



TOWN OF PLYMOUTH, MASSACHUSETTS

REPORTS ON FEDERAL AWARD PROGRAMS

YEAR ENDED JUNE 30, 2024

TOWN OF PLYMOUTH, MASSACHUSETTS
REPORTS ON FEDERAL AWARD PROGRAMS
YEAR ENDED JUNE 30, 2024
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**Independent Auditors' 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 Plymouth, Massachusetts

We have audited, in accordance with the auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"), 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 (the "Town"), as of and for the year ended June 30, 2024, 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 December 17, 2025. Our report includes references to other auditors who audited the financial statements of the Plymouth Contributory Retirement System and the Plymouth Growth & Development Corporation, as described in our report on the Town's financial statements. The financial statements of the Plymouth Growth & Development Corporation were not audited in accordance with *Government Auditing Standards*, and accordingly this report does not include reporting on internal control over financial reporting or compliance and other matters associated with the Plymouth Growth & Development Corporation, or that are reported on separately by those other auditors who audited the financial statements of the Plymouth Contributory Retirement System.

Report on Internal Control Over Financial Reporting

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

CBIZ CPAs P.C.

Merrimack, NH
December 17, 2025

**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 Uniform Guidance**

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' (the "Town") 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's major federal programs for the year ended June 30, 2024. The Town's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Town 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, 2024.

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 ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States ("*Government Auditing Standards*"); 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Town 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'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's federal program.

Auditors' 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'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 GAAS, *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's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 Auditors' 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 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 Town of Plymouth, Massachusetts' as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements. We issued our report thereon dated December 17, 2025, 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 GAAS. 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.

CBIZ CPAs P.C.

Merrimack, NH
December 17, 2025

Town of Plymouth, Massachusetts

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Amount Passed Through to Sub-Recipients	FY24 Expenditures
CHILD NUTRITION CLUSTER:				
U.S. DEPARTMENT OF AGRICULTURE:				
<u>Passed through State Department of Elementary and Secondary Education:</u>				
Non-Cash Assistance (Commodities):				
National School Lunch Program.....	10.555	12-239	\$ - \$	305,343
Cash Assistance:				
National School Lunch Program.....	10.555	12-239	-	1,775,297
COVID-19 - National School Lunch.....	10.555	12-239	-	175,198
Total National School Lunch Program.....			-	2,255,838
Cash Assistance:				
School Breakfast Program.....	10.553	12-239	-	510,651
TOTAL CHILD NUTRITION CLUSTER.....			-	2,766,489
SPECIAL EDUCATION CLUSTER:				
U.S. DEPARTMENT OF EDUCATION:				
<u>Passed through State Department of Elementary and Secondary Education:</u>				
Special Education - Grants to States (IDEA, Part B).....	83.027	240-000558-2024-0239	-	1,739,239
Special Education - Grants to States (IDEA, Part B).....	84.027	240-694375-2023-0239	-	259,913
Special Education - Grants to States (IDEA, Part B).....	84.027	240-552516-2022-0239	-	63,382
Special Education - Grants to States (IDEA, Part B).....	84.027	274-000662-2024-0239	-	5,666
Total Special Education Grants to States (IDEA, Part B).....			-	2,068,200
<u>Passed through Massachusetts Department of Early Education and care:</u>				
Special Education Preschool Grants.....	83.173	262-000559-2024-0239	-	47,866
Special Education Preschool Grants.....	84.173	262-694381-2023-0239	-	9,855
Special Education Preschool Grants.....	84.173	262-552519-2022-0239	-	717
Total Education Preschool Grants.....			-	58,438
TOTAL SPECIAL EDUCATION CLUSTER.....			-	2,126,638
CDBG-ENTITLEMENT/SPECIAL PURPOSE GRANTS CLUSTER				
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
<u>Direct Program:</u>				
Community Development Block Grants - Entitlement Grants.....	14.218	Not applicable	330,000	1,155,370
COVID-19 - Community Development Block Grants - Entitlement Grants.....	14.218	Not applicable	-	15,000
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT.....			330,000	1,170,370
OTHER PROGRAMS:				
U.S. DEPARTMENT OF TREASURY:				
<u>Direct Program:</u>				
COVID-19 - Coronavirus State and Local Recovery Funds.....	21.027	Not Applicable	-	2,789,629
<u>Passed through Plymouth County:</u>				
COVID-19 - Coronavirus State and Local Recovery Funds.....	21.027	Not Available	-	3,811,844
Total COVID-19 - Coronavirus State and Local Recovery Funds.....			-	6,601,473
U.S. DEPARTMENT OF JUSTICE:				
<u>Direct Programs:</u>				
Bulletproof Vest Partnership Program.....	16.607	Not applicable	-	8,288
Equitable Sharing Program.....	16.922	Not applicable	-	1,224
High Intensity Drug Trafficking Area Program.....	95.001	Not applicable	-	584
TOTAL DEPARTMENT OF JUSTICE.....			-	10,096
U.S. DEPARTMENT OF TRANSPORTATION:				
<u>Direct Program:</u>				
Airport Improvement Program.....	20.106	Not applicable	-	314,911
<u>Passed through Massachusetts Department of Conservation & Recreation:</u>				
Recreational Trails Program.....	20.219	Not Available	-	36,658
TOTAL DEPARTMENT OF TRANSPORTATION.....			-	351,569
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<u>Direct Program:</u>				
Special Programs for the Aging - Title III, Part C Nutrition Services (fiscal year 2024).....	93.045	Not applicable	-	12,818
Special Programs for the Aging - Title III, Part C Nutrition Services (fiscal year 2023).....	93.045	Not applicable	-	5,931
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES.....			-	18,749
U.S. DEPARTMENT OF HOMELAND SECURITY:				
<u>Direct Program:</u>				
Assistance to Firefighters Grant.....	97.044	Not applicable	-	631,076

See notes to schedule of expenditures of federal awards.

