

ROSELLI, CLARK & ASSOCIATES
Certified Public Accountants

TOWN OF NORTH ATTLEBOROUGH, MASSACHUSETTS

FEDERAL AWARD REPORTS

PURSUANT TO THE

UNIFORM GUIDANCE

YEAR ENDED JUNE 30, 2021



**TOWN OF NORTH ATTLEBOROUGH, MASSACHUSETTS
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**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**

Honorable Town Council
Town of North Attleborough, Massachusetts

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, each major fund, and the aggregate remaining fund information of the Town of North Attleborough, Massachusetts, as of and for the year ended June 30, 2021 (except for the North Attleborough Contributory Retirement System and North Attleborough Electric Department which are as of December 31, 2020), and the related notes to the financial statements, which collectively comprise the Town of North Attleborough, Massachusetts's basic financial statements and have issued our report thereon dated February 24, 2022. Our report includes a reference to other auditors who audited the financial statements of the North Attleborough Electric Department, as described in our report on the Town of North Attleborough, Massachusetts' financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) as a basis for designing 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 Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town'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 Town'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.

Roselli Clark + Associates

Roselli, Clark and Associates
Certified Public Accountants
Woburn, Massachusetts
February 24, 2022



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Honorable Town Council
Town of North Attleborough, Massachusetts

Report on Compliance for Each Major Federal Program

We have audited the Town of North Attleborough, 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 Town of North Attleborough, Massachusetts' major federal programs for the year ended June 30, 2021. The Town of North Attleborough, Massachusetts' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The Town of North Attleborough's basic financial statements include the operations of the North Attleborough Electric Department for the year ended December 31, 2020, a component unit which may receive federal awards, and which are not included in the schedule of expenditures of federal awards for the year ended June 30, 2021, since the North Attleborough Electric Department engages a separate auditor. Our audit described below did not include the operations of this entity.

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 Town of North Attleborough, Massachusetts' 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 Town of North Attleborough, Massachusetts' 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 Town of North Attleborough, Massachusetts' compliance.

Opinion on Each Major Federal Programs

In our opinion, the Town of North Attleborough, Massachusetts 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.

Report on Internal Control Over Compliance

Management of the Town of North Attleborough, Massachusetts 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 Town of North Attleborough, Massachusetts' 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 Town of North Attleborough, Massachusetts' 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 efficiencies. 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 the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of North Attleborough, Massachusetts, as of and for the year ended June 30, 2021 (except for the North Attleborough Contributory Retirement System and North Attleborough Electric Department which are as of December 31, 2020), and the related notes to the financial statements, which collectively comprise the Town of North Attleborough, Massachusetts's basic financial statements. We have issued our report thereon dated February 24, 2022, 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 Town of North Attleborough, Massachusetts' financial statements include the operations of the North Attleborough Electric Department for the year ended December 31, 2020. The federal expenditures, where applicable, for the North Attleborough Electric Department are not included in the schedule of expenditures of federal awards since the North Attleborough Electric Department engages a separate auditor.

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 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.

Roselli Clark & Associates

Roselli, Clark & Associates
Certified Public Accountants
Woburn, Massachusetts

September 8, 2022, except for our report on the Schedule of Expenditures of Federal Awards, for which the date is February 24, 2022

