ROSELLI, CLARK & ASSOCIATES
Certified Public Accountants

RCA
CPA

MONOMOY REGIONAL SCHOOL DISTRICT

Report On Applying Agreed-Upon Procedures Over
Compliance Applicable To Massachusetts
School Districts' End-of-Year Financial Report

Year Ended June 30, 2021

MONOMOY REGIONAL SCHOOL DISTRICT

REPORT ON APPLYING AGREED-UPON PROCEDURES OVER COMPLIANCE APPLICABLE TO MASSACHUSETTS SCHOOL DISTRICTS' END-OF-YEAR FINANCIAL REPORT

YEAR ENDED JUNE 30, 2021

CONTENTS

	Page
Independent Accountants' report on applying agreed-upon procedures over compliance applicable to Massachusetts School Districts' End-of-Year Financial Report	1-2

ROSELLI, CLARK & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

500 West Cummings Park
Suite 4900
Woburn, MA 01801

Telephone: (781) 933-0073

www.roselliclark.com

Independent Accountants' Report on Applying Agreed-Upon Procedures Over Compliance Applicable to Massachusetts School Districts' End-of-Year Financial Report

To the Honorable School Committee
Monomoy Regional School District
Chatham, Massachusetts

We have performed the procedures specified in the Massachusetts Department of Elementary and Secondary Education's (ESE) Compliance Supplement applicable to the Massachusetts School Districts to the End-of-Year Financial Report (EOYR) prepared by the Monomoy Regional School District (the "District") for the fiscal year ended June 30, 2021. The District is responsible for the preparation of the EOYR.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the District and ESE in evaluating management's assertion that the District has complied with the ESE requirements applicable to the preparation and filing of a Massachusetts School Districts' End-of-Year Financial Report. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. An agreed-upon procedures engagement involves the performance of specific procedures that the District has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting on the findings based on the procedures performed.

There were no findings with regards to the procedures performed.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the End-of-Year Financial Report for the fiscal year ended June 30, 2021. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you**.**

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the District's School Committee, management, and the ESE and is not intended to be, and should not be, used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Roselli Clark + Associates

Roselli, Clark & Associates
Certified Public Accountants
Woburn, Massachusetts
April 4, 2022