

***CITY OF LAWRENCE, MASSACHUSETTS***

***REPORTS ON FEDERAL AWARD PROGRAMS***

***YEAR ENDED JUNE 30, 2017***

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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 Mayor and City Council  
City of Lawrence, 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 Lawrence, Massachusetts, as of and for the year ended June 30, 2017 (except for the Lawrence Contributory Retirement System which is as of and for the year ended December 31, 2016), and the related notes to the financial statements, which collectively comprise the City of Lawrence, Massachusetts', basic financial statements, and have issued our report thereon dated January 8, 2018. Our report includes a reference to other auditors who audited the financial statements of City of Lawrence, Massachusetts, Contributory Retirement System, as described in our report on the City of Lawrence, 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.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City of Lawrence, 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 Lawrence, Massachusetts' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City of Lawrence, 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 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 Lawrence, Massachusetts' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non compliance 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.

A handwritten signature in black ink that reads "Powers & Fullen, LLC". The signature is fluid and cursive, with "Powers &" on the first line, "Fullen" on the second line, and "LLC" on the third line.

January 8, 2018



## **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**

### **Independent Auditor's Report**

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

### **Report on Compliance for Each Major Federal Program**

We have audited The City of Lawrence, Massachusetts' compliance with the types of compliance requirements described in *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Lawrence, Massachusetts' major federal programs for the year ended June 30, 2017. The City of Lawrence, Massachusetts' major federal programs are identified in the summary of auditors' results section in the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the City of Lawrence, 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 Lawrence, 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 Lawrence, Massachusetts' compliance.

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

In our opinion, the City of Lawrence, 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, 2017.

## **Report on Internal Control Over Compliance**

Management of the City of Lawrence, 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 Lawrence, 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 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 Lawrence, 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 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 Lawrence, Massachusetts, as of and for the year ended June 30, 2017 (except for the Lawrence Contributory Retirement System which is as of the year ended December 31, 2016), and the related notes to the financial statements, which collectively comprise the City of Lawrence, Massachusetts' basic financial statements as a whole. We issued our report thereon dated January 8, 2018, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the 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 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 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 expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

A handwritten signature in black ink that reads "Powers & Sullivan, LLC". The signature is fluid and cursive, with "Powers & Sullivan" on the top line and "LLC" on the bottom line.

January 8, 2018

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

YEAR ENDED JUNE 30, 2017

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Amount Passed Through to Sub-Recipients		Expenditures		
<b>CHILD NUTRITION CLUSTER:</b>							
U.S. DEPARTMENT OF AGRICULTURE:							
<u>Passed through Massachusetts Department of Elementary and Secondary Education:</u>							
Non-Cash Assistance (Commodities):							
National School Lunch Program.....	10.555	05-149	\$	-	\$ 475,776		
Cash Assistance:							
National School Lunch Program.....	10.555	05-149	-	6,973,139			
After School Snack Program.....	10.555	05-149	-	385,122			
Total National School Lunch Program.....			-	7,834,037			
<u>Cash Assistance:</u>							
School Breakfast Program.....	10.553	05-149	-	2,810,357			
TOTAL CHILD NUTRITION CLUSTER.....			-	10,644,394			
<b>WORKFORCE INVESTMENT ACT CLUSTER</b>							
U.S. DEPARTMENT OF LABOR:							
<u>Passed through Executive Office of Labor and Workforce Development</u>							
WIA Adult Program.....	17.258	17CCLAWWIA	-	666,244			
WIA Adult Program.....	17.258	16CCLAWWIA	-	120,597			
Total WIA Adult Program.....			-	786,841			
WIA Youth Activities.....	17.259	17CCLAWWIA	-	764,403			
WIA Youth Activities.....	17.259	16CCLAWWIA	34,251	187,952			
Total WIA Youth Activities.....			34,251	952,355			
TOTAL WORKFORCE INVESTMENT ACT CLUSTER.....			34,251	1,739,196			
<b>EMPLOYMENT SERVICE CLUSTER</b>							
U.S. DEPARTMENT OF LABOR:							
<u>Passed through Executive Office of Labor and Workforce Development</u>							
Federal One-Stop Career Center.....	17.207	17CCLAWSOSWTF	-	95,703			
Federal One-Stop Career Center.....	17.207	16CCLAWSOSWTF	-	1,524			
Total Federal One-Stop Career Center.....			-	97,227			
Disabled Veterans' Outreach Program.....	17.801	17CCLAWVETSUI	-	10,365			
Disabled Veterans' Outreach Program.....	17.801	16CCLAWVETSUI	-	4,128			
Total Disabled Veterans' Outreach Program.....			-	14,493			
TOTAL EMPLOYMENT SERVICE CLUSTER.....			-	111,720			
<b>SPECIAL EDUCATION CLUSTER:</b>							
U.S. DEPARTMENT OF EDUCATION:							
<u>Passed through Massachusetts Department of Elementary and Secondary Education:</u>							
Special Education Grants to States.....	84.027	240-102006-2017-0149	-	3,603,941			
Special Education Grants to States.....	84.027	240-028-7-0149	-	86,735			
Special Education Grants to States.....	84.027	274-278-7-0149	-	68,943			
Total Special Education Grants to States.....			-	3,759,619			
<u>Passed through Massachusetts Department of Early Education and Care:</u>							
Special Education - Preschool Grants.....	84.173	26216LAWRENCEPUB	-	4,433			
Special Education - Preschool Grants.....	84.173	26217LAWRENCEPUB	-	59,507			
Total Special Education - Preschool Grants.....			-	63,940			
TOTAL SPECIAL EDUCATION CLUSTER.....			-	3,823,560			
<b>OTHER PROGRAMS:</b>							
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:							
<u>Direct Programs:</u>							
Community Development Block Grants-Entitlement Grants.....	14.218	Not Applicable	-	1,360,206			
Supportive Housing Program.....	14.235	Not Applicable	-	552,811			
HOME Investment Partnerships Program.....	14.239	Not Applicable	-	596,074			
TOTAL HOUSING AND URBAN DEVELOPMENT OTHER PROGRAMS.....			-	2,509,091			
U.S. ENVIRONMENTAL PROTECTION AGENCY:							
<u>Direct Programs:</u>							
Environmental Workforce Development and Job Training Cooperative Agreements.....	66.815	Not Applicable	47,719	97,681			
ARRA - Brownfields Assessment and Cleanup Cooperative Grants.....	66.818	Not Applicable	-	13,692			
TOTAL ENVIRONMENTAL PROTECTION OTHER PROGRAMS.....			47,719	111,373			

