

**TOWN OF FOXBOROUGH, MASSACHUSETTS**

INDEPENDENT AUDITORS' REPORT AS  
REQUIRED BY UNIFORM GUIDANCE  
AND ***GOVERNMENT AUDITING STANDARDS***  
AND RELATED INFORMATION

FOR THE YEAR ENDED JUNE 30, 2019

**TOWN OF FOXBOROUGH, MASSACHUSETTS**  
**INDEPENDENT AUDITORS' REPORT AS REQUIRED BY UNIFORM GUIDANCE**  
**AND *GOVERNMENT AUDITING STANDARDS* AND RELATED INFORMATION**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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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 Board of Selectmen  
Town of Foxborough, 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 Foxborough, Massachusetts, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town of Foxborough, Massachusetts's basic financial statements, and have issued our report thereon dated September 11, 2020.

**Internal Control over Financial Reporting**

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

Respectfully,

A handwritten signature in blue ink, appearing to read "Robert E. Brown". The signature is stylized and cursive.

Certified Public Accountant

September 11, 2020

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REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND 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 Board of Selectmen  
Town of Foxborough, Massachusetts

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

We have audited the Town of Foxborough, Massachusetts's 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 Foxborough, Massachusetts's major federal program for the year ended June 30, 2019. The Town of Foxborough, Massachusetts's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with 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 the Town of Foxborough, Massachusetts's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 Foxborough, Massachusetts's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Town of Foxborough, Massachusetts's compliance.

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

In our opinion, the Town of Foxborough, Massachusetts complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2019.

### ***Other Matters***

The results of our auditing procedures disclosed 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 items 2019-001 and 2019-002. Our opinion on the major federal program is not modified with respect to these matters.

The Town of Foxborough, Massachusetts's responses to the noncompliance findings are identified in our audit and are described in the accompanying schedule of findings and questioned costs. The Town of Foxborough, Massachusetts's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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

Management of the Town of Foxborough, 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 Foxborough, 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 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 Foxborough, 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 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.

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 Foxborough, Massachusetts, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town of Foxborough, Massachusetts's basic financial statements. We issued our report thereon dated September 11, 2020, 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 a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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.

Respectfully,

A handwritten signature in blue ink that reads "Robert E. Brown". The signature is written in a cursive style with a large initial "R" and "B".

Certified Public Accountant

September 11, 2020

**TOWN OF FOXBOROUGH, MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2019**

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL CFDA NUMBER	GRANTOR/ PASS-THROUGH ENTITY IDENTIFYING NUMBER	AMOUNT PASSED THROUGH TO SUB-RECIPIENTS	FEDERAL EXPENDITURES
<b>U.S. DEPARTMENT OF EDUCATION</b>				
<b>SPECIAL EDUCATION CLUSTER:</b>				
PASS-THROUGH PROGRAMS FROM: MASSACHUSETTS EXECUTIVE OFFICE OF EDUCATION DEPARTMENT OF ELEMENTARY & SECONDARY EDUCATION (DESE)				
SPECIAL EDUCATION GRANTS TO STATES: PL 94-142 PROJECT CLASS - FY 2019	84.027	240-212625-2019-0099	\$ -	\$ 661,065
SPECIAL EDUCATION GRANTS TO STATES: PL 94-142 PROJECT CLASS - FY 2018	84.027	240-147787-2018-0099	-	26,498
TOTAL SPECIAL EDUCATION GRANTS TO STATES			-	687,563
PASS-THROUGH PROGRAM FROM: MASSACHUSETTS EXECUTIVE OFFICE OF EDUCATION DEPARTMENT OF ELEMENTARY & SECONDARY EDUCATION (DESE)				
SPECIAL EDUCATION PRESCHOOL GRANT	84.173	262-224955-2019-0099	-	21,328
TOTAL SPECIAL EDUCATION CLUSTER:			-	708,891
PASS-THROUGH PROGRAMS FROM: MASSACHUSETTS EXECUTIVE OFFICE OF EDUCATION DEPARTMENT OF ELEMENTARY & SECONDARY EDUCATION (DESE)				
TITLE I - FY 2019	84.010	305-232338-2019-0099	-	83,664
TITLE I - FY 2018	84.010	305-147801-2018-0099	-	1
TOTAL TITLE 1 GRANTS TO LOCAL EDUCATION AGENCIES			-	83,665
STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM	84.424	309-147842-2018-0099	-	4,465
SUPPORTING EFFECTING INSTRUCTION STATE GRANT - FY 2019	84.367	140-225215-2019-0099	-	15,582
SUPPORTING EFFECTING INSTRUCTION STATE GRANT - FY 2018	84.367	140-147802-2018-0099	-	23,104
TOTAL SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS			-	38,686
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			-	835,707
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<b>CHILD NUTRITION CLUSTER</b>				
PASS-THROUGH PROGRAMS FROM: MASSACHUSETTS EXECUTIVE OFFICE OF EDUCATION DEPARTMENT OF ELEMENTARY & SECONDARY EDUCATION (DESE) - BUREAU OF NUTRITION				
NATIONAL SCHOOL BREAKFAST PROGRAM	10.553		-	41,646
NATIONAL SCHOOL LUNCH PROGRAM	10.555		-	270,509
COMMODITY SUPPLEMENTAL FOOD PROGRAM	10.555		-	47,699
TOTAL NATIONAL SCHOOL LUNCH PROGRAM			-	318,208
TOTAL CHILD NUTRITION CLUSTER			-	359,854
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			-	359,854
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
DIRECT PROGRAMS				
ASSISTANCE TO FIREFIGHTERS GRANT	97.044	EMW-2017-FV-01444	-	202,381
STAFFING FOR ADEQUATE FIRE AND EMERGENCY RESPONSE	97.083	EMW-2016-FH-00222	-	184,680
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			-	387,061
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
PASS-THROUGH PROGRAM FROM: GOVERNOR'S HIGHWAY SAFETY BUREAU				
STATE & COMMUNITY HIGHWAY SAFETY GRANT - UNDERAGE DRINKING	20.600		-	10,000
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			-	10,000
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			\$ -	\$ 1,592,622

