



**Powers &
Sullivan, LLC**
CPAs AND ADVISORS

CITY OF SOMERVILLE, MASSACHUSETTS

REPORTS ON FEDERAL AWARD PROGRAMS

YEAR ENDED JUNE 30, 2022

CITY OF SOMERVILLE, MASSACHUSETTS
REPORTS ON FEDERAL AWARD PROGRAMS
YEAR ENDED JUNE 30, 2022

TABLE OF CONTENTS

	Page
Report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with <i>Government Auditing Standards</i>	1
Report on compliance for each major federal program; and report on internal control over compliance required by Uniform Guidance.....	3
Report on schedule of expenditures of federal awards required by Uniform Guidance.....	6
Schedule of expenditures of federal awards.....	7
Notes to schedule of expenditures of federal awards.....	9
Schedule of findings and questioned costs.....	10

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 City Council
City of Somerville, 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 Somerville, Massachusetts, as of and for the year ended June 30, 2022, (except for the Somerville Contributory Retirement System which is as of and for the year ended December 31, 2021), and the related notes to the financial statements, which collectively comprise the City of Somerville, Massachusetts' basic financial statements, and have issued our report thereon dated February 22, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Somerville, Massachusetts' 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 the City of Somerville, Massachusetts' internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Somerville, 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 City'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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. 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 have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Somerville, 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 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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Powers + Sullivan, LLC

February 22, 2023

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditor's Report

To the Honorable Mayor and City Council
City of Somerville, Massachusetts

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Somerville, Massachusetts' 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 City of Somerville, Massachusetts' major federal programs for the year ended June 30, 2022. The City of Somerville, Massachusetts' 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 City of Somerville, 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 City of Somerville, 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 City of Somerville, Massachusetts' 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 City of Somerville, Massachusetts' federal programs.

Auditor's Responsibility 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 City of Somerville, Massachusetts' 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 City of Somerville, Massachusetts' 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 City of Somerville, Massachusetts' 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 City of Somerville, Massachusetts' 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 City of Somerville, Massachusetts' 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.

Powers + Sullivan, LLC

May 11, 2023

REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditor's Report

To the Honorable Mayor and City Council
City of Somerville, Massachusetts

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Somerville, Massachusetts' as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Somerville, Massachusetts' basic financial statements. We issued our report thereon dated February 22, 2023, 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.

