

**CITY OF WALTHAM, MASSACHUSETTS
GAO AND UNIFORM GUIDANCE REPORTS
YEAR ENDED JUNE 30, 2022**



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**CITY OF WALTHAM, MASSACHUSETTS
GAO AND UNIFORM GUIDANCE REPORTS
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YEAR ENDED JUNE 30, 2022**

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Mayor and City Council
City of Waltham, Massachusetts
Waltham, 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 Waltham, Massachusetts, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Waltham, Massachusetts' basic financial statements, and have issued our report thereon dated January 27, 2023.

Report on Internal Control Over Financial Reporting

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

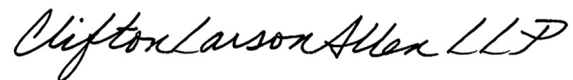
Honorable Mayor and City Council
City of Waltham, Massachusetts

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Waltham, 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.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Boston, Massachusetts
January 27, 2023



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

Honorable Mayor and City Council
City of Waltham, Massachusetts
Boston, Massachusetts

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Waltham, 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 Waltham, Massachusetts' major federal programs for the year ended June 30, 2022. The City of Waltham, Massachusetts' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Waltham, 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, 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 (GAAS); 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Waltham, 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 Waltham, 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 Waltham, Massachusetts' federal programs.

Auditors' 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 Waltham, 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 Waltham, 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 Waltham, 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 Waltham, 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 Waltham, Massachusetts' internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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

Report on Schedule of Expenditures of Federal Awards Required by 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 Waltham, Massachusetts as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise City of Waltham, Massachusetts's basic financial statements. We have issued our report thereon, dated January 27, 2023, 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 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.



CliftonLarsonAllen LLP

Boston, Massachusetts

March 28, 2023, except for the schedule of expenditures of federal awards,
which is dated January 27, 2023

**CITY OF WALTHAM, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

| Federal Grantor/ Pass-Through Grantor/ Program | Federal Assistance Listing Number | Pass-Through Entity Identifying Number | Federal Expenditures | Amounts Provided to Subrecipient |
|---|--|---|---------------------------------|---|
| U.S. Department of Agriculture | | | | |
| <u>Passed Through the State Department of Elementary and Secondary Education:</u> | | | | |
| <i>Child Nutrition Cluster</i> | | | | |
| School Breakfast Program - Cash Assistance | 10.553 | 09-308 | \$ 680,500 | \$ - |
| National School Lunch Program - Cash Assistance | 10.555 | 09-308 | 3,396,138 | - |
| National School Lunch Program - Noncash Assistance (Commodities) | 10.555 | 09-308 | 340,934 | - |
| Subtotal - 10.555 | | | <u>3,737,072</u> | <u>-</u> |
| Fresh Fruit and Vegetable Program | 10.582 | 09-308 | 90,158 | - |
| Subtotal - Child Nutrition Cluster | | | <u>4,507,730</u> | <u>-</u> |
| Pandemic-EBT Admin | 10.649 | Not Applicable | 8,589 | - |
| Total U.S. Department of Agriculture | | | <u>4,516,319</u> | <u>-</u> |
| U.S. Department of Housing and Urban Development | | | | |
| <u>Direct Program:</u> | | | | |
| <i>CDBG - Entitlement Grants Cluster</i> | | | | |
| Community Development Block Grant | 14.218 | Not Applicable | 1,252,344 | - |
| COVID-19: Community Development Block Grant CV | 14.218 | Not Applicable | 329,396 | - |
| Subtotal - CDBG Entitlements Grants Cluster | | | <u>1,581,740</u> | <u>-</u> |
| HUD Section 108 Loan Program | 14.248 | | 24,585 | - |
| <u>Passed Through the City of Newton, Massachusetts</u> | | | | |
| HOME Investment Partnerships Program | 14.239 | Unknown | 17,725 | - |
| Total U.S. Department of Housing and Urban Development | | | <u>1,624,050</u> | <u>-</u> |
| U.S. Department of Justice | | | | |
| <u>Direct Programs:</u> | | | | |
| DEA Asset Forfeitures | 16.922 | Not Applicable | 450,316 | - |
| Total U.S. Department of Justice | | | <u>450,316</u> | <u>-</u> |
| U.S. Department of Transportation | | | | |
| <u>Passed through the State Department of Transportation:</u> | | | | |
| <i>Highway Safety Cluster</i> | | | | |
| State and Community Highway Safety | 20.600 | Not Available | 27,275 | - |
| Total U.S. Department of Transportation | | | <u>27,275</u> | <u>-</u> |
| U.S. Department of Treasury | | | | |
| <u>Passed through Massachusetts Office of Administration and Finance:</u> | | | | |
| COVID-19: Coronavirus Relief Fund | 21.019 | 21COVIDRELIEFFUND001 | 213,128 | - |
| <u>Passed Through the State Department of Elementary and Secondary Education:</u> | | | | |
| COVID-19: Coronavirus Relief Fund - School Reopening | 21.019 | 102-400833-2021-0308 | 31,820 | - |
| COVID-19: Coronavirus Relief Fund - Remote Learning | 21.019 | 118-401010-2021-0308 | 3,520 | - |
| Subtotal - 21.019 | | | <u>248,468</u> | <u>-</u> |
| <u>Passed through Massachusetts Office of Administration and Finance:</u> | | | | |
| COVID-19: Coronavirus State and Local Fiscal Recovery Funds (SLFRF) | 21.027 | Unknown | 8,231,063 | - |
| Total US Department of Treasury | | | <u>8,479,531</u> | <u>-</u> |
| U.S. Department of Education | | | | |
| <u>Passed Through the State Department of Elementary and Secondary Education:</u> | | | | |
| <u>Secondary Education:</u> | | | | |
| Title I Distribution (fiscal year 2020) | 84.010 | 305-304162-2020-0308 | 28,168 | - |
| Title I Distribution (fiscal year 2021) | 84.010 | 305-403848-2021-0308 | 406,986 | - |
| Title I Distribution (fiscal year 2022) | 84.010 | 305-534143-2022-0308 | 365,479 | - |
| Subtotal - 84.010 | | | <u>800,633</u> | <u>-</u> |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

