

**CITY OF WESTFIELD, MASSACHUSETTS**

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

**FOR THE YEAR ENDED JUNE 30, 2023**

**CITY OF WESTFIELD, MASSACHUSETTS**

**Independent Auditors' Reports Pursuant to  
Governmental Auditing Standards and  
Uniform Guidance**

**For the Year Ended June 30, 2023**

**TABLE OF CONTENTS**

	<u>Page</u>
<b>TABLE OF CONTENTS .....</b>	<b>2</b>
<b>INDEPENDENT AUDITOR'S REPORT ON:</b>	
Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	3-4
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.....	5-7
<b>SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS.....</b>	<b>8-12</b>
<b>NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS.....</b>	<b>13</b>
<b>SCHEDULE OF FINDINGS AND QUESTIONED COSTS .....</b>	<b>14-15</b>

**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, 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, 2023, (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, 2022), 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 February 27, 2024. 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 auditor's 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 City of Westfield, 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 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 or significant deficiencies may exist that were not identified.

## **Report on 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 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.

*Scanlon and Associates, LLC*

Scanlon & Associates, LLC  
South Deerfield, Massachusetts

February 27, 2024

**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**

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

We have audited the City of Westfield, 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 City of Westfield, Massachusetts’ major federal programs for the year ended June 30, 2023. 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.

In our opinion, the City of Westfield, Massachusetts, complied, in all material respects, with the 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 (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 Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Westfield, 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 City of Westfield, 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 City of Westfield, 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 City of Westfield, 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 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 City of Westfield, Massachusetts' 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 City of Westfield, 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 City of Westfield, 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 City of Westfield, 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 combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Westfield, Massachusetts, as of and for the year ended June 30, 2023, (except for the Westfield Contributory Retirement System and the Westfield Gas and Electric Department, which are as of and for the year ended December 31, 2022), 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 Department, as described in our report on the City of Westfield, Massachusetts' financial statements. We issued our report thereon, dated February 27, 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 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

February 27, 2024

**CITY OF WESTFIELD, MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U. S. Department of Agriculture</b>				
Passed Through Commonwealth of Massachusetts				
Department of Elementary and Secondary Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	07-325	\$ -	\$ 376,455
National School Lunch Program	10.555	07-325	-	1,437,930
Summer Food Service Program	10.559	07-325	-	182,006
Non-Cash Financial Assistance - Commodities	10.555	07-325	-	237,961
Total Child Nutrition Cluster			-	2,234,352
<b>Total U. S. Department of Agriculture</b>			-	2,234,352
<b>U. S. Department of Defense</b>				
Passed Through Commonwealth of Massachusetts				
Military Division:				
Taxiway Bravo South Relocation and Widening Design	12.401	87001031/F2022A1031	-	539,800
<b>Total U. S. Department of Defense</b>			-	539,800
<b>U. S. Department of Housing and Urban Development</b>				
Direct Programs:				
Community Development Block Grants Entitlement Grants:				
Community Development Block Grants	14.218		42,440	153,389
Community Development Block Grants COVID-19	14.218		52,446	61,385
Total Community Development Block Grants			94,886	214,774
Passed Through City of Holyoke, Massachusetts				
Office of Community Development:				
Home Investments Partnership Program	14.239		-	5,225
<b>Total U. S. Department of Housing and Urban Development</b>			94,886	219,999
<b>U. S. Department of Justice</b>				
Direct Program:				
Equitable Sharing Program - Drug Forfeiture	16.922		-	16,395
<b>Total U. S. Department of Justice</b>			-	16,395
<b>TOTAL PAGE 1 OF 5</b>			\$ 94,886	\$ 3,010,546