Powers + Sullivan, LLC

February 22, 2023

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2022

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 Massachusetts Department of Elementary and Secondary Education:</u>				
<u>Non-Cash Assistance (Commodities):</u>				
National School Lunch Program.....	10.555	09-274	\$ -	\$ 219,181
<u>Cash Assistance:</u>				
National School Lunch Program.....	10.555	09-274	-	2,976,504
COVID-19 National School Lunch Program.....	10.555	09-274	-	303,678
Total National School Lunch Program.....			-	3,499,363
<u>Cash Assistance:</u>				
School Breakfast Program.....	10.553	09-274	-	639,213
Summer Food Service Program for Children.....	10.559	09-274	-	166,084
Fresh Fruit and Vegetable Program.....	10.582	09-274	-	32,710
TOTAL CHILD NUTRITION CLUSTER.....			-	4,337,370
COMMUNITY DEVELOPMENT BLOCK GRANT CLUSTER:				
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
<u>Direct Programs:</u>				
Community Development Block Grants/Entitlement Grants.....	14.218	Not applicable	400,616	2,007,096
COVID-19 Community Development Block Grants/Entitlement Grants.....	14.218	Not applicable	-	546,903
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT CLUSTER.....			400,616	2,553,999
HIGHWAY SAFETY CLUSTER:				
U.S. DEPARTMENT OF TRANSPORTATION:				
<u>Passed through the Massachusetts Department of Transportation:</u>				
State and Community Highway Safety (Fiscal Year 2021).....	20.600	2021MRSPSOMERVILLEXX	-	6,280
SPECIAL EDUCATION CLUSTER:				
U.S. DEPARTMENT OF EDUCATION:				
<u>Passed through Massachusetts Department of Elementary and Secondary Education:</u>				
Special Education Grants to States (IDEA, Part B) (Fiscal Year 2022).....	84.027	240-579716-2022-0274	-	1,232,738
Special Education Grants to States (IDEA, Part B) (Fiscal Year 2021).....	84.027	240-433029-2021-0274	-	455,430
Special Education Grants to States (IDEA, Part B) (Fiscal Year 2020).....	84.027	240-323187-2020-0274	-	117,892
COVID-19 - Special Education Grants to States (IDEA, Part B).....	84.027	252-582102-2022-0274	-	142,209
Special Education Grants to States (IDEA, Part B).....	84.027	274-489050-2021-0274	-	34,316
Total Special Education Grants to States (IDEA, Part B).....			-	1,982,587
Special Education Preschool Grants (IDEA, Preschool) (Fiscal Year 2022).....	84.173	262-579718-2022-0274	-	60,582
Special Education Preschool Grants (IDEA, Preschool) (Fiscal Year 2021).....	84.173	262-433024-2021-0274	-	886
Special Education Preschool Grants (IDEA, Preschool).....	84.173	298-489051-2021-0274	-	3,936
Total Special Education Preschool Grants (IDEA, Preschool).....			-	65,404
TOTAL SPECIAL EDUCATION CLUSTER.....			-	2,047,991
AGING CLUSTER:				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
<u>Passed through Massachusetts Executive Office of Health and Human Services:</u>				
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers (Fiscal Year 2022).....	93.044	04-2515-020	-	6,126
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers (Fiscal Year 2021).....	93.044	04-2515-020	-	4,846
TOTAL AGING CLUSTER.....			-	10,972
OTHER PROGRAMS:				
U.S. DEPARTMENT OF AGRICULTURE:				
<u>Direct Programs:</u>				
Farm to School Grant Program.....	10.575	Not applicable	-	31,615
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
<u>Direct Programs:</u>				
Emergency Shelters Grant Program.....	14.231	Not applicable	-	152,298
COVID-19 Emergency Shelters Grant Program.....	14.231	Not applicable	200,262	209,384
Total Emergency Shelter Grants Program.....			200,262	361,682
HOME Investment Partnerships Program.....	14.239	Not applicable	208,000	279,167
Continuum of Care Program.....	14.267	Not applicable	-	6,754
Lead Hazard Reduction Demonstration Grant Program.....	14.905	Not applicable	-	302,722
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT.....			408,262	950,325
U.S. DEPARTMENT OF JUSTICE:				
<u>Direct Programs:</u>				
Bulletproof Vest Partnership Program.....	16.607	Not applicable	-	20,280
U.S. DEPARTMENT OF TREASURY:				
<u>Direct Program:</u>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds.....	21.027	Not applicable	-	997,014
U.S. DEPARTMENT OF HOMELAND SECURITY				
<u>Direct Program</u>				
Assistance to Firefighters Grant.....	97.044	Not applicable	-	4,378
PASS-THROUGH PROGRAMS:				
U.S. DEPARTMENT OF AGRICULTURE:				
<u>Passed through Massachusetts Department of Elementary and Secondary Education:</u>				
Child and Adult Care Food Program.....	10.558	09-274	-	1,513
State Pandemic Electronic Benefit Transfer (PEBT) Administrative Costs Grants.....	10.649	09-274	-	9,203
TOTAL DEPARTMENT OF AGRICULTURE.....			-	10,716
U.S. DEPARTMENT OF TREASURY:				
<u>Passed through Executive Office of Administration and Finance:</u>				
COVID-19 Coronavirus Relief Fund.....	21.019	RD2COVID19 274	-	964,080
<u>Passed through Massachusetts Department Elementary and Secondary Education:</u>				
COVID-19 Coronavirus Relief Fund.....	21.019	102-392102-2021-0274	-	2,873
Total COVID-19 Coronavirus Relief Fund.....			-	966,953

