

TOWN OF BRAINTREE, MASSACHUSETTS

REPORTS ON FEDERAL AWARD PROGRAMS

YEAR ENDED JUNE 30, 2021

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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

Independent Auditor's Report

To the Honorable Mayor and the Town Council
Town of Braintree, 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 Braintree, Massachusetts, as of and for the year ended June 30, 2021 (December 31, 2020 for the Braintree Contributory Retirement System and the Braintree Electric Light Department), and the related notes to the financial statements, which collectively comprise the Town of Braintree, Massachusetts' basic financial statements, and have issued our report thereon dated March 29, 2022. Our report includes a reference to other auditors who audited the financial statements of the Braintree Electric Light Department, as described in our report on the Town of Braintree, Massachusetts' financial statements. The financial statements of the Braintree Electric Light Department were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Braintree, Massachusetts' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Braintree, Massachusetts' internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Braintree, Massachusetts' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or 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 Braintree, Massachusetts' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the 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 "Pomeroy & Sullivan, LLC".

March 29, 2022

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditor's Report

To the Honorable Mayor and the Town Council
Town of Braintree, Massachusetts

Report on Compliance for Each Major Federal Program

We have audited the Town of Braintree, Massachusetts' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Town of Braintree, Massachusetts' major federal programs for the year ended June 30, 2021. The Town of Braintree, Massachusetts' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The Town of Braintree, Massachusetts' basic financial statements include the operations of the Braintree Electric Light Department, which did not receive any federal awards during the year ended December 31, 2020. Our audit, described below, did not include the operations of the Braintree Electric Light Department because the Department engaged other auditors to perform an audit of their financial statements.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the 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 Town of Braintree, 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 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 Town of Braintree, 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 Braintree, Massachusetts' compliance.

Opinion on Each Major Federal Program

In our opinion, the Town of Braintree, 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, 2021.

Report on Internal Control over Compliance

Management of the Town of Braintree, Massachusetts, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town of Braintree, Massachusetts' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the 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 Town of Braintree, Massachusetts' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the 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 Town of Braintree, Massachusetts, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town of Braintree, Massachusetts' basic financial statements. We issued our report thereon dated March 29, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

A handwritten signature in black ink, appearing to read "Pomeroy & Sullivan, LLC". The signature is written in a cursive, flowing style.

March 29, 2022

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Amount Passed Through to Sub-Recipients	Expenditures
CHILD NUTRITION CLUSTER:				
U.S. DEPARTMENT OF AGRICULTURE:				
<u>Passed through State Department of Elementary and Secondary Education:</u>				
Non-Cash Assistance (Commodities):				
National School Lunch Program.....	10.555	11-040	\$ -	\$ 100,283
Cash Assistance:				
National School Lunch Program.....	10.555	11-040	-	829,782
Total National School Lunch Program.....			-	930,065
Cash Assistance:				
School Breakfast Program.....	10.553	11-040	-	474,589
Cash Assistance:				
Summer Food Service Program.....	10.559	11-040	-	1,423,659
COVID-19 - Summer Food Service Program.....	10.559	11-040	-	379,986
Total Summer Food Service Program.....			-	1,803,645
TOTAL CHILD NUTRITION CLUSTER.....			-	3,208,299
CDBG - ENTITLEMENT GRANTS CLUSTER:				
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
<u>Passed through the State Department of Housing and Community Development:</u>				
COVID-19 - Community Development Block Grants/Entitlement Grants - CDBG Entitlement.....	14.218	Not Applicable	-	30,000
HIGHWAY SAFETY CLUSTER:				
U.S. DEPARTMENT OF TRANSPORTATION:				
<u>Passed through Governor's Highway Safety Bureau:</u>				
National Priority Safety Programs.....	20.616	2021MRSBPBRAINTREEXXX	-	14,761
National Priority Safety Programs.....	20.616	2020BRAINTREEPEDBIKE	-	4,548
TOTAL HIGHWAY SAFETY CLUSTER.....			-	19,309
SPECIAL EDUCATION CLUSTER:				
U.S. DEPARTMENT OF EDUCATION:				
<u>Passed through State Department of Elementary and Secondary Education:</u>				
Special Education Grants to States.....	84.027	240-414981-2021-0040	-	1,785,103
Special Education Preschool Grants.....	84.173	262-415279-2021-0040	-	35,099
TOTAL SPECIAL EDUCATION CLUSTER.....			-	1,820,202
AGING CLUSTER:				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
<u>Passed through South Shore Elder Services:</u>				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers.....	93.044	Not Available	-	3,054
OTHER PROGRAMS:				
U.S. DEPARTMENT OF JUSTICE:				
<u>Direct Programs:</u>				
Bulletproof Vest Partnership Program.....	16.607	Not Applicable	-	13,874
Federal Equitable Sharing Program.....	16.922	Not Applicable	-	75,338
TOTAL JUSTICE.....			-	89,212
NATIONAL SCIENCE FOUNDATION:				
<u>Direct Program:</u>				
Education and Human Resources.....	47.076	Not Applicable	-	15,030
U.S. DEPARTMENT OF HOMELAND SECURITY:				
<u>Direct Program:</u>				
Assistance to Firefighters Grant.....	97.044	Not Applicable	-	21,960
PASS-THROUGH PROGRAMS:				
U.S. DEPARTMENT OF COMMERCE:				
<u>Passed through National Oceanic and Atmospheric Administration:</u>				
Coastal and Marine Habitat Restoration Projects.....	11.463	FORERVRMQBRNTRGRTF20	-	32,142
U.S. DEPARTMENT OF JUSTICE:				
<u>Passed through State Executive Office of Public Safety and Security:</u>				
COVID-19 Coronavirus Emergency Supplemental Funding Program.....	16.034	SCEPSSFY21COVIDBRAIN	-	7,321
Edward Byrne Memorial Justice Assistance Grant Program.....	16.738	SCEPSSFY21BJAGBRAINT	-	40,000
TOTAL JUSTICE.....			-	47,321

