

CITY OF NORTH ADAMS, MASSACHUSETTS

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

FOR THE YEAR ENDED JUNE 30, 2021

CITY OF NORTH ADAMS, MASSACHUSETTS

**Independent Auditor's Reports Pursuant
To Governmental Auditing Standards
And Uniform Guidance**

For the Year Ended June 30, 2021

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**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 North Adams, 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, each major fund, and the aggregate remaining fund information of the City of North Adams, Massachusetts, as of and for the year ended June 30, 2021 (except the North Adams Retirement System, which is as of and for the year ended December 31, 2020), and the related notes to the financial statements, which collectively comprise the City of North Adams, Massachusetts' basic financial statements, and have issued our report thereon dated June 24, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of North Adams, 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 North Adams, Massachusetts' internal control. Accordingly, we do not express an opinion on the effectiveness of the City of North Adams, 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 may exist that have not been identified.

Compliance and Other Matters

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

Scanlon & Associates, LLC
South Deerfield, Massachusetts

June 24, 2022

**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 North Adams, Massachusetts

Report on Compliance for Each Major Federal Program

We have audited the City of North Adams, Massachusetts' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of North Adams, Massachusetts' major federal programs for the year ended June 30, 2021. The City of North Adams, Massachusetts' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

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

Opinion on Each Major Federal Program

In our opinion, the City of North Adams, 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, 2021.

Report on Internal Control Over Compliance

Management of the City of North Adams, 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 North Adams, 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 the 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 North Adams, 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 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, each major fund, and the aggregate remaining fund information of the City of North Adams, Massachusetts, as of and for the year ended June 30, 2021 (except for the North Adams Retirement System, which is as of and for the year ended December 31, 2020), and the related notes to the financial statements, which collectively comprise the City of North Adams, Massachusetts' basic financial statements. We issued our report thereon dated June 24, 2022, 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 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 & Associates, LLC
South Deerfield, Massachusetts
June 24, 2022

**CITY OF NORTH ADAMS, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U. S. Department of Agriculture				
Passed Through Commonwealth of Massachusetts				
Department of Elementary and Secondary Education:				
Child Nutrition Cluster:				
School Breakfast Program - COVID-19	10.553	02-209	\$ -	\$ 1,446
National School Lunch Program - COVID19	10.555	02-209	-	2,304
After-School Snacks - COVID-19	10.555	02-209	-	4,766
Summer Food Service Program for Children - COVID-19	10.559	02-209	-	735,632
Non-Cash Financial Assistance - Commodities	10.555	02-209	-	39,429
Total Child Nutrition Cluster			-	783,577
Fresh Fruits and Vegetables	10.582	02-209	-	5,111
Total U. S. Department of Agriculture			-	788,688
U. S. Department of Housing and Urban Development				
Passed Through Commonwealth of Massachusetts				
Department of Housing and Community Development:				
Community Development Block Grants/State's Program:				
Mini-Entitlement Program - 2018	14.228	ME-G-2018-00157	9,761	34,734
Mini-Entitlement Program - 2019	14.228	ME-G-2019-00168	40,283	301,151
Mini-Entitlement Program - 2020	14.228	ME-G-2020-00180	13,329	78,947
CARES Act COVID-19 - CDBG-CV	14.228	CDBG-CV-2020-00027	-	81,617
Program Income	14.228		-	784
Total Community Development Block Grants/State's Program			63,373	497,233
Other Income:				
Section 108 Program Income	14.248		-	222,012
Total U. S. Department of Housing and Urban Development			63,373	719,245
U. S. Department of Justice				
Direct Programs:				
COVID-19 Coronavirus Emergency Supplemental Funding	16.034		-	46,612
Bulletproof Vest Partnership Program	16.607		-	1,050
Berkshire County Regional Task Force	16.738		-	18,583
Edward Byrne Justice Assistance Grant - 2019	16.738		-	3,258
Edward Byrne Justice Assistance Grant - 2020	16.738		-	12,800
Total U. S. Department of Justice			-	82,303
TOTAL PAGE 1 OF 5			\$ 63,373	\$ 1,590,236

