

**TOWN OF MASHPEE, MASSACHUSETTS**  
**GAO AND OMB A-133 REPORTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

**TOWN OF MASHPEE, MASSACHUSETTS**  
**GAO AND OMB A-133 REPORTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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### **INDEPENDENT AUDITORS' 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 Board of Selectmen  
Town of Mashpee, 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, and the aggregate remaining fund information of the Town of Mashpee, Massachusetts, as of and for the fiscal year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Town of Mashpee Massachusetts' basic financial statements, and have issued our report thereon dated March 15, 2016.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Town of Mashpee, Massachusetts' internal control over financial reporting (internal control) to determine the 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 of Mashpee, Massachusetts' internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Mashpee, Massachusetts' 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 Town of Mashpee, 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 determination of financial statement amounts. 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 result 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 cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Lexington, Massachusetts  
March 15, 2016



# CliftonLarsonAllen

## **INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Honorable Board of Selectmen  
Town of Mashpee, Massachusetts

### **Report on Compliance for Each Major Federal Program**

We have audited the Town of Mashpee, Massachusetts' compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Town of Mashpee, Massachusetts' major federal programs for the fiscal year ended June 30, 2015. The Town of Mashpee, Massachusetts' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of the Town of Mashpee, Massachusetts' 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the Town of Mashpee, Massachusetts' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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 Town of Mashpee, Massachusetts' compliance.

### **Opinion on Each Major Federal Program**

In our opinion, the Town of Mashpee, Massachusetts 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 fiscal year ended June 30, 2015.

## **Other Matters**

The results of our auditing procedures disclosed two instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as 2015-001 and 2015-002. Our opinion on the major federal programs is not modified with respect to these matters.

The Town of Mashpee, Massachusetts' responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Town of Mashpee, Massachusetts' responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

## **Report on Internal Control Over Compliance**

Management of the Town of Mashpee, Massachusetts 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 Town of Mashpee, Massachusetts' 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 OMB Circular A-133, 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 Town of Mashpee, Massachusetts' 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified two deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2015-001 and 2015-002 that we consider to be significant deficiencies.

The Town of Mashpee, Massachusetts' responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Town of Mashpee, Massachusetts' responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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 result of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

## **Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

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 Mashpee, Massachusetts, as of and for the fiscal year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Town of Mashpee, Massachusetts. We issued our report thereon dated March 15, 2016, 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 OMB Circular A-133 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.



**CliftonLarsonAllen LLP**

Lexington, Massachusetts  
March 15, 2016

TOWN OF MASHPEE, MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2015

<u>Federal Grantor/ Pass-Through Grantor/ Program</u>	<u>Federal CFDA Number</u>	<u>Pass-through Identifying Number</u>	<u>Federal Expenditures</u>
<b>U.S. Department of Agriculture</b>			
<u>Passed through State Department of Elementary &amp; Secondary Education:</u>			
<i>Child Nutrition Cluster</i>			
School Breakfast Program - Cash Assistance	10.553	01-172	\$ 26,475
National School Lunch Program - Cash Assistance	10.555	01-172	187,726
National School Lunch Program - Non-Cash Assistance (Commodities)	10.555	01-172	<u>28,449</u>
Total U.S. Department of Agriculture			<u>242,650</u>
<b>U.S. Department of the Interior</b>			
<u>Passed through the Massachusetts Division of Marine Fisheries:</u>			
Clean Vessel Act	15.616	CT FWE 042707-3622	<u>45,988</u>
Total U.S. Department of Interior			<u>45,988</u>
<b>U.S. Department of Justice</b>			
<u>Direct Programs:</u>			
Equitable Sharing Program	16.922	Not Applicable	220
<u>Passed through the State Executive Office of Public Safety:</u>			
Violence Against Women Formula Grants (fiscal year 2013)	16.588	SCEPS3001VAWA13MASHP	6,825
Violence Against Women Formula Grants (fiscal year 2014)	16.588	SCEPS3001VAWA14MASHP	<u>23,959</u>
Total U.S. Department of Justice			<u>31,004</u>
<b>U.S. Department of Education</b>			
<u>Direct Programs:</u>			
Title IV 92-138 Indian Education (fiscal year 2014)	84.006	Not Applicable	1,381
Title IV 92-138 Indian Education (fiscal year 2015)	84.006	Not Applicable	35,517
Physical Education Grant	84.215F	Not Applicable	20,997
<u>Passed through the State Department of Elementary &amp; Secondary Education:</u>			
<i>Title I, Part A Cluster</i>			
Title I Distribution (fiscal year 2013)	84.010	0305-000613-2013-0172	11,662
Title I Distribution (fiscal year 2014)	84.010	305-030713-2014-0172	36,215
Title I Distribution (fiscal year 2015)	84.010	305-030713-2014-0172	194,233
<i>Special Education Cluster</i>			
SPED 94-142 Allocation (fiscal year 2014)	84.027	240-071-3-0172-N	80,659
SPED 94-142 Allocation (fiscal year 2015)	84.027	240-062-4-0172-O	325,463
SPED Program Improvement (fiscal year 2014)	84.027	274-107-3-0172-N	2,684
SPED Program Improvement (fiscal year 2015)	84.027	274-228-4-0172-O	13,791
SPED Early Childhood Program Improvement (fiscal year 2014)	84.173	298-031-3-0172-N	765
SPED Early Childhood Program Improvement (fiscal year 2015)	84.173	298-031-3-0172-N	5,600
<u>Passed through the State Department of Early Education and Care:</u>			
<i>Special Education Cluster:</i>			
SPED Early Childhood Allocation (fiscal year 2015)	84.173	26214 MASHPEE PUBLIC SC	18,200

