

***CITY OF LAWRENCE, MASSACHUSETTS***

***REPORTS ON FEDERAL AWARD PROGRAMS***

***YEAR ENDED JUNE 30, 2020***

**CITY OF LAWRENCE, MASSACHUSETTS**  
**REPORTS ON FEDERAL AWARD PROGRAMS**  
**YEAR ENDED JUNE 30, 2020**

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100 Quannapowitt Parkway  
Suite 101

Wakefield, MA 01880

T. 781-914-1700

F. 781-914-1701

[www.powersandsullivan.com](http://www.powersandsullivan.com)

**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, 2020 (except for the Lawrence Contributory Retirement System which is as of and for the year ended December 31, 2019), 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 March 25, 2021.

**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, appearing to read "Bowers & Sullivan LLC". The signature is written in a cursive, flowing style.

March 25, 2021



100 Quannapowitt Parkway  
Suite 101  
Wakefield, MA 01880  
T. 781-914-1700  
F. 781-914-1701  
[www.powersandsullivan.com](http://www.powersandsullivan.com)

**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**

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, 2020. 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, 2020.

**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, 2020 (except for the Lawrence Contributory Retirement System which is as of the year ended December 31, 2019), 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 March 25, 2021, 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.



March 25, 2021

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

YEAR ENDED JUNE 30, 2020

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	\$ -	\$ 458,461
Cash Assistance:				
National School Lunch Program.....	10.555	05-149	-	4,034,025
After School Snack Program.....	10.555	05-149	-	208,443
Total National School Lunch Program.....			-	4,700,929
Cash Assistance:				
School Breakfast Program.....	10.553	05-149	-	2,180,070
Summer Food Service Program for Children.....	10.559	05-149	-	472,680
COVID-19 Summer Food Service Program for Children.....	10.559	05-149	-	319,549
Total National School Lunch Program.....			-	2,972,299
TOTAL CHILD NUTRITION CLUSTER.....			-	7,673,228
<b>CDBG - ENTITLEMENT GRANTS CLUSTER:</b>				
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
<u>Direct Programs:</u>				
Community Development Block Grants-Entitlement Grants.....	14.218	Not Applicable	-	1,843,005
<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	20CCLAWWIA	398,450	449,589
WIA Adult Program.....	17.258	20CCLAWWIA	5,698	10,463
WIA Adult Program.....	17.258	19CCLAWWIA	2,946	112,890
Total WIA Adult Program.....			407,094	572,942
WIA Youth Activities.....	17.259	20CCLAWWIA	260,991	366,566
WIA Youth Activities.....	17.259	19CCLAWWIA	69,640	238,604
Total WIA Youth Activities.....			330,631	605,170
WIA Dislocated Worker Formula Grants.....	17.278	20CCLAWWIA	378,417	539,971
WIA Dislocated Worker Formula Grants.....	17.278	19CCLAWWIA	1,830	93,487
Total WIA Dislocated Worker Formula Grants.....			380,247	633,458
Community Service Employment Program.....	17.235	20CCLAWWP	-	2,670
TOTAL WORKFORCE INVESTMENT ACT CLUSTER.....			1,117,972	1,814,240
<b>EMPLOYMENT SERVICE CLUSTER:</b>				
U.S. DEPARTMENT OF LABOR:				
<u>Passed through Executive Office of Labor and Workforce Development:</u>				
Employment Service/Wagner-Peyser Funded Activities.....	17.207	20CCLAWSOSWTF	-	7,257
Disabled Veterans' Outreach Program.....	17.801	20CCLAWVETSUI	16,713	16,713
TOTAL EMPLOYMENT SERVICE CLUSTER.....			16,713	23,970
<b>CLEAN WATER STATE REVOLVING FUND CLUSTER:</b>				
U.S. ENVIRONMENTAL PROTECTION AGENCY:				
<u>Passed through Massachusetts Water Pollution Abatement Trust:</u>				
Capitalization Grants for Clean Water State Revolving Funds.....	66.458	CS25000118- CW 2018	-	28,989
Capitalization Grants for Clean Water State Revolving Funds.....	66.458	CS25000119- CW 2019	-	1,137,585
Capitalization Grants for Clean Water State Revolving Funds.....	66.458	FS99191419- DW 2019	-	384,568
TOTAL CLEAN WATER STATE REVOLVING FUND CLUSTER.....			-	1,551,142
<b>SPECIAL EDUCATION CLUSTER:</b>				
U.S. DEPARTMENT OF EDUCATION:				
<u>Passed through Massachusetts Department of Elementary and Secondary Education:</u>				
<u>Secondary Education:</u>				
Special Education Grants to States.....	84.027	240-304359-2020-0149	-	1,303,336
Special Education Grants to States.....	84.027	240-239196-2019-0149	-	1,796,050
Special Education Grants to States.....	84.027	240-162091-2018-0149	-	16,536
Special Education Grants to States.....	84.027	645-225028-2019-0149	-	21,097
Total Special Education Grants to States.....			-	3,137,019
<u>Passed through Massachusetts Department of Elementary and Secondary Education:</u>				
<u>Secondary Education:</u>				
Special Education - Preschool Grants.....	84.173	298-362401-2020-0149	-	8,000
Special Education - Preschool Grants.....	84.173	262-304435-2020-0149	-	60,834
Special Education - Preschool Grants.....	84.173	262-239-199-2019-0149	-	52
Total Special Education - Preschool Grants.....			-	68,886
TOTAL SPECIAL EDUCATION CLUSTER.....			-	3,205,905

