

**CITY OF BROCKTON, MASSACHUSETTS**  
**GAO AND UNIFORM GUIDANCE REPORTS**  
**YEAR ENDED JUNE 30, 2017**

CITY OF BROCKTON, MASSACHUSETTS  
GAO AND UNIFORM GUIDANCE REPORTS  
YEAR ENDED JUNE 30, 2017

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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**

To the Honorable Mayor and City Council  
City of Brockton, 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 Brockton, Massachusetts, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City of Brockton, Massachusetts' basic financial statements, and have issued our report thereon dated March 27, 2018.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City of Brockton, 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 Brockton, Massachusetts' internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Brockton, 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 Brockton, 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 result 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  
March 27, 2018



**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**

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

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

We have audited the City of Brockton, 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 Brockton, Massachusetts' major federal programs for the year ended June 30, 2017. The City of Brockton, Massachusetts' major federal programs are identified in the summary of auditors' results section of 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.

**Auditors' Responsibility**

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

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

In our opinion, the City of Brockton, 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 Brockton, 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 Brockton, 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 Brockton, 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 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 Brockton, Massachusetts, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the basic financial statements of the City of Brockton, Massachusetts. We issued our report thereon dated March 27, 2018, 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.

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

**CliftonLarsonAllen LLP**

Boston, Massachusetts  
March 27, 2018

**CITY OF BROCKTON, MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2017**

Federal Grantor/Passed-Through Grantor/Program Title	CFDA Number	Pass-Through Number	Federal Expenditures	Passed Through Subrecipients
U.S. Department of Agriculture				
Passed through State Department of Elementary and Secondary Education:				
School Breakfast Program	10.553	12-044	\$ 3,708,310	\$ -
National School Lunch Program - Cash Assistance	10.555	12-044	7,535,698	-
National School Lunch Program - Non-Cash Assistance - Commodities	10.555	12-044	717,731	-
Sub-total - CFDA 10.555			11,961,739	-
Special Summer Food Service Program for Children	10.559	12-044	310,186	-
Child Nutrition Cluster Total			12,271,925	-
Child and Adult Care Food Program	10.558	12-044	514,707	-
Fresh Fruit and Vegetable Program	10.582	12-044	117,758	-
Total U.S. Department of Agriculture			12,904,390	-
U.S. Department of Defense:				
Direct Programs:				
US Army Junior ROTC	12.000	N/A	38,234	-
Total U.S. Department of Defense			38,234	-
U.S. Department of Housing and Urban Development:				
Direct Programs:				
Community Development Block Grant - Entitlement Grants	14.218	N/A	1,255,832	1,255,832
CDBG - Entitlement Cluster			1,255,832	1,255,832
Home Investment Partnerships Program	14.239	N/A	196,419	196,419
Community Development Block Grant - Section 108 Loan Guarantees	14.248	N/A	11,689	-
Total U.S. Department of Housing and Urban Development			1,463,940	1,452,251
U.S. Department of Justice:				
Direct Programs:				
Bulletproof Vest Partnership Program	16.607	N/A	9,191	-
Public Safety Partnership and Community Policing Grants	16.710	N/A	111,442	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	70,811	23,179
Total Direct Programs			191,444	23,179
Passed through Plymouth County District Attorney Office:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	FFY13JAGBROCKTONPD01	34,549	-
Total Pass-Through Programs			34,549	-
Total U.S. Department of Justice			225,993	23,179
U.S. Department of Labor:				
Passed through Brockton Area Workforce Investment Board:				
WIAWIOA Cluster - Employment Training Administration:				
WIA Adult Program	17.258	FY 17 DESE 542 Community Adult Learning Center	59,385	-
WIAWIOA Cluster Total			59,385	-
YouthBuild	17.274	Unknown	115,399	-
Total U.S. Department of Labor			174,784	-
U.S. Department of Transportation:				
Highway Planning and Construction Cluster - Federal Highway Administration:				
Passed through State Department of Transportation:				
Highway Planning and Construction	20.205	INTF00X02015A0085098	6,854	-
Highway Planning and Construction Cluster Total			6,854	-
Highway Safety Cluster - National Highway Traffic Safety and Security:				
Passed through State Executive of Office of Public Safety and Security:				
State and Community Highway Safety	20.600	2013OTENF2017XXXXXX	16,000	-
State and Community Highway Safety	20.600	2016BROCKTONSTEPXXXX	55,197	-
Highway Safety Cluster Total			71,197	-
Passed through State Executive of Office of Public Safety and Security:				
Interagency Hazardous Material Public Sector Training and Planning Grants	20.703	FY15HMEP15000000BROCK	2,000	-
Total U.S. Department of Transportation			80,051	-
Institute of Museum and Library Services:				
Passed through Massachusetts Board of Library Commissioners:				
Grants to States	45.310	16BROCKTONLIBRARY000	8,335	-
Total Institute of Museum and Library Services			8,335	-
U.S. Department of Education:				
Direct Programs:				
Capacity Building for Traditionally Underserved Populations	84.315	N/A	557,377	-
Special Education Cluster - Office of Special Education and Rehabilitative Services				
Passed through State Department of Elementary and Secondary Education:				
Special Education - Grants to States	84.027	240-095404-2017-0044	4,279,738	-
Special Education - Grants to States	84.027	274-034-7-0044-G	115,605	-
Special Education - Grants to States	84.027	240-153-6-0044-Q	74,163	-
Special Education - Grants to States	84.027	274-008-6-0044-Q	21,500	-
Special Education - Grants to States	84.027	245-028-7-0044-B	20,352	-
Special Education - Grants to States	84.027	243-166-7-0044-C	10,768	-
Special Education - Preschool Grants (Kindergarten Development)	84.173	298-926-7-0044-R	2,650	-
Passed through Massachusetts Department of Early Childhood Education & Care:				
Special Education - Grants to States	84.173	26216BROCKTONPUBLICS	324	-
Special Education Cluster			4,525,100	-
Passed through State Department of Elementary and Secondary Education:				
Adult Education - Basic Grants to States	84.002	340-017-7-0044-R	379,195	-
Adult Education - Basic Grants to States	84.002	359-014-7-0044-R	8,345	-
Sub-total - CFDA 84.002			387,540	-
Title I - Grants to Local Educational Agencies	84.010	305-097643-2017-0044	5,281,318	-
Title I - Grants to Local Educational Agencies	84.010	323-009-7-0044-R	133,865	-
Title I - Grants to Local Educational Agencies	84.010	305-073351-2016-0044	26,245	-
Title I - Grants to Local Educational Agencies	84.010	323-013-6-0044-Q	6,976	-
Title I - Grants to Local Educational Agencies	84.010	320-163-6-0044-Q	3,413	-
Title I - Grants to Local Educational Agencies	84.010	320-201-7-0044-R	2,045	-
Sub-total - CFDA 84.010			5,453,862	-