(Continued)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2022

INSTITUTE OF MUSEUM AND LIBRARY SERVICES				
<u>Passed through State Department of Library Commissioners:</u>				
Grants to States.....	45.310	21SOMERVILLECITIZENS	-	6,653
COVID-19 Grants to States.....	45.310	21SOMERVILLECARESACT	-	590
Total Grants to States.....			-	7,243
U.S. DEPARTMENT OF EDUCATION:				
<u>Passed through Massachusetts Department Elementary and Secondary Education:</u>				
Adult Education - Basic Grants to States (Fiscal Year 2021).....	84.002	340-378122-2021-0274	-	53,806
Adult Education - Basic Grants to States (Fiscal Year 2020).....	84.002	340-288693-2020-0274	-	8,272
Total Adult Education - Basic Grants to States.....			-	62,078
Title I Grants to Local Educational Agencies (Fiscal Year 2022).....	84.010	305-554083-2022-0274	-	788,133
Title I Grants to Local Educational Agencies (Fiscal Year 2021).....	84.010	305-410569-2021-0274	-	462,458
Title I Grants to Local Educational Agencies (Fiscal Year 2020).....	84.010	305-309359-2020-0274	-	14,447
Total Title I Grants to Local Educational Agencies.....			-	1,265,038
Career and Technical Education-Basic Grants to States (Fiscal Year 2022).....	84.048	400-531261-2022-0274	-	29,339
Career and Technical Education-Basic Grants to States (Fiscal Year 2021).....	84.048	400-424614-2021-0274	-	14,831
Total Career and Technical Education-Basic Grants to States.....			-	44,170
English Language Acquisition Grants (Fiscal Year 2022).....	84.365	180-554085-2022-0274	-	62,565
English Language Acquisition Grants (Fiscal Year 2021).....	84.365	180-410781-2021-0274	-	76,594
English Language Acquisition Grants (Fiscal Year 2020).....	84.365	180-309361-2020-0274	-	6,580
English Language Acquisition Grants (Fiscal Year 2020).....	84.365	186-375091-2020-0274	-	4,887
Total English Language Acquisition Grants.....			-	150,606
Supporting Effective Instruction State Grants (Fiscal Year 2022).....	84.367	140-554084-2022-0274	-	149,964
Supporting Effective Instruction State Grants (Fiscal Year 2021).....	84.367	140-410608-2021-0274	-	12,665
Supporting Effective Instruction State Grants (Fiscal Year 2020).....	84.367	140-309360-2020-0274	-	1,466
Total Supporting Effective Instruction State Grants.....			-	164,095
Comprehensive Literacy Development.....	84.371	508-586584-2022-0274	-	20,813
Student Support and Academic Enrichment (Fiscal Year 2022).....	84.424	309-554086-2022-0274	-	63,679
Student Support and Academic Enrichment (Fiscal Year 2021).....	84.424	309-410796-2021-0274	-	35,815
Student Support and Academic Enrichment (Fiscal Year 2020).....	84.424	309-309362-2020-0274	-	7,717
Total Student Support and Academic Enrichment Grants.....			-	107,211
COVID-19 Education Stabilization Fund.....	84.425D	113-379864-2021-0274	-	360,375
COVID-19 Education Stabilization Fund.....	84.425D	115-527775-2022-0274	-	2,411,486
COVID-19 Education Stabilization Fund.....	84.425U	119-850252-2022-0274	-	217,796
COVID-19 Education Stabilization Fund.....	84.425D	120-510534-2022-0274	-	43,970
COVID-19 Education Stabilization Fund.....	84.425D	121-510674-2022-0274	-	67,393
Total Education Stabilization Fund.....			-	3,100,990
TOTAL DEPARTMENT OF EDUCATION.....			-	4,915,001
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
<u>Passed through Massachusetts Executive Office of Health and Human Services:</u>				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC).....	93.323	4512-0194	-	250,280
State Targeted Response to the Opioid Crisis Grants.....	93.788	INTF2330MM3W21014183	-	47,974
Block Grants for Prevention and Treatment of Substance Abuse (Fiscal Year 2022).....	93.959	INTF2354M78220129158	-	282,155
Block Grants for Prevention and Treatment of Substance Abuse (Fiscal Year 2021).....	93.959	INTF2903P01190128214	-	26,624
Block Grants for Prevention and Treatment of Substance Abuse (Fiscal Year 2020).....	93.959	INTF2354206022000287	-	4,431
Total Block Grants for Prevention and Treatment of Substance Abuse.....			-	313,210
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES.....			-	611,464
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	DR 4496 PW-00261	-	327,367
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	DR 4496 PW-00282	-	129,506
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	DR 4496 PW-00311	-	88,780
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	DR 4496 PW-00288	-	80,900
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	DR 4496 PW-00283	-	187,656
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	DR 4496 PW-00307	-	79,895
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	DR 4496 PW-00528	-	48,033
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	DR 4496 PW-00507	-	53,777
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	DR 4496 PW-00523	-	112,836
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	DR 4496 PW-00494	-	23,441
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	DR 4496 PW-00560	-	128,805
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	DR 4496 PW-00857	-	64,022
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	DR 4496 PW-00676	-	45,273
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	DR 4496 PW-00702	-	52,207
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	DR 4496 PW-00701	-	128,527
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	DR 4496 PW-00794	-	55,774
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	DR 4496 PW-00802	-	58,988
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	DR 4496 PW-00819	-	19,205
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	DR 4496 PW-00798	-	94,187
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	DR 4496 PW-01025	-	27,696
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	DR 4496 PW-01054	-	261,475
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	DR 4496 PW-01079	-	73,100
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	DR 4496 PW-01081	-	56,759
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters).....			-	2,198,209
Emergency Management Performance Grants.....	97.042	EMPG19 SOMERVILLE	-	25,496
BRIC: Building Resilient Infrastructure and Communities.....	97.047	PDMC19-07-SOMERVILLE	-	16,092
<u>Passed through the City of Boston, Massachusetts:</u>				
Homeland Security Grant Program.....	97.067	BOSTONUASIFFY19	-	12,619
Homeland Security Grant Program.....	97.067	BOSTONUASIFFY20	-	172,168
Homeland Security Grant Program.....	97.067	BOSTONUASIFFY21	-	79,296
Total Homeland Security Grant Program.....			-	264,083
TOTAL DEPARTMENT OF HOMELAND SECURITY.....			-	2,503,880
TOTAL.....			\$	808,878
			\$	19,975,481

