

**CITY OF ATTLEBORO, MASSACHUSETTS**

SINGLE AUDIT REPORT

Year Ended June 30, 2020

CITY OF ATTLEBORO, MASSACHUSETTS

June 30, 2020

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To the Honorable Mayor and Members of the City Council  
City of Attleboro  
Attleboro, Massachusetts

**Independent Auditor's 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***

We have audited, in accordance with the 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, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Attleboro, Massachusetts ("the City"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 22, 2021.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. 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 first paragraph of this section 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 City'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**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 results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Hague, Sahady & Co., CPAs, P.C.*

**Hague, Sahady & Co., CPAs, P.C.**

Fall River, Massachusetts

March 22, 2020

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To the Honorable Mayor and Members of the City Council  
City of Attleboro  
Attleboro, Massachusetts

## **Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the *Uniform Guidance***

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

We have audited the City of Attleboro, Massachusetts's ("the City's") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have direct and material effect on each of the City's major federal programs for the year ended June 30, 2020. The City'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 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 the City'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 City'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 City's compliance.

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

In our opinion, the City 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 City 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 City'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 City'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.

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Attleboro, Massachusetts ("the City"), as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise the City's basic financial statements for the year then ended, and have issued our report thereon dated March 22, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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 Expenditure of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

*Hague, Sahady & Co., CPAs, P.C.*

**Hague, Sahady & Co., CPAs, P.C.**

Fall River, Massachusetts

May 10, 2021, except for the Schedule of Expenditures of Federal Awards, which is dated March 22, 2021

**CITY OF ATTLEBORO, MASSACHUSETTS**

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2020

<b>Federal Grantor/Pass-Through Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Grantor's Number</b>	<b>Program / Award Amount</b>	<b>Federal Awards Expended</b>	<b>Amount to Subrecipients</b>	<b>Major</b>
<i>US Department of Agriculture:</i>						
<i>Passed through MA Dept. of Early &amp; Secondary Education:</i>						
<i>Child Nutrition Cluster:</i>						
School Breakfast Program	10.553	DOENUT		\$ 135,457	\$ -	
			Total School Breakfast Program:	135,457	-	
School Lunch Program	10.555	DOENUT		1,554,994	-	
			Total School Lunch Program:	1,554,994	-	
Total Child Nutrition Cluster				\$ 1,690,451	\$ -	<b>MAJOR</b>
<b>Total US Department of Agriculture</b>				\$ 1,690,451	\$ -	
<i>US Department of Housing and Urban Development :</i>						
<i>US Department of Housing and Urban Development (direct):</i>						
<i>CDBG Entitlement Grants Cluster:</i>						
Community Development Block Grant-FY15 (FFY14)	14.218	B-14-MC-25-0030	374,653	615	-	
Community Development Block Grant-FY19 (FFY18)	14.218	B-18-MC-25-0030	434,221	192,371	-	
Community Development Block Grant-FY20 (FFY19)	14.218	B-19-MC-25-0030	422,469	228,228	-	
COVID 19 - Community Development CARES ACT Grant	14.218	B-20-MW-25-0030	256,069	7,040	-	
Total US Dept Housing and Urban Development (direct)				\$ 428,254	\$ -	
<b>Total US Department of Housing and Urban Development</b>				\$ 428,254	\$ -	
<i>US Department of Justice:</i>						
<i>US Department of Justice (direct):</i>						
DEA Overtime 2020	16.000	Unknown	\$ 18,649	\$ 9,346	\$ -	
DEA - HIDTA 2019	95.001	Unknown	18,344	5,402	-	
DEA - HIDTA 2020	95.001	Unknown	18,649	9,278	-	
			Total DEA Overtime Program:	24,026	-	
Byrne Memorial Justice Assistance Grant	16.738	2016-DJ-BX-0814	10,611	2,093	-	
			Total Byrne Memorial Program:	2,093	-	
Federal Forfeiture	16.922	MA-0030200	124,900	9,639	-	
			Total Federal Forfeiture Program:	9,639	-	
Total US Department of Justice (Direct)				\$ 35,758	\$ -	
<i>Passed Through MA Executive Office of Public Safety and Security:</i>						
Bullet Resistant Vest	16.607	15-0404-0-1754	6,713	6,713	-	
Total Passed Through MA Executive Office of Public Safety and Security				\$ 6,713	\$ -	
<b>Total US Department of Justice</b>				\$ 42,471	\$ -	
<i>US Department of Transportation:</i>						
<i>Passed Through MA Executive Office of Public Safety and Security:</i>						
Pedestrian & Bicycle Equipment/Enforcement	20.616	PS-19-02-04/FASTACT405h	\$ 6,912	\$ 5,240	\$ -	
			Total State and Community Highway Safety Program:	5,240	-	
Total Passed Through MA Executive Office of Public Safety and Security				\$ 5,240	\$ -	
<b>Total US Department of Transportation</b>				\$ 5,240	\$ -	
<i>US Institute of Museum and Library Sciences:</i>						
<i>Passed Through Arts Midwest:</i>						
Big Read FY20	45.024	1844334-52-C-18	15,000	15,000	-	
Total Passed Through Arts Midwest				15,000	-	
<b>Total US Institute of Museum and Library Sciences</b>				\$ 15,000	\$ -	

