

ROSELLI, CLARK & ASSOCIATES
Certified Public Accountants

TOWN OF NORTH ATTLEBOROUGH, MASSACHUSETTS

FEDERAL AWARD REPORTS

PURSUANT TO THE

UNIFORM GUIDANCE

YEAR ENDED JUNE 30, 2023



**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, the discretely presented component unit and the aggregate remaining fund information of the Town of North Attleborough, Massachusetts, as of and for the year ended June 30, 2023 (except for the North Attleborough Contributory Retirement System and the North Attleborough Electric Department which are as of December 31, 2022), 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 27, 2024. 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.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of North Attleborough, Massachusetts' 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of North Attleborough, Massachusetts' 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 financial statements. 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 27, 2024



**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

Qualified and Unmodified Opinions

We have audited the Town of North Attleborough, Massachusetts' compliance with the types of compliance requirements identified as subject to audit 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, 2023. 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, Massachusetts' basic financial statements include the operations of the North Attleborough Electric Department which may expend federal awards which are not included in the Town's schedule of expenditures of federal awards during the year ended June 30, 2023. Our audit, described below, did not include the operations of North Attleborough Electric Department because the North Attleborough Electric Department engaged a separate auditor.

Qualified Opinion on Special Education Cluster (IDEA)

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the Town of North Attleborough, Massachusetts complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Special Education Cluster (IDEA) grant program (ALN 84.027 & 84.173) for the year ended June 30, 2023.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the Town of North Attleborough, Massachusetts complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2023.

Basis for Qualified and Unmodified Opinions

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). Our responsibilities under those standards

and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Town of North Attleborough, Massachusetts and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the Town of North Attleborough, Massachusetts' compliance with the compliance requirements referred to above.

Matter Giving Rise to Qualified Opinion on Special Education Cluster (IDEA)

As described in the accompanying schedule of findings and questioned costs, the Town of North Attleborough, Massachusetts' did not comply with requirements regarding period of performance for its Special Education Cluster (IDEA) grant program (ALN 84.027 & 84.173) as described in finding number 2023-001. Compliance with such requirements is necessary, in our opinion, for the Town of North Attleborough, Massachusetts to comply with requirements applicable to that program.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Town of North Attleborough, Massachusetts' federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town of North Attleborough, Massachusetts' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town of North Attleborough, Massachusetts' compliance with the requirements of each major program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Audit Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Town of North Attleborough, Massachusetts' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the Town of North Attleborough, Massachusetts' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Town of North Attleborough, Massachusetts' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2023-002. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the Town of North Attleborough, Massachusetts' response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Town's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibility for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a material weakness.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the Town of North Attleborough, Massachusetts' response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Town's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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, 2023 (except for the North Attleborough Contributory Retirement System and the North Attleborough Electric Department which are as of December 31, 2022), and the related notes to the financial statements, which collectively comprise the Town of North Attleborough, Massachusetts' basic financial statements. We have issued our report thereon dated February 27, 2024, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The Town of North Attleborough's basic financial statements include the operations of the North Attleborough Electric Department which may expend federal awards which are not included in the Town of North Attleborough's schedule of expenditures of federal awards during the year ended June 30, 2023.

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

July 9, 2024, except for our report on the Schedule of Expenditures of Federal Awards, for which the date is February 27, 2024

**TOWN OF NORTH ATTLEBOROUGH, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor / Pass-Through Grantor / Program Title</u>	<u>Assistance Listing 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>				
School Breakfast Program	10.553	03-212	\$ -	\$ 219,591
COVID-19 - National School Lunch Program	10.555	03-212	-	112,470
National School Lunch Program:	10.555	03-212		
Cash Assistance			-	795,229
Non-Cash Assistance (Commodities)			-	144,050
Total National School Lunch Program			<u>-</u>	<u>1,051,749</u>
Summer Food Service Program for Children	10.559	03-212-SF-298	-	38,210
Fresh Fruit and Vegetable Program	10.582	03-212	<u>-</u>	<u>17,923</u>
Total Child Nutrition Cluster			<u>-</u>	<u>1,327,473</u>
Total U.S. Department of Agriculture			<u>-</u>	<u>1,327,473</u>
<u>U.S. Department of the Treasury</u>				
<i>Direct Award</i>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027		-	2,056,329
<i>Passed through Bristol County, Massachusetts</i>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	Not Available	<u>-</u>	<u>87,974</u>
Total COVID-19 - Coronavirus State and Local Fiscal Recovery Funds			<u>-</u>	<u>2,144,303</u>
Total U.S. Department of the Treasury			<u>-</u>	<u>2,144,303</u>
<u>U.S. Environmental Protection Agency</u>				
<i>Direct Award</i>				
Brownfields Assessment and Cleanup Cooperative Agreements	66.818		<u>-</u>	<u>32,758</u>
Total U.S. Environmental Protection Agency			<u>-</u>	<u>32,758</u>

