

TOWN OF ROCKLAND, MASSACHUSETTS
FINANCIAL REPORT PURSUANT TO OMB CIRCULAR A-133
FOR THE YEAR ENDED JUNE 30, 2012

**TOWN OF ROCKLAND, MASSACHUSETTS
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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**

To the Honorable Board of Selectmen
Town of Rockland, Massachusetts

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Town of Rockland, Massachusetts as of and for the year ended June 30, 2012, which collectively comprise Town of Rockland, Massachusetts' basic financial statements and have issued our report thereon dated December 13, 2012. We conducted our audit in accordance with 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.

Internal Control Over Financial Reporting

Management of Town of Rockland, Massachusetts is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Town of Rockland, Massachusetts' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Town of Rockland, Massachusetts' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Town of Rockland, Massachusetts' internal control over financial reporting.

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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Town of Rockland, Massachusetts' financial statements are free of 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*.

We noted certain matters that we reported to management of Town of Rockland, Massachusetts, in a separate letter dated December 13, 2012.

This report is intended solely for the information and use of management, Board of Selectmen, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

MLBCPA, LLP

December 13, 2012





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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Honorable Board of Selectmen
Town of Rockland, Massachusetts

Compliance

We have audited Town of Rockland, Massachusetts' compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Town of Rockland, Massachusetts' major federal programs for the year ended June 30, 2012. Town of Rockland, Massachusetts' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Town of Rockland, Massachusetts' management. Our responsibility is to express an opinion on Town of Rockland, Massachusetts' compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 Town of Rockland, 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. Our audit does not provide a legal determination of Town of Rockland, Massachusetts' compliance with those requirements.

As described in Items 2012-1 in the accompanying schedule of findings and questioned costs, the Town of Rockland, Massachusetts did not comply with cash management requirements applicable to its Community Development Block Grants. Compliance with such requirements is necessary, in our opinion, for the Town of Rockland, Massachusetts to comply with the requirements of that program.

In our opinion, except for the noncompliance described in the preceding paragraph, Town of Rockland, Massachusetts complied, in all material respects, with the 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, 2012.

Internal Control Over Compliance

Management of Town of Rockland, Massachusetts is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Town of Rockland, Massachusetts' internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance, and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 Town of Rockland, Massachusetts' internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2012-1 to be a material weakness.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Town of Rockland, Massachusetts as of and for the year ended June 30, 2012, and have issued our report thereon dated December 13, 2012, which contained unqualified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. The schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in our 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Town of Rockland, Massachusetts' responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Town of Rockland, Massachusetts' responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of management, Board of Selectmen, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

MLBCPA, LLP

March 1, 2013,
except for the *Schedule of Expenditures of Federal Awards*,
as to which the date is December 13, 2012.