(continued)

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

YEAR ENDED JUNE 30, 2017

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Amount Passed Through to Sub-Recipients	Expenditures
<b>PASS-THROUGH PROGRAMS:</b>				
U.S. DEPARTMENT OF JUSTICE:				
<u>Passed through the Massachusetts Executive Office of Public Safety</u>				
Edward Byrne Memorial Justice Assistance Grant.....	16.738	BJAG1FY15LAWREN	-	171,141
Edward Byrne Memorial Justice Assistance Grant.....	16.738	BJAG1FY17LAWREN	-	63,968
TOTAL DEPARTMENT OF JUSTICE PASS-THROUGH PROGRAMS.....			-	235,109
U.S. DEPARTMENT OF LABOR:				
<u>Passed through the North Shore Workforce Investment Board:</u>				
H-1B Job Training Grants.....	17.268	Not Available	-	7,671
<u>Passed through Executive Office of Labor and Workforce Development</u>				
Unemployment Insurance.....	17.225	17CCLAWNEGREA	-	85,299
Unemployment Insurance.....	17.225	16CCLAWNEGREA	-	75,475
Total Unemployment Insurance.....			-	160,774
Trade Adjustment Assistance.....	17.245	16CCLAWTRADE	-	3,846
Trade Adjustment Assistance.....	17.245	15CCLAWTRADE	-	39,552
Total Trade Adjustment Assistance.....			-	43,398
WIA National Emergency Grants.....	17.277	17CCLAWWP	219,060	775,637
WIA Dislocated Worker Formula Grants.....	17.278	17CCLAWWIA	-	890,260
WIA Dislocated Worker Formula Grants.....	17.278	16CCLAWWIA	-	104,389
Total WIA Dislocated Worker Formula Grants.....			-	994,649
TOTAL DEPARTMENT OF LABOR PASS-THROUGH PROGRAMS.....			219,060	1,982,129
U.S DEPARTMENT OF TRANSPORTATION:				
<u>Passed through the Commonwealth of Massachusetts</u>				
<u>Aeronautics Commission</u>				
Airport Improvement Program.....	20.106	3-25-0026-36-2016	-	359,668
Airport Improvement Program.....	20.106	LWM-036-2016	-	3,114,424
TOTAL DEPARTMENT OF TRANSPORTATON PASS-THROUGH PROGAI			-	3,474,092
U.S. ENVIRONMENTAL PROTECTION AGENCY:				
<u>Passed through Massachusetts Water Pollution Abatement Trust:</u>				
Capitalization Grants for Clean Water State Revolving Funds.....	66.458	CS25000114- CW 2014	-	2,949,299
U.S. DEPARTMENT OF EDUCATION:				
<u>Passed through Massachusetts Department of Elementary and Secondary Education:</u>				
Adult Education - Basic Grants to States.....	84.002	340-012-6-0149	-	46,491
Adult Education - Basic Grants to States.....	84.002	340-014-7-0149	-	263,986
Total Adult Education - Basic Grants to States.....			-	310,477
Title I Grants to Local Education Agencies.....	84.010	305-059432-2015-0149	-	25,370
Title I Grants to Local Education Agencies.....	84.010	305-089117-2016-0149	-	2,616,165
Title I Grants to Local Education Agencies.....	84.010	305-123172-2017-0149	-	4,458,781
Title I Grants to Local Education Agencies.....	84.010	323-056-6-0149	-	85,735
Title I Grants to Local Education Agencies.....	84.010	323-012-7-0149	-	170,350
Title I Grants to Local Education Agencies.....	84.010	511-100-7-0149	-	135,033
Total Title I Grants to Local Education Agencies.....			-	7,491,434
Twenty-First Century Community Learning Centers.....	84.287	647-062-7-0149	-	15,077
Twenty-First Century Community Learning Centers.....	84.287	647-093-7-0149	-	342,924
Twenty-First Century Community Learning Centers.....	84.287	647-104-7-0149	-	88,123
Twenty-First Century Community Learning Centers.....	84.287	647-120-7-0149	-	338,773
Total Twenty-First Century Community Learning Centers.....			-	784,897
GEAR UP Program.....	84.334	FY17GEARUP	-	118,680
English Language Acquisition Grants.....	84.365	180-123177-2017-0149	-	655,299
English Language Acquisition Grants.....	84.365	186-128992-2017-0149	-	172,230
Total English Language Acquisition Grants.....			-	827,529