(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, 2023**

Federal Grantor / Pass-Through Grantor / Program Title	Assistance Listing 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	240-719175-2023-0212	-	1,019,423
Special Education - Grants to States	84.027	240-583151-2022-0212	-	1,036
COVID-19 - Special Education - Grants to States	84.027X	252-585370-2022-0212	-	115,332
Total Special Education - Grants to States			-	1,135,791
Special Education - Preschool Grants	84.173	262-719186-2023-0212	-	24,654
Special Education - Preschool Grants	84.173	262-585386-2022-0212	-	5,314
Special Education - Preschool Grants	84.173	262-352625-2020-0212	-	201
COVID-19 - Special Education - Preschool Grants	84.173X	264-585261-2022-0212	-	398
Total Special Education - Preschool Grants			-	30,567
Total Special Education Cluster (IDEA)				
			-	1,166,358
<i>Passed through the Commonwealth of Massachusetts - Department of Elementary and Secondary Education</i>				
Title I Grants to Local Educational Agencies	84.010	305-698852-2023-0212	-	282,522
Title I Grants to Local Educational Agencies	84.010	305-554049-2022-0212	-	303,025
Title I Grants to Local Educational Agencies	84.010	305-413241-2021-0212	-	14,616
Total Title I Grants to Local Educational Agencies			-	600,163
McKinney Vento Homeless Education Grant	84.196	310-385682-2021-0212	-	1,193
Total McKinney Vento Homeless Education Grants			-	1,193
English Language Acquisition Grants	84.365	180-698855-2023-0212	-	2,549
English Language Acquisition Grants	84.365	180-554068-2022-0212	-	3,945
Total English Language Acquisition Grants			-	6,494
Supporting Effective Instruction State Grants	84.367	140-698554-2023-0212	-	75,964
Supporting Effective Instruction State Grants	84.367	140-554054-2022-0212	-	46,098
Total Supporting Effective Instruction State Grants			-	122,062
Student Support and Academic Enrichment Grants	84.424	309-698856-2023-0212	-	39,391
Student Support and Academic Enrichment Grants	84.424	309-554061-2022-0212	-	16,665
Total Student Support and Academic Enrichment Grants			-	56,056

(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, 2023**

Federal Grantor / Pass-Through Grantor / Program Title	Assistance Listing Number	Pass-Through Number	Passed Through to Subrecipients	Federal Expenditures
COVID-19 - Education Stabilization Fund	84.425	523-677908-2023-0212	-	99,555
COVID-19 - Education Stabilization Fund	84.425D	115-507625-2022-0212	-	170,249
COVID-19 - Education Stabilization Fund	84.425U	119-611974-2022-0212	-	1,917,537
COVID-19 - Education Stabilization Fund	84.425W	302-616650-2022-0212	-	13,269
Total COVID-19 - Education Stabilization Fund			-	2,200,610
Total U.S. Department of Education			-	4,152,936
<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	-	5,175
Total Aging Cluster			-	5,175
<i>Direct Award</i>				
Public Health Emergency Response	93.354		-	14,878
Total U.S. Department of Health and Human Services			-	20,053
<u>U.S. Department of Homeland Security</u>				
<i>Direct Award</i>				
Assistance to Firefighters Grant	97.044		-	204,176
<i>Passed through the Commonwealth of Massachusetts - Massachusetts Task Force 1</i>				
National Urban Search and Rescue	97.025	Not available	-	16,207
<i>Passed through the Commonwealth of Massachusetts - Massachusetts Emergency Management Agency</i>				
Disaster Grants: Public Assistance (Presidentially Declared)	97.036	CTFEMA4651NOATT00023	-	154,838
Disaster Grants: Public Assistance (Presidentially Declared)	97.036	CTFEMA4651NOATT00098	-	1,064
Total Disaster Grants: Public Assistance (Presidentially Declared)			-	155,902
Emergency Management Performance Grants	97.042	FY23EMPG2200000ATTL	-	8,490
Total U.S. Department of Homeland Security			-	384,775
TOTAL FEDERAL GRANT EXPENDITURES			\$ -	\$ 8,062,298

(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, 2023**

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, 2023. 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.

D. U.S. Department of Homeland Security Programs

U.S. Department of Homeland Security's Disaster Grants – Public Assistance (Presidentially Declared Disaster) expenditures are recognized when the Federal Emergency Management Administration (FEMA) approves the Town's project worksheet (PW) and the Town has incurred the eligible expenditures. The amounts reported in the Schedule include \$155,902 of expenditures incurred in prior fiscal years but awarded by FEMA in the current fiscal year.