**CITY OF ATTLEBORO, MASSACHUSETTS**

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2020

<b>Federal Grantor/Pass-Through Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Grantor's Number</b>	<b>Program / Award Amount</b>	<b>Total Federal Awards Expended</b>	<b>Amount to Subrecipients</b>	<b>Major</b>
<i>US Department of Education:</i>						
<i>Passed through MA Dept of Early &amp; Secondary Education:</i>						
Title I, Part A Cluster:						
Title 1 - 305 Distributions FY19	<b>84.010</b>	305-211930-2019-0016	\$ 930,493	\$ 224,053	\$ -	
Title 1 - 305 Distributions FY20	<b>84.010</b>	305-294940-2020-0016	991,304	659,574	-	
Targeted Assistance Grant FY20	<b>84.010</b>	325-368914-2020-0016	20,000	4,380	-	
Total Title 1, Part A Cluster				<u>\$ 888,007</u>	<u>\$ -</u>	<b>MAJOR</b>
Title IV-Student Support & Academic Enrichment FY19	<b>84.424</b>	309-211922-2019-0016	69,091	25,238	-	
Title IV-Student Support & Academic Enrichment FY20	<b>84.424</b>	309-295082-2020-0016	62,684	5,199	-	
			Total Title IV, Part A:	<u>30,437</u>		
Special Education Cluster (IDEA):						
SPED 94-142 ALLOCATION FY19	<b>84.027</b>	240-217688-2019-0016	1,696,845	250,237	-	
SPED 94-142 ALLOCATION FY20	<b>84.027</b>	240-300721-2020-0016	1,730,618	1,440,739	-	
			Total SPED 94-142 Program:	<u>1,690,976</u>	<u>-</u>	
SPED EARLY CHILDHOOD FY20	<b>84.173</b>	262-300722-2020-0016	60,882	58,280	-	
E.C. SPED FY20	<b>84.173</b>	298-367451-2020-0016	10,000	5,447	-	
			Total SPED Early Childhood Program:	<u>63,727</u>	<u>-</u>	
Total Special Education Cluster (IDEA)				<u>1,754,703</u>	<u>-</u>	
Career Guidance FY19	<b>84.048</b>	400-211989-2019-0016	70,826	1,473	-	
Career Guidance FY20	<b>84.048</b>	400-337296-2020-0016	69,616	69,616	-	
			Total Career Guidance Program:	<u>71,089</u>	<u>-</u>	
LEP Support FY19	<b>84.365</b>	180-211988-2019-0016	54,990	49,360	-	
LEP Support FY20	<b>84.365</b>	180-295081-2020-0016	52,240	4,507	-	
			Total LEP Support Program:	<u>53,867</u>	<u>-</u>	
Teacher Quality FY19	<b>84.367</b>	140-211971-2019-0016	190,013	22,344	-	
Teacher Quality FY20	<b>84.367</b>	140-295080-2020-0016	179,353	161,944	-	
			Total Teacher Quality Program:	<u>184,288</u>	<u>-</u>	
High Quality Instr. Summer Planning FY18	<b>84.424</b>	141-205865-2018-0016	11,007	102	-	
			Total Center for Instructional Support:	<u>102</u>	<u>-</u>	
Total Passed through MA Dept of Early & Secondary Education				<u>\$ 2,982,493</u>	<u>\$ -</u>	



