

**TOWN OF MANSFIELD, MASSACHUSETTS**

INDEPENDENT AUDITORS' REPORT AS  
REQUIRED BY OMB CIRCULAR A-133  
AND ***GOVERNMENT AUDITING STANDARDS***  
AND RELATED INFORMATION

FOR THE YEAR ENDED JUNE 30, 2014

TOWN OF MANSFIELD, MASSACHUSETTS  
INDEPENDENT AUDITORS' REPORT AS REQUIRED BY OMB CIRCULAR A-133  
AND ***GOVERNMENT AUDITING STANDARDS*** AND RELATED INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2014

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## **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

To the Honorable Board of Selectmen  
Town of Mansfield, Massachusetts

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

We have audited the Town of Mansfield, Massachusetts's 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 the Town of Mansfield, Massachusetts's major federal program for the year ended June 30, 2014. The Town of Mansfield, Massachusetts's major federal program is 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 the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the Town of Mansfield, Massachusetts's major federal program 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 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 Town of Mansfield, Massachusetts's 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 Mansfield, Massachusetts's compliance.

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

In our opinion, the Town of Mansfield, Massachusetts complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2014.

## **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2014-001. Our opinion on the major federal program is not modified with respect to this matter.

Town of Mansfield, Massachusetts's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Town of Mansfield, Massachusetts'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 Town of Mansfield 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 Mansfield, Massachusetts'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 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 Mansfield, Massachusetts'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 a material weakness. 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 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 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 Mansfield, Massachusetts as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Town of Mansfield, Massachusetts's basic financial statements. We issued our report thereon dated February 13, 2015, which contained an unmodified opinion 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 basic 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.

*R. E. Brown & Company*

February 13, 2015

**TOWN OF MANSFIELD, MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2014**

PROGRAM GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL CFDA NUMBER	GRANTOR/ PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
DIRECT PROGRAMS: FEDERAL AVIATION ADMINISTRATION			
AIRPORT IMPROVEMENT PROGRAM - EASEMENT ACQUISITION	20.106	AIP 3-25-0028-27-2013	\$ 201,663
AIRPORT IMPROVEMENT PROGRAM - VEGETATION MANAGEMENT PLAN	20.106	AIP 3-25-0028-27-2012	64
AIRPORT IMPROVEMENT PROGRAM - EASEMENT ACQUISITION	20.106		<u>110,953</u>
TOTAL DIRECT PROGRAMS FROM: FEDERAL AVIATION ADMINISTRATION			<u>312,680</u>
PASS-THROUGH PROGRAM FROM: MASSACHUSETTS EXECUTIVE OFFICE OF PUBLIC SAFETY & SECURITY			
STATE & COMMUNITY HIGHWAY SAFETY - CHILD SAFETY SEAT	20.600		<u>13,324</u>
TOTAL PASS-THROUGH PROGRAM FROM: MASSACHUSETTS EXECUTIVE OFFICE OF PUBLIC SAFETY & SECURITY			<u>13,324</u>
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			<u>326,004</u>
<b>U.S. DEPARTMENT OF EDUCATION</b>			
<b>SPECIAL EDUCATION CLUSTER:</b>			
PASS-THROUGH PROGRAMS FROM: MASSACHUSETTS EXECUTIVE OFFICE OF EDUCATION DEPARTMENT OF ELEMENTARY & SECONDARY EDUCATION (DESE)			
PL 94-142 PROJECT CLASS - FY 2014	84.027	240-216-4-0167-O	908,298
PL 94-142 PROJECT CLASS - FY 2013	84.027	240-267-3-0167-N	82,408
SPED PROGRAM IMPROVEMENT	84.027	274-126-4-0167-O	9,600
SPED PROGRAM IMPROVEMENT	84.027	274-148-3-0167-N	13,013
EARLY CHILDHOOD SPED PROGRAM IMPROVEMENT	84.173	298-068-3-0167-N	<u>114</u>
TOTAL PASS-THROUGH PROGRAMS FROM: MASSACHUSETTS DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE)			<u>1,013,433</u>
PASS-THROUGH PROGRAMS FROM: MASSACHUSETTS EXECUTIVE OFFICE OF EDUCATION - DEPARTMENT OF EARLY EDUCATION & CARE (EEC)			
EARLY CHILDHOOD ALLOCATION - FY 2014	84.173	262 14MANSFIELDPUB	35,960
EARLY CHILDHOOD ALLOCATION - FY 2013	84.173	262 13MANSFIELDPUB	<u>2,798</u>
TOTAL PASS-THROUGH PROGRAMS FROM: MASSACHUSETTS EXECUTIVE OFFICE OF EDUCATION (EEC)			<u>38,758</u>
TOTAL SPECIAL EDUCATION CLUSTER:			<u>1,052,191</u>
PASS-THROUGH PROGRAMS FROM: MASSACHUSETTS EXECUTIVE OFFICE OF EDUCATION DEPARTMENT OF ELEMENTARY & SECONDARY EDUCATION (DESE)			
TITLE 1 - FY 2014	84.010	305-018056-2014-0167	211,346
TITLE 1 - FY 2013	84.010	305-4624-2013-0167	5,108
TITLE 1 - CARRY OVER	84.010	305-004624-2013-0167-8	19,864
ENGLISH LANGUAGE ACQUISITION GRANT - FY 2013 LEP SUPPORT	84.365	180-074-3-0167-N	15,982
TEACHER QUALITY - FY 2014	84.367	140-026301-2014-0167	56,064
TEACHER QUALITY - FY 2013	84.367	140-011-235-2013-0167	<u>11,207</u>
TOTAL PASS-THROUGH PROGRAMS FROM: MASSACHUSETTS EXECUTIVE OFFICE OF EDUCATION (DESE)			<u>319,571</u>
PASS-THROUGH PROGRAM FROM: MASSACHUSETTS EXECUTIVE OFFICE OF PUBLIC SAFETY & SECURITY			
STATE FISCAL STABILIZATION FUND - GOVERNMENT SERVICES, RECOVERY ACT - FIRE STAFFING	84.397		<u>77</u>
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			<u>1,371,839</u>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
PASS-THROUGH PROGRAMS FROM: MASSACHUSETTS EXECUTIVE OFFICE OF EDUCATION DEPARTMENT OF ELEMENTARY & SECONDARY EDUCATION (DESE) - BUREAU OF NUTRITION			
NATIONAL SCHOOL BREAKFAST PROGRAM	10.553	03-167	13,479
NATIONAL SCHOOL LUNCH PROGRAM	10.555	03-167	<u>258,624</u>
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<u>272,103</u>

