



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

TOWN OF PLYMOUTH, MASSACHUSETTS

REPORTS ON FEDERAL AWARD PROGRAMS

YEAR ENDED JUNE 30, 2023

TOWN OF PLYMOUTH, MASSACHUSETTS
REPORTS ON FEDERAL AWARD PROGRAMS
YEAR ENDED JUNE 30, 2023

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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 Select Board
Town of Plymouth, 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, the discretely presented component unit, and the aggregate remaining fund information of the Town of Plymouth, Massachusetts, as of and for the year ended June 30, 2023, (except for the Plymouth Contributory Retirement System which is as of and for the year ended December 31, 2022) and the related notes to the financial statements, which collectively comprise the Town of Plymouth, Massachusetts' basic financial statements, and have issued our report thereon dated May 1, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Plymouth, 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 Town of Plymouth, Massachusetts' internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Plymouth, 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Town'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 have not been identified

Report on Compliance and Other Matters

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

Powers & Sullivan, LLC

May 1, 2024

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

Independent Auditor's Report

To the Honorable Select Board
Town of Plymouth, Massachusetts

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Town of Plymouth, 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 Town of Plymouth, Massachusetts' major federal programs for the year ended June 30, 2023. The Town of Plymouth, 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 Town of Plymouth, 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, 2023.

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 Plymouth, 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 Plymouth, 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 Town of Plymouth, 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 Town of Plymouth, 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 Town of Plymouth, 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 Town of Plymouth, 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 Town of Plymouth, 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 Town of Plymouth, 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.

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, the discretely presented component unit, and the aggregate remaining fund information of the Town of Plymouth, Massachusetts, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town of Plymouth, Massachusetts's basic financial statements. We issued our report thereon dated May 1, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Powers & Sullivan, LLC

May 1, 2024

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2023

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Amount Passed Through to Sub-Recipients</u>	<u>FY23 Expenditures</u>
CHILD NUTRITION CLUSTER:				
U.S. DEPARTMENT OF AGRICULTURE:				
Passed through State Department				
<u>of Elementary and Secondary Education:</u>				
Non-Cash Assistance (Commodities):				
National School Lunch Program.....	10.555	12-239	\$ -	\$ 195,336
Cash Assistance:				
National School Lunch Program.....	10.555	12-239	-	1,752,998
COVID-19 - National School Lunch.....	10.555	12-239	-	200,905
Total National School Lunch Program.....			-	2,149,239
Cash Assistance:				
School Breakfast Program.....	10.553	12-239	-	442,312
Summer Food Service Program for Children.....	10.559	12-239	-	119,998
TOTAL CHILD NUTRITION CLUSTER.....			-	2,711,549
SPECIAL EDUCATION CLUSTER:				
U.S. DEPARTMENT OF EDUCATION:				
Passed through State Department of Elementary and Secondary Education:				
Special Education - Grants to States (IDEA, Part B).....	84.027	240-694375-2023-0239	-	1,131,018
Special Education - Grants to States (IDEA, Part B).....	84.027	240-552516-2022-0239	-	810,064
Special Education - Grants to States (IDEA, Part B).....	84.027	240-403834-2021-0239	-	62,609
Special Education - Grants to States (IDEA, Part B).....	84.027	252-585294-2022-0239	-	136,021
Total Special Education Grants to States (IDEA, Part B).....			-	2,139,712
Passed through Massachusetts Department of Early Education and care:				
Special Education Preschool Grants.....	84.173	262-694381-2023-0239	-	9,010
Special Education Preschool Grants.....	84.173	262-552519-2022-0239	-	72,509
Special Education Preschool Grants.....	84.173	264-585318-2022-0239	-	12,668
Total Education Preschool Grants.....			-	94,187
TOTAL SPECIAL EDUCATION CLUSTER.....			-	2,233,899
OTHER PROGRAMS:				
U.S. DEPARTMENT OF TREASURY:				
<u>Direct Program:</u>				
COVID-19 - Coronavirus State and Local Recovery Funds.....	21.027	Not Applicable	-	1,785,392
Passed through Plymouth County:				
COVID-19 - Coronavirus State and Local Recovery Funds.....	21.027	Not Available	-	3,878,381
Total COVID-19 - Coronavirus State and Local Recovery Funds.....			-	5,663,773
U.S. DEPARTMENT OF COMMERCE				
<u>Direct Program:</u>				
Economic Adjustment Assistance.....	11.307	Not applicable	-	7,358
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
<u>Direct Program:</u>				
Community Development Block Grants - Entitlement Grants.....	14.218	Not applicable	330,000	1,115,226
COVID-19 - Community Development Block Grants - Entitlement Grants.....	14.218	Not applicable	-	167
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT.....			330,000	1,115,393
U.S. DEPARTMENT OF JUSTICE:				
<u>Direct Programs:</u>				
Bulletproof Vest Partnership Program.....	16.607	Not applicable	-	4,368
Edward Byrne Memorial Justice Assistance Grant Program.....	16.738	Not applicable	-	24,857
Equitable Sharing Program.....	16.922	Not applicable	-	11,189
High Intensity Drug Trafficking Area Program.....	95.001	Not applicable	-	50,608
TOTAL DEPARTMENT OF JUSTICE.....			-	91,022
U.S. DEPARTMENT OF TRANSPORTATION:				
<u>Direct Program:</u>				
Airport Improvement Program.....	20.106	Not applicable	-	241,838
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<u>Direct Program:</u>				
Medical Reserve Corps Small Grant Program.....	93.008	Not applicable	-	401
Special Programs for the Aging - Title III, Part C Nutrition Services (fiscal year 2023).....	93.045	Not applicable	-	5,071
Special Programs for the Aging - Title III, Part C Nutrition Services (fiscal year 2022).....	93.045	Not applicable	-	9,617
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES.....			-	15,089
U.S. DEPARTMENT OF HOMELAND SECURITY:				
<u>Direct Program:</u>				
Port Security Grant Program.....	97.056	Not applicable	-	287
Assistance to Firefighters Grant.....	97.044	Not applicable	-	63,636
TOTAL DEPARTMENT OF HOMELAND SECURITY.....			-	63,923