SEE ACCOMPANYING NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS



**TOWN OF FOXBOROUGH, MASSACHUSETTS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2019**

**I. BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the Town of Foxborough, Massachusetts under programs of the federal government for the year ended June 30, 2019. The information in the 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 Foxborough, Massachusetts, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Town of Foxborough, Massachusetts.

**II. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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.

**III. IN DIRECT COST RATE**

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

**IV. SCHOOL LUNCH PROGRAM**

The School 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 2019. Contributions of noncash assistance 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 Foxborough, Massachusetts passed no federal awards through to sub-recipients during the period under audit.

**TOWN OF FOXBOROUGH, MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2019**

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

**Financial Statements**

Type of Auditors' Report Issued: Unmodified Opinion

Internal Control over Financial Reporting:

- Material Weakness(es) Identified? \_\_\_\_\_ Yes   X   No
- Significant Deficiency(ies) Identified? \_\_\_\_\_ Yes   X   No

Noncompliance Material to the Financial Statements Noted? \_\_\_\_\_ Yes   X   No

**Federal Awards**

Internal Control over Major Program:

- Material Weakness(es) Identified? \_\_\_\_\_ Yes   X   No
- Significant Deficiency(ies) Identified? \_\_\_\_\_ Yes   X   No

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

Any Audit Findings Disclosed that are Required to be Reported in Accordance with Uniform Guidance?   X   Yes \_\_\_\_\_ No

Identification of the Major Program:

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

Dollar Threshold used to Distinguish Between Type A and Type B Programs: \$ 750,000

Auditee Qualified as Low-Risk Auditee? \_\_\_\_\_ Yes   X   No

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

**TOWN OF FOXBOROUGH, MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2019**

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

***Finding 2019-001*** – Special Education Cluster – CFDA No.’s 84.027 & 84.173

Department of Education

Massachusetts Department of Elementary and Secondary Education

***Criteria:*** Where employees work solely or partially on a single Federal program or cost objective, their salaries or wages must be supported by periodic certification that the employee worked on these programs for the period covered by the programs. 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 and be completed after the work has been performed.

***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 time was wholly spent on these programs were completed after the work had been performed.

***Questioned Costs:*** None

***Context:*** During our test of payroll transactions of the Special Education grant and Special Education Preschool grant it was noted that the time and effort certifications were completed prior to the work being performed instead of after and thus they were not completed in a timely manner as set forth by the Massachusetts Department of Elementary and Secondary Education.

***Effect:*** The Foxborough School Department was not in compliance with the time and effort certification requirements.

***Cause:*** This was a mistake caused by Special Education staff trying to be efficient and pulling together the certification documents in late October instead of waiting until December 31<sup>st</sup>.

***Identification as a Repeat Finding:*** This is not a repeat finding.

**TOWN OF FOXBOROUGH, MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2019**

**CURRENT YEAR FINDINGS AND QUESTIONED COSTS – CONTINUED**

***Recommendation:*** We recommend that the Foxborough 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 and be completed after the work has been performed.

***Management Response:*** Management has reviewed the issue with the Special Education department and instructed them to wait until after December 31st to get the certification documents signed by the Special Education Director and the responsible staff member.

**TOWN OF FOXBOROUGH, MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2019**

**CURRENT YEAR FINDINGS AND QUESTIONED COSTS – CONTINUED**

***Finding 2019-002*** – Special Education Cluster – CFDA No.’s 84.027 & 84.173

Department of Education

Massachusetts Department of Elementary and Secondary Education

***Criteria:*** Allowable costs should be costs that are necessary and reasonable for the performance of the Federal award and allocable under the principles of 2 CFR part 200, subpart E.

***Condition:*** Payroll expenditure was incorrectly charged to the Special Education PL94-142 grant.

***Questioned Costs:*** This finding did result in a questioned cost of \$2,074.40.

***Context:*** During our test of the payroll transactions 1 of the 40 payroll transactions tested was incorrectly charged to the grant.

***Effect:*** The Foxborough School Department was not in compliance with the allowable costs requirement set forth by Uniform Guidance.

***Cause:*** During the absences of a staff member paid under the grant another staff member filled in for the original staff member. Payroll mistakenly charged the substitutes full salary to the grant for two bi-weekly payrolls. When the error was found unfortunately only one of the bi-weekly payrolls was reversed.

***Identification as a Repeat Finding:*** This is not a repeat finding.

***Recommendation:*** We recommend that the Foxborough School Department follow procedures to ensure that expenditures charged to the grant has sufficient supporting documentation and is allowable as set forth by Uniform Guidance

***Management’s Response:*** Management will review all charges to the grants and confirm that only appropriate expenditures are charged to each grant. Payroll and other expenses will be confirmed to supporting documentation.

**D. PRIOR YEAR FINDINGS & QUESTIONED COSTS - NONE**