
 D/B/A Connecticut Metropolitan Council of Governments

Report on Compliance for Each Major State Program

We have audited the Greater Bridgeport Regional Planning Agency D/B/A Connecticut Metropolitan Council of Governments' (the "Council") compliance with the types of compliance requirements described in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the Council's major state programs for the year ended June 30, 2020. The Council's major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Council's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the 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 Council'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 on compliance for each major state program. However, our audit does not provide a legal determination of the Council's compliance.

Opinion on Each Major State Program

In our opinion, the Council complied, in all material respects, with the types of compliance 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, 2020.

Report on Internal Control over Compliance

Management of the Council is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Council's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major state program 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 Council'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. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 State Single Audit Act. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Council as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements. We have issued our report thereon dated October 13, 2020 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 Council's basic financial statements. The accompanying schedule of expenditures of state financial assistance is presented for the purpose 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 basic financial statements as a whole.

King, King & Associates

King, King & Associates, CPAs
Winsted, CT 06098
October 13, 2020

DRAFT

CONNECTICUT METROPOLITAN COUNCIL OF GOVERNMENTS

Schedule of Expenditures of State Financial Assistance

June 30, 2020

<u>State Grantor/Pass-Through Grantor/ Program Title</u>	<u>STATE GRANT PROGRAM CORE-CT NUMBER</u>	<u>EXPENDITURES</u>
Department of Transportation		
Regional Transportation Planning - State Match	12062-DOT57184-22108	91,499
Local Transportation Capital Improvement Program:	13033-DOT57197-43584	
Administration		112,744
Routes 25/111		7,567
Bridgeport Planning		31,074
Fairfield Traffic Circle		168,784
Black Rock Turnpike		<u>9,238</u>
Total Local Transportation Capital Improvement Program Expenditures		329,407
Office of Policy and Management		
Regional Services Grants	11000-OPM20600-35457	<u>341,234</u>
	Total State Financial Assistance	\$ <u>762,140</u>

**Greater Bridgeport Regional Planning Agency
D/B/A Connecticut Metropolitan Council of Governments
NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2020**

The accompanying schedule of expenditures of state financial assistance includes state grant activity of the Greater Bridgeport Regional Planning Agency D/B/A Connecticut Metropolitan Council of Governments under programs of the State of Connecticut for the fiscal year ended June 30, 2020. 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. These financial assistance programs fund several programs including the construction and maintenance of public roads.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Connecticut Metropolitan Council of Governments' conform to accounting principles generally accepted in the United States of America as applicable to Governments.

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 expenditures reported on the Schedule of Expenditures of State Financial Assistance are reported on the accrual basis of accounting. In accordance with Section 4-236-22 of the Regulation 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 expenditure's column of the Schedule of Expenditure of State Financial Assistance.

**Greater Bridgeport Regional Planning Agency
D/B/A Connecticut Metropolitan Council of Governments
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020**

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

We audited the basic financial statements of the Connecticut Metropolitan Council of Governments as of and for the year ended June 30, 2020 and issued our unmodified report thereon dated October 13, 2020.

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified? _____ Yes X None Reported

Noncompliance material to financial statements noted? _____ Yes X No

State Financial Assistance

Internal control over major programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified? _____ Yes X None Reported

We have issued an unmodified opinion relating to compliance for major State programs.

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 X No

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

<u>State Grantor and Program</u>	<u>State Core - CT Number</u>	<u>Expenditures</u>
Department of Transportation		
Local Transportation Capital Improvement Program	13033-DOT57197-43584	\$329,404
Regional Transportation Planning	12062-DOT57184-22108	\$91,499

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

II. FINANCIAL STATEMENT FINDINGS

- We issued reports, dated October 13, 2020, on internal control over financial reporting and on compliance and other matters based on our audit of financial statements performed in accordance with *Government Auditing Standards*.
- Our report on compliance indicated no reportable instances of noncompliance.
- Our report on internal control over financial reporting indicated no significant deficiencies.

III. STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS

- No findings or questioned costs are reported related to State Financial Assistance Programs.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To the Board of the
 Greater Bridgeport Regional Planning Agency
 D/B/A Connecticut Metropolitan Council of Governments
 Bridgeport, Connecticut

Report on Compliance for Each Major Federal Program

We have audited the Greater Bridgeport Regional Planning Agency D/B/A Connecticut Metropolitan Council of Government's (the Council) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Council's major federal programs for the year ended June 30, 2020. The Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Council's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Council'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 on compliance for each major federal program. However, our audit does not provide a legal determination of Council's compliance.

Opinion on Each Major Federal Program

In our opinion, Connecticut Metropolitan Council of Governments, complied, in all material respects, with the types of 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, 2020.

Report on Internal Control over Compliance

Management of the Council is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Council's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Council'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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Council as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements. We have issued our report thereon dated October 13, 2020, 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 Uniform Guidance and is not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

King, King & Associates

King, King & Associates, CPAs
Winsted, Connecticut
October 13, 2020

DRAFT

CONNECTICUT METROPOLITAN COUNCIL OF GOVERNMENTS

Schedule of Expenditures of Federal Awards

June 30, 2020

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Passed Through to Subrecipients	Federal Grant Expenditures
Department of Transportation:			
Passed Through Connecticut Department of Transportation			
<i>Highway Planning and Construction Cluster</i>			
Highway Planning and Construction (FHWA)	20.205	\$ 231,523	\$ 731,994
Passed Through Greater Bridgeport Transit District			
Federal Transit Formula Grants	20.507		30,430
Department of Treasury:			
Passed Through Connecticut Department of Office of Policy and Management			
Coronavirus Relief Fund	21.019		10,601
Department of Homeland Security:			
Passed Through CT Department of Emergency Service and Public Protection			
Pre-Disaster Mitigation	97.047		38,150
Department of Environmental Protection			
Revolving Loan Fund	66.818		10,053
Brownfields Assessment and Cleanup	66.814		213,352
Total Financial Assistance		\$	<u>1,034,580</u>

**GREATER BRIDGEPORT REGIONAL COUNCIL OF GOVERNMENT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020**

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Council under programs of the federal government for the year ended June 30, 2020. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

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

Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements included in the Council's annual audit report

The Council did not elect to use the 10% de minimis indirect cost rate.

**GREATER BRIDGEPORT REGIONAL PLANNING AGENCY
 D/B/A CONNECTICUT METROPOLITAN COUNCIL OF GOVERNMENTS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2020**

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

We audited the basic financial statements of Greater Bridgeport Regional Planning Agency D/B/A Connecticut Metropolitan Council of Governments (the Council) as of and for the year ended June 30, 2020 and issued our unmodified report thereon dated October 13, 2020.

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

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None Reported

We have issued an unmodified opinion relating to compliance for major Federal programs.

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Uniform Guidance? Yes No

Identification of Major Programs

U.S. Department of Transportation:
 66.818 – Brownfields Assessment and Cleanup

Dollar Threshold

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

Low-Risk Auditee

The Connecticut Metropolitan Council of Governments did qualify as a low-risk auditee.

II. FINANCIAL STATEMENT FINDINGS

- We issued reports, dated October 13, 2020, on internal control over financial reporting and on compliance and other matters based on our audit of financial statements performed in accordance with *Government Auditing Standards*.
- Our report on compliance indicated no reportable instances of noncompliance.
- Our report on internal control over financial reporting indicated no significant deficiencies.

III. FEDERAL AWARD - FINDINGS AND QUESTIONED COSTS

- No findings or questioned costs are reported relating to federal award programs.