(Continued)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Amount Passed Through to Sub-Recipients	Expenditures
U.S. DEPARTMENT OF TREASURY:				
<u>Passed through Executive Office of Administration and Finance:</u>				
COVID-19 - Coronavirus Relief Fund.....	21.019	COVID19	-	2,547,285
<u>Passed through State Department of Elementary and Secondary Education:</u>				
COVID-19 - Coronavirus Relief Fund.....	21.019	102-401216-2021-0040	-	1,265,181
COVID-19 - Coronavirus Relief Fund.....	21.019	118-403386-2021-040	-	146,701
COVID-19 - Coronavirus Relief Fund.....	21.019	SCDOE21758Z11002020A	-	49,144
Total COVID-19 - Coronavirus Relief Fund.....			-	4,008,311
U.S. ENVIRONMENTAL PROTECTION AGENCY:				
<u>Passed through the State Department of Environmental Protection:</u>				
Water Quality Management Planning.....	66.454	TOWNOFBRNTREE1905604	-	26,104
U.S. DEPARTMENT OF EDUCATION:				
<u>Passed through State Department of Elementary and Secondary Education:</u>				
Title I Grants to Local Educational Agencies.....	84.010	305-388978-2021-0040	-	501,142
English Language Acquisition.....	84.365	180-388998-2021-0040	-	38,125
Supporting Effective Instruction State Grants.....	84.367	140-388999-2021-0040	-	67,687
Student Support and Academic Enrichment Grants.....	84.424	309-388997-2021-0040	-	9,507
COVID-19 - Education Stabilization Fund.....	84.425D	113-378355-2020-0040	-	428,958
COVID-19 - Education Stabilization Fund.....	84.425D	114-391529-2021-0040	-	4,952
COVID-19 - Education Stabilization Fund.....	84.425	115-499833-2021-0040	-	849,027
Total COVID-19 - Education Stabilization Fund.....			-	1,282,937
TOTAL EDUCATION.....			-	1,899,398
ELECTION ASSISTANCE COMMISSION:				
<u>Passed through the Massachusetts Secretary of State:</u>				
Help America Vote Act Requirements Payments.....	90.401	SCSEC192021RPOSTAGE1	-	5,057
U.S. DEPARTMENT OF HOMELAND SECURITY:				
<u>Passed through Massachusetts Emergency Management Agency:</u>				
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	CTFEMA4496BRAIN00089	-	64,087
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	CTFEMA4496BRAIN00218	-	88,502
Total COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters).....			-	152,589
Emergency Management Performance Grants.....	97.042	FY20EMPG1900000BRAIN	-	9,120
Homeland Security Grant Program.....	97.067	FY21CCP1900000BRAIN	-	3,749
TOTAL HOMELAND SECURITY.....			-	165,458
TOTAL.....			\$ -	\$ 11,390,857

(Concluded)

See notes to schedule of expenditures of federal awards.

Note 1 – Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of the Town of Braintree, Massachusetts under programs of the federal government for the year ended June 30, 2021. 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 of Braintree, Massachusetts, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Town of Braintree, Massachusetts.

Note 2 – Significant Accounting Policies

The accounting and reporting policies of the Town of Braintree, Massachusetts, are set forth below:

- (a) Basis of Accounting – The accompanying Schedule of Expenditures of Federal Awards is presented on the modified accrual basis of accounting. Accordingly, expenditures are recognized when the liability is incurred. 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.
- (b) Cash Assistance – National School Lunch Program and Breakfast – Program expenditures represent federal reimbursement for meals provided during the year.
- (c) Non-Cash Assistance (Commodities) – National School Lunch Program – Program expenditures represent the value of donated foods received during the year.
- (d) Disaster Grants are recorded the year the grant was approved.
- (e) The Town of Braintree, Massachusetts has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 3 – Disaster Grants – Public Assistance (Presidentially Declared Disasters)

After a presidentially declared disaster, the Federal Emergency Management Agency (FEMA) provides disaster grants to reimburse eligible costs related to the disaster. The federal government makes reimbursements in the form of cost-shared grants that require state matching funds. Of the \$152,589 reported as expenditures under Federal Assistance Listing Number 97.036, \$52,310 was incurred in 2020, and \$100,279 was incurred in 2021.

A. Summary of Auditor’s Results

1. The auditor’s report expresses an unmodified opinion on the financial statements of the Town of Braintree, Massachusetts.
2. No material weaknesses or significant deficiencies relating to the audit of the financial statements are reported in the 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*.
3. No instances of noncompliance material to the financial statements of the Town of Braintree, Massachusetts were disclosed during the audit.
4. No material weaknesses or significant deficiencies relating to the audit of the major federal award programs are reported in the Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance.
5. The auditor’s report on compliance for the major federal award programs for the Town of Braintree, Massachusetts, expresses an unmodified opinion on all major federal award programs.
6. There were no audit findings relative to the major federal award programs of the Town of Braintree, Massachusetts.
7. The programs tested as major programs are the COVID-19 - Coronavirus Relief Fund and the Education Stabilization Fund.
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. The Town of Braintree, Massachusetts was determined to be a low-risk auditee.

B. Findings – Financial Statements Audit

None

C. Findings and Questioned Costs – Major Federal Award Programs

None

D. Summary Schedule of Prior Year Audit Findings

None