



Minuteman Regional Vocational Technical High School

Independent Auditor's Reports Pursuant
to Government Auditing Standards
and Uniform Guidance

For the Year Ended June 30, 2021

TABLE OF CONTENTS

	<u>Page</u>
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	1
Report on Compliance for Each Major Federal Program, Report on Internal Control Over Compliance, and Report on Schedule of Expenditures of Federal Awards Required By the Uniform Guidance	3
Schedule of Expenditures of Federal Awards	6
Notes to Schedule of Expenditures of Federal Awards	8
Schedule of Findings and Questioned Costs	9



**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**

INDEPENDENT AUDITOR'S REPORT

To the School Committee
Minuteman Regional Vocational Technical School District

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, each major fund, and the aggregate remaining fund information of the Minuteman Regional Vocational Technical School District (the District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 28, 2022.

Internal Control Over Financial Reporting

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

Merrimack, New Hampshire
Andover, Massachusetts
Greenfield, Massachusetts
Ellsworth, Maine

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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 District'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 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.

A handwritten signature in black ink that reads "Melanson".

Andover, Massachusetts
June 28, 2022



**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM,
REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND
REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

INDEPENDENT AUDITOR'S REPORT

To the School Committee
Minuteman Regional Vocational Technical School District

Report on Compliance for Each Major Federal Program

We have audited the Minuteman Regional Vocational Technical School District's (the District) 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 District's major federal programs for the year ended June 30, 2021. The District'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 District'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 (CFR) 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 District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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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 District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District 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.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2021-001. Our opinion on each major federal program is not modified with respect to this matter.

The District's response to the noncompliance findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the District 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 District'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 District'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 the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Minuteman Regional Vocational Technical School District as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated June 28, 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 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.

A handwritten signature in black ink that reads "Melanson".

Andover, Massachusetts
September 27, 2022

MINUTEMAN REGIONAL VOCATIONAL TECHNICAL SCHOOL DISTRICT

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

<i>Federal Agency</i> Cluster Pass through Agency Program Title	Federal Assistance Listing <u>Number</u>	Pass Through Identifying Number	Federal Expenditures
<i>U.S. Department of Agriculture</i>			
Child Nutrition Cluster			
Passed Through the Massachusetts Department of Elementary and Secondary Education			
National School Lunch Program	10.555	09-155-2	\$ <u>71,438</u>
Total Child Nutrition Cluster			<u>71,438</u>
Total U.S. Department of Agriculture			71,438
<i>U.S. Department of Treasury</i>			
Passed Through the Massachusetts Department of Elementary and Secondary Education			
Coronavirus Relief Fund - CvRF Grant - COVID-19	21.019	102-401445-2021-0830	93,375
Coronavirus Relief Fund - Summer Vacation Learning Grant - COVID-19	21.019	102-401445-2021-0830	26,651
Passed Through the Town of Acton			
Coronavirus Relief Fund - COVID-19	21.019	unavailable	21,023
Passed Through the Town of Arlington			
Coronavirus Relief Fund - COVID-19	21.019	unavailable	75,681
Passed Through the Town of Bolton			
Coronavirus Relief Fund - COVID-19	21.019	unavailable	8,031
Passed Through the Town of Concord			
Coronavirus Relief Fund - COVID-19	21.019	unavailable	14,716
Passed Through the Town of Lancaster			
Coronavirus Relief Fund - COVID-19	21.019	unavailable	27,329
Passed Through the Town of Lexington			
Coronavirus Relief Fund - COVID-19	21.019	unavailable	33,636
Passed Through the Town of Needham			
Coronavirus Relief Fund - COVID-19	21.019	unavailable	12,614
Passed Through the Town of Stow			
Coronavirus Relief Fund - COVID-19	21.019	unavailable	<u>16,818</u>
Total Coronavirus Relief Fund			<u>329,874</u>
Total U.S. Department of Treasury			329,874

(continued)

(continued)

