

CITY OF LAWRENCE, MASSACHUSETTS

***REPORT ON APPLYING AGREED-UPON PROCEDURES
OVER COMPLIANCE APPLICABLE TO
MASSACHUSETTS SCHOOL DISTRICTS'
END-OF-YEAR FINANCIAL REPORT***

FISCAL YEAR ENDED JUNE 30, 2013

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TABLE OF CONTENTS

	Page
Independent Accountants' report on applying agreed-upon procedures over compliance applicable to Massachusetts School Districts' End-of-Year Financial Report	1
Schedule of findings	2



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**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON
PROCEDURES OVER COMPLIANCE APPLICABLE TO MASSACHUSETTS
SCHOOL DISTRICTS' END-OF-YEAR FINANCIAL REPORT**

To the Honorable Mayor, City Council
and the School Committee
City of Lawrence, Massachusetts

We have performed the procedures specified in the Massachusetts Department of Elementary and Secondary Education's (DESE) Compliance Supplement applicable to Massachusetts School Districts to the End-of-Year Financial Report prepared by the City of Lawrence, Massachusetts for the fiscal year ended June 30, 2013. We performed these procedures solely to assist the City and the DESE in evaluating the City's assertion that it has complied with the DESE requirements applicable to the preparation and filing of a Massachusetts School Districts' End-of-Year Financial Report. The School District's management is responsible for preparing the End-of-Year Financial Report. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report.

Consequently, we make no representation regarding the sufficiency of the procedures specified in the Massachusetts Department of Elementary and Secondary Education's Compliance Supplement applicable to Massachusetts School Districts End-of-Year Financial Report for the purpose for which this report has been requested or for any other purpose.

We have listed noncompliance with agreed-upon procedures in the accompanying Schedule of Findings.

We were not engaged to and did not perform an examination, the objective of which would be the expression of an opinion on the End-of-Year Financial Report. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the City and the DESE and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

May 2, 2014

Finding #1 - Specific Requirement #16

Specific requirement #16 requires us to trace the pupils reported on Schedule 7 to the detailed transportation records and to verify the accuracy and consistency of the amounts reported with the detailed records.

In completing this requirement, we noted that the number of special education students transported Within the District was underreported by 28 and the number of special education students transported Outside the District was over reported by 18.

Finding #2 - Specific Requirement #18

Specific requirement #18 requires us to determine if reimbursable expenditures claimed on Lines 4283 (Homeless Transportation to Outside the District) and 4285 (Homeless Transportation from Outside the District) are supported by adequate documentation.

While completing this requirement, we noted that the City's documentation indicated costs listed on line 4283 were underreported by \$14,400, and costs listed on line 4285 were over reported by \$4,600.