

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, 2013

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, 2013

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INDEPENDENT AUDITORS REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 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' 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 Mansfield, Massachusetts' major federal programs for the year ended June 30, 2013. The Town of Mansfield, Massachusetts' major federal programs are 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' 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 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' 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' 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 each of its major federal programs for the year ended June 30, 2013.

Other Matters

The results of our auditing procedures disclosed 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 item 2013-1. Our opinion on each major federal program is not modified with respect to these matters.

Town of Mansfield, Massachusetts's response to the noncompliance findings 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 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, 2013, and have issued our report thereon dated February 11, 2014, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise the Town of Mansfield, Massachusetts' 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 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 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 financial statements or to the 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 financial statements as a whole.

R. E. Brown & Company

February 11, 2014

**TOWN OF MANSFIELD, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2013**

PROGRAM GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL CFDA NUMBER	GRANTOR/ PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF TRANSPORTATION			
DIRECT PROGRAMS: FEDERAL AVIATION ADMINISTRATION			
AIRPORT IMPROVEMENT PROGRAM - EASEMENT ACQUISITION	20.106	AIP 3-25-0028-27-2013	\$ 2,891
AIRPORT IMPROVEMENT PROGRAM - VEGETATION MANAGEMENT PLAN	20.106	AIP 3-25-0028-27-2012	394,612
AIRPORT IMPROVEMENT PROGRAM - INSTALLATION OF RUNWAY LIGHTS	20.106	AIP 3-25-0028-23-2010	81,326
TOTAL DIRECT PROGRAMS FROM: FEDERAL AVIATION ADMINISTRATION			<u>478,829</u>
PASS-THROUGH PROGRAMS FROM: MASSACHUSETTS EXECUTIVE OFFICE OF PUBLIC SAFETY & SECURITY			
STATE & COMMUNITY HIGHWAY SAFETY - CHILD SAFETY SEAT	20.600		14,575
STATE & COMMUNITY HIGHWAY SAFETY - ENFORCEMENT MOBILIZATION	20.600		1,455
TOTAL PASS-THROUGH PROGRAMS FROM: MASSACHUSETTS EXECUTIVE OFFICE OF PUBLIC SAFETY & SECURITY			<u>16,030</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>494,859</u>
U.S. DEPARTMENT OF EDUCATION			
SPECIAL EDUCATION CLUSTER:			
PASS-THROUGH PROGRAMS FROM: MASSACHUSETTS EXECUTIVE OFFICE OF EDUCATION DEPARTMENT OF ELEMENTARY & SECONDARY EDUCATION (DESE)			
PL 94-142 PROJECT CLASS - FY 2013	84.027	240-267-3-0167-N	949,153
SPED PROGRAM IMPROVEMENT - FY 2013	84.027	274-148-3-0167-N	21,554
SPED PROGRAM IMPROVEMENT - FY 2012	84.027	274-282-2-0167-M	21,384
EARLY CHILDHOOD SPED PROGRAM IMPROVEMENT	84.173	298-068-3-0167-N	4,136
TOTAL PASS-THROUGH PROGRAMS FROM: MASSACHUSETTS EXECUTIVE OFFICE OF EDUCATION (DESE)			<u>996,227</u>
PASS-THROUGH PROGRAM FROM: MASSACHUSETTS EXECUTIVE OFFICE OF EDUCATION - DEPARTMENT OF EARLY EDUCATION & CARE (EEC)			
EARLY CHILDHOOD ALLOCATION - FY 2013	84.173	292 13MANSFIELDPUB	34,893
TOTAL PASS-THROUGH PROGRAM FROM : MASSACHUSETTS EXECUTIVE OFFICE OF EDUCATION (EEC)			<u>34,893</u>
TOTAL SPECIAL EDUCATION CLUSTER:			<u>1,031,120</u>
PASS-THROUGH PROGRAMS FROM: MASSACHUSETTS EXECUTIVE OFFICE OF EDUCATION DEPARTMENT OF ELEMENTARY & SECONDARY EDUCATION (DESE)			
TITLE I - FY 2013	84.010	305-4624-2013-0167	134,661
TITLE I - FY 2012	84.010	305-277-2-0167-M	3,386
TITLE I - CARRY OVER	84.010	305-087-3-0167-N	9,802
ENGLISH LANGUAGE ACQUISITION GRANT - FY 2013 LEP SUPPORT	84.365	180-074-3-0167-N	800
ENGLISH LANGUAGE ACQUISITION GRANT - FY 2012 LEP SUPPORT	84.365	180-116-2-0167-M	19,381
ENGLISH LANGUAGE ACQUISITION GRANT - FY 2012 LEP SUPPORT	84.365	180-103-2-0167-M	3,705
TEACHER QUALITY - FY 2013	84.367	140-011235-2013-0167	58,949
TEACHER QUALITY - CARRY OVER	84.367	140-038-3-0167-N	1,989
TEACHER QUALITY - FY 2012	84.367	140-403-2-0167-M	5,238
EDUCATIONAL JOBS - FY 2012	84.410	206-023-2-0167-M	101,160
TOTAL PASS-THROUGH PROGRAMS FROM: MASSACHUSETTS EXECUTIVE OFFICE OF EDUCATION (DESE)			<u>339,071</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>1,370,191</u>
U.S. DEPARTMENT OF AGRICULTURE			
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	13,175
NATIONAL SCHOOL LUNCH PROGRAM	10.555	03-167	282,516
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>295,691</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, 2013**