TOWN OF ROCKLAND, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

| Federal Grantor/Pass-through/ Program or Title | Federal CODA Number | Agency/Pass - Through Number | Federal Expenditures |
|--|---------------------------|------------------------------------|-------------------------|
| <u>US Department of Agriculture</u> | | | |
| Passed through the Commonwealth of Massachusetts: | | | |
| Child Nutrition cluster: | | | |
| Non-cash assistance-food commodities | 10.555 | 12-251 | \$ 55,493 |
| Child Nutrition Cluster | 10.555 | 12-251 | <u>372,438</u> |
| Total US Department of Agriculture | | | 427,931 |
| <u>US Department of Housing and Urban Development</u> | | | |
| Passed through the Commonwealth of Massachusetts: | | | |
| ARRA- Community Development Block Grants | 14.255 | CDFI-R-2008-Rockland-00017 | 788,912 |
| Community Development Block Grants | 14.228 | not available | <u>16,535</u> |
| Total US Department of Housing and Urban Development | | | 805,447 |
| <u>US Department of Justice</u> | | | |
| Passed through the Commonwealth of Massachusetts: | | | |
| ARRA- Violence Against Women Formula Grants | 16.588 | ARRAVAWALERockland | 49,251 |
| Adv DV/SA Training | 16.590 | not available | <u>989</u> |
| Total US Department of Justice | | | 50,240 |
| <u>US Department of Energy</u> | | | |
| Passed through the Commonwealth of Massachusetts: | | | |
| ARRA- Energy Efficiency and Conservation Block Grant | 81.128 | RFR-ENE-2010-009 | <u>148,667</u> |
| Total US Department of Energy | | | 148,667 |
| <u>US Department of Education</u> | | | |
| Passed through the Commonwealth of Massachusetts: | | | |
| Safe and Drug Free Schools and Communities- State Grants | 84.146 | 331-188-0-0251-K | 525 |
| Improving Teacher Quality State Grants | 84.367 | 140-097-1-0251-L | 101,725 |
| Race to the Top | 84.413 | 201-314-1-0251-L | 3,110 |
| State Fiscal Stabilization Fund cluster: | | | |
| ARRA- Stabilization | 84.394 | 780-254-1-0251-L | 53,285 |
| ARRA-State Fiscal Stabilization Fund - Government Services, Recovery Act | 84.397 | 780-042-1-0251-L | <u>380,373</u> |
| Total State Fiscal Stabilization Fund cluster | | | 433,658 |
| Title I, Part A, Grants to Local Educational Agencies cluster: | | | |
| Title I, Part A -Grants to Local Education Agencies | 84.010 | 305-066-10251-K | 282,195 |
| Title I, Part A -Grants to Local Education Agencies | 84.010 | 305-132-0-0251-K | 1,000 |
| Title I School Improvement | 84.010 | 305-458-1-0251-L | <u>5,335</u> |
| | | subtotal | 288,530 |
| ARRA-Title I- Stimulus, Grants to Local Education Agencies | 84.389 | 770-094-1-0251-L | <u>85,089</u> |
| Total Title I cluster | | | 373,619 |
| Special Education Cluster: | | | |
| SPED Grants to States, IDEA Part B | 84.027 | 240-159-1-0251-L | 603,295 |
| ARRA - SPED Grants to States | 84.391 | 760-370-1-0251-L | 622,119 |
| SPED IDEA Preschool Grants | 84.173 | 26211Rockland | 28,165 |
| Curr Inst & Assess Project | 84.173 | 264-011-1-0251-L | <u>10,000</u> |
| | | subtotal | 38,165 |
| ARRA-SPED IDEA Preschool Grants | 84.392 | 76211 Rockland | <u>16,281</u> |
| Total special education cluster | | | <u>1,279,860</u> |
| Total US Department of Education | | | 2,192,497 |
| <u>US Department of Health and Human Services</u> | | | |
| Passed through the Old Colony Planning Council: | | | |
| Special Programs for the Aging - Nutrition Services | 94.045 | not available | 2,890 |
| Passed through the Commonwealth of Massachusetts: | | | |
| Public Health Emergency Preparedness | 93.069 | INTF6208PP1902414047 | <u>914</u> |
| Total US Department of Health and Human Services | | | 3,804 |
| <u>US Department of Homeland Security</u> | | | |
| Direct: | | | |
| Assistance to Firefighters Grant | 97.044 | EMW-2009-FO-07449 | 22,188 |
| Passed through the Commonwealth of Massachusetts: | | | |
| ARRA- Assistance to Firefighters Grant | 97.115 | ARRA-Fire Rockland00121 | <u>120,503</u> |
| Total US Department of Homeland Security | | | <u>142,691</u> |
| Total Expenditures of Federal Awards | | | <u>\$ 3,771,277</u> |

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

**TOWN OF ROCKLAND, MASSACHUSETTS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012**

1. Scope of Audit

The Town of Rockland, Massachusetts (Town) is a governmental agency established by the laws of the Commonwealth of Massachusetts.

All operations related to the Town's Federal Grant Programs are included in the scope of the OMB Circular A-133 Audit Requirements for audits of state, local governments, and non-profit organizations (the single audit). The U.S. Department of Homeland Security has been designated as the Town's oversight agency for the single audit.

2. Period Audited

Single audit testing procedures were performed for the Town's federal grant transactions during the year ended June 30, 2012.

3. Summary of Significant Accounting Policies

Accounting policies and financial reporting practices permitted for municipalities in Massachusetts are prescribed by the Uniform Municipal Accounting System (UMAS) promulgated by the Commonwealth of Massachusetts Department of Revenue. The significant accounting policies followed by the Town are as follows:

(a) Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant transactions of the Town and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

(b) Non-cash assistance - food commodities

Non-monetary assistance of commodities under the U.S. Department of Agriculture's Child Nutrition cluster are received under a state distribution formula and are valued at federally published wholesale prices for purposes of this schedule. Such commodities are not recorded in the financial records although memorandum records are maintained.

4. American Recovery and Reinvestment Act of 2009 (ARRA) Expenditures

Expenditures of federal awards from American Recovery and Reinvestment Act funds have been identified with the prefix ARRA in the schedule of expenditures of federal awards.

