

CITY OF WESTFIELD, MASSACHUSETTS

**INDEPENDENT AUDITOR'S REPORTS PURSUANT
TO GOVERNMENTAL AUDITING STANDARDS
AND UNIFORM GUIDANCE**

FOR THE YEAR ENDED JUNE 30, 2020

CITY OF WESTFIELD, MASSACHUSETTS

**Independent Auditors' Reports Pursuant
To Governmental Auditing Standards
And Uniform Guidance**

For the Year Ended June 30, 2020

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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 Mayor
City of Westfield, 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 City of Westfield, Massachusetts, as of and for the year ended June 30, 2020, (except for the Westfield Contributory Retirement System and the Westfield Gas and Electric Light Department, which are as of and for the year ended December 31, 2019), and the related notes to the financial statements, which collectively comprise the City of Westfield, Massachusetts' basic financial statements, and have issued our report thereon dated April 27, 2021. Our report includes a reference to other auditors who audited the financial statements of the Westfield Gas and Electric Light Department, as described in our report on the City of Westfield, Massachusetts financial statements. This report does not include the results of the other auditors' testing of internal controls over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Westfield, Massachusetts' internal control over financial reporting (internal control) to determine the 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 City of Westfield, Massachusetts' internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Westfield, 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 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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Westfield, 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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.

Scanlon and Associates, LLC

Scanlon & Associates, LLC
South Deerfield, Massachusetts

April 27, 2021

**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 THE UNIFORM GUIDANCE**

To the Honorable Mayor
City of Westfield, Massachusetts

Report on Compliance for Each Major Federal Program

We have audited the City of Westfield, Massachusetts' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Westfield, Massachusetts' major federal programs for the year ended June 30, 2020. The City of Westfield, Massachusetts' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Westfield, Massachusetts' major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Westfield, Massachusetts' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City of Westfield, Massachusetts' compliance.

Opinion on Each Major Federal Program

In our opinion, the City of Westfield, Massachusetts complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect of each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control Over compliance

Management of the City of Westfield, Massachusetts, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Westfield, Massachusetts' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Westfield, Massachusetts' 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 City of Westfield, Massachusetts, as of and for the year ended June 30, 2020, (except for the Westfield Contributory Retirement System and the Westfield Gas and Electric Light Department, which are as of and for the year ended December 31, 2019), and the related notes to the financial statements, which collectively comprise the City of Westfield, Massachusetts' basic financial statements. Our report includes a reference to other auditors who audited the financial statements of the Westfield Gas & Electric Light Department, as described in our report of the City of Westfield, Massachusetts financial statements. We issued our report thereon dated April 27, 2021, 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. 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.

Scanlon and Associates, LLC

Scanlon & Associates, LLC
South Deerfield, Massachusetts

April 27, 2021

**CITY OF WESTFIELD, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U. S. Department of Agriculture				
Passed Through Commonwealth of Massachusetts				
Department of Elementary and Secondary Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	07-325	\$ -	\$ 223,547
School Breakfast Program	10.553	07-325	-	25,683
National School Lunch Program	10.555	07-325	-	676,234
National School Lunch Program	10.555	07-325	-	40,859
Non-Cash Financial Assistance - Commodities	10.555	07-325	-	141,530
Total Child Nutrition Cluster			-	1,107,853
Fresh Fruit and Vegetables Program	10.582	07-325	-	28,985
Total U. S. Department of Agriculture			-	1,136,838
U. S. Department of Defense				
Direct Program:				
Military Construction, National Guard:				
Frost Heave Repair Runway 2/20 - Project AXQD192221	12.400		-	66,500
Total U. S. Department of Defense			-	66,500
U. S. Department of Housing and Urban Development				
Direct Programs:				
Community Development Block Grants Entitlement Grants:				
Community Development Block Grants	14.218		45,515	393,249
Community Development Block Grants COVID-19	14.218		-	24,746
Total Community Development Block Grants			45,515	417,995
Passed Through City of Holyoke, Massachusetts				
Office of Community Development:				
Home Investments Partnership Program	14.239		55,000	67,772
Total U. S. Department of Housing and Urban Development			100,515	485,767
U. S. Department of Justice				
Direct Programs:				
Bulletproof Vest Partnership Program	16.607		-	12,150
COPS School Violence Protection	16.610		-	53,925
Drug Forfeiture Funds	16.922		-	29,047
Total U. S. Department of Justice			-	95,122
TOTAL PAGE 1 OF 5			\$ 100,515	\$ 1,784,227