CITY OF WALTHAM, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022

| Federal Grantor/ Pass-Through Grantor/ Program | Federal Assistance Listing Number | Pass-Through Entity Identifying Number | Federal Expenditures | Amounts Provided to Subrecipient |
|---|--|---|---------------------------------|---|
| U.S. Department of Education (Continued) | | | | |
| <u>Passed Through the State Department of Elementary and Secondary Education:</u> | | | | |
| <i>Special Education Cluster</i> | | | | |
| SPED 94-142 Allocation (fiscal year 2020) | 84.027 | 240-300718-2020-0308 | \$ 26,012 | \$ - |
| SPED 94-142 Allocation (fiscal year 2021) | 84.027 | 240-404272-2021-0308 | 545,154 | - |
| SPED 94-142 Allocation (fiscal year 2021) | 84.027 | 240-542976-2022-0308 | 1,078,455 | - |
| Systems for Student Success (fiscal year 2021) | 84.027 | 248-413525-2021-0308 | 14,500 | - |
| Systems for Student Success (fiscal year 2022) | 84.027 | 248-544763-2022-0308 | 31,000 | - |
| COVID-19: ARP IDEA (fiscal year 2022) | 84.027 | 252-546624-2022-0308 | 175,149 | - |
| SPED Program Improvement (fiscal year 2021) | 84.027 | 274-485615-2021-0308 | 30,689 | - |
| Subtotal - 84.027 | | | <u>1,900,959</u> | <u>-</u> |
| <u>Passed Through the State Department of Early Education and Care:</u> | | | | |
| SPED Early Childhood Allocation (fiscal year 2020) | 84.173 | 262-300719-2020-0308 | 786 | - |
| SPED Early Childhood Allocation (fiscal year 2021) | 84.173 | 262-404272-2021-0308 | 33,648 | - |
| SPED Early Childhood Allocation (fiscal year 2022) | 84.173 | 262-542977-2022-0308 | 32,598 | - |
| Subtotal - 84.173 | | | <u>67,032</u> | <u>-</u> |
| Subtotal - Special Education Cluster | | | <u>1,967,991</u> | <u>-</u> |
| <u>Passed Through the State Department of Elementary and Secondary Education:</u> | | | | |
| Carl Perkins Occupational Education (fiscal year 2021) | 84.048 | 400-424640-2021-0308 | (214) | - |
| Carl Perkins Occupational Education (fiscal year 2022) | 84.048 | 400-566075-2022-0308 | 51,232 | - |
| Subtotal - 84.048 | | | <u>51,018</u> | <u>-</u> |
| Education for Homeless Children & Youth (fiscal year 2021) | 84.196 | 310-385690-2021-0308 | 3,800 | - |
| Subtotal - 84.196 | | | <u>3,800</u> | <u>-</u> |
| Title III - English Language Acquisition (fiscal year 2020) | 84.365 | 180-304165-2020-0308 | 16,881 | - |
| Title III - English Language Acquisition (fiscal year 2021) | 84.365 | 180-403850-2021-0308 | 141,711 | - |
| Title III - English Language Acquisition (fiscal year 2022) | 84.365 | 180-534148-2022-0308 | 87,928 | - |
| Title III - 186 (fiscal year 2020) | 84.365 | 186-375093-2020-0308 | 764 | - |
| Title III - 186 (fiscal year 2021) | 84.365 | 186-498012-2021-0308 | 41,421 | - |
| Subtotal - 84.365 | | | <u>288,705</u> | <u>-</u> |
| Title IIA - Improving Teacher Quality (fiscal year 2020) | 84.367 | 140-304164-2020-0308 | 900 | - |
| Title IIA - Improving Teacher Quality (fiscal year 2021) | 84.367 | 140-403849-2021-0308 | 37,703 | - |
| Title IIA - Improving Teacher Quality (fiscal year 2022) | 84.367 | 140-534147-2022-0308 | 39,643 | - |
| Subtotal - 84.367 | | | <u>78,246</u> | <u>-</u> |
| Growing Literacy Equity Across Massachusetts Preschool | 84.371 | 508-586586-2022-0308 | 4,884 | - |
| Growing Literacy Equity Across Massachusetts K-12 | 84.371 | 509-510765-2022-0308 | 66,168 | - |
| Subtotal - 84.372 | | | <u>71,052</u> | <u>-</u> |
| Title IV (fiscal year 2021) | 84.424 | 309-403852-2021-0308 | 14,904 | - |
| Title IV (fiscal year 2022) | 84.424 | 309-534144-2022-0308 | 31,623 | - |
| Integrating Social and Emotional Learning (fiscal year 2021) | 84.424 | 151-498395-2021-0308 | 4,147 | - |
| Integrating Social and Emotional Learning (fiscal year 2022) | 84.424 | 151-630472-2022-0308 | 4,930 | - |
| Subtotal - 84.424 | | | <u>55,604</u> | <u>-</u> |
| COVID-19: ESSER I Funds | 84.425D | 113-379911-2021-0308 | 49,904 | - |
| COVID-19: ESSER II Funds | 84.425D | 115-510756-2022-0308 | 2,323,215 | - |
| COVID-19: ESSER III Funds | 84.425U | 119-583084-2022-0308 | 674,394 | - |
| COVID-19: ARP - Homeless Children and Youth I | 84.425W | 301-510721-2022-0308 | 24,919 | - |
| COVID-19: ARP - Homeless Children and Youth II | 84.425W | 302-615712-2022-0308 | 1,860 | - |
| COVID-19: MassGrad Promising Practices | 84.425D | 324-616721-2022-0308 | 30,918 | - |
| COVID-19: FAFSA Completion Opportunity Grant | 84.425D | 324-616721-2022-0308 | 500 | - |
| COVID-19: MyCAP Development and Implementation | 84.425D | 434-672524-2022-0308 | 4,800 | - |
| Subtotal - 84.425 | | | <u>3,110,510</u> | <u>-</u> |
| Total U.S. Department of Education | | | <u>6,427,559</u> | <u>-</u> |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

