

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, 2022

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, 2022

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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 Select Board
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 Town of Foxborough, Massachusetts, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Town of Foxborough, Massachusetts's basic financial statements, and have issued our report thereon dated March 30, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Town of Foxborough, Massachusetts's internal control over financial reporting (internal control) as a basis for designing 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 Town of Foxborough, Massachusetts's internal control. Accordingly, we do not express an opinion on the effectiveness of 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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 financial statements. 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 that reads "Robert E. Brown". The signature is written in a cursive style with a prominent initial "R".

Certified Public Accountant

March 30, 2023

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INDEPENDENT AUDITOR'S 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

To the Honorable Select Board
Town of Foxborough, Massachusetts

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Town of Foxborough, Massachusetts's 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 of Foxborough, Massachusetts's major federal programs for the year ended June 30, 2022. The Town of Foxborough, Massachusetts's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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 each of its major federal programs for the year ended June 30, 2022.

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; 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Auditor's 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 of Foxborough, Massachusetts'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 generally accepted auditing standards, *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 of Foxborough, Massachusetts's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 of Foxborough, Massachusetts'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 of Foxborough, Massachusetts'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 of Foxborough, Massachusetts'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.

Report on 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 Auditor's 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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, 2022, 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 March 30, 2023, which contained unmodified opinions on those financial statements. Our audit was performed 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,



Certified Public Accountant

March 30, 2023

**TOWN OF FOXBOROUGH, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022**

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL ASSISTANCE LISTING NUMBER	GRANTOR/ PASS-THROUGH ENTITY IDENTIFYING NUMBER	AMOUNT PASSED THROUGH TO SUB-RECIPIENTS	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF AGRICULTURE				
CHILD NUTRITION CLUSTER				
PASS-THROUGH PROGRAMS FROM: MASSACHUSETTS EXECUTIVE OFFICE OF EDUCATION DEPARTMENT OF ELEMENTARY & SECONDARY EDUCATION (DESE) - BUREAU OF NUTRITION				
NATIONAL SCHOOL BREAKFAST PROGRAM	10.553		\$ -	\$ 299,958
NATIONAL SCHOOL LUNCH PROGRAM	10.555		-	1,277,956
NATIONAL SCHOOL LUNCH PROGRAM - NON CASH ASSISTANCE	10.555		-	68,941
SUPPLY CHAIN ASSISTANCE GRANT	10.555		-	55,751
EOC REIMBURSMENT GRANT	10.555		-	15,634
TOTAL NATIONAL SCHOOL LUNCH PROGRAM			-	1,418,283
TOTAL CHILD NUTRITION CLUSTER			-	1,718,241
STATE PANDEMIC ELECTRONIC BENEFIT TRANSFER ADMINISTRATIVE COSTS GRANT	10.649		-	3,070
TOTAL U.S. DEPARTMENT OF AGRICULTURE			-	1,721,311
U.S. DEPARTMENT OF EDUCATION				
SPECIAL EDUCATION CLUSTER:				
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 2022	84.027	240-529657-2022-0099	-	677,570
SPECIAL EDUCATION GRANTS TO STATES: PL 94-142 PROJECT CLASS - FY 2021	84.027	240-398436-2021-0099	-	65,028
COVID-19 SPECIAL EDUCATION GRANTS TO STATES: CORRECTIVE ACTION ARPA/IDEA	84.027	252-529659-2022-0099	-	8,640
SPECIAL EDUCATION GRANTS TO STATES: DISPROPORTIONALITY GRANT	84.027	258-496156-2021-0099	-	2,500
TOTAL SPECIAL EDUCATION GRANTS TO STATES			-	753,738
PASS-THROUGH PROGRAMS FROM: MASSACHUSETTS EXECUTIVE OFFICE OF EDUCATION DEPARTMENT OF ELEMENTARY & SECONDARY EDUCATION (DESE)				
SPECIAL EDUCATION PRESCHOOL GRANT - FY 2022	84.173	262-529658-2022-0099	-	22,387
SPECIAL EDUCATION PRESCHOOL GRANT - FY 2021	84.173	262-398437-2021-0099	-	72
SPECIAL EDUCATION PRESCHOOL GRANT - LEARNING TOGETHER	84.173	298-482611-2021-0099	-	668
TOTAL SPECIAL EDUCATION PRESCHOOL GRANTS			-	23,127
TOTAL SPECIAL EDUCATION CLUSTER:			-	776,865
PASS-THROUGH PROGRAMS FROM: MASSACHUSETTS EXECUTIVE OFFICE OF EDUCATION DEPARTMENT OF ELEMENTARY & SECONDARY EDUCATION (DESE)				
COVID-19 EDUCATION STABILIZATION FUND - ESSER I	84.425D	113-397306-2021-0099	-	225
COVID-19 EDUCATION STABILIZATION FUND - ESSER II	84.425D	113-499797-2021-0099	-	50,936
COVID-19 EDUCATION STABILIZATION FUND - ESSER III	84.425U	119-579678-2022-0099	-	197,555
TOTAL EDUCATION STABILIZATION FUND:			-	248,716
TITLE I - FY 2022	84.010	305-555954-2022-0099	-	99,074
TITLE I - FY 2021	84.010	305-400700-2021-0099	-	5,559
TOTAL TITLE I GRANTS TO LOCAL EDUCATION AGENCIES			-	104,633
STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM - FY 2022	84.424	309-555955-2022-0099	-	10,000
STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM - FY 2021	84.424	309-400701-2021-0099	-	10,000
TOTAL STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM			-	20,000
SUPPORTING EFFECTING INSTRUCTION STATE GRANT - FY 2022	84.367	140-555961-2022-0099	-	16,673
SUPPORTING EFFECTING INSTRUCTION STATE GRANT - FY 2021	84.367	140-400699-2021-0099	-	33,722
TOTAL SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS			-	50,395
LEP SUPPORT GRANT - ENGLISH LANGUAGE ACQUISITION	84.365	180-555958-2022-0099	-	8,771
TOTAL U.S. DEPARTMENT OF EDUCATION			-	1,209,380