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

**CITY OF WESTFIELD, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U. S. Department of Transportation				
Direct Program:				
Federal Aviation Administration - Airport Improvement Program				
Project No. 3-25-0052-048-2015 - Acquire Land for Noise Compatibility	20.106		\$ -	\$ 10,550
Project No. 3-25-0052-050-2016 - Acquire Land for Noise Compatibility	20.106		-	599,175
Project No. 3-25-0052-051-2017 - Update Airport Master Plan Study	20.106		-	9,077
Project No. 3-25-0052-052-2017 - Acquire Land for Noise Compatibility	20.106		-	231,187
Project No. 3-25-0052-053-2018 - Drainage Design	20.106		-	12,145
Project No. 3-25-0052-054-2018 - Noise Mitigation Compatibility Plan Study	20.106		-	35,192
Project No. 3-25-0052-055-2018 - Drainage Improvement	20.106		-	2,515,432
Project No. 3-25-0052-056-2019 - Reconstruct Runway 15-33	20.106		-	3,426,551
Total Airport Improvement Program			-	<u>6,839,309</u>
Passed Through Commonwealth of Massachusetts				
Executive Office of Public Safety and Homeland Security:				
State and Community Highway Safety:				
Overtime Enforcement	20.600		-	9,643
Sustained Traffic Enforcement Program	20.600		-	28,443
Total State and Community Highway Safety			-	<u>38,086</u>
Total U. S. Department of Transportation			-	<u>6,877,395</u>
U. S. Department of Treasury				
Passed Through Commonwealth of Massachusetts				
Department of Revenue:				
Coronavirus Relief Fund	21.019		-	158,349
Total U. S. Department of Treasury			-	<u>158,349</u>
TOTAL PAGE 2 OF 5			\$ -	\$ 7,035,744

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

**CITY OF WESTFIELD, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U. S. Department of Education				
Passed Through Commonwealth of Massachusetts				
Department of Elementary and Secondary Education:				
Title I, Part A:				
Title I - 2018	84.010	305-139468-2018-0325	\$ -	\$ 1,556
Title I - 2019	84.010	305-208864-2019-0325	-	296,055
Title I - 2020	84.010	305-291140-2020-0325	-	1,037,242
Turnaround Assistance - 2019	84.010	325-279316-2019-0325	-	538
Total Title I, Part A			-	<u>1,335,391</u>
Special Education Cluster:				
Special Education PL 94-142 Allocation - 2019	84.027	240-208907-2019-0325	-	169,901
Special Education PL 94-142 Allocation - 2020	84.027	240-291792-2020-0325	-	1,500,753
Special Education Early Childhood Allocation - 2019	84.173	262-208906-2019-0325	-	1,478
Special Education Early Childhood Allocation - 2020	84.173	262-291791-2020-0325	-	80,461
Special Education Early Childhood Program Improvement - 2019	84.173	298-280580-2019-0325	-	5,126
Special Education Early Childhood Program Improvement - 2020	84.173	298-364115-2020-0325	-	4,745
Total Special Education Cluster, Department of Elementary and Secondary Education			-	<u>1,762,464</u>
Career and Technical Education Basic Grants to States:				
Occupational Education - Vocational Skills - 2019	84.048	400-207740-2019-0325	-	900
Occupational Education - Vocational Skills - 2020	84.048	400-302116-2020-0325	-	74,396
Total Career and Technical Education Basic Grants to States			-	<u>75,296</u>
English Language Acquisition Grants:				
LEP Support - 2019	84.365	180-208873-2019-0325	-	35,016
LEP Support - 2020	84.365	180-291141-2020-0325	-	5,801
Total English Language Acquisition Grants			-	<u>40,817</u>
Total U. S. Department of Education - page 3 of 5			-	<u>3,213,968</u>
TOTAL PAGE 3 OF 5			\$ -	<u>\$ 3,213,968</u>