(continued)

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

YEAR ENDED JUNE 30, 2020

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>DISABILITY INSURANCE/SSI CLUSTER:</b>				
U.S. SOCIAL SECURITY ADMINISTRATION:				
<u>Passed through the Massachusetts Rehabilitation Commission:</u>				
Social Security Disability Insurance.....	96.001	RFR99-899004	-	7,400
<b>DIRECT PROGRAMS:</b>				
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
<u>Direct Programs:</u>				
Emergency Solutions Grant Program.....	14.231	Not Applicable	-	1,951
Supportive Housing Program.....	14.235	Not Applicable	-	437,078
HOME Investment Partnerships Program.....	14.239	Not Applicable	-	364,558
TOTAL HOUSING AND URBAN DEVELOPMENT DIRECT PROGRAMS.....			-	803,587
U.S. ENVIRONMENTAL PROTECTION AGENCY:				
<u>Direct Programs:</u>				
Environmental Workforce Development and				
Job Training Cooperative Agreements.....	66.815	Not Applicable	35,974	48,831
<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	BJAG1FY17LAWREN	-	9,838
U.S. DEPARTMENT OF LABOR:				
<u>Passed through Executive Office of Labor and Workforce Development:</u>				
Unemployment Insurance.....	17.225	19CCLAWNEGREA	70,207	76,251
Unemployment Insurance.....	17.225	18CCLAWNEGREA	1,110	1,110
COVID-19 - Unemployment Insurance.....	17.225	COVID-19 UI	-	10,525
Total Unemployment Insurance.....			71,317	87,886
Trade Adjustment Assistance.....	17.245	19CCLAWTRADE	19,408	19,408
Trade Adjustment Assistance.....	17.245	18CCLAWTRADE	162,731	172,845
Total Trade Adjustment Assistance.....			182,139	192,253
<u>Passed through the North Shore Workforce Investment Board:</u>				
H-1B Job Training Grants.....	17.268	Not Available	31,560	31,560
<u>Passed through Mount Wachusett Community College:</u>				
H-1B Job Training Grants.....	17.268	Not Available	91,040	97,072
Total H-1B Job Training Grants.....			122,600	128,632
<u>Passed through Executive Office of Labor and Workforce Development:</u>				
WIA National Emergency Grants.....	17.277	18CCLAWWP	104,474	131,624
<u>Passed through the Volunteers of America:</u>				
Reentry Employment Opportunities.....	17.270	Not Available	51,429	51,429
<u>Passed through Executive Office of Labor and Workforce Development:</u>				
Reentry Employment Opportunities.....	17.270	Not Available	139,200	210,463
Total Reentry Employment Opportunities.....			190,629	261,892
<u>Passed through the North Shore Workforce Investment Board:</u>				
Apprenticeship USA Grants.....	17.285	Not Available	-	10,000
<u>Passed through the Hampden County Workforce Investment Board:</u>				
Apprenticeship USA Grants.....	17.285	Not Available	1,900	2,000
Total Apprenticeship USA Grants.....			1,900	12,000
<u>Passed through Executive Office of Labor and Workforce Development:</u>				
Adult Community Learning Services.....	84.002A	20CCLAWWIA	11,292	11,886
TOTAL DEPARTMENT OF LABOR PASS-THROUGH PROGRAMS.....			684,351	826,173
U.S. DEPARTMENT OF TRANSPORTATION:				
<u>Passed through the Commonwealth of Massachusetts Aeronautics Commission:</u>				
Airport Improvement Program.....	20.106	AIP-3-25-0026-38-2017	-	13,327
Airport Improvement Program.....	20.106	AIP-3-25-0026-039-2018	-	9,051
Total Airport Improvement Program.....				22,378
U.S. DEPARTMENT OF TREASURY:				
<u>Passed through the Executive Office of Administration and Finance:</u>				
COVID 19 - Coronavirus Relief Fund.....	21.019	Not Available	-	4,005,472
U.S. BOARD OF LIBRARY COMMISSIONERS				
<u>Passed through the Commonwealth of Massachusetts Library Commission:</u>				
Library Services and Technology Act.....	45.310	FY2020 CITIAENSHIP	-	9,300

