

**ROSELLI, CLARK & ASSOCIATES**  
Certified Public Accountants

**TOWN OF WESTPORT, MASSACHUSETTS**

FEDERAL AWARD REPORTS

PURSUANT TO THE

UNIFORM GUIDANCE

YEAR ENDED JUNE 30, 2023



**TOWN OF WESTPORT, MASSACHUSETTS  
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED  
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Honorable Select Board  
Westport, 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 Town of Westport, 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 Westport, Massachusetts' basic financial statements and have issued our report thereon dated March 5, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Town of Westport, 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'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 entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses, or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Town of Westport, 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Roselli Clark + Associates*

Roselli, Clark and Associates  
Certified Public Accountants  
Woburn, Massachusetts  
March 5, 2024



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Select Board  
Westport, Massachusetts

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

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

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town of Westport, 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 Westport, Massachusetts' compliance with the requirements of each major program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Audit Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain 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 Westport, 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 Westport, 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 Westport, 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.

***Other Matters***

The result of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2023-001. Our opinion on each major federal program is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on the Town of Westport, Massachusetts' response to noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Town's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **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 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 Responsibility for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Westport, 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 Westport, Massachusetts' financial statements. We issued our report thereon dated March 5, 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 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.

Town of Westport, Massachusetts  
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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.

*Roselli Clark + Associates*

Roselli, Clark & Associates  
Certified Public Accountants  
Woburn, Massachusetts

April 3, 2024, except for our report on the Schedule of Expenditures of Federal Awards, for which the date is March 5, 2024



**TOWN OF WESTPORT, MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2023**

| Federal Grantor /<br>Pass-Through Grantor /<br>Program Title   | Assistance<br>Listing<br>Number | Pass-Through<br>Number | Passed<br>Through to<br>Subrecipients | Federal<br>Expenditures |
|--|---------------------------------|------------------------|---------------------------------------|-------------------------|
| <b><u>U.S. Department of Agriculture</u></b>   |                                 |                        |                                       |                         |
| <b>Child Nutrition Cluster</b>   |                                 |                        |                                       |                         |
| <i>Passed through the Commonwealth of Massachusetts -<br/>Department of Elementary and Secondary Education</i>           |                                 |                        |                                       |                         |
| School Breakfast Program   | 10.553                          | 03-331                 | \$ -                                  | \$ 61,826               |
| COVID-19 - National School Lunch Program   | 10.555                          | 03-331                 | -                                     | 47,969                  |
| National School Lunch Program:   | 10.555                          | 03-331                 |                                       |                         |
| Cash Assistance  |                                 |                        | -                                     | 318,863                 |
| Non-Cash Assistance (Commodities)  |                                 |                        | -                                     | 71,095                  |
| Total National School Lunch Program  |                                 |                        | -                                     | 437,927                 |
| Summer Food Service Program for Children   | 10.559                          | 03-331                 | -                                     | 1,073                   |
| <b>Total Child Nutrition Cluster</b>   |                                 |                        | -                                     | 500,826                 |
| <b>Total U.S. Department of Agriculture</b>  |                                 |                        | -                                     | 500,826                 |
| <b><u>U.S. Department of Interior</u></b>  |                                 |                        |                                       |                         |
| <i>Passed through the Commonwealth of Massachusetts -<br/>Department of Fish and Game - Division of Marine Fisheries</i> |                                 |                        |                                       |                         |
| Clean Vessel Act   | 15.616                          | TOWNOFWESTPORTCVAFYR22 | -                                     | 7,995                   |
| <b>Total U.S. Department of Interior</b>   |                                 |                        | -                                     | 7,995                   |
| <b><u>U.S. Department of Justice</u></b>   |                                 |                        |                                       |                         |
| <i>Direct Awards</i>   |                                 |                        |                                       |                         |
| Bulletproof Vest Partnership Program   | 16.607                          |                        | -                                     | 8,952                   |
| Federal Equitable Sharing Grant  | 16.922                          |                        | -                                     | 27,384                  |
| <b>Total U.S. Department of Justice Programs</b>   |                                 |                        | -                                     | 36,336                  |
| <b><u>U.S. Department of Transportation</u></b>  |                                 |                        |                                       |                         |
| <b>Highway Safety Cluster</b>  |                                 |                        |                                       |                         |
| <i>Passed through the Commonwealth of Massachusetts -<br/>Executive Office of Public Safety and Security</i>             |                                 |                        |                                       |                         |
| State and Community Highway Safety   | 20.600                          | 2023MRSPWESTPORT       | -                                     | 10,509                  |
| State and Community Highway Safety   | 20.600                          | 2022MRSPWESTPORT       | -                                     | 1,426                   |
| <b>Total Highway Safety Cluster</b>  |                                 |                        | -                                     | 11,935                  |