See notes to schedule of expenditures of federal awards.

(Concluded)

Note 1 – Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of the City of Somerville, 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 City of Somerville, Massachusetts, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City of Somerville, Massachusetts.

Note 2 - Significant Accounting Policies

The accounting and reporting policies of the City of Somerville, Massachusetts are set forth below:

- (a) Basis of Presentation - 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 - School Breakfast and Lunch Program - Program expenditures represent federal reimbursement for meals provided during the year.
- (c) Non-Cash Assistance (Commodities) - School Breakfast and Lunch Program - Program expenditures represent the value of donated foods received during the year.
- (d) Disaster Grants have been recorded the year the grant was approved.
- (e) The City of Somerville, Massachusetts has not elected to use the 10-percent de minimis indirect rate as allowed under the Uniform Guidance.

A. Summary of Auditor’s Results

1. The auditor’s report expresses an unmodified opinion on the financial statements of the City of Somerville, Massachusetts.
2. No material weaknesses or significant deficiencies relating to the audit of the basic 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 City of Somerville, 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 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 City of Somerville, Massachusetts, expresses an unmodified opinion.
6. There were no audit findings relative to the major federal award programs for the City of Somerville, Massachusetts.
7. The programs tested as major programs are the Community Development Block Grant Cluster ALN 14.218, the Special Education Cluster ALN 84.027 and 84.173, the Coronavirus State and Local Fiscal Recovery Funds ALN 21.027, the Education Stabilization Fund ALN 84.425, the Disaster Grants – Public Assistance ALN 97.036.
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. The City of Somerville, Massachusetts, was determined to be a low-risk auditee.

B. Findings-Financial Statements Audit

None.

C. Findings and Questioned Costs-Major Federal Award Program Audit

None.

D. Summary Schedule of Prior Audit Findings

None.