

**CITY OF TAUNTON, MASSACHUSETTS**

**SINGLE AUDIT REPORT**

For the Year Ended June 30, 2021

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**CITY OF TAUNTON, MASSACHUSETTS**

June 30, 2021

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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 Mayor and  
Members of the City Council  
City of Taunton, 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 City of Taunton, Massachusetts ("the City"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 17, 2022.

## **Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City'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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 City'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 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 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.

A handwritten signature in cursive script that reads "Hague, Sabady & Co. PC". The signature is written in black ink on a light-colored background.

Fall River, Massachusetts  
March 17, 2022

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## Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by Uniform Guidance

To the Honorable Mayor and  
Members of the City Council  
City of Taunton, Massachusetts

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

We have audited the City of Taunton, Massachusetts's ("the City's") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have direct and material effect on each of the City's major federal programs for the year ended June 30, 2021. The City's 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 federal statutes, regulations, contracts, and terms and conditions of its federal awards applicable to its federal programs.

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the City's 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 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). Those standards and the Uniform Guidance 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 City'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 City's compliance.

#### ***Opinion on Each Major Federal Programs***

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2021.

### **Report on Internal Control over Compliance**

Management of the City 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 City'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 Uniform Guidance, 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 City'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 preceding paragraph 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 material weaknesses. 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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance**

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 City of Taunton, Massachusetts ("the City"), as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the City's basic financial statements for the year then ended, and have issued our report thereon dated March 17, 2022, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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 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 financial statements as a whole.

*Hague, Sahady & Co. PC*

Fall River, Massachusetts  
March 17, 2022

**CITY OF TAUNTON, MASSACHUSETTS**

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2021

	<u>CFDA Number</u>	<u>Grantor / Pass-Through Grantor's Number</u>	<u>Program or Award Amount</u>	<u>Disbursement/ Expenditures</u>	<u>Disbursements to Subrecipients</u>
<b><u>U.S. Department of Agriculture</u></b>					
<i>Passed-through Massachusetts Department of Elementary and Secondary Education</i>					
Child Nutrition Cluster:					
National School Lunch Program - non-cash assistance	10.555	DOENUT 03-293	234,390	234,390	-
Summer Food Service	10.559	DOENUT 03-293	2,216,105	2,216,105	-
COVID-19 Summer Food Service	10.559	DOENUT 03-293	144,412	144,412	-
<i>Total Child Nutrition Cluster</i>				<u>2,594,907</u>	<u>-</u>
<i>Total U.S. Department of Agriculture Passed-through Programs</i>				<u>2,594,907</u>	<u>-</u>
<b>Total U.S. Department of Agriculture</b>				<u>2,594,907</u>	<u>-</u>
<b><u>U.S. Department of Defense</u></b>					
<i>Direct Programs</i>					
U.S. Airforce Junior ROTC	12.000	UNKNOWN	57,413	57,413	-
<i>Total Direct Program</i>				<u>57,413</u>	<u>-</u>
<b>Total U.S. Department of Defense</b>				<u>57,413</u>	<u>-</u>
<b><u>U.S. Department of Housing and Urban Development</u></b>					
<i>Community Development Block Grant - Entitlement Grant Cluster Direct Programs</i>					
Community Development Block Grant – Entitlement Grants	14.218	B-21-MC-25-0034	242,931	242,931	157,610
COVID-19 Community Development Block Grant – Entitlement Grants	14.218	B-20-MW-25-0034	349,080	349,080	80,891
<i>Total Direct Program - Community Development Block Grant - Entitlement Grant Cluster</i>				<u>592,011</u>	<u>238,501</u>
<i>Passed through City of Taunton's Office of Economic and Community Development</i>					
Community Development Block Grant – Entitlement Grants	14.218	20-182-6005-18-5332	44,962	44,962	-
Community Development Block Grant – Entitlement Grants	14.218	20-182-6005-18-5332	9,700	9,700	-
<i>Total pass-through programs - Community Development Block Grant - Entitlement Grant Cluster</i>				<u>54,662</u>	<u>-</u>
<i>Total Community Development Block Grant - Entitlement Grant Cluster</i>				<u>646,673</u>	<u>238,501</u>
<i>Direct Program</i>					
HOME Investment Partnerships Program	14.239	M20-DC250218	305,473	305,473	-
<i>Total Direct Program</i>				<u>305,473</u>	<u>-</u>
<b>Total U.S. Department of Housing and Urban Development</b>				<u>952,146</u>	<u>238,501</u>