(Continued)

See notes to Schedule of Expenditures of Federal Awards

**TOWN OF WESTPORT, MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2023**

| Federal Grantor /<br>Pass-Through Grantor /<br>Program Title   | Assistance<br>Listing<br>Number | Pass-Through<br>Number | Passed<br>Through to<br>Subrecipients | Federal<br>Expenditures |
|--|---------------------------------|------------------------|---------------------------------------|-------------------------|
| <b><u>U.S. Department of the Treasury</u></b>  |                                 |                        |                                       |                         |
| <i>Direct Award</i>  |                                 |                        |                                       |                         |
| COVID-19 - Coronavirus State and Local Fiscal Recovery Funds   | 21.027                          |                        | -                                     | 520,366                 |
| <i>Passed through Bristol County, Massachusetts</i>  |                                 |                        |                                       |                         |
| COVID-19 - Coronavirus State and Local Fiscal Recovery Funds   | 21.027                          | Not Available          | -                                     | 638,334                 |
| Total COVID-19 - Coronavirus State and Local Fiscal Recovery Funds   |                                 |                        | -                                     | 1,158,700               |
| <b>Total U.S. Department of the Treasury</b>   |                                 |                        | -                                     | 1,158,700               |
| <b><u>Federal Communications Commission</u></b>  |                                 |                        |                                       |                         |
| <i>Direct Award</i>  |                                 |                        |                                       |                         |
| COVID-19 - Emergency Connectivity Funds  | 32.009                          |                        | -                                     | 1,195                   |
| <b>Total Federal Communications Commission</b>   |                                 |                        | -                                     | 1,195                   |
| <b><u>U.S. Department of Education</u></b>   |                                 |                        |                                       |                         |
| <b>Special Education Cluster (IDEA)</b>  |                                 |                        |                                       |                         |
| <i>Passed through the Commonwealth of Massachusetts -<br/>Department of Elementary and Secondary Education</i> |                                 |                        |                                       |                         |
| Special Education: Grants to States  | 84.027                          | 240-711621-2023-0331   | -                                     | 396,033                 |
| Special Education: Grants to States  | 84.027                          | 240-585271-2022-0331   | -                                     | 27,780                  |
| COVID-19 - Special Education: Grants to States   | 84.027X                         | 252-585344-2022-0331   | -                                     | 22,227                  |
| Total Special Education: Grants to States  |                                 |                        | -                                     | 446,040                 |
| Special Education: Preschool Grants  | 84.173                          | 262-711622-2023-0331   | -                                     | 17,800                  |
| <b>Total Special Education Cluster (IDEA)</b>  |                                 |                        | -                                     | 463,840                 |
| <i>Passed through the Commonwealth of Massachusetts -<br/>Department of Elementary and Secondary Education</i> |                                 |                        |                                       |                         |
| Title I Grants to Local Educational Agencies   | 84.010                          | 305-700253-2023-0331   | -                                     | 262,599                 |
| Title I Grants to Local Educational Agencies   | 84.010                          | 305-559996-2022-0331   | -                                     | 17,963                  |
| Total Title I Grants to Local Educational Agencies   |                                 |                        | -                                     | 280,562                 |
| Supporting Effective Instruction State Grants  | 84.367                          | 140-700254-2023-0331   | -                                     | 27,385                  |
| Supporting Effective Instruction State Grants  | 84.367                          | 140-559997-2022-0331   | -                                     | 43,824                  |
| Supporting Effective Instruction State Grants  | 84.367                          | 140-413372-2021-0331   | -                                     | 6,306                   |
| Total Supporting Effective Instruction State Grants  |                                 |                        | -                                     | 77,515                  |