See notes to schedule of expenditures of federal awards

TOWN OF MASHPEE, MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2015

<u>Federal Grantor/ Pass-Through Grantor/ Program</u>	<u>Federal CFDA Number</u>	<u>Pass-through Identifying Number</u>	<u>Federal Expenditures</u>
<b>U.S. Department of Education (continued)</b>			
<u>Passed through the State Department of Elementary &amp; Secondary Education:</u>			
Title IIA - Improving Teacher Quality (fiscal year 2014)	84.367	0140-002894-2013-0172	\$ 931
Title IIA - Improving Teacher Quality (fiscal year 2015)	84.367	140-038470-2014-0172	52,834
 <i>State Fiscal Stabilization Fund - Race to the Top Incentive Grants</i>			
ARRA - Race to the Top (fiscal year 2014)	84.395	201-018001-2014-0172	<u>13,886</u>
Total U.S. Department of Education			<u>814,818</u>
<b>U.S. Department of Health and Human Services</b>			
<u>Passed through the State Executive Office of Health and Human Services:</u>			
School-Based Medicaid Reimbursement Program	93.778	1951696	<u>99,821</u>
Total U.S. Department of Health and Human Services			<u>99,821</u>
<b>U.S. Department of Homeland Security</b>			
<u>Passed through the State Office of Emergency Management:</u>			
Public Assistance Grants	97.036	CDA FY15EMPG1314000MASHP	5,955
Total U.S. Department of Homeland Security			<u>5,955</u>
Total			<u>\$ 1,240,236</u>

See notes to schedule of expenditures of federal awards

**TOWN OF MASHPEE, MASSACHUSETTS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

**Note 1 – Basis of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Town of Mashpee, Massachusetts and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**Note 2 – U.S. Department of Agriculture**

The amount reported for the National School Lunch Program – Non-Cash Assistance (Commodities) represents non-monetary assistance and is reported in the schedule at the fair market value of the commodities received. The amounts reported for the National School Lunch Program – Cash Assistance and School Breakfast Program – Cash Assistance represent cash receipts from federal reimbursements.

**Note 3 – U.S. Department of Justice**

The amount reported for the U.S. Marshals Service Badges for Baseball Program represents federal reimbursements.

**Note 4 – U.S. Department of Health and Human Services**

The amount reported for the School-Based Medicaid Reimbursement Program represents federal reimbursements related to the Administrative Activity Claims.

**TOWN OF MASHPEE, MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

**Section I – Summary of Auditors’ Results**

**Financial Statements**

Type of auditors' report issued: Unmodified

Internal Control over Financial Reporting:

- Material weakness(es) identified? \_\_\_\_\_ Yes   X   No
- Significant deficiency(ies) identified? \_\_\_\_\_ Yes   X   None noted

Noncompliance material to the financial statements noted? \_\_\_\_\_ Yes   X   No

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ Yes   X   No
- Significant deficiency(ies) identified that are not considered to be material weaknesses?   X   Yes \_\_\_\_\_ None noted

Type of auditors' report on compliance for major programs: Unmodified

Were any findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?

  X   Yes \_\_\_\_\_ No

**Identification of Major Programs:**

<u>Name of federal program or cluster</u>	<u>CFDA Number</u>
<i>Child Nutrition Cluster</i>	
School Breakfast Program - Cash Assistance	10.553
National School Lunch Program - Cash Assistance	10.555
National School Lunch Program - Non-Cash Assistance (Commodities)	10.555
<i>Special Education Cluster</i>	
SPED 94-142 Allocation	84.027
SPED Program Improvement	84.027
SPED Early Childhood Program Improvement	84.173
SPED Early Childhood Allocation	84.173

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 300,000

Auditee qualified as a low-risk auditee? \_\_\_\_\_ Yes   X   No

**TOWN OF MASHPEE, MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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***Section II – Financial Statement Findings***

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None.

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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**2015-001**

*Federal Agency:* U.S. Department of Agriculture

*Federal Program:* Child Nutrition Cluster - CFDA No.'s 10.553, 10.555 and 10.559

*Award Period:* July 1, 2014 to June 30, 2015

*Type of Finding:* Noncompliance and significant deficiency in internal control over major program

*Compliance Requirement:* Special tests and provisions

*Criteria:* A School Food Authority (SFA) participating in the National School Lunch Program (NSLP) is required to ensure sufficient funds are provided to its nonprofit school food service accounts from lunches served to students not eligible for free or reduced price meals. A SFA charging less for a paid lunch than the difference between the federal reimbursement rate for such a lunch and that for a free lunch is required to comply. The difference is known as equity. SFAs with an average weighted price at or above equity (\$2.65 for the 2014-15 school year) have met the requirement.