*The accompanying notes are an integral part of this schedule*



**CITY OF TAUNTON, MASSACHUSETTS**

Schedule of Expenditures of Federal Awards - Continued

Year Ended June 30, 2021

	<u>CFDA Number</u>	<u>Grantor / Pass-Through Grantor's Number</u>	<u>Program or Award Amount</u>	<u>Disbursement/ Expenditures</u>	<u>Disbursements to Subrecipients</u>
<b><u>U.S. Department of Justice</u></b>					
<i>Direct Programs</i>					
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-0230	3,741	3,741	-
Bulletproof Vest Partnership Program	16.607	CT EPS SCEPSFY20BULLETPRO02	8,950	8,950	-
Equitable Sharing Program	16.922	UNKNOWN	8,566	8,566	-
<i>Total U.S. Department of Justice Direct Programs</i>				<u>21,257</u>	<u>-</u>
<i>Passed through Massachusetts Executive Office of Public Safety and Homeland Security</i>					
Bulletproof Vest Partnership Program	16.738	CT EPS SCEPSSFY21BJAGTAUNTO	14,847	14,847	-
<i>Passed through the City of New Bedford, MA Police Department-</i>					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	CONB 2019-DJBX-0629	11,440	11,440	-
<i>Total U.S. Department of Justice pass-through programs</i>				<u>26,287</u>	<u>-</u>
<b>Total U.S. Department of Justice</b>				<u>47,544</u>	<u>-</u>
<b><u>U.S. Department of Transportation</u></b>					
<i>Passed through Massachusetts Department of Transportation</i>					
Airport Improvement Program	20.106	3-25-0047-029-200	69,250	69,250	-
COVID-19 Airport Improvement Program	20.106	3-25-0047-030-2020	17,566	17,566	-
				<u>86,816</u>	<u>-</u>
<i>Highway Safety Cluster</i>					
<i>Passed through Massachusetts Executive Office of Public Safety and Homeland Security</i>					
State and Community Highway Safety (2020)	20.600	2020TAUNTONSTEPXXXXXX	24,384	24,384	-
State and Community Highway Safety (2020)	20.600	2021MRSPTAUNTONXXXXXX	3,917	3,917	-
National Priority Safety Programs (2020)	20.616	2021MRSPTAUNTONXXXXXX	3,560	560	-
<i>Total Highway Safety Cluster</i>				<u>28,861</u>	<u>-</u>
<i>Total U.S. Department of Transportation Pass-Through Programs</i>				<u>115,677</u>	<u>-</u>
<b>Total U.S. Department of Transportation</b>				<u>115,677</u>	<u>-</u>
<b><u>U.S. Department of the Treasury</u></b>					
<i>Direct Programs:</i>					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	SLFRP1103	118,428	118,428	118,428
<i>Total U.S. Department of Treasury Direct Programs</i>				<u>118,428</u>	<u>118,428</u>
<i>Passed through Massachusetts Department of Revenue</i>					
COVID-19 Coronavirus Relief Fund	21.019	COVID19 293	3,326,831 *	3,326,831	-
<i>Passed-through the State Department Elementary and Secondary of Education:</i>					
COVID-19 Coronavirus Relief Fund	21.019	SCDOE21758Z11002020A	44,583 *	44,583	-
COVID-19 Coronavirus Relief Fund	21.019	102-391601-2021-0293	1,810,125 *	1,810,125	-
COVID-19 Coronavirus Relief Fund	21.019	118-400889-2021-0293	292,308 *	292,308	-
<i>Total U.S. Department of Treasury pass-through programs</i>				<u>5,473,847</u>	<u>-</u>
<b>Total US Department of Treasury</b>				<u>5,592,275</u>	<u>118,428</u>

