



DEPARTMENT OF HEALTH AND HUMAN SERVICES

OFFICE OF INSPECTOR GENERAL



OFFICE OF AUDIT SERVICES
NATIONAL EXTERNAL AUDIT REVIEW CENTER
1100 WALNUT STREET, SUITE 850
KANSAS CITY, MO 64106

MAY 12 2017

Report Number: A-01-17-31689

BOARD OF ALDERMEN
CITY OF NEW HAVEN CONNECTICUT
200 ORANGE STREET
NEW HAVEN, CONNECTICUT 06510

Dear Board Members:

We have completed our initial review of the audit report on the City for the period July 1, 2015, through June 30, 2016. The report was accepted by the Federal Audit Clearinghouse on March 16, 2017, (identification number 182145). Based on our initial review, we believe the audit, performed by RSM US LLP, Certified Public Accountants, met Federal audit requirements.

Please refer to Attachment A, where we have summarized the finding and recommendation and identified the Federal department responsible for resolution. Final determinations with respect to actions to be taken on the Department of Health and Human Services (HHS) recommendation will be made by the HHS resolution agency identified on Attachment A. You may receive separate communications from the resolution agencies requesting additional information to resolve the findings.

Any questions or correspondence related to the findings identified on Attachment A should be directed to the following HHS resolution official address. The above report number should be referenced in any correspondence relating to this report.

HHS RESOLUTION OFFICIAL

Department of Health and Human Services
Audit Resolution Division
HHH Building, Room 549D
200 Independence Avenue SW.
Washington, DC 20201

In accordance with the principles of the Freedom of Information Act (Public Law No. 90-23), reports issued on the Department's grantees and contractors are made available, if requested, to members of the press and general public to the extent that information contained therein is not subject to exemptions in the Act which the Department chooses to exercise. (See 45 CFR Part 5 Section 5.21 of the Department's Public Information Regulations.)

If you have any questions, please contact our office at (800) 732-0679.

Sincerely,

A handwritten signature in black ink, appearing to read "Patrick J. Cogley". The signature is fluid and cursive, with a large initial "P" and "C".

Patrick J. Cogley
Regional Inspector General for Audit Services

Enclosure

<i>Recommendation Codes</i>	<i>Page</i>	<i>Amount</i>	<i>Resolution Agency</i>	<i>Recommendations</i>
-----------------------------	-------------	---------------	--------------------------	------------------------

Federal and State Financial and Compliance Report

209922100	11	N/A	HHS/ARD	2016-001. Financial Reporting Requirements. We recommend procedures be strengthened to ensure the financial statements are properly prepared.
-----------	----	-----	---------	---