

**ROSELLI, CLARK & ASSOCIATES**  
Certified Public Accountants

**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, 2023



**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, 2023**

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**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, 2023. 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.

The associated findings with regards to the procedures performed are as follows:

**Schedule 1 – Revenue and Expenditure Summary**

*Compliance Item #2.* Trace revenue from state aid, federal grants, state grants, and revolving and special funds to the detail in the District's accounting ledgers. Validate that the DESE Administered Federal Grant revenues entered on line 300 and the DESE Administered State Grant revenues on 510 match the final FY23 grant revenue file posted on the DESE EOYR website.

- EOYR Line 300, Column 1 should be decreased from \$273,685 to \$242,489 for DESE Administered Federal Grant revenues.
- EOYR Line 300, Column 5 should be increased from \$672,841 to \$704,037 for DESE Administered Federal Grant revenues.

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, 2023. 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  
May 1, 2024