

**TOWN OF PLAINVILLE, MASSACHUSETTS**

**INDEPENDENT AUDITORS' REPORTS REQUIRED BY  
*GOVERNMENT AUDITING STANDARDS, TITLE 2 U.S.*  
**CODE OF FEDERAL REGULATIONS (CFR), PART 200,**  
*UNIFORM ADMINISTRATIVE REQUIREMENTS, COST*  
*PRINCIPLES, AND AUDIT REQUIREMENTS FOR*  
*FEDERAL AWARDS (UNIFORM GUIDANCE)***

**FOR THE YEAR ENDED JUNE 30, 2023**

# **TOWN OF PLAINVILLE, MASSACHUSETTS**

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CBIZ CPAs P.C.

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## **Independent Auditors' Report on the Audit of the Schedule of Expenditures of Federal Awards**

To the Select Board  
**Town of Plainville, Massachusetts**

### **Report on the Audit of the Schedule of Expenditures of Federal Awards**

#### ***Opinion***

We have audited the schedule of expenditures of federal awards of the Town of Plainville, Massachusetts (the “Town”) for the year ended June 30, 2023, and the related notes (‘the schedule’).

In our opinion, the accompanying schedule of expenditures of federal awards presents fairly, in all material respects, the expenditures of federal awards of the Town for the year ended June 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (“GAAS”); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (“Government Auditing Standards”); 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 Auditors’ Responsibilities for the Audit of the Schedule section of our report.

We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with the 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 audit opinion.

#### ***Responsibilities of Management for the Schedule***

Management is responsible for the preparation and fair presentation of the schedule in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule that is free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibilities for the Audit of the Schedule***

Our objectives are to obtain reasonable assurance about whether the schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. 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 GAAS, Government Auditing Standards, and the Uniform Guidance will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule, 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 amounts and disclosures in the schedule.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

*CBIZ CPAs P.C.*

Merrimack, NH  
July 21, 2025



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**Independent Auditors' Report on Compliance for Each Major Federal Program and**  
**Report on Internal Control Over Compliance Required by the Uniform Guidance**

To the Select Board  
**Town of Plainville, Massachusetts**

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

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

We have audited the Town of Plainville, Massachusetts' (the "Town") 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 Town's major federal programs for the year ended June 30, 2023. The Town's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Town 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 programs for the year ended June 30, 2023.

***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 (GAAS); the standards applicable to financial audit contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Town 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 of the major federal programs. Our audit does not provide a legal determination of the Town'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 Town's federal programs.

### ***Auditors' 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 Town'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 GAAS, *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 for 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 Town's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional 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 Town'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 Town'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 Town'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.

### ***Other Matters***

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2023-001. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the Town's response to the noncompliance findings identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. The Town's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities 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 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, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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 a 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. We consider the deficiency in internal control over compliance, described in the accompanying Schedule of Findings and Questioned Costs as item 2023-002 to be a significant deficiency.

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.

*Government Auditing Standards* requires the auditor to perform limited procedures on the Town's response to the noncompliance findings identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. The Town's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

*CBIZ CPAs P.C.*

Merrimack, NH  
July 21, 2025

# TOWN OF PLAINVILLE, MASSACHUSETTS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

### FOR THE YEAR ENDED JUNE 30, 2023

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<i>Federal Agency</i> Cluster Pass-Through Agency Program Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipient
<b><i>U.S. Department of Agriculture</i></b>				
Child Nutrition Cluster				
Passed Through the Massachusetts Department of Elementary and Secondary Education				
School Breakfast Program	10.553	DOENUT2023	\$ 33,504	\$ --
National School Lunch Program - Cash Assistance	10.555	DOENUT2023	170,776	--
National School Lunch Program - Non-Cash Assistance	10.555	DOENUT2023	30,356	--
Total National School Lunch Program			<u>201,132</u>	<u>--</u>
Total Child Nutrition Cluster			<u>234,636</u>	<u>--</u>
Passed Through the Massachusetts Department of Elementary and Secondary Education				
Child Nutrition Discretionary Grants Limited Availability	10.579	Not Readily Available	8,019	--
<b>Total U.S. Department of Agriculture</b>			<u>242,655</u>	<u>--</u>
<b><i>U.S. Department of Justice</i></b>				
Direct Federal Program				
Public Safety Partnership and Community Policing Grants	16.710	N/A	<u>119,939</u>	<u>--</u>
<b>Total U.S. Department of Justice</b>			<u>119,939</u>	<u>--</u>
<b><i>U.S. Department of the Treasury</i></b>				
Direct Federal Program				
COVID-19 - Coronavirus State and Local Fiscal Recovery Fund	21.027	N/A	180,863	--
Passed Through the Massachusetts Executive Office for Administration and Finance				
COVID-19 - Coronavirus State and Local Fiscal Recovery Fund	21.027	Not Readily Available	141,428	--
Total COVID-19 - Coronavirus State and Local Fiscal Recovery Fund			<u>322,291</u>	<u>--</u>
<b>Total U.S. Department of the Treasury</b>			<u>322,291</u>	<u>--</u>