\*Indicates programs selected as Major Program

*The accompanying notes are an integral part of this schedule*

**CITY OF TAUNTON, MASSACHUSETTS**

Notes to the Schedule of Expenditures of Federal Awards - Continued

For the Year Ended June 30, 2021

	<u>CFDA Number</u>	<u>Grantor / Pass-Through Grantor's Number</u>	<u>Program or Award Amount</u>	<u>Disbursement/ Expenditures</u>	<u>Disbursements to Subrecipients</u>
<b><u>U.S. Department of Environmental Protection Agency</u></b>					
Direct Program:					
Brownfield RLF Program	66.818	BF-97180001-3	152	152	-
<i>Total U.S. Department of Environmental Protection Agency Direct Programs</i>				<u>152</u>	
<i>Passed-through Massachusetts Clean Water Trust</i>					
<i>Clean Water State Revolving Fund Cluster</i>					
United States Environmental Protection Agency					
Capitalization Grants for Drinking Water State Revolving Funds	66.458	CS25000120 - CW 2020	3,256,171 *	3,256,171	-
<i>Total Capitalization Grants for Drinking Water State Revolving Funds pass-through programs</i>				<u>3,256,171</u>	-
<i>Total Clean Water State Revolving Fund Cluster</i>				<u>3,256,171</u>	-
<b>Total U. S. Department Environmental Protection Agency</b>				<u>3,256,323</u>	-
 <b><u>U.S. Department of Education</u></b>					
<i>Passed-through Massachusetts Department of Elementary and Secondary Education</i>					
Title I - FY19, Distribution	84.010	305-225038-2019-0293	35,429	35,429	-
Title I - FY20, Distribution	84.010	305-306143-2020-0293	629,904	629,904	-
Title I - FY21, Distribution	84.010A	305-410454-2021-0293	1,313,874	1,313,874	-
 <i>Special Education Cluster:</i>					
SPED IDEA, Part B - FY20	84.027	240-306153-2020-0293	613,125	613,125	-
SPED IDEA, Part B - FY21	84.027A	240-306153-2021-0293	1,687,494	1,687,494	-
SPED IDEA, Part B - FY21	84.027	274-482688-2021-0293	39,188	39,188	-
SPED Early Childhood Program Improvement - FY20	84.173	298-363944-2020-0293	10,000	10,000	-
SPED Early Childhood Program Improvement - FY20	84.173	262-306180-2020-0293	1,320	1,320	-
SPED Early Childhood Program Improvement - FY21	84.173A	262-432956-2021-0293	73,056	73,056	-
SPED Early Childhood Program Improvement - FY21	84.173	298-482687-2021-0293	7,313	7,313	-
<i>Total Special Education Cluster</i>				<u>2,431,496</u>	-
Vocational Education - Basic grants to States - FY20	84.048	400-306151-2020-0293	26,499	26,499	-
Vocational Education - Basic grants to States - FY21	84.048A	400-413327-2021-0293	77,454	77,454	-
Vocational Education - Basic grants to States - FY21	84.048	415-377502-2021-0293	25,161	25,161	-
Title III English Language Acquisition - FY19	84.365	180-225015-2019-0293	2,555	2,555	-
Title III English Language Acquisition - FY20	84.365	180-306141-2020-0293	40,288	40,288	-
Title III English Language Acquisition - FY21	84.365A	180-411995-2021-0293	23,119	23,119	-
Title IIA - Improving Teacher Quality - FY 20	84.367	140-306140-2020-0293	184,577	184,577	-
Title IIA - Improving Teacher Quality - FY 21	84.367A	140-411903-2021-0293	117,618	117,618	-
Student Support and Academic Enrichment - FY20	84.424	309-306142-2020-0293	39,275	39,275	-
Student Support and Academic Enrichment - FY21	84.424A	309-411998-2021-0293	7,315	7,315	-
 <i>COVID-19 Education Stabilization Fund</i>					
COVID-19 Education Stabilization Fund-Governor's Emergency Education Relief Fund	84.425C	423-482683-2021-0293	6,432 *	6,432	-
COVID-19 Education Stabilization Fund	84.425	432-497719-2021-0293	7,139 *	7,139	-
COVID-19 Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	113-385847-2021-0293	1,952,787 *	1,952,787	-
<i>Total COVID-19 Education Stabilization Fund</i>				<u>1,966,358</u>	-
<i>Total U.S. Department of Education Pass-Through Programs</i>				<u>6,920,922</u>	-
<b>Total U.S. Department of Education</b>				<u>6,920,922</u>	- *Indicates

*programs selected as Major Program*

*The accompanying notes are an integral part of this schedule*

**CITY OF TAUNTON, MASSACHUSETTS**

Schedule of Expenditures of Federal Awards - Continued

Year Ended June 30, 2021

	<u>CFDA Number</u>	<u>Grantor / Pass-Through Grantor's Number</u>	<u>Program or Award Amount</u>	<u>Disbursement/ Expenditures</u>	<u>Disbursements to Subrecipients</u>
<b><u>U.S. Department of Health and Human Services</u></b>					
<i>Passed through Massachusetts Executive Office of Health and Human Services</i>					
Medical Assistance Program	93.778	110025865B	529,972	<u>529,972</u>	<u>-</u>
<i>Total U.S. Department of Health and Human Services passed-through programs</i>				<u>529,972</u>	<u>-</u>
<b>Total U.S. Department of Health and Human Services</b>				<u>529,972</u>	<u>-</u>
<b><u>U.S. Department of Homeland Security</u></b>					
<i>Passed-through Massachusetts Emergency Management Agency</i>					
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	UNKNOWN	325,164	<u>325,164</u>	<u>-</u>
<i>Total U.S. Department of Homeland Security Pass-Through programs</i>				<u>325,164</u>	<u>-</u>
<b>Total U.S. Department of Homeland Security</b>				<u>325,164</u>	<u>-</u>
<b>Total expenditures of federal awards</b>				<u>\$ 20,392,343</u>	<u>\$ 356,929</u>

