ROSELLI, CLARK & ASSOCIATES
Certified Public Accountants

RCA
CPA

MONOMOY REGIONAL SCHOOL DISTRICT

FEDERAL AWARD REPORTS

PURSUANT TO THE

UNIFORM GUIDANCE

YEAR ENDED JUNE 30, 2022

MONOMOY REGIONAL SCHOOL DISTRICT
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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*

To the Honorable School Committee
Monomoy Regional School District
Chatham, 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, each major fund, and the aggregate remaining fund information of the Monomoy Regional School District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Monomoy Regional School District's basic financial statements and have issued our report thereon dated February 15, 2023.

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 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 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.

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.

Roselli Clark + Associates

Roselli, Clark and Associates
Certified Public Accountants
Woburn, Massachusetts
February 15, 2023

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Monomoy Regional School District's 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 Monomoy Regional School District's major federal programs for the year ended June 30, 2022. The Monomoy Regional School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Monomoy Regional School 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, 2022.

Basis for Opinion on Each Major Federal Program

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 Monomoy Regional School District 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Monomoy Regional School District's compliance with the compliance requirements referred to above.

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 Monomoy Regional School District's 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 Monomoy Regional School District's 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 Monomoy Regional School District's 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 Monomoy Regional School District's 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 Monomoy Regional School District's 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 Monomoy Regional School District's 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.

Report on 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 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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 Monomoy Regional School District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Monomoy Regional School District's basic financial statements. We have issued our report thereon dated February 15, 2023, 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 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
February 15, 2023

MONOMOY REGIONAL SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

Federal Grantor / Pass-Through Grantor / Program Title	Assistance Listing Number	Pass-Through Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Agriculture				
Child Nutrition Cluster				
Passed through the Commonwealth of Massachusetts - Department of Elementary and Secondary Education				
School Breakfast Program	10.553	01-126-1	$ -	$ 188,401
COVID-19 - National School Lunch Program	10.555	01-126-1	-	43,675
National School Lunch Program:	10.555	01-126-1		
Cash Assistance			-	703,487
Non-Cash Assistance (Commodities)			-	58,282
Total National School Lunch Program			-	805,444
Total Child Nutrition Cluster			-	993,845
State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs Grant	10.649	Not Available	-	2,456
Total U.S. Department of Agriculture			-	996,301
U.S. Department of the Treasury				
Passed through the Commonwealth of Massachusetts - Department of Elementary and Secondary Education				
COVID-19 - Coronavirus Relief Fund	21.019	102-397331-2021-0712	-	18,968
Total U.S. Department of the Treasury			-	18,968
U.S. Department of Education				
Special Education Cluster (IDEA)				
Passed through the Commonwealth of Massachusetts - Department of Elementary and Secondary Education				
Special Education - Grants to States	84.027	240-546609-2022-0712	-	436,697
Special Education - Grants to States	84.027	240-414146-2021-0712	-	112,972
Special Education - Grants to States	84.027	240-316299-2020-0712	-	7,386
Special Education - Grants to States	84.027	274-481661-2021-0712	-	2,725
COVID-19 - Special Education - Grants to States	84.027X	252-546619-2022-0712	-	10,875
Total Special Education - Grants to States			-	570,655
Special Education - Preschool Grants	84.173	262-546617-2022-0712	-	10,245
Total Special Education - Preschool Grants			-	10,245
Total Special Education Cluster (IDEA)			-	580,900

(continued)

See notes to Schedule of Expenditures of Federal Awards

MONOMOY REGIONAL SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

Federal Grantor / Pass-Through Grantor / Program Title	Assistance Listing Number	Pass-Through Number	Passed Through to Subrecipients	Federal Expenditures
Passed through the Commonwealth of Massachusetts - Department of Elementary and Secondary Education				
Title I Grants to Local Educational Agencies	84.010	305-544703-2022-0712	-	247,555
Title I Grants to Local Educational Agencies	84.010	305-412033-2021-0712	-	51,420
Title I Grants to Local Educational Agencies	84.010	305-309279-2020-0712	-	27
Total Title I Grants to Local Educational Agencies			-	299,002
English Language Acquisition State Grants	84.365	180-412032-2021-0712	-	9,389
English Language Acquisition State Grants	84.365	180-309278-2020-0712	-	898
Total English Language Acquisition State Grants			-	10,287
Supporting Effective Instruction State Grants	84.367	140-544704-2022-0712	-	357
Supporting Effective Instruction State Grants	84.367	140-412031-2021-0712	-	37,242
Supporting Effective Instruction State Grants	84.367	140-309277-2020-0712	-	3,397
Total Supporting Effective Instruction State Grants			-	40,996
Student Support and Academic Enrichment Program	84.424	309-544708-2022-0712	-	10,803
Student Support and Academic Enrichment Program	84.424	309-412034-2021-0712	-	9,150
Total Student Support and Academic Enrichment Program			-	19,953
COVID-19 - Education Stabilization Fund	84.425D	113-378390-2021-0712	-	127,988
COVID-19 - Education Stabilization Fund	84.425D	114-397320-2021-0712	-	12,000
COVID-19 - Education Stabilization Fund	84.425D	115-498682-2021-0712	-	251,046
COVID-19 - Education Stabilization Fund	84.425U	119-584445-2022-0712	-	78,068
Total COVID-19 - Education Stabilization Fund			-	469,102
Total U.S. Department of Education			-	1,420,240
TOTAL FEDERAL GRANT EXPENDITURES			**$ -**	**$ 2,435,509**

(concluded)

See notes to Schedule of Expenditures of Federal Awards

MONOMOY REGIONAL SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

A. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Monomoy Regional School District (the District) under programs of the federal government for the year ended June 30, 2022. 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 District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

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 District. 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 District 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 District 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.

MONOMOY REGIONAL SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022

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	ALN(s)
Child Nutrition Cluster	10.553 & 10.555
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