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

**CITY OF NORTH ADAMS, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U. S. Department of Transportation				
Direct Program:				
Federal Aviation Administration - Airport Improvement Program				
Project No. 3-25-0036-029-2018 - Airport Master Plan	20.106		\$ -	\$ 15,506
Project No. 3-25-0036-030-2019 - Wildlife Hazard Assessments	20.106		-	43,398
Project No. 3-25-0036-031-2020 - CARES Act - Remove Runway	20.106		-	876
Project No. 3-25-0036-032-2020 - Airport Perimeter Fence Installation	20.106		-	570,001
Total Airport Improvement Program			-	629,781
Passed Through Commonwealth of Massachusetts				
Emergency Management Agency:				
Hazardous Materials Emergency Planning	20.703		-	9,874
Total U. S. Department of Transportation			-	639,655
U. S. Department of Treasury				
Passed Through Commonwealth of Massachusetts				
Department of Revenue:				
Coronavirus Relief Fund Municipal Assistance	21.019		43,196	733,213
Passed Through Commonwealth of Massachusetts				
Department of Elementary and Secondary Education:				
CvRF School Reopening - 2021	21.019	102-390892-2021-0209	-	304,425
Remote Learning Technology Essentials - 2021	21.019	118-400819-2021-0209	-	61,293
CvRF School Nutrition - 2021	21.019	CSN	-	21,580
Total U. S. Department of Treasury			43,196	1,120,511
National Endowment for the Arts				
Direct Program:				
Art Works	45.024		-	32,500
Total National Endowment for the Arts			-	32,500
Institute for Museum and Library Services:				
Passed Through Commonwealth of Massachusetts				
Board of Library Commissioners:				
LSTA Equal Access	45.310		-	533
Total Institute for Museum and Library Services			-	533
Environmental Protection Agency				
Direct Program:				
Brownfields Assessment and Cleanup Cooperative Agreements				
Agreement No. BF00A0037	66.818		-	62,051
Total Environmental Protection Agency			-	62,051
TOTAL PAGE 2 OF 5			\$ 43,196	\$ 1,855,250

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

**CITY OF NORTH ADAMS, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U. S. Department of Education				
Direct Program:				
Berkshire Regional Arts Integration Network Project Award No. U351C170078	84.351		\$ -	\$ 208,897
Passed Through Commonwealth of Massachusetts				
Department of Elementary and Secondary Education:				
Title I Grants to Local Educational Agencies:				
Title I - 2020	84.010A	305-292503-2020-0209	-	45,513
Title I - 2021	84.010A	305-403425-2021-0209	-	495,189
Title I At-Risk Students - 2021	84.010A	320-432988-2021-0209	-	17,500
Turnaround Assistance - 2021	84.010	325-453359-2021-0209	-	25,000
Summer and Vacation Learning - 2021	84.010	333-397394-2021-0209	-	12,000
Total Title I Grants to Local Educational Agencies			-	595,202
Special Education Cluster:				
Special Education PL 94-142 Allocation - 2019	84.027A	240-209609-2019-0209	-	100
Special Education PL 94-142 Allocation - 2020	84.027A	240-291395-2020-0209	-	43,052
Special Education PL 94-142 Allocation - 2021	84.027A	240-432933-2021-0209	-	189,176
Special Education Program Improvement - 2021	84.027	274-484196-2021-0209	-	10,962
Special Education Disproportionality Grant - 2021	84.027	258-495973-2021-0209	-	5,645
Special Education Early Childhood Allocation - 2021	84.173A	262-432935-2021-0209	-	12,117
Total Special Education Cluster			-	261,052
Education for Homeless Children and Youth:				
McKinney Homeless - 2020	84.196	310-288728-2020-0209	-	16,913
McKinney Homeless - 2021	84.196	310-385693-2021-0209	-	63,194
Total Education for Homeless Children and Youth			-	80,107
Twenty-First Century Community Learning Centers:				
21st Century Community Learning Center - 2020	84.287	645-302334-2020-0209	-	22,240
21st Century Community Learning Center - 2021	84.287	645-405529-2021-0209	-	340
Total Twenty-First Century Community Learning Centers			-	22,580
TOTAL PAGE 3 OF 5			\$ -	\$ 1,167,838