**TOWN OF NORTH ATTLEBOROUGH, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021**

<u>Federal Grantor / Pass-Through Grantor / Program Title</u>	<u>CFDA Number</u>	<u>Pass-Through Number</u>	<u>Passed Through to Subrecipients</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Agriculture</u>				
Child Nutrition Cluster				
<i>Passed through the Commonwealth of Massachusetts - Department of Elementary and Secondary Education</i>				
National School Lunch Program:	10.555	03-212		
Cash Assistance			\$ -	\$ 293
Non-Cash Assistance (Commodities)			-	90,416
Total National School Lunch Program			-	90,709
Summer Food Service Program for Children	10.559	03-212-SF-298	-	874,894
Total Child Nutrition Cluster			-	965,603
Fresh Fruit and Vegetable Program	10.582	03-212	-	13,085
Total U.S. Department of Agriculture			-	978,688
<u>U.S. Department of Justice</u>				
<i>Passed through the Commonwealth of Massachusetts - Executive Office of Public Safety & Homeland Security</i>				
COVID-19 - Coronavirus Emergency Supplemental Funding	16.034	SCEPSSFY21COVIDNORAT	-	28,254
Total U.S. Department of Justice			-	28,254
<u>U.S. Department of the Treasury</u>				
<i>Passed through the Commonwealth of Massachusetts - Executive Office for Administration and Finance</i>				
COVID-19 - Coronavirus Relief Fund	21.019	COVID19 212	-	1,935,925
<i>Passed through the Commonwealth of Massachusetts - Department of Elementary and Secondary Education</i>				
COVID-19 - Coronavirus Relief Fund	21.019	102-401480-2021-0212	-	625,453
COVID-19 - Coronavirus Relief Fund	21.019	118-413540-2021-0212	-	152,474
COVID-19 - Coronavirus Relief Fund	21.019	03-212	-	13,071
Total COVID-19 - Coronavirus Relief Fund			-	2,726,923
Total U.S. Department of the Treasury			-	2,726,923
<u>U.S. Environmental Protection Agency</u>				
<i>Direct Award</i>				
Brownfields Assessment and Cleanup Cooperative Agreements	66.818		-	6,123
Total U.S. Environmental Protection Agency			-	6,123

(continued)

See notes to Schedule of Expenditures of Federal Awards

**TOWN OF NORTH ATTLEBOROUGH, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021**

Federal Grantor / Pass-Through Grantor / Program Title	CFDA Number	Pass-Through Number	Passed Through to Subrecipients	Federal Expenditures
<u>U.S. Department of Education</u>				
Special Education Cluster (IDEA)				
<i>Passed through the Commonwealth of Massachusetts - Department of Elementary and Secondary Education</i>				
Special Education - Grants to States	84.027	240-443339-2021-0212	-	894,818
Special Education - Grants to States	84.027	240-344999-2020-0212	-	28,029
Special Education - Grants to States	84.027	274-490049-2021-0212	-	2,948
Total Special Education - Grants to States			-	925,795
Special Education - Preschool Grants	84.173	262-443340-2021-0212	-	22,723
Special Education - Preschool Grants	84.173	262-352625-2020-0212	-	1,746
Total Special Education - Preschool Grants			-	24,469
Total Special Education Cluster (IDEA)			-	950,264
<i>Passed through the Commonwealth of Massachusetts - Department of Elementary and Secondary Education</i>				
Title I Grants to Local Educational Agencies	84.010	305-413241-2021-0212	-	427,477
Title I Grants to Local Educational Agencies	84.010	305-314610-2020-0212	-	32,677
Title I Grants to Local Educational Agencies	84.010	305-224244-2019-0212	-	1,562
Total Title I Grants to Local Educational Agencies			-	461,716
McKinney Vento Homeless Education Grant	84.196	310-385682-2021-0212	-	4,000
McKinney Vento Homeless Education Grant	84.196	310-288746-2020-0212	-	1,275
Total McKinney Vento Homeless Education Grants			-	5,275
English Language Acquisition Grants	84.365	180-413243-2021-0212	-	4,792
English Language Acquisition Grants	84.365	180-314612-2020-0212	-	2,295
Total English Language Acquisition Grants			-	7,087
Supporting Effective Instruction State Grants	84.367	140-413242-2021-0212	-	96,889
Student Support and Academic Enrichment Grants	84.424	309-413244-2021-0212	-	6,801
Student Support and Academic Enrichment Grants	84.424	309-314613-2020-0212	-	3,000
Total Student Support and Academic Enrichment Grants			-	9,801
COVID-19 - Education Stabilization Fund	84.425D	114-400060-2021-0212	-	6,806
COVID-19 - Education Stabilization Fund	84.425D	113-397294-2021-0212	-	386,131
Total COVID-19 - Education Stabilization Fund			-	392,937
Total U.S. Department of Education			-	1,923,969