PROGRAM GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL CFDA NUMBER	GRANTOR/ PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U. S. INSTITUTE FOR MUSEUM AND LIBRARY SERVICES			
PASS-THROUGH PROGRAM FROM: MASSACHUSETTS BOARD OF LIBRARY COMMISSIONERS			
GRANTS TO STATES - LIBRARIES FOR JOB SEEKERS	45.310		<u>2,500</u>
TOTAL U. S. INSTITUTE FOR MUSEUM AND LIBRARY SERVICES			<u>2,500</u>
U.S DEPARTMENT OF HOMELAND SECURITY			
PASS-THROUGH PROGRAMS FROM: MASSACHUSETTS EMERGENCY MANAGEMENT AGENCY			
DISASTER GRANT - PUBLIC ASSISTANCE (MARCH 2010 FLOODS)	97.036	PW-01052	10,561
DISASTER GRANT - PUBLIC ASSISTANCE (HURRICAIN ERENE)	97.036	PW-01021	49,150
DISASTER GRANT - PUBLIC ASSISTANCE (HURRICAIN SANDY)	97.036	FEMA 4097	<u>33,407</u>
TOTAL PASS-THROUGH PROGRAMS FROM : MASSACHUSETTS EMERGENCY MANAGEMENT AGENCY			<u>93,118</u>
TOTAL U.S DEPARTMENT OF HOMELAND SECURITY			<u>93,118</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 2,256,359</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, 2013**

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, 2013. 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, Institute for Museum and Library Services, 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, 2013.

IV. SCHOOL LUNCH PROGRAM

The Town accounts for local, state and federal expenditures of the National School Lunch and 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 2013. 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, 2013, 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 11, 2014.

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 2013-1.

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 11, 2014

**TOWN OF MANSFIELD, MASSACHUSETTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013**

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 Programs:

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

_____ Yes X No
_____ Yes X No

Type of Auditors' Report Issued on Compliance for Major Programs:

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 Major Programs:

CFDA No.	Name of Federal Program or Cluster
20.106	Airport Improvement Program
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?

_____ Yes X No

**TOWN OF MANSFIELD, MASSACHUSETTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013**

B. FINDINGS – BASIC FINANCIAL STATEMENT AUDIT – NONE.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

Finding 2013-1 – 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.

**TOWN OF MANSFIELD, MASSACHUSETTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013**

D. PRIOR YEAR FINDINGS & QUESTIONED COSTS –

Finding 2012-1 – Special Education (IDEA) Cluster – CFDA No.’s 84.027, 84.027A, 84.173, 84.391, & 84.392;
Grant period: Year Ended June 30, 2012

Condition:

During our test of controls over compliance with time and effort certifications the school department was not able to provide evidence that required semi-annual certifications of time and effort for those employees whose salaries or wages were wholly funded by these program funds had been completed by the affected employees and signed by either the employees or supervisory official having first-hand knowledge of the work performed by the employees as required by OMB Circular A-87.

Criteria:

OMB Circular A-87 requires the following:

- Where employees work solely on a single Federal award or cost objective, their salaries or wages must be supported by periodic certification that the employee worked solely on that program for the period covered by the program. The certifications should be prepared at least semi-annually, and should be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee.

Effect: Mansfield Public Schools was not in compliance with the time and effort certification requirements as specified in OMB Circular A-87.

Questioned Costs: None

Cause: It was an over sight by the School Department.

Recommendation: We recommend the School Department follow procedures to ensure that semi-annual certifications are prepared and signed by either the employees or supervisory official having first-hand knowledge of the work performed by the employees in order to comply with the time and effort certification requirement.

Management’s Response: The School Department will follow the recommendation to ensure that the person in the supervisory capacity, the Special Education Director, will complete the appropriate certifications in a timely manner, in order to meet this compliance requirement. The process is already under way, and the procedure is in place to ensure that the certifications are regularly in place in the right time lines, every subsequent year.

Current Status: The recommendations have been adopted during Fiscal 2013.