Town of Plymouth, Massachusetts

Schedule of Expenditures of Federal Awards (Continued)

For the Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Amount Passed Through to Sub-Recipients	FY24 Expenditures
PASS-THROUGH PROGRAMS:				
U.S. INSTITUTE OF MUSEUM AND LIBRARY SERVICES:				
<u>Passed through Massachusetts Board of Library Commissioners:</u>				
Library Services and Technology Act Grant.....	45.310	23PLYMOUTHDIGN00000	-	514
U.S. DEPARTMENT OF THE INTERIOR				
<u>Passed through the Massachusetts Division of Marine Fisheries:</u>				
Clean Vessel Act.....	15.616	TOWNOFPLYMOUTHFY2022	-	66,250
<u>Passed through State Department of Elementary and Secondary Education:</u>				
Adult Education Basic Grants to States.....	84.002	340-000600-2024-2579	-	28,275
Title I Grants to Local Educational Agencies.....	84.010	305-000549-2024-0239	12,857	759,854
Title I Grants to Local Educational Agencies.....	84.010	305-689382-2023-0239	-	349,336
Title I Grants to Local Educational Agencies.....	84.010	305-547346-2022-0239	-	38,685
Total Title I Grants to Local Educational Agencies.....			12,857	1,147,875
Career and Technical Education - Basic Grants to States.....	84.048	400-000552-2024-0239	-	80,741
Career and Technical Education - Basic Grants to States.....	84.048	400-687951-2023-0239	-	856
Career and Technical Education - Basic Grants to States.....	84.048	422-000696-2024-0239	-	14,340
Total Career and Technical Education - Basic Grants to States.....			-	95,937
English Language Acquisition.....	84.365	180-000547-2024-0239	-	54,991
English Language Acquisition.....	84.365	180-689390-2023-0239	-	994
English Language Acquisition.....	84.365	186-673151-2022-0239	-	5,027
Total English Language Acquisition.....			-	61,012
Supporting Effective Instruction State Grants.....	84.367	140-000546-2024-0239	-	140,091
Supporting Effective Instruction State Grants.....	84.367	140-689387-2023-0239	-	14,591
Supporting Effective Instruction State Grants.....	84.367	140-547389-2022-0239	-	2,664
Total Supporting Effective Instruction State Grants.....			-	157,346
Student Support and Academic Enrichment.....	84.424	309-000548-2024-0239	-	79,230
Student Support and Academic Enrichment.....	84.424	309-689392-2023-0239	-	2,992
Student Support and Academic Enrichment.....	84.424	309-548236-2022-0239	-	852
Total Student Support and Academic Enrichment.....			-	83,074
COVID-19 - Education Stabilization Fund.....	84.425	115-510778-2022-0239	-	7
COVID-19 - Education Stabilization Fund.....	84.425	119-580557-2022-0239	-	2,461,175
COVID-19 - Education Stabilization Fund.....	84.425	164-785496-2024-0239	-	18,000
COVID-19 - Education Stabilization Fund.....	84.425	332-787178-2024-0239	-	73,154
COVID-19 - Education Stabilization Fund.....	84.425	332-677561-2023-0239	-	668
COVID-19 - Education Stabilization Fund.....	84.425	344-796920-2024-0239	-	37,000
COVID-19 - Education Stabilization Fund.....	84.425	599-782467-2024-0239	-	19,600
COVID-19 - Education Stabilization Fund.....	84.425	601-782474-2024-0239	-	7,000
COVID-19 - Education Stabilization Fund.....	84.425	653-782465-2024-0239	-	11,450
COVID-19 - Education Stabilization Fund.....	84.425	FY24 CHRONIC ABSENCES	-	10,000
Total Education Stabilization Fund.....			-	2,638,054
TOTAL U.S.DEPARTMENT OF EDUCATION.....			12,857	4,211,573
U.S. DEPARTMENT OF HOMELAND SECURITY:				
<u>Passed through Massachusetts Emergency Management Agency:</u>				
Emergency Management Performance Grants.....	97.042	FY23EMPG2200000PLYMO	-	24,937
Emergency Management Performance Grants.....	97.042	FY24EMPG2300000PLYMO	-	5,638
Total Emergency Management Performance Grants.....			-	30,575
TOTAL.....			\$ 342,857	\$ 17,985,372

See notes to schedule of expenditures of federal awards.

Town of Plymouth, Massachusetts

Notes of Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

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, 2024. 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 – 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 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) – National School Lunch Program – Program expenditures represent the value of donated foods received during the fiscal year.
- (d) Disaster grants have been reported 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 the Uniform Guidance.

Town of Plymouth, Massachusetts

Schedule of Findings and Questioned Costs

Year Ended June 30, 2024

Section I – Summary of Auditors' Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: *Unmodified Opinion*

Internal control over financial reporting:

Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Significant deficiency(ies) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported

Noncompliance material to financial statements noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Significant deficiency(ies) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported

Type of auditors' report issued on compliance for major federal programs: *Unmodified Opinion*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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Identification of Major Federal Programs

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.218	Community Development Block Grant Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and B programs:	\$750,000
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Auditee qualified as low-risk auditee?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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Town of Winthrop, Massachusetts

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2024

Section II – Findings – Financial Statements Audit

None

Section III – Findings and Questioned Costs – Major Federal Award Program Audit

None

Section IV – Prior Year Findings

None