



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

TOWN OF BARNSTABLE, MASSACHUSETTS

REPORTS ON FEDERAL AWARD PROGRAMS

YEAR ENDED JUNE 30, 2022

TOWN OF BARNSTABLE, MASSACHUSETTS
REPORTS ON FEDERAL AWARD PROGRAMS
YEAR ENDED JUNE 30, 2022

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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 Town Council
Town of Barnstable, 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 Barnstable, Massachusetts, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town of Barnstable, Massachusetts' basic financial statements, and have issued our report thereon dated December 28, 2022. Our report includes a reference to other auditors who audited the financial statements of the Town of Barnstable, Massachusetts' library component units, as described in our report on the Town of Barnstable, Massachusetts' financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Barnstable, 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 Barnstable, Massachusetts' internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Barnstable, 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 of Barnstable, Massachusetts' 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 Barnstable, 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 of Barnstable, Massachusetts' 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 of Barnstable, Massachusetts' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Powers & Sullivan LLC

December 28, 2022, except for the library component units, which were audited by other auditors and whose reports are dated on various dates through November 14, 2022

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

Independent Auditor's Report

To the Honorable Town Council
Town of Barnstable, Massachusetts

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Town of Barnstable, 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 Barnstable, Massachusetts' major federal programs for the year ended June 30, 2022. The Town of Barnstable, 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 Barnstable, Massachusetts complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Town of Barnstable, 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 Barnstable, 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 Barnstable, 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 Barnstable, 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 Barnstable, 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 Barnstable, 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 Barnstable, 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 Barnstable, Massachusetts' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control

over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Powers & Sullivan LLC

March 31, 2023

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

Independent Auditor's Report

To the Honorable Town Council
Town of Barnstable, Massachusetts

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Barnstable, Massachusetts as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town of Barnstable, Massachusetts' basic financial statements. We issued our report thereon dated December 22, 2022, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Powers & Sullivan LLC

December 28, 2022, except for the library component units, which were audited by other auditors and whose reports are dated on various dates through November 14, 2022

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Amount Passed Through to Sub-Recipients	Expenditures
CHILD NUTRITION CLUSTER:				
U.S. DEPARTMENT OF AGRICULTURE:				
<u>Passed through the Massachusetts Department of Elementary and Secondary Education:</u>				
Non-Cash Assistance (Commodities):				
National School Lunch Program.....	10.555	01-020	\$ -	\$ 257,523
Cash Assistance:				
National School Lunch Program.....	10.555	01-020	-	2,181,266
COVID-19 - National School Lunch Program.....	10.555	01-020	-	112,252
Total National School Lunch Program.....			-	2,551,041
Cash Assistance:				
School Breakfast Program.....	10.553	01-020	-	720,374
Summer Food Service Program for Children.....	10.559	01-020-SF-301	-	32,842
USDA Fresh Fruit and Vegetable Program.....	10.582	SCDOE22758A70532008A	-	23,805
TOTAL CHILD NUTRITION CLUSTER.....			-	3,328,062
CDBG - ENTITLEMENT GRANTS CLUSTER:				
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
<u>Passed through the Massachusetts Office for Communities and Development:</u>				
Community Development Block Grants/Entitlement Grants.....	14.218	B16MC250032	-	418,987
HIGHWAY SAFETY CLUSTER:				
U.S. DEPARTMENT OF TRANSPORTATION:				
<u>Passed through the Massachusetts Executive Office of Public Safety and Security:</u>				
National Priority Safety Programs.....	20.616	2022MRSPBARNSTABLEXX	-	40,900
National Priority Safety Programs.....	20.616	2021MRSPBARNSTABLEXX	-	4,028
TOTAL HIGHWAY SAFETY CLUSTER.....			-	44,928
CLEAN WATER STATE REVOLVING FUND (CWSRF) CLUSTER:				
U.S. ENVIRONMENTAL PROTECTION AGENCY:				
<u>Passed through the Massachusetts Clean Water Trust:</u>				
Capitalization Grants for Clean Water State Revolving Funds.....	66.458	CS-25000121-0	-	2,747,672
DRINKING WATER STATE REVOLVING FUND (DWSRF) CLUSTER:				
U.S. ENVIRONMENTAL PROTECTION AGENCY:				
<u>Passed through the Massachusetts Clean Water Trust:</u>				
Capitalization Grants for Drinking Water State Revolving Funds.....	66.468	FS-99191421-0	-	76,140
SPECIAL EDUCATION CLUSTER:				
U.S. DEPARTMENT OF EDUCATION:				
<u>Passed through the Massachusetts Department of Elementary and Secondary Education:</u>				
Special Education - Grants to States (IDEA, Part B).....	84.027	240-572881-2022-0020	-	1,480,512
Special Education - Grants to States (IDEA, Part B).....	84.027	240-401500-2021-0020	-	124,178
COVID-19 - Special Education - Grants to States (IDEA, Part B).....	84.027	252-577405-2022-0020	-	156,069
Special Education - Grants to States (IDEA, Part B).....	84.027	274-485169-2021-0020	-	12,688
Special Education - Grants to States (IDEA, Part B).....	84.027	645-558128-2022-0020	-	45,326
Total Special Education - Grants to States (IDEA, Part B).....			-	1,818,773
Special Education - Preschool Grants (IDEA Preschool).....	84.173	262-401501-2021-0020	-	17,141
Special Education - Preschool Grants (IDEA Preschool).....	84.173	298-485170-2021-0020	-	3,884
Total Special Education - Preschool Grants (IDEA Preschool).....			-	21,025
TOTAL SPECIAL EDUCATION CLUSTER.....			-	1,839,798
OTHER PROGRAMS:				
U.S. DEPARTMENT OF JUSTICE:				
<u>Direct Programs:</u>				
Bulletproof Vest Partnership Program.....	16.607	Not Applicable	-	20,895
Edward Byrne Memorial Justice Assistance Grant Program.....	16.738	Not Applicable	-	57,074
TOTAL JUSTICE.....			-	77,969
U.S. DEPARTMENT OF TREASURY:				
<u>Direct Program:</u>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds.....	21.027	Not Applicable	-	1,054,919
PASS-THROUGH PROGRAMS:				
U.S. DEPARTMENT OF AGRICULTURE:				
<u>Passed through the Massachusetts Department of Elementary and Secondary Education:</u>				
Child Nutrition Discretionary Grants Limited Availability.....	10.579	722-505500-2021-0020	-	8,571
U.S. DEPARTMENT OF THE INTERIOR:				
<u>Passed through the Massachusetts Department of Fish and Game:</u>				
Clean Vessel Act.....	15.616	CVA REIMBURSEMENT	-	19,508