*The accompanying notes are an integral part of this schedule*

# CITY OF TAUNTON, MASSACHUSETTS

## Notes to the Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2021

### A. – Definition of Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards presents activity of all Federal financial assistance programs of the City of Taunton, Massachusetts (“the City”). Federal financial assistance received includes funds received directly from Federal agencies as well as Federal financial assistance passed through other governmental agencies and received by the City.

### B. - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the City and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Uniform Guidance. The information in this schedule is presented in accordance with the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), Subpart F, Section 510(b)*.

### C. - Massachusetts Clean Water Trust Federal Pass-through Program Reimbursements

The City accounts for all principal loan forgiveness from the Massachusetts Clean Water Trust (Trust) as pass-through of federal grant funds on a first in first out accounting basis for loan reimbursements on clean water (Clean Water State Revolving Fund (CFDA 66.458) and drinking water (Drinking Water State Revolving Fund (CFDA 66.468) capital projects, unless otherwise so stated by the Trust. All of the drinking water and clean water capital project expenditures are audited for purposes of the basic financial statement’s capital asset additions.

For the year ended June 30, 2021, the City did receive federal pass-through program reimbursements from the Trust of \$2,427,014 of which expenditures of \$3,256,171 were recognized by the City in fiscal year ending June 30, 2021.

Reconciliation of Federal Funds Received through the Trust in Fiscal Year 2021 for the fiscal year ending June 30, 2021

Amount reported to the City from the Trust for CWP-19-53 AL#66.458 CS25000120-CW 2020 \$2,427,014

Loan reimbursement received after June 30, 2021 for accrued expenditures 829,157

Amount reported in the schedule of expenditures of federal awards \$3,256,171

The fiscal year 2021 expenditures recognized by the City were reimbursed by the Trust in the subsequent year and were identified by the Trust as being disbursed from Federal Funds.

### D. - Major Programs

The City’s independent auditors have used a risk-based approach to determine which federal programs are “major programs” in accordance with 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), Subpart F, Section 518*. This risk-based approach includes consideration of current and prior audit experience, oversight by Federal Agencies and pass-through entities, the inherent risk of the Federal program, as well as other considerations. The process in paragraphs (b) through (i) of Section 518 govern major program determination.

The City has no responsibility to determine major programs. Our responsibilities are summarized within 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), Subpart F, Sections 208 to 512*.

**CITY OF TAUNTON, MASSACHUSETTS**

Notes to the Schedule of Expenditures of Federal Awards - Continued

For the Year Ended June 30, 2021

**E. – Summary of Significant Accounting Policies**

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

The City has *not* elected to use the 10 percent (10%) de minimis indirect cost rate as allowed under the Uniform Guidance.

*A. National School Lunch- Non Cash Assistance:*

The amount reported for the non-cash assistance (commodities) represents non-monetary assistance and is reported in the SEFA at the fair market value of the commodities received. Included within the SEFA for the Child Nutrition Cluster is \$234,390 of USDA donated agricultural commodities that the City received during Fiscal Year 2021.

**F. - Subrecipients**

Of the Federal Expenditures presented in the Schedule of Expenditures, the City provided Federal awards to subrecipients as follows:

<b>Program Title</b>	<b>Federal CFDA Number</b>	<b>Amount Provided to Subrecipients</b>
Community Development Block Grant – Entitlement	14.218	\$157,610
COVID – 19 Community Development Block Grant – Entitlement	14.218	\$80,891
COVID – 19 Coronavirus State and Local Fiscal Recovery Funds	21.027	\$118,428

**G. - Program Income**

Of the federal expenditures and award amounts presented in the Schedule of Expenditures of Federal Awards, the City included program income as follows:

<b>Program Title</b>	<b>Federal CFDA Number</b>	<b>Amount Recorded as Program Income</b>
Child Nutrition Cluster	10.555, 10.559	\$18,448
Community Development Block Grant	14.218	\$23,320
HOME Investment Partnership Program	14.239	\$297,439