(continued)

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

YEAR ENDED JUNE 30, 2017

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Amount Passed Through to Sub-Recipients	Expenditures
Improving Teacher Quality State Grants.....	84.367	140-090373-2016-0149	-	398,917
Improving Teacher Quality State Grants.....	84.367	140-123170-2017-0149	-	926,037
Total Improving Teacher Quality State Grants.....			-	1,324,954
School Improvement Grants.....	84.377	511-100-7-0149	-	92,010
Preschool Development Grants.....	84.419	26217LAWRENCEPUB	2,059,058	2,189,475
<b>TOTAL DEPARTMENT OF EDUCATION PASS-THROUGH PROGRAMS.....</b>			<b>2,059,058</b>	<b>13,139,455</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>				
<b><u>Passed through Massachusetts Department of Public Health:</u></b>				
Hospital Preparedness Program.....	93.074	W17013	-	4,000
Block Grants for Prevention and Treatment of Substance Abuse.....	93.959	502925	-	77,062
<b>TOTAL HEALTH AND HUMAN SERVICES</b>			<b>-</b>	<b>81,062</b>
<b>U.S. SOCIAL SECURITY ADMINISTRATION:</b>				
<b><u>Passed through the Massachusetts Rehabilitation Commission:</u></b>				
Social Security Disability Insurance.....	96.001	RFR99-899004	-	5,820
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
<b><u>Passed through the Massachusetts Executive Office of Public Safety</u></b>				
Staffing for Adequate Fire and Emergency Response (SAFER).....	97.083	CT DFS 121415000000000001835	-	473,764
<b><u>Passed through the Massachusetts Emergency Management Agency:</u></b>				
Public Assistance Grant.....	97.036	FEMA 4214 DR	-	289,102
Emergency Management Performance Grant.....	97.042	2015 EMPG	-	22,309
Assistance to Firefighters Grant.....	97.044	Not Available	-	500,000
Assistance to Firefighters Grant.....	97.044	Not Available	-	325,411
Total Assistance to Firefighters Grant.....			-	825,411
<b>TOTAL HOMELAND SECURITY</b>			<b>-</b>	<b>1,610,586</b>
<b>TOTAL.....</b>	<b>\$</b>	<b>2,360,088</b>	<b>\$</b>	<b>42,416,886</b>

(concluded)

See notes to Schedule of Expenditures of Federal Awards

**Note 1 - Definition of Reporting Entity**

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of the City of Lawrence, Massachusetts under programs of the federal government for the year ended June 30, 2017. 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 Lawrence, Massachusetts, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City of Lawrence, Massachusetts.

**Note 2 - Significant Accounting Policies**

The accounting and reporting policies of the City of Lawrence, Massachusetts are set forth below:

- (a) Basis of Presentation - The accompanying Schedule of Expenditures of Federal Awards is presented on the modified accrual basis of accounting. Accordingly, expenditures are recognized when the 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 - School Lunch Program - Program expenditures represent federal reimbursement for meals provided during the year.
- (c) Non-Cash Assistance (Commodities) – School Lunch Program – Program expenditures represent the value of donated foods received during the year.
- (d) The City of Lawrence, 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 City of Lawrence, Massachusetts.
2. No significant deficiencies relating to the audit of the basic 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 basic financial statements of the City of Lawrence, Massachusetts, were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs is reported in the Report on Compliance with Requirements that could have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with the Uniform Guidance.
5. The auditor's report on compliance for the major federal award programs for the City of Lawrence, Massachusetts, expresses an unmodified opinion.
6. There were no audit findings relative to the major federal award programs.
7. The programs tested as major grants include the Child Nutrition Cluster, the Special Education Cluster, Community Development Block Grants – Entitlement Grants, the Airport Improvement Program, and the Capitalization Grants for Clean Water State Revolving Funds.
8. The threshold for distinguishing Types A and B programs was \$1,272,507.
9. The City of Lawrence, Massachusetts, was not determined to be a low-risk auditee.

**B. Findings-Financial Statements Audit**

None

**C. Findings and Questioned Costs-Major Federal Award Program Audit**

None

**D. Prior Year Audit Findings and Questioned Costs**

None