(continued)



**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

YEAR ENDED JUNE 30, 2020

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>U.S. DEPARTMENT OF EDUCATION:</b>				
<u>Passed through Massachusetts Department of Elementary and Secondary Education:</u>				
Adult Education - Basic Grants to States.....	84.002	340-210134-2019-0149	-	130,053
Title I Grants to Local Education Agencies.....	84.010	305-317598-2020-0149	-	4,717,256
Title I Grants to Local Education Agencies.....	84.010	305-239-193-2019-0149	-	2,790,854
Title I Grants to Local Education Agencies.....	84.010	320-368718-2020-0149	-	3,000
Title I Grants to Local Education Agencies.....	84.010	323-288808-2020-0149	-	106,100
Title I Grants to Local Education Agencies.....	84.010	323-239198-2019-0149	-	3,447
Title I Grants to Local Education Agencies.....	84.010	539-295370-2020-0149	-	145,132
Total Title I Grants to Local Education Agencies.....			-	7,765,789
Education for Homeless Children and Youth.....	84.196	310-279281-2019-0149	-	8,711
Twenty-First Century Community Learning Centers.....	84.287	645-304364-2020-0149	-	195,253
Twenty-First Century Community Learning Centers.....	84.287	645-225028-2019-0149	-	2,914
Total Twenty-First Century Community Learning Centers.....			-	198,167
Gaining Early Awareness and Readiness for Undergraduate Programs.....	84.334	FY19GEARUP	-	196,875
English Language Acquisition Grants.....	84.365	180-317601-2020-0149	-	379,762
English Language Acquisition Grants.....	84.365	180-239197-2019-0149	-	251,404
English Language Acquisition Grants.....	84.365	180-146298-2018-0149	-	5,509
English Language Acquisition Grants.....	84.365	186-373900-2020-0149	-	9,950
Total English Language Acquisition Grants.....			-	646,625
Improving Teacher Quality State Grants.....	84.367	140-317600-2020-0149	-	520,031
Improving Teacher Quality State Grants.....	84.367	140-239194-2019-0149	-	184,830
Total Improving Teacher Quality State Grants.....			-	704,861
School Improvement Grants.....	84.377	511-217692-2019-0149	-	35,276
Preschool Development Grants.....	84.419	51819PEGLAWRENC	552,114	558,369
Student Support and Academic Enrichment Grant.....	84.424	309-317599-2020-0149	-	99,784
Student Support and Academic Enrichment Grant.....	84.424	309-239195-2019-0149	-	172,392
Student Support and Academic Enrichment Grant.....	84.424	309-162095-2018-0149	-	8,612
Total Student Support and Academic Enrichment Grants.....			-	280,788
Emergency Impact Aid for Displaced Students.....	84.938	314-288723-2020-0149	-	5,956
<b>TOTAL DEPARTMENT OF EDUCATION PASS-THROUGH PROGRAMS.....</b>			<b>552,114</b>	<b>10,531,470</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>				
<u>Passed through Massachusetts Department of Public Health:</u>				
Block Grants for Prevention and Treatment of Substance Abuse.....	93.959	INTF2354190182	-	99,539
Preventative Health and Health Services Block Grant.....	93.991	LAWMIMFY19	-	25,000
<b>TOTAL HEALTH AND HUMAN SERVICES PASS-THROUGH PROGRAMS.....</b>			<b>-</b>	<b>124,539</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>				
<u>Passed through the Massachusetts Executive Office of Public Safety:</u>				
Staffing for Adequate Fire and Emergency Response (SAFER).....	97.083	CT DFS 12141500000000001835	-	17,314
<u>Passed through the Massachusetts Emergency Management Agency:</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	DR - 4379 - PW 366	-	359,816
Emergency Management Performance Grant.....	97.042	FFY17 EMPG GRANT	-	20,460
Total Massachusetts Emergency Management Grants.....			-	380,276
<b>TOTAL HOMELAND SECURITY PASS-THROUGH PROGRAMS.....</b>			<b>-</b>	<b>397,590</b>
<b>TOTAL.....</b>			<b>\$ 2,407,124</b>	<b>\$ 32,898,068</b>

See notes to Schedule of Expenditures of Federal Awards

(concluded)

**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, 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 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, School Breakfast Program, and Summer Food Service Program for Children - 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 or material weaknesses 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 or material weaknesses 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 CDBG – Entitlement Grants Cluster, Title I Grants to Local Education Agencies, and the COVID-19 - Coronavirus Relief Fund.
8. The threshold for distinguishing Types A and B programs was \$986,942.
9. The City of Lawrence, Massachusetts, was 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