U.S. Department of Education

Passed Through the Massachusetts Department of Elementary and Secondary Education			
Title I Grants to Local Educational Agencies - 2021	84.010	305-413395-2021-0830	69,188
Title I Grants to Local Educational Agencies - 2020	84.010	305-338333-2020-0830	<u>5,307</u>
Total Title I Grants to Local Educational Agencies			74,495
Career and Technical Education - Basic Grants to States - 2021	84.048	400-397382-2021-0830	166,849
Career and Technical Education - Basic Grants to States - 2020	84.048	400-295351-2020-0830	<u>42,783</u>
Total Career and Technical Education			209,632
Supporting Effective Instruction State Grants - 2021	84.367	140-413424-2021-0830	5,460
Supporting Effective Instruction State Grants - 2020	84.367	140-338334-2020-0830	2,609
Supporting Effective Instruction State Grants - 2019	84.367	140-232343-2019-0830	<u>1,583</u>
Total Supporting Effective Instruction State Grants			9,652
Student Support and Academic Enrichment Program - 2021	84.424	309-413425-2021-0830	9,306
Student Support and Academic Enrichment Program - 2020	84.424	309-338335-2020-0830	3,185
Student Support and Academic Enrichment Program - 2019	84.424	309-232342-2019-0830	<u>642</u>
Total Student Support and Academic Enrichment Program			13,133
Education Stabilization Fund - COVID-19	84.425	113-397267-2021-0830	63,179
Special Education Cluster			
Passed Through the Massachusetts Department of Elementary and Secondary Education			
Special Education Grants to States - 2021	84.027	240-443328-2021-0830	176,666
Special Education Grants to States - 2020	84.027	240-345040-2020-0830	31,151
Special Education Grants to States - Program Improvement	84.027	274-488598-2021-0830	<u>5,517</u>
Total Special Education Grants to States			<u>213,334</u>
Total Special Education Cluster			<u>213,334</u>
Total U.S. Department of Education			<u>583,425</u>
Total Federal Expenditures			<u>\$ 984,737</u>

The accompanying notes are an integral part of this schedule.

MINUTEMAN REGIONAL VOCATIONAL TECHNICAL SCHOOL DISTRICT

Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2021

Note 1. Summary of Significant Accounting Policies

- The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the Minuteman Regional Vocational Technical School District (the District) under programs of the federal government for the year ended June 30, 2021. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) 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 District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.
- 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, wherein certain types of expenditures are not allowable or are limited to reimbursement.

Note 2. De Minimis Cost Rate

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

Note 3. Donated Personal Protective Equipment (PPE) (Unaudited)

During fiscal year 2021, the District did not receive donated PPE from federal sources.

Note 4. Subrecipients

Of the federal expenditures presented in the Schedule, the District did not provide federal awards to subrecipients.

MINUTEMAN REGIONAL VOCATIONAL TECHNICAL SCHOOL DISTRICT

Schedule of Findings and Questioned Costs
For the 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 weaknesses identified? yes no
- Significant deficiencies identified? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major federal programs:

- Material weaknesses identified? yes no
- Significant deficiencies identified? yes none reported

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 2 CFR 200.516(a)? yes no

Identification of major federal programs:

AL Number(s)	Name of Federal Program or Cluster
21.019	Coronavirus Relief Fund
84.027	Special Education Cluster

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

Auditee qualified as low-risk auditee? yes no

SECTION II - FINANCIAL STATEMENT FINDINGS

None.

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

2021-001 *Document Policies and Procedures Over Federal Awards*

Federal Agency: All

Cluster/Program: All

Program Title: All

Assistance Listing Number(s): All

Award Year: All

Type of Finding

Other Matters

Criteria or Specific Requirement

OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (UG) established significant new requirements related to Federal awards. The requirement stipulate that federal award recipients must document their policies and procedures over certain aspects of financial and program management. Specifically, written policies are required for the following:

- Determination of activities allowed/allowable costs
- Cash management
- Matching/level of effort/earmarking
- Procurement
- Subrecipient monitoring
- Reporting

Condition and Context

The District has not formalized written policies and procedures related to Federal awards required under Uniform Guidance.

Cause

Weaknesses I the design of internal controls.

Effect or Potential Effect

There are no questioned costs as a result of this finding as there are no costs directly associated with this compliance requirement and this is a procedural requirement under the Uniform Guidance.

Recommendation

Written policies and procedures should be implemented in accordance with the Uniform Guidance.

Views of Responsible Official and Planned Corrective Action

Management's views and corrective action plan is included in a separate Corrective Action Plan report.

SECTION IV - SCHEDULE OF PRIOR YEAR FINDINGS

There was no single audit required in the prior year.