**TOWN OF NORTH ATTLEBOROUGH, MASSACHUSETTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023**

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 Yes

Significant deficiencies identified not considered
to be material weaknesses No

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

Special Education Cluster (IDEA) Qualified
All other major programs Unmodified

Any audit findings disclosed that are required to be reported
in accordance with Uniform Guidance 2 CFR 200.516 Yes

IDENTIFICATION OF MAJOR PROGRAMS

Name of Federal Program ALN(s)

COVID-19 – Coronavirus State and Local Fiscal Recovery Funds 21.027

Special Education Cluster (IDEA) 84.027 & 84.173

COVID-19 – Education Stabilization Fund 84.425

Assistance to Firefighters Grants 97.044

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

Auditee qualified as a low-risk auditee? No

B. Financial Statement Findings

None

**TOWN OF NORTH ATTLEBOROUGH, MASSACHUSETTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023**

C. Federal Award Findings and Questioned Costs

**2023-001 U.S. Department of Education
Passed-through the Commonwealth of Massachusetts Department of
Elementary and Secondary Education
Special Education Cluster (IDEA) – ALN 84.027 & 84.173
COVID-19 - Special Education Cluster (IDEA) – ALN 84.027X & 84.173X**

Compliance Finding and Material Weakness in Internal Controls Over Compliance

Criteria: A non-federal entity may charge only allowable costs incurred during the approved budget period of a federal award's period of performance and any costs incurred before the federal awarding agency or pass-through entity made the federal award that were authorized by the federal awarding agency or pass-through entity (2 CFR sections 200.308 200.309 and 200.403(h)).

Condition: Tuition invoices and payroll costs were charged to a 2023 grant that were for services rendered prior to the grant start date.

Cause: The School did not review manual journal entries for period of performance compliance when reclassifying grant expenditures from other accounts.

Effect: The School was not compliant with period of performance requirements of the grant.

Questioned Costs: \$225,827.29

Repeat Finding from Prior Year: No.

Recommendation: The School should implement procedures to review all manual journal entries for period of performance compliance before posting to the general ledger.

Views of Responsible Official: Management agrees with the finding.

**TOWN OF NORTH ATTLEBOROUGH, MASSACHUSETTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023**

C. Federal Award Findings and Questioned Costs

**2023-002 U.S. Department of Education
Passed-through the Commonwealth of Massachusetts Department of
Elementary and Secondary Education
Special Education Cluster (IDEA) – ALN 84.027 & 84.173
COVID-19 - Special Education Cluster (IDEA) – ALN 84.027X & 84.173X**

Criteria: Per 2 CFR section 200.318, a grantee meet general procurement standards which include maintaining records to document the history of procurements. Furthermore, the pass-through agency’s requirements for sole source procurements include a requirement that the procurement officer must determine in writing that only one “practicable source” exists and record the reasoning.

Condition: Two vendors were awarded a contract through a sole source procurement without a written determination that only one practicable source existed and the reasoning for such a determination.

Cause: The School was unaware of the documentation requirements.

Effect: The Town is not in compliance with Federal and State procurement requirements.

Questioned Costs: \$28,025

Repeat Finding from Prior Year: No.

Recommendation: The School should implement procedures to include in its procurement files a written determination for all sole source procurements.

Views of Responsible Official: Management agrees with the finding.



North Attleborough Public Schools
John Woodcock Administration Building
6 Morse Street
North Attleborough, Massachusetts 02760

John J. Antonucci, Ed.D.
Superintendent of Schools
508-643-2100 (phone) 508-643-2110 (fax)

Summary Schedule of Prior Audit Findings

2022-001 U.S. Department of Education

Condition: Two final financial reports for grants completed during fiscal year 2022 were not filed timely.

Status: Resolved.



North Attleborough Public Schools
John Woodcock Administration Building
6 Morse Street
North Attleborough, Massachusetts 02760

John J. Antonucci, Ed.D.
Superintendent of Schools
508-643-2100 (phone) 508-643-2110 (fax)

Corrective Action Plans

Finding 2023-001 U.S. Department of Education

Condition: Tuition invoices and payroll costs were charged to a 2023 grant that were for services rendered prior to the grant start date.

Corrective Action Planned: The School will implement procedures to review all manual journal entries for period of performance compliance before posting to the general ledger.

Anticipated Completion Date: Immediately

Contact: Gilbert Lefort III, Director of Finance, North Attleborough Public Schools

Finding 2023-002 U.S. Department of Education

Condition: Two vendors were awarded a contract through a sole source procurement without a written determination that only one practicable source existed and the reasoning for such a determination.

Corrective Action Planned: The School will implement procedures to include in its procurement files a written determination for all sole source procurements.

Anticipated Completion Date: Immediately

Contact: Gilbert Lefort III, Director of Finance, North Attleborough Public Schools