*See notes to schedule of expenditures of federal awards.*

# TOWN OF PLAINVILLE, MASSACHUSETTS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

### FOR THE YEAR ENDED JUNE 30, 2023

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<i>Federal Agency</i>	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipient
Cluster				
Pass-Through Agency				
Program Title				
<b><i>U.S. Department of Education</i></b>				
Special Education Cluster				
Passed Through the Massachusetts Department of Elementary and Secondary Education				
Special Education Grants to States	84.027	240-719173-2023-0238	197,990	--
Special Education Preschool Grants	84.173	262-719177-2023-0238	8,183	--
Total Special Education Cluster			<u>206,173</u>	--
Passed Through the Massachusetts Department of Elementary and Secondary Education				
Title I Grants to Local Educational Agencies	84.010	305-710605-2023-0238	65,033	--
Supporting Effective Instruction State Grants	84.367	140-710606-2023-0238	12,390	--
Student Support and Academic Enrichment Program	84.424A	309-710607-2023-0238	8,944	--
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	119-586568-2022-0238	272,180	--
COVID-19 - American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	121-686716-2023-0238	62,727	--
Total U.S. Department of Education			<u>627,447</u>	--
<b><i>U.S. Department of Homeland Security</i></b>				
Passed Through the Massachusetts Emergency Management Agency				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Not Readily Available	<u>54,172</u>	--
Total U.S. Department of Homeland Security			<u>54,172</u>	--
<b>Total Federal Expenditures</b>			<b><u>\$ 1,366,504</u></b>	<b><u>\$ --</u></b>

*See notes to schedule of expenditures of federal awards.*

# **TOWN OF PLAINVILLE, MASSACHUSETTS**

## **NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

### **FOR THE YEAR ENDED JUNE 30, 2023**

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#### **NOTE 1 – BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the Town of Plainville, Massachusetts (the "Town") under programs of the federal government for the year ended June 30, 2023. 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 Town, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Town.

#### **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The amounts reported for the National School Lunch Program – Non-Cash Assistance represent the fair value of commodities received.

#### **NOTE 3 – INDIRECT COST RATE**

The Town has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

# TOWN OF PLAINVILLE, MASSACHUSETTS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2023

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### SECTION I – SUMMARY OF AUDITORS' RESULTS

#### ***FINANCIAL STATEMENTS (INFORMATION OBTAINED FROM SEPARATE REPORT AUDITED BY OTHER AUDITORS)***

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP: *Unmodified*

Internal control over financial reporting:

• Material weakness(es) identified?	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
• Significant deficiency(ies) identified?	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	None reported

Non-compliance material to financial statements noted?  Yes  No

#### ***FEDERAL AWARDS***

Internal control over major federal programs:

• Material weakness(es) identified?	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
• Significant deficiency(ies) identified?	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	None reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?  Yes  No

Identification of major federal programs:

#### **NAME OF FEDERAL PROGRAM OR CLUSTER**

#### **ASSISTANCE LISTING NUMBER(S)**

Coronavirus State and Local Fiscal Recovery Funds 21.027  
Education Stabilization Fund 84.425

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee?  Yes  No

# **TOWN OF PLAINVILLE, MASSACHUSETTS**

## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**

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### **FOR THE YEAR ENDED JUNE 30, 2023**

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#### **SECTION II – FINANCIAL STATEMENT FINDINGS**

##### **Current Year Findings:**

None noted in separate report audited by other auditors.

#### **SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

##### **Current Year Findings:**

###### **2023-001      *Document Policies and Procedures Over Federal Awards***

###### **Federal Program(s) Information**

**Cluster/Program:** All federal programs

###### ***Type of Finding***

Compliance – Other Matters

###### ***Criteria or Specific Requirement***

OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (UG) established significant requirements related to Federal Awards. The requirements stipulate that federal award recipients must document their policies and procedures over certain aspects of financial and program management. Specifically, written policies are required for the following:

- Cash management
- Determination of allowable costs
- Employee travel
- Procurement
- Subrecipient monitoring and management

###### ***Condition and Context***

The Town has not formalized written policies and procedures related to federal awards required under Uniform Guidance.

###### ***Cause***

Weakness in the design of internal controls.