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, 2023**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U. S. Department of Transportation</b>				
Direct Program:				
Federal Aviation Administration - Airport Improvement Program				
Project No. AIP-3-25-0052-060-2021 - Noise Compatability Plan	20.106		\$ -	\$ 158,062
Project No. AIP-3-25-0052-062-2021 - Airport Environmental Assessment	20.106		-	93,450
Project No. ACR-3-25-0052-061-2021 - Airport Coronavirus Response	20.106		-	8,784
Total Airport Improvement Program			-	260,296
Passed Through Commonwealth of Massachusetts				
Executive Office of Public Safety and Security:				
Walker/Biker Safety	20.600		-	171
Passed Through Commonwealth of Massachusetts				
Emergency Management Agency:				
Hazardous Material Emergency Preparedness	20.703		-	20,732
<b>Total U. S. Department of Transportation</b>			-	<b>281,199</b>
<b>U. S. Department of Treasury</b>				
Direct Program:				
Coronavirus State and Local Fiscal Recovery Funds				
	21.027		-	4,623,290
Passed Through Commonwealth of Massachusetts				
Department of Elementary and Secondary Education:				
Improving Ventillation and Air Quality in Public School Buildings	21.027	209-744079-2023-0325	-	36,750
<b>Total U. S. Department of Treasury</b>			-	<b>4,660,040</b>
<b>U. S. Environmental Protection Agency</b>				
Passed Through Massachusetts Clean Water Trust:				
Water Wells Loan No. DWP-21-06	66.468	FS-99191421-0	-	553,303
Water Wells Loan No. DWP-21-06	66.468	FS-99191422-0	-	1,996,052
<b>Total U. S. Environmental Protection Agency</b>			-	<b>2,549,355</b>
<b>TOTAL PAGE 2 OF 5</b>			<b>\$ -</b>	<b>\$ 7,490,594</b>

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, 2023**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U. S. Department of Education</b>				
Passed Through Commonwealth of Massachusetts				
Department of Elementary and Secondary Education:				
Title I, Part A:				
Title I - 2021	84.010A	305-394489-2021-0325	\$ -	\$ 86,266
Title I - 2022	84.010A	305-532961-2022-0325	-	231,947
Title I - 2023	84.010A	305-687939-2023-0325	-	1,116,034
Total Title I, Part A			-	1,434,247
Special Education Cluster:				
Special Education PL 94-142 Allocation - 2021	84.027A	240-394523-2021-0325	-	92,863
Special Education PL 94-142 Allocation - 2022	84.027A	240-534178-2022-0325	-	168,981
Special Education PL 94-142 Allocation - 2023	84.027A	240-687944-2023-0325	-	1,362,979
American Rescue Plan Individuals with Disabilities Education Act - 2022	84.027	252-537092-2022-0325	-	147,540
Special Education Early Childhood Allocation - 2021	84.173A	262-394524-2021-0325	-	1,060
Special Education Early Childhood Allocation - 2022	84.173A	262-534179-2022-0325	-	100
Special Education Early Childhood Allocation - 2023	84.173A	262-687945-2023-0325	-	85,418
American Rescue Plan IDEA Early Childhood - 2022	84.173	264-537091-2022-0325	-	24,980
Total Special Education Cluster			-	1,883,921
Career and Technical Education Basic Grants to States:				
Occupational Education - Vocational Skills - 2023	84.048A	400-687943-2023-0325	-	69,010
Perkins Program Improvement - 2023	84.048	422-677566-2023-0325	-	20,000
Total Career and Technical Education Basic Grants to States			-	89,010
English Language Acquisition Grants:				
LEP Support - 2021	84.365A	180-397269-2021-0325	-	18,078
LEP Support - 2022	84.365A	180-532963-2022-0325	-	19,124
LEP Support - 2023	84.365A	180-687941-2023-0325	-	18,481
Total English Language Acquisition Grants			-	55,683
<b>Total U. S. Department of Education - page 3 of 5</b>			-	3,462,861
<b>TOTAL PAGE 3 OF 5</b>			\$ -	\$ 3,462,861