(Continued)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Amount Passed Through to Sub-Recipients	Expenditures
U.S. DEPARTMENT OF TRANSPORTATION - FEDERAL AVIATION ADMINISTRATION:				
<u>Passed through the Massachusetts Aeronautics Commission:</u>				
Airport Improvement Program.....	20.106	HYA-065-2016	-	254,648
Airport Improvement Program.....	20.106	3-25-0025-69	-	302,819
COVID-19 - Airport Improvement Program.....	20.106	3-25-0025-070-2020	-	6,139,797
TOTAL TRANSPORTATION.....			-	6,697,264
U.S. DEPARTMENT OF TREASURY:				
<u>Passed through the Massachusetts Executive Office of Administration and Finance:</u>				
COVID-19 - Coronavirus Relief Fund.....	21.019	Not Available	-	534,361
<u>Passed through the Massachusetts Department of Elementary and Secondary Education:</u>				
COVID-19 - Coronavirus Relief Fund.....	21.019	102-393211-2021-0020	-	38,827
Total COVID-19 - Coronavirus Relief Fund.....			-	573,188
INSTITUTE OF MUSEUM AND LIBRARY SERVICES:				
<u>Passed through the Massachusetts Board of Library Commissioners:</u>				
Grants to States.....	45.310	22BARNSTABLESTRENGTH	-	10,000
U.S. DEPARTMENT OF EDUCATION:				
<u>Passed through the Massachusetts Department of Elementary and Secondary Education:</u>				
Title I Grants to Local Educational Agencies.....	84.010	305-552526-2022-0020	-	682,587
Title I Grants to Local Educational Agencies.....	84.010	305-413140-2021-0020	-	149,190
Title I Grants to Local Educational Agencies.....	84.010	305-304362-2020-0020	-	29,105
Total Title I Grants to Local Educational Agencies.....			-	860,882
Career and Technical Education - Basic Grants to States.....	84.048	400-571464-2022-0020	-	34,401
Career and Technical Education - Basic Grants to States.....	84.048	400-413142-2021-0020	-	7,557
Career and Technical Education - Basic Grants to States.....	84.048	415-377460-2021-0020	-	18,483
Total Career and Technical Education - Basic Grants to States.....			-	60,441
Education for Homeless Children and Youth.....	84.196	310-378230-2021-0020	-	14,353
Education for Homeless Children and Youth.....	84.196	310-575073-2022-0020	-	9,826
Total Education for Homeless Children and Youth.....			-	24,179
Twenty-First Century Community Learning Centers.....	84.287	646-424584-2021-0020	-	112,314
English Language Acquisition Grants.....	84.365	180-552524-2022-0020	-	88,458
English Language Acquisition Grants.....	84.365	180-413139-2021-0020	-	12,783
English Language Acquisition Grants.....	84.365	186-671746-2022-0020	-	13,204
English Language Acquisition Grants.....	84.365	186-499301-2021-0020	-	4,859
Total English Language Acquisition Grants.....			-	119,304
Supporting Effective Instruction State Grants.....	84.367	140-552525-2022-0020	-	100,203
Supporting Effective Instruction State Grants.....	84.367	140-413138-2021-0020	-	32,709
Supporting Effective Instruction State Grants.....	84.367	140-304360-2020-0020	-	5,096
Supporting Effective Instruction State Grants.....	84.367	140-216172-2019-0020	-	273
Total Supporting Effective Instruction State Grants.....			-	138,281
Student Support and Academic Enrichment Program.....	84.424	309-552527-2022-0020	-	25,066
Student Support and Academic Enrichment Program.....	84.424	309-413141-2021-0020	-	9,841
Student Support and Academic Enrichment Program.....	84.424	309-304363-2020-0020	-	589
Total Student Support and Academic Enrichment Program.....			-	35,496
COVID-19 - Education Stabilization Fund.....	84.425D	113-386892-2021-0020	-	35,536
COVID-19 - Education Stabilization Fund.....	84.425	114-393212-2021-0020	-	12,000
COVID-19 - Education Stabilization Fund.....	84.425D	115-510296-2022-0020	-	1,871,420
COVID-19 - Education Stabilization Fund.....	84.425D	119-577407-2022-0020	-	353,892
COVID-19 - Education Stabilization Fund.....	84.425D	121-510482-2022-0020	-	49,157
COVID-19 - Education Stabilization Fund.....	84.425D	125-666924-2022-0020	-	147,904
COVID-19 - Education Stabilization Fund.....	84.425	301-510479-2022-0020	-	9,987
COVID-19 - Education Stabilization Fund.....	84.425D	324-626338-2022-0020	-	9,873
COVID-19 - Education Stabilization Fund.....	84.425C	526-511432-2022-0020	-	84,406
Total COVID-19 - Education Stabilization Fund.....			-	2,574,175
TOTAL EDUCATION.....			-	3,925,072
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
<u>Passed through Barnstable County:</u>				
Centers for Disease Control OPHPR.....	93.354	INTF3202P01191929102	-	100,000
U.S. DEPARTMENT OF HOMELAND SECURITY:				
<u>Passed through the Massachusetts Emergency Management Agency:</u>				
Emergency Management Performance Grants.....	97.042	FY22EMPG200000BARN	-	10,652
TOTAL.....			\$ -	\$ 20,932,730