(Continued)

See notes to Schedule of Expenditures of Federal Awards

**TOWN OF WESTPORT, MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2023**

| Federal Grantor /<br>Pass-Through Grantor /<br>Program Title  | Assistance<br>Listing<br>Number | Pass-Through<br>Number | Passed<br>Through to<br>Subrecipients | Federal<br>Expenditures |
|---|---------------------------------|------------------------|---------------------------------------|-------------------------|
| Student Support and Academic Enrichment Grants  | 84.424                          | 309-700255-2023-0331   | -                                     | 16,700                  |
| Student Support and Academic Enrichment Grants  | 84.424                          | 309-559998-2022-0331   | -                                     | 14,808                  |
| Total Student Support and Academic Enrichment Grants  |                                 |                        | -                                     | 31,508                  |
| COVID-19 - Education Stabilization Fund   | 84.425                          | 125-774490-2023-0331   | -                                     | 25,048                  |
| COVID-19 - Education Stabilization Fund   | 84.425D                         | 115-528559-2022-0331   | -                                     | 296,457                 |
| COVID-19 - Education Stabilization Fund   | 84.425D                         | 324-707184-2023-0331   | -                                     | 23,423                  |
| COVID-19 - Education Stabilization Fund   | 84.425U                         | 119-583155-2022-0331   | -                                     | 751,327                 |
| COVID-19 - Education Stabilization Fund   | 84.425U                         | 719-670415-2022-0331   | -                                     | 74,520                  |
| Total COVID-19 - Education Stabilization Fund   |                                 |                        | -                                     | 1,170,775               |
| <b>Total U.S. Department of Education</b>   |                                 |                        | -                                     | 2,024,200               |
| <b><u>U.S. Department of Homeland Security</u></b>  |                                 |                        |                                       |                         |
| <i>Direct Award</i>   |                                 |                        |                                       |                         |
| Assistance to Firefighters Grant  | 97.044                          |                        | -                                     | 272,119                 |
| <i>Passed through the Commonwealth of Massachusetts -<br/>Massachusetts Emergency Management Agency</i> |                                 |                        |                                       |                         |
| Disaster Grants - Public Assist. (Pres. Declared)   | 97.036                          | CTFEMA4496WPORT01044   | -                                     | 88,770                  |
| Disaster Grants - Public Assist. (Pres. Declared)   | 97.036                          | CTFEMA4496WPORT01449   | -                                     | 50,282                  |
| Disaster Grants - Public Assist. (Pres. Declared)   | 97.036                          | CTFEMA4651WESTP00025   | -                                     | 36,632                  |
| Total Disaster Grants - Public Assist. (Pres. Declared)   |                                 |                        | -                                     | 175,684                 |
| Emergency Management Performance Grants   | 97.042                          | FY23EMPG2200000WESTP   | -                                     | 4,600                   |
| <b>Total U.S. Department of Homeland Security</b>   |                                 |                        | -                                     | 452,403                 |
| <b>Total Federal Grant Award Expenditures</b>   |                                 |                        | <b>\$ -</b>                           | <b>\$ 4,193,590</b>     |

(Concluded)

See notes to Schedule of Expenditures of Federal Awards

**TOWN OF WESTPORT, MASSACHUSETTS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2023**

**A. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Town of Westport, Massachusetts (the Town) 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, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Town.

**B. 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 accompanying Schedule includes the federal grant transactions of the Town. Although some of these programs may be supplemented with state and other revenue, only federal activity is shown. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance.