*Condition/Context:* The weighted average price for the Town's paid school lunches is less than the federal requirement of \$2.65.

*Effect:* The amounts of funds provided to the Town's school food service bank accounts is not sufficient, based on federal regulations.

*Cause:* Procedures were not in place to ensure school lunch prices charged to paid lunch students were sufficiently high enough to meet federal price equity regulations.

*Questioned Costs:* None

*Auditor's Recommendation:* Procedure be implemented to ensure school lunch prices charged to students not eligible for free or reduced price lunches is consistent with federal regulations.

*Views of Responsible Officials and Corrective Action:*

*Actions planned in response to finding:* As a result of the DESE Food Services Department administrative Review of February 2015, a plan was developed and subsequently implemented to bring the lunch equity figures within compliance. Regulations state that if the figure is below the requirement, the SFA must raise the price to the proper figure however if it is adjusted by ten cents, no more is needed that year.

**TOWN OF MASHPEE, MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**2015-001 (Continued)**

*Responsible Party:* Director of Food Services

*Planned completion date for corrective action plan:* Immediate

*Plan to monitor completion of corrective action plan:* Our plan is to rectify the lunch equity and increase not only the fill required amount, but exceed it to be in compliance for at least one more school year.

*Corrective Action Plan:* To implement procedures to ensure school lunch prices charged to students is in compliance with deferral regulations.

**2015-002**

Federal Agency: U.S. Department of Education

Federal Program: Special Education Program Improvement

Special Education Cluster – CFDA No.'s 84.027 and 84.173

Award Period: October, 2014 to June 30, 2015

Type of Finding: Noncompliance and significant deficiency in internal control over major programs

Compliance Requirement: Reporting

*Criteria:* The Town is required to submit Final Financial Reports (FR-1) to the pass-through entity, the Massachusetts Department of Elementary and Secondary Education (DESE), within 60 days of the close of the grant period.

*Condition:* The Town did not file the FR-1 for the fiscal year 2015 Early Childhood Program Improvement grant within 60 days after June 30, 2015, the grant end date. The Town filed the FR-1 on October 20, 2015 but should have filed it on or before August 29, 2015.

*Context:* One of the three reports tested as part of the Special Education Cluster was not submitted to the DESE by the required deadline.

*Effect:* There was noncompliance with the pass through agency's reporting requirements.

*Cause:* Policies and procedures were not in place to timely submit FR-1's in accordance with DESE requirements.

**TOWN OF MASHPEE, MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**2015-002 (Continued)**

*Questioned Costs:* None

*Auditors' Recommendation:* Policies and procedures must be implemented to ensure all FR-1's are submitted timely in accordance with DESE requirements.

*Views of Responsible Officials and Corrective Action:*

*Actions planned in response to finding:* As most Federal Grants start from September 1 to August 31, the School Department had a close date of August 31. We have changed the closing date to June 30 and will file the FR-1 Report within the 60 days.

*Responsible Party:* School Business Administrator

*Planned completion date for corrective action plan:* Immediate

*Plan to monitor completion of corrective action plan:* Have changed closing date of grant to June 30<sup>th</sup> on School Department master list.

*Corrective Action Plan:* To complete and file the FR-1 within the 60 day requirement

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***Section IV – Summary of Prior Audit Findings***

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**DEPARTMENT OF EDUCATION**

***Noncompliance and Significant Deficiency in Internal Control Over Major Programs***

2014-001      Child Nutrition Cluster – CFDA No.'s 10.553, 10.555, and 10.559

Compliance Requirement: Eligibility

*Condition:* Three of the sixty student files selected for testing did not contain an application.

*Current Status:* During this year's testing of eligibility on the Child Nutrition Cluster, no instances of noncompliance were noted. Resolved.

2014-002      Child Nutrition Cluster – CFDA No.'s 10.553, 10.555, and 10.559

Compliance Requirement: Eligibility

*Condition:* The weighted average price for the Town's paid school lunches is less than that of the federal requirement.

*Current Status:* The status remains unchanged. See current year finding 2015-001.

**TOWN OF MASHPEE, MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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***Section IV – Summary of Prior Audit Findings (Continued)***

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2014-003      Special Education Cluster – CFDA No.'s 84.027 and 84.173

Compliance Requirement: Reporting

*Condition:* The Town did not file the FR-1 for the fiscal 2014 SPED 94-142 Allocation grant, SPED Program Improvement grant, and SPED Early Childhood grant with the DESE by the deadline date of October 31, 2014.

*Current Status:* During this year's testing of reporting on the Special Education Cluster, no instances of noncompliance were identified. However, the Town had one grant with a June 30, 2015 end date. This report should have been submitted to the DESE by August 29, 2015. See finding 2015-002.