

To the Honorable Mayor and Members of the
Court of Common Council
City of Hartford, Connecticut

In planning and performing our audit of the financial statements of the City of Hartford, Connecticut, as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the City of Hartford, Connecticut's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Hartford, Connecticut's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Hartford, Connecticut's internal control.

We noted the following matters involving the internal control over financial reporting and its operation that we offer as constructive suggestions for your consideration as part of the ongoing process of modifying and improving accounting controls and administrative practices.

Prior Year Recommendations (Updated)

Board of Education Financial Close Process

There has been considerable turnover within the Finance Department at the Board of Education in the past several years. In some cases, consolidation of positions occurred. As turnover in staff occurs, institutional knowledge can be time consuming to regain and cause further delays. It is important for the Board of Education to create strong internal control procedures and adequate staffing that incorporates an element of cross training so that timelines can still be met when turnover or other employee circumstances occur. We recommend that formal year-end procedures be developed to include but not be limited to specific due dates to meet State regulatory deadlines and assignments that are adequately delegated and staffed and include a subsequent reviewer. If the primary person responsible for the task is unavailable, the secondary person who has been cross-trained should complete the task in order for items to be completed within State deadlines.

Information Technology Controls

In support of the 2018 financial audit, blumshapiro Consulting performed an IT general controls review of the Information Technology function at the City of Hartford. A separate memo was provided to management related to the information technology review, which included findings and recommendations for the City of Hartford. The recommendations that are still open are summarized below:

- Laptop computers need to be secured
- Information systems policies and procedures are not complete
- A documented disaster recovery plan is not complete

This letter should be read in conjunction with our report on Internal Control over Financial Reporting and on Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated December 18, 2019.

This communication is intended solely for the information and use of management, Members of the Court of Common Council, others within the organization, and federal and state awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Blum, Shapiro & Company, P.C.

West Hartford, Connecticut
December 18, 2019