**TOWN OF ROCKLAND, MASSACHUSETTS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012**

5. U.S. Environmental Protection Agency – Capitalization Grants for Drinking Water State Revolving Funds

On July 8, 2010, the Town and the Massachusetts Water Pollution Abatement Trust (MWPAT) entered permanent financing agreements, which retired portions of interim notes associated with projects related to its water storage tanks, water handling facility and water main capital projects commenced in the previous year. Two of these notes were subject to grant funding received under the American Recovery and Reinvestment Act of 2009 (ARRA) under the U.S. Environmental Protection Agency's *Capitalization Grants for Drinking Water State Revolving Funds (CFDA#66.468)*. Accordingly, these projects are subject to special ARRA conditions and requirements for the duration of the project. Upon completion and issuance of approved project completion certificates, the MWPAT may forgive the remaining balance on the interim notes. The aggregate amount of ARRA grant funding of \$573,225 received under these loans was reported in the previous year schedule of expenditures of federal awards. The balance on these notes remains outstanding until final approval and forgiveness by the MWPAT. The aggregate balance of these has been reported as a liability on the Town's financial statements for the year ended June 30, 2012. The detail of these notes is as follows:

| | |
|---|-------------------|
| MWPAT, loan DWS 06-14A, water storage tanks (ARRA) | \$ 254,967 |
| MWPAT, loan DWS 08-27, water handling facility (ARRA) | <u>318,258</u> |
| Total notes payable – ARRA | <u>\$ 573,225</u> |

TOWN OF ROCKLAND, MASSACHUSETTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2012

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of the Town of Rockland, Massachusetts.
2. No significant deficiencies were reported during the audit of the financial statements which are required to be 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 Rockland, Massachusetts which would be required to be reported in accordance with *Governmental Auditing Standards*, were disclosed during the audit.
4. Deficiencies in internal control over major federal award programs were disclosed during the audit and are reported in the *Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133*. These deficiencies are reported as material weaknesses.
5. The auditor's report on compliance for the Community Development Block Grants (CFDA#14.288) programs expresses a qualified opinion; the report on the remaining major programs is unqualified.
6. Audit findings that are required to be reported in accordance with Section 510 (a) of OMB Circular A-133 are reported in this Schedule.
7. The programs tested as a major programs included the following:
 - U.S. Department of Housing and Urban Development
 - Community Development Block Grants (CFDA#14.288)
 - U.S. Department of Education
 - Special Education cluster (CFDA#84.027, CFDA#84.391, CFDA#84.173)
 - Education Jobs (CFDA#84.410)
8. The threshold for distinguishing Types A and B programs was \$300,000. Type A programs are those that exceed \$300,000.
9. The Town of Rockland, Massachusetts was determined not to be a low-risk auditee.

**TOWN OF ROCKLAND, MASSACHUSETTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2012**

B. FINDINGS - FINANCIAL STATEMENTS AUDIT - NONE

C. FINDINGS - MAJOR FEDERAL AWARD PROGRAMS

Material Weakness

U.S. DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT

Passed through the Commonwealth of Massachusetts – Department of Housing and Community Development

2012 – 1 Community Development Block Grant, CDFI-G-2010-Rockland 00635, CFDA#14.288

Criteria: Federal cash management requirements associated with the program require grantees to have established policies and procedures which “minimize” the amount of time between the drawdown of funds and the disbursement of said funds for program/grant related expenditures. The pass-through entity has interpreted the regulation as limiting the balance of cash on hand to not exceed \$10,000 for a period of time that is “administratively feasible”. This has been interpreted as a warrant cycle.

Statement of Condition: The Town maintained funds on hand in excess of expenditures for much of the fiscal year. Based upon review of accounting records subsequent to year end, it appears funds continue to be maintained beyond immediate expenditure cycles.

Cause of Condition: As a result of the prior year audit, prior to year end (2012) the Town was implementing a procedure to provide a limited “reimbursement basis” for costs, in an effort to “minimize” the time period between drawdown of funds and associated disbursement. While this procedure was implemented near year end, the process did not completely correct the issue into the subsequent year (FY2013). Therefore, complete corrective action has not been completed to date.

Questioned cost: Not applicable.

Effect: The Town is not compliant with “cash management” requirement of the grant. Any monies earned as a result of funds maintained in excess of thresholds may be required to be returned to the granting agency.

Auditor’s Recommendations: We recommend the Town establish formalized policies and procedures which address the drawdown of these funds to ensure federal funds are not maintained “on hand” beyond established limits. We continue to recommend the Town drawdown funds on a more frequent basis, associated with warrant cycles, to essentially reimburse town funds and to minimize the amount of time federal funds are being maintained

View of Responsible Official and Planned Corrective Actions: See Town’s corrective action plan.