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

**CITY OF WESTFIELD, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U. S. Department of Education				
Passed Through Commonwealth of Massachusetts				
Department of Elementary and Secondary Education:				
Improving Teacher Quality State Grants:				
Teacher Quality - 2019	84.367	140-208874-2019-0325	\$ -	\$ 109,700
Teacher Quality - 2020	84.367	140-291142-2020-0325	-	80,029
Total Improving Teacher Quality State Grants			-	189,729
Statewide Longitudinal Data Systems:				
Enhancing Data Use - 2019	84.372	111-207498-2019-0325	-	3,148
Total Statewide Longitudinal Data Systems			-	3,148
Student Support and Academic Enrichment Program:				
Student Support and Academic Enrichment - 2018	84.424	309-162068-2018-0325	-	2,139
Student Support and Academic Enrichment - 2019	84.424	309-208875-2019-0325	-	27,873
Student Support and Academic Enrichment - 2020	84.424	309-291143-2020-0325	-	6,360
Total Student Support and Academic Enrichment Program			-	36,372
Passed Through Commonwealth of Massachusetts				
Department of Early Education and Care:				
Special Education Cluster:				
Special Education Early Childhood Allocation - 2018	84.173	EEC-262	-	9
Total Special Education Cluster, Department of Early Education and Care			-	9
Total U. S. Department of Education - page 4 of 5			-	229,258
Total U. S. Department of Education - page 3 of 5			-	3,213,968
Total U. S. Department of Education			-	3,443,226
TOTAL PAGE 4 OF 5			\$ -	\$ 229,258

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

**CITY OF WESTFIELD, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U. S. Department of Health and Human Services				
Passed Through Highland Valley Elder Services, Inc.:				
Aging Cluster:				
Title III-C Nutrition Programs for the Elderly - Meals Program	93.045		\$ -	\$ 9,183
Commodities	93.045		-	3,828
Total Aging Cluster			<u>-</u>	<u>13,011</u>
Passed Through Commonwealth of Massachusetts				
Office for Refugees and Immigrants:				
Refugee and Entrant Assistance Discretionary Grants:				
Refugee Children - Impact - 2020	93.576		-	5,467
Total Refugee and Entrant Assistance Discretionary Grants			<u>-</u>	<u>5,467</u>
Total U. S. Department of Health and Human Services				
			<u>-</u>	<u>18,478</u>
U. S. Department of Homeland Security				
Direct Programs:				
Assistance to Firefighters - Grant No. EMW-2017-FO-06115	97.044		-	18,960
Passed Through Commonwealth of Massachusetts				
Emergency Management Agency:				
Emergency Management Performance Grants - FFY 2018	97.042		-	15,476
Total U. S. Department of Homeland Security				
			<u>-</u>	<u>34,436</u>
TOTAL PAGE 5 OF 5				
			-	52,914
TOTAL PAGE 4 OF 5				
			-	229,258
TOTAL PAGE 3 OF 5				
			-	3,213,968
TOTAL PAGE 2 OF 5				
			-	7,035,744
TOTAL PAGE 1 OF 5				
			100,515	1,784,227
TOTAL FEDERAL AWARDS EXPENDED				
			<u>\$ 100,515</u>	<u>\$ 12,316,111</u>

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

**CITY OF WESTFIELD, MASSACHUSETTS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal grant activity of the City of Westfield, Massachusetts, under programs of the federal government for the year ended June 30, 2020. 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 City of Westfield, Massachusetts, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City of Westfield, Massachusetts.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. 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.

NOTE C – INDIRECT COSTS

The City of Westfield, Massachusetts, did not use the de minimis cost rate. The City of Westfield, Massachusetts, has not charged any indirect costs to any of its federal award programs.

NOTE D – FOOD DISTRIBUTION

Nonmonetary assistance is reported in the Schedule at the fair market value of the commodities received and disbursed.

**CITY OF WESTFIELD, MASSACHUSETTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

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

Internal control over financial reporting:

- Material weakness(es) identified? _____Yes X No
- Significant deficiency(ies) identified that is (are) not considered to be material weakness(es)? _____Yes X No

Noncompliance material to financial statements noted? _____Yes X No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? _____Yes X No
- Significant deficiency(ies) identified that is (are) not considered to be material weakness(es)? _____Yes X None Reported

Type of Auditor’s Report issued on compliance for major federal programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____Yes X No

Identification of major federal programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555	Child Nutrition Cluster
14.218	Community Development Block Grants/Entitlement Grants
20.106	Airport Improvement Program
84.010	Title I
84.027, 84.173	Special Education Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? X Yes _____No

**CITY OF WESTFIELD, MASSACHUSETTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020**

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

SECTION IV – PRIOR YEAR FINDINGS

None reported.