**CITY OF TAUNTON, MASSACHUSETTS**

Notes to the Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2021

**H. - Program Cluster**

In accordance with Uniform Guidance, certain programs have been clustered in determining major programs. The following represent the cluster programs:

**Entitlement Grant Cluster**

Community Development Block Grant	14.218
COVID-19 Community Development Block Grant	14.218

**Child Nutrition Cluster**

National School Lunch Program	10.555
Summer Food Service Program for Children	10.559
COVID-19 Summer Food Service Program	10.559

**Special Education Cluster**

SPED – IDEA, Part B	84.027
SPED Preschool Grants	84.173

**Highway Safety Cluster**

State and Community Highway	20.600
National Priority Safety Program	20.616

**Drinking Water State Revolving Fund Cluster**

Capitalization Grants for Drinking Water State Revolving Fund	66.458
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**I.- Loans Requiring Continued Compliance Monitoring**

Pursuant with 2 CFR 200.502(b), the City of Taunton has included CDBG and HOME loans that require continuing compliance in the amount of \$1,932,149 and \$5,800,306, respectively, as a part of their expenditures in fiscal year 2021. The outstanding loan receivable balance as of June 30, 2021 were \$1,818,836 and \$5,722,229 for CDBG and Home loans, respectively

CITY OF TAUNTON, MASSACHUSETTS

Summary of Audit Results

Year Ended June 30, 2021

1. Summary of Audit Results

Financial Statements

We have audited the financial statements of the City of Taunton, Massachusetts, as of and for the year ended June 30, 2021 and have issued our reports thereon dated March 17, 2022. We conducted our audit 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 with the requirements of the Uniform Guidance. The results of our audit are as follows:

The results of our audit are as follows:

Type of Report issued on the Financial Statements	
Internal Control over Financial Reporting:	Unmodified
Material Weakness(es) Identified?	No
Significant Deficiencies Identified that are not considered to be Material Weakness(es)?	No
Noncompliance Material to the Financial Statements Noted?	No

Federal Awards

We have audited the compliance of the City of Taunton, Massachusetts, with the types of compliance requirements described in the Uniform Guidance that are applicable to each of its federal programs for the year ending June 30, 2021 and have issued our reports thereon dated March 17, 2022.

The results of our audit are as follows:

Internal Control over Major Programs:	
Material Weakness(es) Identified?	No
Significant Deficiencies Identified that are not considered to be Material Weakness(es)?	No

Type of Report on Compliance for Major Programs:

COVID-19 Coronavirus Relief Fund (CFDA 21.019)	Unmodified
Drinking Water State Revolving Fund Cluster (CFDA 66.458)	Unmodified
COVID-19 Education Stabilization Fund (CFDA 84.425)	Unmodified

Disclosure of Audit Findings required to be reported under 2 CFR Part 200 Section 200.516(a): No

Identification of Major Programs:

<u>Name of Federal Programs or Cluster</u>	<u>CFDA Number</u>
U.S. Department of Treasury:	
COVID-19 Coronavirus Relief Fund	21.019
COVID-19 Cares Act CRF (Supplement Impact Aid)	21.019
COVID-19 CRF Summer Urban Block Grant	21.019
Drinking Water State Revolving Fund Cluster:	
Capitalization Grants For Clean Water State Revolving Funds	66.458
U.S. Department of Education:	84.425
COVID-19 Education Stabilization	

Threshold for distinguishing Type A and Type B Programs was \$750,000.

The City of Taunton, Massachusetts does not qualify as a low risk auditee.

**CITY OF TAUNTON, MASSACHUSETTS**

Schedule of Current Year Findings and Questioned Costs

Year Ended June 30, 2021

**2. Findings on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on our Audit of the Financial statements (Government Auditing Standards):**

*No current year findings to be reported in accordance with Government Auditing Standards.*

**3. Findings and Questions Costs Which are Required to be Reported Over Major Federal Programs and on Internal Controls over Compliance Required by Uniform Guidance:**

*No current year findings to be reported in accordance with Uniform Guidance.*



**CITY OF TAUNTON, MASSACHUSETTS**

Status of Prior Year Findings

Year Ended June 30, 2021

**4. Status of Prior Year Findings – On Internal Control Over Financial Reporting and on Compliance and Other Matters Based on our Audit of the Financial Statements (Government Auditing Standards):**

*There were no prior year findings in the financial statement audit (Government Auditing Standards.)*

**5. Status of Prior Year Findings – Over Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance:**

*There were no prior year findings in the financial statement audit (Uniform Guidance).*