**TOWN OF ROCKLAND, MASSACHUSETTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2012**

D. FINDINGS – PRIOR YEAR AUDIT

Material Weakness

U.S. DEPARTMENT OF EDUCATION

Passed through the Commonwealth of Massachusetts – Department of Early and Secondary Education 2011 – 2 Special Education Cluster, Special Education Grants to States, IDEA Part B, CFDA#84.027; Grant Year End August 31, 2011 & ARRA-SPED Grants to States, IDEA Part B, CFDA#84.391; Grant Year End August 31, 2011.

Auditor's Recommendations: We recommend management review established policies and procedures to insure appropriate "time & effort" certifications are being maintained for salaries and wages being charged to federal programs. We recommend the Town consider more centralized monitoring of federal program requirements to insure the Town's compliance.

Current Status: The Town has improved documentation of required "time and effort" certifications during the current year. We have been informed the Town continues to work toward adopting more centralized monitoring of federal program requirements.

Material Weakness

U.S. DEPARTMENT OF EDUCATION

Passed through the Commonwealth of Massachusetts – Department of Early and Secondary Education 2011 – 3 Special Education Cluster, Special Education Grants to States, IDEA Part B, CFDA#84.027; Grant Year End August 31, 2011.

Auditor's Recommendations: We recommend the Town formally document the required calculations on an annual basis to insure compliance with these criteria.

Current Status: Documented calculations were provided in the current year.

Material Weakness

U.S. DEPARTMENT OF EDUCATION

Passed through the Commonwealth of Massachusetts – Department of Housing and Community Development 2011 – 5 ARRA-Community Development Block Grant (Recovery Act), CDFI-R-2008-Rockland 00017, CFDA#14.255

Auditor's Recommendations: We recommend the Town establish formalized policies and procedures which insure federal funds are not maintained "on hand" beyond established limits. Consideration should be made to drawdown funds, to "reimburse" expenditures paid.

Current Status: There is a similar finding in the current year (2012-1). Formalized procedures have yet to be implemented. We have been informed the Town is working to implement procedures to address this finding currently.

**TOWN OF ROCKLAND, MASSACHUSETTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2012**

Material Weakness

U.S. DEPARTMENT OF EDUCATION

**Passed through the Commonwealth of Massachusetts – Department of Early and Secondary Education
2011 – 6 Special Education Cluster, ARRA-SPED Grants to States, IDEA Part B, CFDA#84.391; Grant
Year End August 31, 2011.**

Auditor's Recommendations: We recommend the Town consider a more centralized reporting and monitoring of federal program and applicable requirements. Furthermore, the Town should review established procurement policies and procedures to ensure all covered transactions involving federal funds have been formally documented as to consideration each vendor's status as it relates to being "suspended or debarred". Policies and procedures should consider, but not be limited to formally verifying contracted parties to the federal "*Excluded Parties Listing System (EPLS)*", as well as requiring appropriate certifications from vendors. We recommend this be reviewed and documented at the initial purchase requisition.

Current Status: No findings which were required to be reported were reported in the current year. We have been informed formalized procedures are in the process of being developed and completed.

U.S. DEPARTMENT OF EDUCATION

**Passed through the Commonwealth of Massachusetts – Department of Early and Secondary Education
2011 – 7 Special Education Cluster, Special Education Grants to States, IDEA Part B, CFDA#84.027; Grant
Year End August 31, 2011.**

Auditor's Recommendations: We recommend the Town implement formalized internal controls which address accounting and grant administration. These policies and procedures should include, but not be limited to insuring all applicable accounting pronouncements are adopted in a timely manner which allow for audit to be performed in a timely manner. All established procedures should include appropriate monitoring provisions which not only insure the Town's compliance with all applicable compliance requirements of its grants.

Current Status: No findings which were required to be reported were reported in the current year. We have been informed formalized procedures are in the process of being developed and completed.

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

**Passed through the Commonwealth of Massachusetts – Department of Housing and Community
Development
2011-8 ARRA-Community Development Block Grant (Recovery Act), CDFI-R-2008-Rockland-00017,
CFDA#14.255**

Auditor's Recommendations: We recommend management review established policies and procedures to insure appropriate "time & effort" certifications are being maintained for salaries and wages being charged to federal programs. We recommend the Town consider more centralized monitoring of federal program requirements to insure the Town's compliance.

Current Status: No findings which were required to be reported were reported in the current year. We have been informed formalized procedures are in the process of being developed and completed.