**CITY OF ATTLEBORO, MASSACHUSETTS**

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2020

<b>Federal Grantor/Pass-Through Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Grantor's Number</b>	<b>Program / Award Amount</b>	<b>Total Federal Awards Expended</b>	<b>Amount to Subrecipients</b>	<b>Major</b>
<i>Passed through the Office for Education of Homeless Children &amp; Youth</i>						
McKinney-Vento Homeless Ed FY19	<b>84.196</b>	310-286476-2019-0016	\$ 10,000	\$ 4,942	\$ -	
McKinney-Vento Homeless Ed FY20	<b>84.196</b>	310-288705-2020-0016	10,000	5,230	-	
Total passed through the Office for Education of Homeless Children & Youth				<u>10,172</u>	<u>-</u>	
<i>Passed through the Office of College and Career Readines</i>						
Supplemental Support FY19	<b>18.010</b>	320-259942-2019-0016	26,000	4,672	-	
Total passed through the Office of College and Career Readiness				<u>4,672</u>	<u>-</u>	
<b>Total US Department of Early &amp; Secondary Education</b>						
				<u>2,997,337</u>	<u>-</u>	
<i>US Department of Health &amp; Human Services:</i>						
<i>Passed Through the Massachusetts Executive Office of Elder Affairs:</i>						
Council on Aging Shine FY20	<b>93.779</b>	ELD-RFR-2013-03	94,107	84,654	-	
Total Passed Through the Mass Executive Office of Elder Affairs				<u>84,654</u>	<u>-</u>	
COVID 19 - HHS CARES Act Relief	<b>93.498</b>	HHS-89592336593	53,429	53,206	-	
<b>Total U.S. Department of Health &amp; Human Services</b>						
				<u>137,860</u>	<u>-</u>	
<i>Passed Through MA Executive Office of Public Safety and Security:</i>						
Emergency Management Performance	<b>97.042</b>	FY19EMPG1800000ATTLE	13,760	13,760	-	
Emergency Management Performance	<b>97.042</b>	FY20EMPG1900000ATTLE	15,500	15,500	-	
Total Emergency Management Performance Program:				<u>29,260</u>	<u>-</u>	
Total Passed Through MA Executive Office of Public Safety and Security				<u>29,260</u>	<u>-</u>	
<i>US Department of Homeland Security:</i>						
FEMA - Severe Winter Storm & Flooding	<b>97.036</b>	FEMA-4372-DR-MA	40,375	40,375	-	
FEMA - Severe Winter Storm & Flooding	<b>97.036</b>	FEMA-4372-DR-MA	503	503	-	
<b>Total US Department of Homeland Security</b>						
				<u>40,878</u>	<u>-</u>	
<i>Department of Conservation &amp; Recreation:</i>						
Hazard Mitigation Plan	<b>97.047</b>	PDMC 17-10 Att	18,000	9,161	-	
<b>Total Department of Conservation &amp; Recreation</b>						
				<u>9,161</u>	<u>-</u>	
<i>U.S. Department of the Treasury:</i>						
COVID 19 - Coronavirus Relief Fund	<b>21.019</b>	SLT0023/SLT0219/SLT0470	3,977,863	170,180	-	
COVID 19 - FEMA	<b>21.019</b>	4496-DR-MA	243,011	243,011	-	
<b>Total U.S. Department of the Treasury</b>						
				<u>413,191</u>	<u>-</u>	
<b>Total Amount Provided to Subrecipients</b>					<u>\$ -</u>	
<b>Total Expenditures of Federal Awards</b>				<u><b>\$ 5,809,103</b></u>	<u><b>\$ -</b></u>	

**CITY OF ATTLEBORO, MASSACHUSETTS**

Notes to the Schedule of Expenditures of Federal Awards

Year Ended June 30, 2020

**Note 1. Definition of Reporting Entity**

The accompanying Schedule of Expenditures of Federal Awards presents activity of all financial assistance programs of the City of Attleboro, Massachusetts. All federal financial assistance received directly from a federal agency as well as federal financial assistance passed through other governmental agencies is included on this schedule.

**Note 2. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City of Attleboro, Massachusetts and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Subpart F, Section 510(b).

**Note 3. Major Programs**

The City's independent auditors have used a risk-based approach to determine which federal programs are "major programs" in accordance with 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Subpart F, Section 518. This risk-based approach includes consideration of current and prior audit experience, oversight by Federal Agencies and pass-through entities, the inherent risk of the Federal program, as well as other considerations. The process in paragraphs (b) through (i) of Section 518 govern auditor major program determination. Section 518(h) states "when the major program determination was performed and documented in accordance with this Subpart, the auditor's judgment in applying the risk-based approach to determine major programs must be presumed correct."

The City has no responsibility to determine major programs. Our responsibilities are summarized within 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Subpart F, Sections 508 to 512.