CITY OF WALTHAM, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022

| Federal Grantor/ Pass-Through Grantor/ Program | Federal Assistance Listing Number | Pass-Through Entity Identifying Number | Federal Expenditures | Amounts Provided to Subrecipient |
|--|--|---|---------------------------------|---|
| U.S. Department of Health and Human Services | | | | |
| <u>Passed Through the State Executive Office of Health and Human Services:</u> | | | | |
| <u>Medicaid Cluster</u> | | | | |
| School-Based Medicaid Reimbursement Program | 93.778 | 110030884 | 926,181 | - |
| Subtotal - Medicaid Cluster | | | 926,181 | - |
| Total U.S. Department of Health and Human Services | | | 926,181 | - |
| U.S. Department of Homeland Security | | | | |
| Assistance to Firefighters Grant | 97.044 | Not Applicable | 3,312 | - |
| <u>Passed Through the State Office of Emergency Management:</u> | | | | |
| Emergency Management Performance Grants | 97.042 | FY22EMPG2000000WALTH | 25,600 | - |
| Total U.S. Department of Homeland Security | | | 28,912 | - |
| Total | | | \$ 22,480,143 | \$ - |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

CITY OF WALTHAM, MASSACHUSETTS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2022

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the City of Waltham, 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 2 CFR 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 Waltham, Massachusetts, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City of Waltham, Massachusetts.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance for all awards with the exception of Assistance Listing 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement.

The City of Waltham, Massachusetts did not elect to use the 10-percent de minimis indirect cost rate identified in §200.414 of the Uniform Guidance.

NOTE 3 U.S. DEPARTMENT OF AGRICULTURE

The amount reported for the National School Lunch Program – Noncash Assistance (Commodities) represents non-monetary assistance and is reported in the Schedule at the fair market value of the commodities received. The amounts reported for the National School Lunch Program – Cash Assistance, School Breakfast Program – Cash Assistance and Fresh Fruit and Vegetable Program represent cash receipts from federal reimbursements.

NOTE 4 U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

The amount reported for the School-Based Medicaid Reimbursement Program represents federal reimbursements for Administrative Activity Claims.

NOTE 5 U.S. DEPARTMENT OF HOMELAND SECURITY

The amounts reported for the Emergency Management Performance Grants represents federal reimbursements once the Project Worksheet (PW)has been approved.

**CITY OF WALTHAM, MASSACHUSETTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section I – Summary of Auditors' Results

Financial Statements

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
2. Type of auditors' report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with Subpart F, Section 516(a)? _____ yes x no

Identification of Major Federal Programs

Assistance Listing Numbers

10.553, 10.555, 10.582
21.027
84.010
84.425
93.778

Name of Federal Program or Cluster

Child Nutrition Cluster
Coronavirus State and Local Fiscal Recovery Funds
Title I Distribution
Education Stabilization Fund
Medicaid Cluster

**CITY OF WALTHAM, MASSACHUSETTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Section I – Summary of Auditors’ Results (Continued)

Dollar threshold used to distinguish between
Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee pursuant
to Uniform Guidance?

 x yes

 no

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).