The Town has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**C. U.S. Department of Agriculture Programs**

The Town receives non-cash commodities from the U.S. Department of Agriculture as a part of the National School Lunch program. The amounts reported as non-cash assistance represent the fair market value of these commodities received during the year.

The amounts reported as cash assistance represent federal reimbursements for meals provided.

**D. U.S. Department of Homeland Security Programs**

U.S. Department of Homeland Security's Disaster Grants – Public Assistance (Presidentially Declared Disaster) expenditures are recognized when the Federal Emergency Management Administration (FEMA) approves the Town's project worksheet (PW) and the Town has incurred the eligible expenditures. The amounts reported in the Schedule include \$175,684 of expenditures incurred in prior fiscal years but awarded by FEMA in the current fiscal year.

**TOWN OF WESTPORT, MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2023**

**A. Summary of Audit Results**

***FINANCIAL STATEMENTS***

|  |            |
|--|------------|
| Type of auditor’s report issued  | Unmodified |
| Internal control over financial reporting:                                   |            |
| Material weaknesses identified   | No         |
| Significant deficiencies identified not considered to be material weaknesses | No         |
| Noncompliance material to financial statements noted?                        | No         |

***FEDERAL AWARDS***

|   |            |
|---|------------|
| Internal control over major programs:   |            |
| Material weaknesses identified  | No         |
| Significant deficiencies identified not considered to be material weaknesses                                    | No         |
| Type of auditor’s report issued on compliance for major programs  | Unmodified |
| Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516 | Yes        |

***IDENTIFICATION OF MAJOR PROGRAMS***

| <u>Name of Federal Program</u>  | <u>AL Number(s)</u> |
|---|---------------------|
| COVID-19 – Coronavirus State and Local Fiscal Recovery Funds            | 21.027              |
| COVID-19 – Education Stabilization Fund                                 | 84.425              |
| Dollar threshold used to distinguish between type A and type B programs | \$ 750,000          |
| Auditee qualified as a low-risk auditee?                                | Yes                 |

**B. Financial Statement Findings**

None

**TOWN OF WESTPORT, MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2023**

**C. Federal Award Findings and Questioned Costs**

**2023-001 U.S. Department of the Treasury  
COVID-19 – Coronavirus State and Local Fiscal Recovery Funds – ALN 21.027**

*Criteria:* The compliance supplement identifies four Key Line Items required to be reported to the federal awarding agency which include (1) current period obligation, (2) cumulative obligation, (3) current period expenditure and (4) cumulative expenditure. Per 2 CFR 200.1, an obligation is an order placed for property and services, contracts and subawards made, and similar transactions that require payment.

*Condition:* Obligations were overstated by approximately \$800,000 on the March 31, 2023 Project and Expenditure report.

*Cause:* The Town did not have a clear understanding of the reporting requirements for obligations and reported the entire grant award as obligated.

*Effect:* The Town did not properly report amounts obligated in the March 31, 2023 Project and Expenditure report.

*Questioned Costs:* None

*Repeat Finding from Prior Year:* No

*Recommendation:* The Town should implement procedures to only report obligations on the Project and Expenditure reporting for items that meet the federal criteria for reporting as an obligation.

*Views of Responsible Official:* Management agrees with the finding.

**D. Summary Schedule of Prior Audit Findings**

None



NICOLE PEARSALL  
TOWN ACCOUNTANT

**TOWN OF WESTPORT**  
WESTPORT, MASSACHUSETTS 02790

*Town Accountant's Office*

**816 Main Road  
Westport, MA 02790**

Tel. (508) 636-1040  
Fax. (508) 636-1147

**Corrective Action Plan**

**Finding 2023-001**

*Condition:* Obligations were overstated by approximately \$800,000 on the March 31, 2023 Project and Expenditure report.

*Corrective Action Planned:* Will adjust on March 31, 2024 Project and Expenditure report.

*Anticipated Completion Date:* April 30, 2024

*Contact:* Nicole Pearsall, Town Accountant