(CONTINUED)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2023

PASS-THROUGH PROGRAMS:

U.S. INSTITUTE OF MUSEUM AND LIBRARY SERVICES:					
Passed through Massachusetts Board of Library Commissioners:					
Library Services and Technology Act Grant.....	45,310	23PLYMOUTHDIGIN00000	-	9,486	
U.S. DEPARTMENT OF THE INTERIOR					
Passed through the Massachusetts Division of Marine Fisheries:					
Clean Vessel Act.....	15,616	TOWNOFPLYMOUTHFY2022	-	6,313	
Passed through State Department of Elementary and Secondary Education:					
Title I Grants to Local Educational Agencies.....	84,010	305-689382-2023-0239	12,969	89,916	
Title I Grants to Local Educational Agencies.....	84,010	305-547346-2022-0239	13,816	987,240	
Title I Grants to Local Educational Agencies.....	84,010	305-391605-2021-0239	-	13,790	
Total Title I Grants to Local Educational Agencies.....			26,785	1,090,946	
Career and Technical Education - Basic Grants to States.....	84,048	400-687951-2023-0239	-	81,423	
Career and Technical Education - Basic Grants to States.....	84,048	400-537720-2022-0239	-	12,410	
Career and Technical Education - Basic Grants to States.....	84,048	422-677703-2023-0239	-	15,000	
Total Career and Technical Education - Basic Grants to States.....			-	108,833	
English Language Acquisition.....	84,365	180-689390-2023-0239	-	46,352	
English Language Acquisition.....	84,365	180-547539-2022-0239	-	5,092	
English Language Acquisition.....	84,365	180-391607-2021-0239	-	1,453	
English Language Acquisition.....	84,365	186-000516-2023-0239	-	15,609	
English Language Acquisition.....	84,365	186-673151-2022-0239	-	61,761	
English Language Acquisition.....	84,365	186-497754-2021-0239	-	4,832	
Total English Language Acquisition.....			-	135,099	
Supporting Effective Instruction State Grants.....	84,367	140-689387-2023-0239	-	144,081	
Supporting Effective Instruction State Grants.....	84,367	140-547389-2022-0239	-	20,141	
Supporting Effective Instruction State Grants.....	84,367	140-391606-2021-0239	-	1,665	
Total Supporting Effective Instruction State Grants.....			-	165,887	
Student Support and Academic Enrichment.....	84,424	309-689392-2023-0239	-	28,783	
Student Support and Academic Enrichment.....	84,424	309-548236-2022-0239	-	45,474	
Total Student Support and Academic Enrichment.....			-	74,257	
COVID-19 - Education Stabilization Fund.....	84,425	115-510778-2022-0239	-	1,363,418	
COVID-19 - Education Stabilization Fund.....	84,425	119-580557-2022-0239	-	1,652,444	
COVID-19 - Education Stabilization Fund.....	84,425	302-608022-2022-0239	-	30,418	
COVID-19 - Education Stabilization Fund.....	84,425	332-677561-2023-0239	-	111,414	
COVID-19 - Education Stabilization Fund.....	84,425	332-666909-2022-0239	-	10,395	
COVID-19 - Education Stabilization Fund.....	84,425	344-774473-2023-0239	-	51,000	
COVID-19 - Education Stabilization Fund.....	84,425	599-678472-2023-0239	-	21,060	
Total Education Stabilization Fund.....			-	3,240,149	
TOTAL U.S.DEPARTMENT OF EDUCATION.....			26,785	4,815,171	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:					
Passed through the Department of Children and Families					
Public Health Emergency Response Grant.....	93,354	INTF3202P01191929133	-	54,838	
U.S. DEPARTMENT OF HOMELAND SECURITY:					
Passed through Massachusetts Emergency Management Agency					
Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97,036	CTFEMA4651PLYMU00096	-	390,202	
Emergency Management Performance Grants.....	97,042	FY22EMPG210000PLYMO	-	25,799	
TOTAL U.S.DEPARTMENT OF HOMELAND SECURITY			-	416,001	
TOTAL.....			\$ 356,785	\$ 17,445,653	

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 Town of Plymouth, Massachusetts under programs of the federal government for the year ended June 30, 2023. 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 Plymouth, Massachusetts, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Town of Plymouth, Massachusetts.

Note 2 – Summary of Significant Accounting Policies

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

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

A. Summary of Auditor's Results

1. The auditor's report expresses an unmodified opinion on the financial statements of the Town of Plymouth, 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 Town of Plymouth, Massachusetts, were disclosed during the audit.
4. No material weaknesses or significant deficiencies relating to the audit of the major federal award programs are reported in the Report On Compliance For Each Major Federal Program; Report On Internal Control Over Compliance; And Report On Schedule Of Expenditures Of Federal Rewards Required By The Uniform Guidance.
5. The auditor's report on compliance for the major federal award programs for the Town of Plymouth, Massachusetts, expresses an unmodified opinion on all major federal award programs.
6. There were no findings relative to the major federal award programs for the Town of Plymouth, Massachusetts.
7. The programs tested as major grants are the Child Nutrition Cluster, Special Education Cluster, The Education Stabilization Fund and The Coronavirus State and Local Fiscal Recovery Funds.
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. The Town of Plymouth, Massachusetts was not 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. Prior Year Audit Findings and Questioned Costs

None.