**RESOLUTION OF THE
CONNECTICUT METROPOLITAN COUNCIL OF GOVERNMENTS
AUDIT REPORT FOR FISCAL YEAR 2020**

Bridgeport, Connecticut

I certify that the following is a true copy of the vote of the Connecticut Metropolitan Council of Governments on November 19th, 2020, Bridgeport, Connecticut, a quorum being present:

WHEREAS, as a recipient of government funds, the Connecticut Metropolitan Council of Governments is required to conduct a single audit for each fiscal year;

WHEREAS, the audit for Fiscal Year 2020 (July 1st, 2019 to June 30th, 2020) was conducted by an independent auditor in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards*;

AND WHEREAS, the report dated June 30th, 2020 has been presented to and reviewed by the Council;

RESOLVED, that the Council adopted a resolution by a vote of _____ to _____ to approve the Fiscal Year 2020 audit, pending any final revisions.

The Secretary is authorized to impress the seal of the Connecticut Metropolitan Council of Governments on any such documents, amendments, rescission, or revision.

Agency: Connecticut Metropolitan Council of Governments

Secretary _____

DATE: _____

First Selectman Vicki Tesoro
MetroCOG Secretary

AGENCY SEAL

Attachment #



October 13, 2020

King, King & Associates, CPAs

170 Holabird Avenue

Winsted, Connecticut 06098

This representation letter is provided in connection with your audit of the financial statements of the Greater Bridgeport Regional Planning Agency d/b/a Connecticut Metropolitan Council of Governments, which comprise the respective financial position of the governmental activities, and each major fund as of June 30, 2020, and the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of October 13, 2020, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 3, 2020, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting of the entity.



- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
- 9) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 10) Guarantees, whether written or oral, under which the Greater Bridgeport Regional Planning Agency d/b/a Connecticut Metropolitan Council of Governments is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the Greater Bridgeport Regional Planning Agency d/b/a Connecticut Metropolitan Council of Governments from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the Greater Bridgeport Regional Planning Agency d/b/a Connecticut Metropolitan Council of Governments or summaries of actions of recent meetings for which minutes have not yet been prepared.



- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - o Management,
 - o Employees who have significant roles in internal control, or
 - o Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the Greater Bridgeport Regional Planning Agency d/b/a Connecticut Metropolitan Council of Government's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We are not aware of any pending or threatened litigation, claims, or assessment or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 18) We have disclosed to you the identity of the Greater Bridgeport Regional Planning Agency d/b/a Connecticut Metropolitan Council of Government's related parties and all the related party relationships and transactions of which we are aware.

Government—specific

- 19) We have a process to track the status of audit findings and recommendations.
- 20) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 21) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 22) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 23) The Greater Bridgeport Regional Planning Agency d/b/a Connecticut Metropolitan Council of Governments has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.



- 24) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
- 25) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 26) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 27) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objective
- 28) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 29) As part of your audit, you assisted with preparation of the financial statements and related notes and schedule of expenditures of federal and state awards. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept the responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and schedule of expenditures of federal awards.
- 30) The Greater Bridgeport Regional Planning Agency d/b/a Connecticut Metropolitan Council of Governments has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 31) The Greater Bridgeport Regional Planning Agency d/b/a Connecticut Metropolitan Council of Governments has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 32) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 33) The financial statements properly classify all funds and activities, in accordance with GASBS No. 34, as amended, and GASBS No. 84.



- 34) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 35) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
- 36) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 37) Provisions for uncollectible receivables have been properly identified and recorded.
- 38) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 39) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 40) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 41) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 42) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 43) We have appropriately disclosed the Greater Bridgeport Regional Planning Agency d/b/a Connecticut Metropolitan Council of Government's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 44) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 45) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurements and presentation have not changed from used in prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 46) With respect to the supplementary information listed in the table of contents on which an in-relation-to opinion is issued:
 - a) We acknowledge our responsibility for presenting supplementary information listed in the table of contents in accordance with accounting principles generally accepted in the



United States of America, and we believe the supplementary information listed in the table of contents, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information listed in the table of contents have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

- b) If the supplementary information listed in the table of contents is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

47) With respect to federal award programs:

- a) We are responsible for understanding and complying with and have complied with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.
- b) We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
- c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
- d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.