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 Barnstable, Massachusetts under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Town of Barnstable, Massachusetts, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Town of Barnstable, Massachusetts.

Note 2 – Significant Accounting Policies

The accounting and reporting policies of the Town of Barnstable, 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, grant expenditures are recognized when the related 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 – National School Lunch Program, School Breakfast Program, Summer Food Services Program for Children and the USDA Fresh Fruit and Vegetable 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 year.
- (d) Disaster Grants have been recorded in the year the grant was approved.
- (e) The Town of Barnstable, Massachusetts has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

A. Summary of Auditor's Results

1. The auditor's report expresses an unmodified opinion on the financial statements of the Town of Barnstable, Massachusetts.
2. No material weaknesses or significant deficiencies relating to the audit of the 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 Barnstable, Massachusetts, were disclosed during the audit.
4. No material weaknesses or significant deficiencies relating to the audit of the major federal award programs were 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 Awards Required by the Uniform Guidance.
5. The auditor's report on compliance for the major federal award programs for the Town of Barnstable, Massachusetts, expresses an unmodified opinion on all major federal award programs.
6. There were no audit findings relative to the major federal award programs for the Town of Barnstable, Massachusetts.
7. The programs tested as major programs were the Clean Water State Revolving Fund (CWSRF) Cluster, Federal Assistance Listing Number 66.458; Special Education Cluster Federal Assistance Listing Numbers 84.027 and 84.173; Airport Improvement Program, Federal Assistance Listing Number 20.106; COVID-19 – Coronavirus State and Local Fiscal Recovery Funds, Federal Assistance Listing Number 21.027; and COVID-19 – Education Stabilization Fund, Federal Assistance Listing Numbers 84.425, 84.425C and 84.425D.
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. The Town of Barnstable, Massachusetts was determined to be a low-risk auditee.

B. Findings – Financial Statements Audit

None

C. Findings and Questioned Costs – Major Federal Award Programs

None

D. Summary Schedule of Prior Audit Findings

None