SEE ACCOMPANYING NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**TOWN OF MANSFIELD, MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2014**

PROGRAM GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL CFDA NUMBER	GRANTOR/ PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES
<b>U. S. ENVIRONMENTAL PROTECTION AGENCY</b>			
DIRECT PROGRAM FROM: ENVIRONMENTAL PROTECTION AGENCY			
CONGRESSIONAL MANDATED PROJECTS	66.202		<u>25,603</u>
<b>TOTAL U. S. ENVIRONMENTAL PROTECTION AGENCY</b>			<u>25,603</u>
<b>U.S DEPARTMENT OF HOMELAND SECURITY</b>			
PASS-THROUGH PROGRAM FROM: MASSACHUSETTS EMERGENCY MANAGEMENT AGENCY			
DISASTER GRANT - PUBLIC ASSISTANCE (FY 13 BLIZZARD)	97.036	PW-01021	19,585
DISASTER GRANT - PUBLIC ASSISTANCE (HURRICANE SANDY)	97.036	FEMA 4097	<u>2,215</u>
<b>TOTAL U.S DEPARTMENT OF HOMELAND SECURITY</b>			<u>21,800</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$ 2,017,349</u>

SEE ACCOMPANYING NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**TOWN OF MANSFIELD, MASSACHUSETTS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2014**

**I. 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 significant accounting policies followed by the Town are as follows:

**A. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Town of Mansfield, Massachusetts under programs of the federal government for the year ended June 30, 2014. The information in this schedule is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) A-133, Audits of States, Local Governments and Non for Profit Organizations. Because the schedule presents only a selected portion of the operations of the Town of Mansfield, Massachusetts, it is not intended to and does not present the financial position, changes in net position or cash flows of the Town of Mansfield, Massachusetts.

**II. SCOPE OF AUDIT**

The Town of Mansfield, Massachusetts (the Town) is a governmental agency established by the laws of the Commonwealth of Massachusetts. All operations related to the Town's Federal grant programs, (the Department of Agriculture, Department of Education, Environmental Protection Agency, Department of Homeland Security, and Department of Transportation), are included in the scope of the OMB Circular A-133 Audit Requirements for audits of state and local governments (the Single Audit). The U.S. Department of Transportation has been designated as the Town's oversight agency for the Single Audit.

**III. PERIOD AUDITED**

Single audit testing procedures were performed for Town Federal grant transactions during the year ended June 30, 2014.

**IV. SCHOOL LUNCH PROGRAM**

The Town accounts for local, state and federal expenditures of the National School Lunch and National School Breakfast programs in one combined fund. Program expenditures in the accompanying Schedule of Expenditures of Federal Awards represent federal reimbursements for meals provided during fiscal 2014. Non-cash contributions of commodities under the Food Distribution program are received under a State distribution formula and are valued at federally published wholesale prices for purposes of this schedule.

**V. SUBRECIPIENTS**

The Town of Mansfield, Massachusetts passed no federal awards through to sub-recipients during the period under audit.

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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 Board of Selectmen  
Town of Mansfield, 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 Mansfield, Massachusetts as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Town of Mansfield's basic financial statements, and have issued our report thereon dated February 13, 2015.

### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Mansfield's 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 Mansfield's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Mansfield'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 Town of Mansfield'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 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 an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2014-001.

## **Town of Mansfield's Response to Findings**

Town of Mansfield's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Town of Mansfield's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **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.

*R. E. Brown & Company*

February 13, 2015

**TOWN OF MANSFIELD, MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2014**

**A. SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of Auditors' Report Issued:

Unmodified Opinion

Internal Control over Financial Reporting:

- Material Weakness(es) Identified?
- Significant Deficiency(ies) Identified?

\_\_\_\_\_ Yes   X   No  
\_\_\_\_\_ Yes   X   No

Noncompliance Material to the Financial Statements Noted?

\_\_\_\_\_ Yes   X   No

**Federal Awards**

Internal Control over Major Program:

- Material Weakness(es) Identified?
- Significant Deficiency(ies) Identified?

\_\_\_\_\_ Yes   X   No  
\_\_\_\_\_ Yes   X   No

Type of Auditors' Report Issued on Compliance for the Major Program:

Unmodified Opinion

Any Audit Findings Disclosed that are Required to be Reported in Accordance with Section 501(a) of OMB Circular A-133?

\_\_\_\_\_ Yes   X   No

Identification of the Major Program:

<b>CFDA No.</b>	<b>Name of Federal Program or Cluster</b>
84.027 & 84.173	Special Education Cluster

Dollar Threshold used to Distinguish Between Type A and Type B Programs:

\$ 300,000

Auditee Qualified as Low-Risk Auditee?

  X   Yes \_\_\_\_\_ No

**TOWN OF MANSFIELD, MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2014**

**B. FINDINGS – BASIC FINANCIAL STATEMENT AUDIT – NONE.**

**C. CURRENT YEAR FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAM AUDIT**

***Finding 2014-001*** – Special Education (IDEA) Cluster – CFDA No.’s 84.027 & 84.173; Grant period: Year Ended June 30, 2014

***Criteria:*** The Period of Availability for Special Education PL 94-142 was September 1, 2013 through August 31, 2014.

***Condition:*** During our test of controls over compliance it was noted that one of the invoices charged to the Special Education PL 94-142 (84.027) was for services outside of the period of availability as set forth by the Massachusetts Department of Education and Secondary Education.

***Questioned Costs:*** This finding did result in a questioned cost of \$3,752.61.

***Context:*** During our test of charges (invoices) against the Special Education PL 94-142 grant (84.027) as it related to compliance it was noted that an invoice charged to the grant was for services prior to the period of availability and thus would not be a allowable cost. Massachusetts Department of Education and Secondary Education had established that the start of the grant period would be September 1, 2013 and the expenditure of \$3,752.61 was for services provided prior to the grant’s start date.

***Effect:*** Mansfield School Department was not in compliance with the period of availability requirement set forth by the Massachusetts Department of Education and Secondary Education.

***Cause:*** The detail of the invoice had multiple dates on it. This was not noticed.

***Recommendation:*** We recommend the Mansfield School Department follow procedures to ensure that expenditures charged to the grants are within the period of availability as set forth by the Massachusetts Department of Education and Secondary Education.

***Management’s Response:*** We do follow the grant procedures. This was an oversight on one of many invoices/charges to the grant.

**TOWN OF MANSFIELD, MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2014**

**D. PRIOR YEAR FINDINGS & QUESTIONED COSTS –**

**Finding 2013-001** – Special Education (IDEA) Cluster – CFDA No.’s 84.027 & 84.173; Grant period: Year Ended June 30, 2013

**Criteria:**

*Massachusetts Department of Early Education Care Requires:*

- Final expenditure reports are required to be filed within 60 days of the grant period ending date.

**Condition:** During our test of controls over compliance it was noted that the Early Childhood Special Education Program (84.173) final expense report was not filed within 60 days of the grant period ending as required by Massachusetts Department of Early Education Care.

**Questioned Costs:** None

**Context:** During our test of the Final Expenditure Reports it was noted that the Early Childhood Special Education Program (84.173) final expense report was not filed within 60 days of the grant period ending as required by Massachusetts Department of Early Education Care. This appears to be an isolated situation and the information reported on the Final Expenditure Report was accurate, but was filed late.

**Effect:** Mansfield School Department was not in compliance with the Final Expenditure Reporting requirement set forth by the Massachusetts Department of Early Education and Care.

**Cause:** Our understanding was that the Early Childhood Division would report on this grant through the special Education department

**Recommendation:** We recommend the Mansfield School Department follow procedures to ensure that the Final Expenditure Report is filed within the 60 days of the grant period ending date as required by the Massachusetts Department of Early Education Care.

**Management’s Response:** Our understanding was that the Early Childhood Division would report on this grant through the special Education department. Once we were notified that we had to report the expenditures, we filed immediately. Going forward we have asked the Early Childhood Division to include the business office on their correspondence.

**Current Status:** The recommendations have been adopted during Fiscal 2014.