



**TWEED-NEW HAVEN AIRPORT AUTHORITY**

**Report on the Audit of the Schedule of Expenditures of Federal Awards**

**Year ended June 30, 2021**

# **TWEED-NEW HAVEN AIRPORT AUTHORITY**

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**Independent Auditor's Report On Compliance For Each Major Program  
And On Internal Control Over Compliance Required By The Uniform Guidance**

To the Board of Directors  
Tweed-New Haven Airport Authority

**Report on Compliance for Each Major Federal Program**

We have audited Tweed-New Haven Airport Authority's (Authority) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Authority's major federal programs for the year ended June 30, 2021. The Authority'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 requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the Authority'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 the Authority'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 the Authority's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the Authority 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, 2021.

(Continued)

## Report on Internal Control Over Compliance

Management of the Authority 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 Authority'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 the 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 Authority'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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



November 15, 2022

**TWEED-NEW HAVEN AIRPORT AUTHORITY****Schedule of Expenditures of Federal Awards****Year ended June 30, 2021**

<b><u>Federal Agency/Pass-through Agency/Program Title</u></b>	<b><u>Federal Assistance Listing Number</u></b>	<b><u>Grant Number</u></b>	<b><u>Federal Expenditures</u></b>
U.S. Department of Transportation- Airport Improvement Program:			
Master Plan Update	20.106	3-09-0013-047-2019	\$ 355,320
Residential Sound Insulation Program - Phase 5	20.106	3-09-0013-049-2019	1,374,090
Relocate Runway 20	20.106	3-09-0013-050-2020	16,462
Realign Taxiways A,F & G Phase 1	20.106	3-09-0013-054-2020	28,440
Airfield Painting	20.106	3-09-0013-055-2020	98,407
CARES Act for operations	20.106	3-09-0013-056-2020	1,083,069
Twys A F G Construction Ph 1 & Relocate Perimeter Fence	20.106	3-09-0013-061-2021	20,397
TSA Law Enforcement Officer Grant	97.090	N/A	<u>21,031</u>
<b>Total U.S. Department of Transportation -Airport Improvement Program</b>			<b>\$ <u><u>2,997,216</u></u></b>

See notes to schedule of expenditures of federal awards.

# **TWEED-NEW HAVEN AIRPORT AUTHORITY**

## **Notes to the Schedule of Expenditures of Federal Awards**

**Year ended June 30, 2021**

### **Note 1 – Basis of Accounting and Status of Reoprtng**

This schedule is prepared on the same basis of accounting as Tweed-New Haven Airport Authority's (Authority) financial statements. The Authority uses the accrual basis of accounting.

Prior to 2019, the City of New Haven (City) had been including all U.S. Department of Transportation (DOT) Airport Improvement Programs (AIP) relating to the Authority in the City's schedule of expenditures of federal awards (SEFA). The City did not include the AIP expenditures in its SEFA from 2019-2021, and Authority management was not informed of this until 2022. Consequently, the Authority has had the 2019-2021 Federal single audits performed for the respective years, and will be submitting each single audit reporting package to the Federal Audit Clearinghouse.

### **Note 2 – Program Costs**

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the Authority's portion, may be more than shown. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Because the schedule presents only a selected portion of the operations of the Authority, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Authority.

**TWEED-NEW HAVEN AIRPORT AUTHORITY**

**Schedule of Findings and Questioned Costs - Federal Awards**

**Year ended June 30, 2021**

**Section I – Summary of Auditor’s Results**

*Financial Statements*

Type of auditor's report issued: Unmodified

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

*Federal Awards*

Internal control over major programs:

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

Type of auditor's report issued on compliance  
for major programs:

Any audit findings disclosed that are required  
to be reported in accordance with Section  
200.516 of the Uniform Guidance? \_\_\_\_\_ yes   X   no

Identification of major programs:

CFDA Number(s): 20.106- U.S. DOT Airport Improvement Program

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

Auditee qualified as low-risk auditee?   X   yes \_\_\_\_\_ no

**Section II – Financial Statement Findings**

No findings or questioned costs are reported relating to financial statements audit.

**Section III– Federal Award Findings and Questioned Costs**

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