# **TOWN OF PLAINVILLE, MASSACHUSETTS**

## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**

### **FOR THE YEAR ENDED JUNE 30, 2023**

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#### **2023-001      *Document Policies and Procedures Over Federal Awards (Continued)***

##### ***Effect or Potential Effect***

There are no questioned costs as a result of this finding as there are no costs directly associated with this compliance requirement, and this is a procedural requirement under the Uniform Guidance.

##### ***Recommendation***

Written policies and procedures should be implemented in accordance with the Uniform Guidance.

##### ***Views of Responsible Official***

Management agrees with the finding.

##### ***Planned Corrective Action***

Management's corrective action plan is included at the end of this report after the Schedule of Prior Year Findings.

#### **2023-002      *Improve Time and Effort Documentation***

##### **Federal Program(s) Information**

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

**Cluster/Program:** National School Lunch Cluster

**AL Number(s):** 10.553/10.555

**Award Year:** 2022

**Compliance Requirement:** Allowable Costs/Cost Principles

##### ***Type of Finding***

Compliance

Internal Control over Compliance – Significant Deficiency

##### ***Criteria or Specific Requirement***

Grantees must provide reasonable assurance that Federal awards are expended only for allowable activities and that the costs of goods and services charged to Federal awards are allowable and in accordance with the applicable cost principles. Management of the Town is also responsible for establishing and maintaining effective internal control over compliance with Federal requirements that have a direct and material effect on a Federal program. 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.

# **TOWN OF PLAINVILLE, MASSACHUSETTS**

## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**

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### **FOR THE YEAR ENDED JUNE 30, 2023**

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#### **2023-002      *Improve Time and Effort Documentation (Continued)***

##### ***Condition and Context***

A sample of disbursements charged to the grants were tested for proper supporting documentation in order to determine if in accordance with Federal Allowable Costs/Cost Principles in FY22. As a result of testing of payroll disbursements charged to grants, certain costs were found that did not meet the time and effort documentation requirements. Per discussion with the Finance Director, this matter has not yet been resolved as of the time of issuing our FY23 report.

##### ***Cause***

Weakness in the design and operation of internal controls.

##### ***Effect or Potential Effect***

There are no questioned costs as a result of this finding, as the program was not major in the current year.

##### ***Recommendation***

The Town should address the weaknesses in internal controls noted above in order to provide reasonable assurance that federal awards are expended only for allowable activities, and that the costs of goods and services charged to federal awards are allowable and in accordance with the applicable cost principles.

##### ***Views of Responsible Official***

Management agrees with the finding.

##### ***Planned Corrective Action***

Management's corrective action plan is included at the end of this report after the Schedule of Prior Year Findings.

# **TOWN OF PLAINVILLE, MASSACHUSETTS**

## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**

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### **FOR THE YEAR ENDED JUNE 30, 2023**

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#### **SECTION IV – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

##### **Financial Statement Findings**

###### **Prior Year Findings:**

See separate report audited by other auditors.

##### **Federal Award Findings and Questioned Costs**

<b><u>Finding #</u></b>	<b><u>Program</u></b>	<b><u>Finding/Noncompliance</u></b>	<b><u>Current Year Status</u></b>
2022-001	All federal programs	Document Policies and Procedures Over Federal Awards (Compliance – Other Matters)	Repeated in 2023-001
2022-002	10.553/10.555	Improve Time and Effort Documentation (Significant Deficiency and Compliance)	Repeated in 2023-002
2022-003	97.044	Improve Compliance with and Controls Over Reporting (Significant Deficiency and Compliance)	Resolved



## TOWN OF PLAINVILLE

FINANCE DIRECTOR  
Julie M. Hebert, Esq.

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To: CBIZ  
From: Julie Hebert, Finance Director  
CC: Derek Gelineau, CPA  
Re: Corrective Action for FY23 Single Audit Finding

### **Correction Action Plan – Finding 2023-001 “Document Policies and Procedures Over Federal Awards”**

Correction Action to be taken: We have been updating and developing written policies and procedures related to Federal awards as required under Uniform Guidance.

Expected Completion Date: We anticipate that the policies and procedures will be completed and approved by June 30, 2026.

Contact Person: Julie Hebert, Finance Director

### **Correction Action Plan – Finding 2023-002 “Improve Time and Effort Documentation”**

Correction Action to be taken: The Town is reviewing all school contracts and time sheets for inefficiencies and requiring adjustments or more documentation as necessary.

Expected Completion Date: The Treasurer/Collector's office has taken over most of the school's payroll in FY25 and is working with our new School Business Manager to correct all of the timesheet inadequacies. We anticipate that all major inefficiencies within school payroll will be eradicated by December 31, 2025. The Town is also shifting to a new payroll system which will properly report time and attendance.

Contact Person: Julie Hebert, Finance Director; Janet Jannell, Treasurer/Collector; Kaitlyn Shelar, School Business Manager