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, 2023**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U. S. Department of Education</b>				
Passed Through Commonwealth of Massachusetts				
Department of Elementary and Secondary Education:				
Improving Teacher Quality State Grants:				
Teacher Quality - 2022	84.367A	140-532962-2022-0325	\$ -	\$ 84,037
Teacher Quality - 2023	84.367A	140-687940-2023-0325	-	75,407
Total Improving Teacher Quality State Grants			-	159,444
Student Support and Academic Enrichment Program:				
Student Support and Academic Enrichment - 2022	84.424A	309-532964-2022-0325	-	57,058
Student Support and Academic Enrichment - 2023	84.424A	309-687942-2023-0325	-	81,432
Total Student Support and Academic Enrichment Program			-	138,490
Education Stabilization Fund:				
Elementary and Secondary School Emergency Relief I - 2021	84.425D	113-377443-2021-0325	-	70,254
Elementary and Secondary School Emergency Relief II - 2022	84.425D	115-510417-2022-0325	-	2,134,043
Elementary and Secondary School Emergency Relief III - 2022	84.425U	119-585247-2022-0325	-	2,900,362
Math Acceleration Academies - 2022	84.425D	125-665226-2022-0325	-	187,633
American Rescue Plan Homeless Children and Youth - 2022	84.425W	302-616810-2022-0325	-	3,245
Total Education Stabilization Fund			-	5,295,537
<b>Total U. S. Department of Education - page 4 of 5</b>			-	5,593,471
<b>Total U. S. Department of Education - page 3 of 5</b>			-	3,462,861
<b>Total U. S. Department of Education</b>			-	9,056,332
<b>U. S. Department of Health and Human Services</b>				
Passed Through Commonwealth of Massachusetts				
Department of Elementary and Secondary Education:				
Afghan Refugees Support to Schools - 2023	93.566	652-774291-2023-0325	-	8,877
<b>Total U. S. Department of Health and Human Services</b>			-	8,877
<b>TOTAL PAGE 4 OF 5</b>			\$ -	\$ 5,602,348

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, 2023**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U. S. Department of Homeland Security</b>				
Direct Programs:				
Assistance to Firefighters COVID-19 Supplemental Grant No. EMW-2020-FG-00015	97.044		\$ -	\$ 1,508
Assistance to Firefighters Grant - FY2023	97.044		-	213,723
Passed Through Commonwealth of Massachusetts				
Emergency Management Agency:				
Disaster Grants Public Assistance - COVID-19	97.036	DR-4496	-	119,196
<b>Total U. S. Department of Homeland Security</b>			<u>-</u>	<u>334,427</u>
<b>TOTAL PAGE 5 OF 5</b>			-	334,427
<b>TOTAL PAGE 4 OF 5</b>			-	5,602,348
<b>TOTAL PAGE 3 OF 5</b>			-	3,462,861
<b>TOTAL PAGE 2 OF 5</b>			-	7,490,594
<b>TOTAL PAGE 1 OF 5</b>			94,886	3,010,546
<b>TOTAL FEDERAL AWARDS EXPENDED</b>			<u>\$ 94,886</u>	<u>\$ 19,900,776</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, 2023**

**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, 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 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 indirect cost rate.

**NOTE D – FOOD DISTRIBUTION**

The City of Westfield, Massachusetts, receives non-cash commodities from the U.S. Department of Agriculture as 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 reimbursement for meals provided.

**NOTE E – 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 City of Westfield, Massachusetts' project worksheets (PW) and the City has incurred eligible expenditures. The amounts reported in the Schedule includes \$119,196 of expenditures incurred in prior fiscal years but awarded by FEMA in the current fiscal year.

**CITY OF WESTFIELD, MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**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  None Reported

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>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds
66.468	Capitalization Grants for Drinking Water State Revolving Funds
84.010	Title I Grants to Local Educational Agencies
84.027, 84.173	Special Education Cluster
84.425	Education Stabilization Fund

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, 2023**

**SECTION II – FINANCIAL STATEMENT FINDINGS**

None reported.

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None reported.

**SECTION IV – PRIOR YEAR FINDINGS**

None reported.