**Note 4. Program Income**

The City generated \$658,685 of program income for the Child Nutrition Cluster during the current fiscal year. Additionally, \$29,031 and \$18,953 of program income was generated under the CDBG Entitlement Program and the Neighborhood Stabilization Program (respectively) during fiscal year 2020.

**Note 5. Loan Transactions**

Included in the Schedule of Expenditures of Federal Awards for the Community Development Block Grant (CDBG) were new loans totaling \$42,141 for the year ended June 30, 2020. As of June 30, 2020, the loan receivables for CDBG totaled \$1,562,691. As of June 30, 2020, the loan receivables for NSP totaled \$922,880 and no new loans were recorded.

**CITY OF ATTLEBORO, MASSACHUSETTS**

Notes to the Schedule of Expenditures of Federal Awards

Year Ended June 30, 2020

**Note 6. Clusters of Programs**

In accordance with Subpart A, Section 200 of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), certain programs have been clustered in determining major programs. The following represent the cluster programs:

**National School Lunch Cluster**

School Breakfast Program	10.553
School Lunch Program	10.555

**Special Education Cluster (IDEA)**

Special Education Grants to States	84.027
Special Education Preschool Grants	84.173

**Note 7. 10% De-Minimis Indirect Cost Rate**

The City did *not* elect to use the 10% de minimis indirect cost rate as covered in 2 CFR Part 200 Section 414 "Indirect (F&A) Costs".

**CITY OF ATTLEBORO, MASSACHUSETTS**

Summary of Audit Results

Year Ended June 30, 2020

**Summary of Audit Results**

Financial Statements (Government Auditing Standards):

We have audited the financial statements of the City of Attleboro, Massachusetts, as of and for the year ended June 30, 2020 and have issued our reports thereon dated March 22, 2021. 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. The results of our audit are as follows:

Type of Report issued on the Financial Statements	Unmodified
Internal Control over Financial Reporting:	
Significant Deficiencies Identified?	None Reported
Material Weaknesses Identified?	No
Noncompliance Material to the Financial Statements Noted?	No

Federal Awards (Uniform Guidance):

We have audited the City of Attleboro, Massachusetts' 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 City's major federal programs for the year ended June 30, 2020 and have issued our reports thereon dated May 10, 2021. We performed this audit under the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The results of our audit are as follows:

Internal Control over Major Programs:	
Significant Deficiencies Identified?	None Reported
Material Weaknesses Identified?	No
Type of Report on Compliance for Major Programs:	
Child Nutrition Cluster (CFDA 10.553 and 10.555) - <i>Type A</i>	Unmodified
Title I Cluster (CFDA 84.010) - <i>Type A</i>	Unmodified
Disclosure of Audit Findings required to be reported under 2 CFR Part 200 Section 200.516(a):	No
Identification of Major Programs:	

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number</u>
Child Nutrition Cluster	10.553 and 10.555
Title I Cluster	84.010

Threshold for distinguishing Type A and Type B Programs was \$750,000 (2 CFR 200 Section 518(b)(1)).

The City of Attleboro, Massachusetts does not qualify as a low risk auditee (2 CFR 200 Section 520).

**CITY OF ATTLEBORO, MASSACHUSETTS**

Schedule of Findings and Questioned Costs

Year Ended June 30, 2020

**Findings - Financial Statement Audit (*Government Auditing Standards*):**

No findings to be reported under *Government Auditing Standards*.

**Findings and Questioned Costs for Federal Awards (*Uniform Guidance*):**

No findings to be reported under the *Uniform Guidance*.

**CITY OF ATTLEBORO, MASSACHUSETTS**

Summary Schedule of Prior Audit Findings

Year Ended June 30, 2020

**Findings and Questioned Costs for Financial Statements Which Are Required to be Reported Over Major Federal Programs:**

**Finding 2019-001:** The School Department Failed to Obtain Payroll Certifications for Employees Who Work Solely for a Single Federal Program

**Information on the Federal Programs:** US Department of Agriculture, passed through Massachusetts Department of Elementary and Secondary Education – Child Nutrition Cluster CFDA No. 10.553 & 10.555; Grant ID – DOENUT; Grant Period Ending Fiscal Year End 2020.

**Condition:** The School Department did not have on file the signed semi-annual certifications which are required by all employees who work solely on a single Federal award.

**Recommendation:** It was recommended that the School Department develop a system to ensure that signed certifications are obtained from all employees who worked on a single Federal award at least semi-annually.

**Current Status:** This finding was removed in the current year.