SEE ACCOMPANYING NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TOWN OF FOXBOROUGH, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL ASSISTANCE LISTING NUMBER	GRANTOR/ PASS-THROUGH ENTITY IDENTIFYING NUMBER	AMOUNT PASSED THROUGH TO SUB-RECIPIENTS	FEDERAL EXPENDITURES
U.S DEPARTMENT OF HOMELAND SECURITY				
PASS-THROUGH PROGRAM FROM: MASSACHUSETTS EMERGENCY MANAGEMENT AGENCY				
EMERGENCY MANAGEMENT PERFORMANCE GRANT	97.042	FY22EMPG2100000FOXBO	-	2,730
DIRECT PROGRAMS				
ASSISTANCE TO FIREFIGHTERS GRANT - EQUIPMENT GRANT	97.044		-	56,190
ASSISTANCE TO FIREFIGHTERS GRANT - LADDER TRUCK	97.044		-	388
TOTAL ASSISTANCE TO FIREFIGHTERS GRANTS			-	56,578
STAFFING FOR ADEQUATE FIRE AND EMERGENCY RESPONSE	97.083		-	97,679
TOTAL U.S DEPARTMENT OF HOMELAND SECURITY			-	156,987
U.S DEPARTMENT TREASURERY				
PASS-THROUGH PROGRAM FROM: MASSACHUSETTS EXECUTIVE OFFICE OF ADMINISTRATION AND FINANCE COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS				
	21.027	22ARPALOCPASSTHRU001	-	41,711
TOTAL U.S DEPARTMENT OF TREASURERY			-	41,711
U.S. DEPARTMENT OF TRANSPORTATION				
PASS-THROUGH PROGRAM FROM: GOVERNOR'S HIGHWAY SAFETY BUREAU				
STATE & COMMUNITY HIGHWAY SAFETY GRANT - TRAFFIC ENFORCEMENT	20.600	2022MRSFPOXBOROUGHXX	-	10,514
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			-	10,514
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ -	\$ 3,139,903

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, 2022**

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, 2022. 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 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 2022. 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, 2022**

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 Programs: Unmodified Opinion

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

Identification of the Major Programs:

CFDA No.	Name of Federal Programs or Cluster
10.553 & 10.555	Child Nutrition Cluster
84.425D & 84.425U	Education Stabilization Fund

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

Auditee Qualified as Low-Risk Auditee? _____ X Yes _____ No

B. FINDINGS – BASIC FINANCIAL STATEMENT AUDIT – NONE.

C. CURRENT YEAR FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAM AUDIT – NONE

D. PRIOR YEAR FINDINGS & QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT - NONE