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

**CITY OF NORTH ADAMS, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U. S. Department of Education				
Improving Teacher Quality State Grants:				
Teacher Quality - 2020	84.367A	140-292502-2020-0209	\$ -	\$ 56,339
Teacher Quality - 2021	84.367A	140-403423-2021-0209	-	44,166
Total Improving Teacher Quality State Grants			-	100,505
Passed Through Commonwealth of Massachusetts				
Department of Elementary and Secondary Education:				
Statewide Longitudinal Data Systems:				
Resource Reallocation - 2019	84.372	110-224896-2019-0209	-	73
Total Statewide Longitudinal Data Systems			-	73
Student Support and Academic Enrichment Program:				
Student Support and Academic Enrichment - 2020	84.424A	309-292504-2020-0209	-	6,500
Student Support and Academic Enrichment - 2021	84.424A	309-403426-2021-0209	-	28,310
Total Student Support and Academic Enrichment Program			-	34,810
Education Stabilization Fund:				
Governor's Emergency Education Relief - 2021	84.425D	423-484491-2021-0209	-	10,740
Elementary and Secondary School Emergency Relief - 2021	84.425E	113-387292-2021-0209	-	346,782
Total Education Stabilization Fund			-	357,522
Passed Through Collaborative for Educational Services:				
Title III	84.365A		-	1,240
Total U. S. Department of Education - page 4 of 5			-	494,150
Total U. S. Department of Education - page 3 of 5			-	1,167,838
Total U. S. Department of Education			-	1,661,988
TOTAL PAGE 4 OF 5			\$ -	\$ 494,150

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

**CITY OF NORTH ADAMS, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U. S. Department of Health and Human Services				
Passed Through Commonwealth of Massachusetts				
Office of the Secretary of the Commonwealth:				
Help America Vote Act - CARES Act Election Postage Reimbursement	93.618		\$ -	\$ 1,213
Total U. S. Department of Health and Human Services			<u>-</u>	<u>1,213</u>
U. S. Department of Homeland Security				
Federal Emergency Management Agency				
Direct Program:				
Assistance to Firefighters Grants Program:				
Assistance to Firefighters - Grant No. EMW-2018-FR-0040	97.044		-	27,833
Assistance to Firefighters - Grant No. EMW-2018-FO-04034	97.044		-	12,592
Assistance to Firefighters - Grant No. EMW-2019-FG-0203	97.044		-	11,007
Total Assistance to Firefighters Grants Program			<u>-</u>	<u>51,432</u>
Passed Through Commonwealth of Massachusetts				
Executive Office of Public Safety and Homeland Security:				
Emergency Management Performance Grants	97.042		-	4,035
Total U. S. Department of Homeland Security			<u>-</u>	<u>55,467</u>
TOTAL PAGE 5 OF 5			-	56,680
TOTAL PAGE 4 OF 5			-	494,150
TOTAL PAGE 3 OF 5			-	1,167,838
TOTAL PAGE 2 OF 5			43,196	1,855,250
TOTAL PAGE 1 OF 5			63,373	1,590,236
TOTAL FEDERAL AWARDS EXPENDED			<u>\$ 106,569</u>	<u>\$ 5,164,154</u>

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

CITY OF NORTH ADAMS, MASSACHUSETTS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2021

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal grant activity of the City of North Adams, Massachusetts, under programs of the federal government for the year ended June 30, 2021. 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 North Adams, Massachusetts, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City of North Adams, 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 North Adams, Massachusetts, did not use the de minimis cost rate. The City of North Adams, Massachusetts, has not charged any indirect costs to any of its federal award programs.

NOTE D – FOOD DISTRIBUTION

Nonmonetary assistance is reported in the Schedule at the fair market value of the commodities received and disbursed.

NOTE E – GUARANTEED LOANS

The City of North Adams, Massachusetts has guaranteed loans outstanding under the Community Development Block Grant Section 108 Loan Guarantees program. The City had \$414,000 outstanding as of June 30, 2021. During fiscal year 2021, the City paid \$210,000 principal and \$12,012 interest on the loans. The loans mature through August 1, 2022. The loan costs are reimbursed to the City from the Massachusetts Museum of Contemporary Art, Inc., through a loan receivable agreement.

**CITY OF NORTH ADAMS, MASSACHUSETTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

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 No

Noncompliance material to financial statements noted? ___ Yes X No

Federal Awards

Internal control over major 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>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555, 10.559	Child Nutrition Cluster
14.228	Community Development Block Grants/State’s Program
21.019	Coronavirus Relief 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 NORTH ADAMS, MASSACHUSETTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

SECTION IV – PRIOR YEAR FINDINGS

None reported.