- f) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g) We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards.
- j) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E) and OMB Circular A-87, *Cost Principles for State, Local, and Tribal Governments*, if applicable.
- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n) We have made available to you all documentation related to compliance with the direct material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.



- q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
 - r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
 - s) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
 - t) We have charged costs to federal awards in accordance with applicable cost principles.
 - u) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
 - v) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
 - w) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
 - x) We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
- 48) With respect to state financial assistance programs:
- a) We are responsible for understanding and complying with and have complied with the requirements of the CT State Single Audit Act, including requirements relating to preparation of the schedule of expenditures of state financial assistance.
 - b) We acknowledge our responsibility for presenting the schedule of expenditures of state financial assistance in accordance with the requirements of the CT State Single Audit Act, and we believe the schedule of expenditures of state financial assistance, including its form and content, is fairly presented in accordance with the CT State Single Audit Act. The methods of measurement or presentation of the schedule of expenditures of state financial assistance have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the schedule of expenditures of state financial assistance.
 - c) If the schedule of expenditures of state financial assistance is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the schedule of expenditures of state financial

assistance no later than the date we issue the schedule of expenditures of state financial assistance and the auditor's report thereon.

- d) We have identified and disclosed to you all of our government programs and related activities subject to the CT State Single Audit Act and included in the schedule of expenditures of state financial assistance made during the audit period for all awards provided by state agencies in the form of grants, state cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e) We are responsible for understanding and complying with, and have complied with, the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our state programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.
- f) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to state programs that provides reasonable assurance that we are managing our state awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our state programs. We believe the internal control system is adequate and is functioning as intended.
- g) We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with state agencies or pass-through entities relevant to state programs and related activities.
- h) We have received no requests from a state agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the CT State Single Audit Act, relating to state awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the requirements of state awards.
- j) We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.



- l) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- m) We have made available to you all documentation related to compliance with the direct material compliance requirements, including information related to state program financial reports and claims for advances and reimbursements.
- n) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- o) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- p) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies in internal control over compliance (including material weaknesses in internal control over compliance), have occurred subsequent to the date as of which compliance was audited.
- q) State program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- r) The copies of state program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- s) We have charged costs to state awards in accordance with applicable cost principles.

Signed:  _____

Title: Executive Director
 Greater Bridgeport
 Regional Planning Agency d/b/a
 Connecticut Metropolitan Council
 of Governments,
 Bridgeport, CT

Signed: _____

Title: Chairman
 Greater Bridgeport
 Regional Planning Agency d/b/a
 Connecticut Metropolitan Council
 of Governments,
 Bridgeport, CT

Attachment)



MetroCOG Meeting Schedule 2021

Day	Date	Time	Location
Thursday	January 28, 2021*	10:00 AM	MetroCOG
Thursday	February 25, 2021	10:00 AM	MetroCOG
Thursday	March 25, 2021*	10:00 AM	MetroCOG
Thursday	April 29, 2021	10:00 AM	MetroCOG
Thursday	May 27, 2021*	10:00 AM	MetroCOG
Thursday	June 24, 2021	10:00 AM	MetroCOG
Thursday	July 29, 2021*	10:00 AM	MetroCOG
Thursday	August 26, 2021	10:00 AM	MetroCOG
Thursday	September 30, 2021*	10:00 AM	MetroCOG
Thursday	October 28, 2021	10:00 AM	MetroCOG
Thursday	November 18, 2021*	10:00 AM	MetroCOG
Thursday	December 16, 2021	10:00 AM	MetroCOG
	Dec (TBD Annual Meeting)		

* GBVMPO meeting: we will do our best to accommodate having the MPO meeting as the first item on the agenda