(continued)

See notes to Schedule of Expenditures of Federal Awards

**TOWN OF NORTH ATTLEBOROUGH, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021**

<u>Federal Grantor / Pass-Through Grantor / Program Title</u>	<u>CFDA Number</u>	<u>Pass-Through Number</u>	<u>Passed Through to Subrecipients</u>	<u>Federal Expenditures</u>
<u>U.S. Election Assistance Commission</u>				
<i>Passed through the Secretary of the Commonwealth of Massachusetts</i>				
COVID-19 - HAVA Election Security Grants	90.404	SCSEC192021RPOSTAGE2	-	3,839
Total U.S. Election Assistance Commission			-	3,839
<u>U.S. Department of Health and Human Services</u>				
Aging Cluster				
<i>Passed through Bristol Elder Services Inc.</i>				
Special Program for the Aging, Title III, Part B Grants for Supporting and Senior Centers	93.044	Not available	-	3,749
Special Programs for the Aging, Title III, Part C Nutrition Services	93.045	Not available	-	4,800
Total Aging Cluster			-	8,549
<i>Direct Award</i>				
COVID-19 - Provider Relief Fund	93.498		-	28,786
Total U.S. Department of Health and Human Services			-	37,335
<u>U.S. Department of Homeland Security</u>				
<i>Direct Award</i>				
Assistance to Firefighters Grant	97.044		-	49,064
<i>Passed through the Commonwealth of Massachusetts - Massachusetts Task Force 1</i>				
National Urban Search and Rescue	97.025	Not available	-	19,662
<i>Passed through the Commonwealth of Massachusetts - Massachusetts Emergency Management Agency</i>				
Emergency Management Performance Grants	97.042	FY21CCP19000000NATTL	-	3,500
Emergency Management Performance Grants	97.042	FY21EMPG2000000NATTL	-	6,500
Total Emergency Management Performance Grants			-	10,000
Total U.S. Department of Homeland Security			-	78,726
TOTAL FEDERAL GRANT EXPENDITURES			\$ -	\$ 5,783,857

(concluded)

See notes to Schedule of Expenditures of Federal Awards

**TOWN OF NORTH ATTLEBOROUGH, MASSACHUSETTS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021**

A. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Town of North Attleborough, Massachusetts (the Town) under programs of the federal government for the year ended June 30, 2021. The information in this 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 Town, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Town.

B. Summary of Significant Accounting Policies

Accounting policies and financial reporting practices permitted for municipalities in Massachusetts are prescribed by the Uniform Municipal Accounting System (UMAS) promulgated by the Commonwealth of Massachusetts Department of Revenue.

The accompanying Schedule includes the federal grant transactions of the Town. Although some of these programs may be supplemented with state and other revenue, only federal activity is shown. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance.

The Town has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

C. U.S. Department of Agriculture Programs

The Town receives non-cash commodities from the U.S. Department of Agriculture as a part of the National School Lunch program. The amounts reported as non-cash assistance represent the fair market value of these commodities received during the year.

The amounts reported as cash assistance represent federal reimbursements for meals provided.

**TOWN OF NORTH ATTLEBOROUGH, MASSACHUSETTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021**

A. Summary of Audit Results

FINANCIAL STATEMENTS

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	No
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major programs:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	No
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516	No

IDENTIFICATION OF MAJOR PROGRAMS

Name of Federal Program	CFDA Number(s)
COVID-19 – Coronavirus Relief Fund	21.019
COVID-19 – Education Stabilization Fund	84.425D
Dollar threshold used to distinguish between type A and type B programs	\$ 750,000
Auditee qualified as a low-risk auditee?	Yes

B. Financial Statement Findings

None

C. Federal Award Findings and Questioned Costs

None