**CITY OF BROCKTON, MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2017**

<b>Federal Grantor/Passed-Through Grantor/Program Title</b>	<b>CFDA Number</b>	<b>Pass-Through Number</b>	<b>Federal Expenditures</b>	<b>Passed Through Subrecipients</b>
U.S. Department of Education (continued):				
Passed through State Department of Elementary and Secondary Education (continued):				
Title I - At-Risk Youth Funds	84.013A	320-185-7-0044-A	18,486	-
Vocational Education - Grants to States	84.048	400-051-7-0044-G	40,676	-
Vocational Education - Grants to States	84.048	400-0246-0044-Q	17,234	-
Vocational Education - Grants to States	84.048	400-018-5-0044-P	499	-
Sub-total - CFDA 84.048			58,409	-
Education for Homeless Children & Youth	84.196	310-014-7-0044-Q	36,261	-
Education for Homeless Children & Youth	84.196	310-029-6-0044-Q	7,000	-
Sub-total - CFDA 84.196			43,261	-
Twenty-First Century Community Learning Centers	84.287	647-126-7-0044-R	363,493	-
Twenty-First Century Community Learning Centers	84.287	647-127-7-0044-R	165,927	-
Twenty-First Century Community Learning Centers	84.287	647-125-7-0044-F	63,689	-
Twenty-First Century Community Learning Centers	84.287	647-106-6-0044-Q	30,657	-
Twenty-First Century Community Learning Centers	84.287	647-125-6-0044-Q	6,557	-
Twenty-First Century Community Learning Centers	84.287	647-185-6-0044-Q	4,658	-
Twenty-First Century Community Learning Centers	84.287	647-099-5-0044-P	742	-
Twenty-First Century Community Learning Centers	84.287	647-042-7-0044-R	89,777	-
Twenty-First Century Community Learning Centers	84.287	647-040-7-0044-R	50,043	-
Sub-total - CFDA 84.287			775,543	-
High School Graduation Initiative	84.360	1176BROCKTONMASSGRAD	5,886	-
English Language Acquisition Grants	84.365	180-005-6-0044-Q	68,926	-
English Language Acquisition Grants	84.365	186-008-6-0044-Q	4,920	-
English Language Acquisition Grants	84.365	180-050-6-0044-Q	14,558	-
English Language Acquisition Grants	84.365	180-102233-2017-0044	509,789	-
English Language Acquisition Grants	84.365	180-035-7-0044-R	18,899	-
English Language Acquisition Grants	84.365	180-095-5-0044-P	16,056	-
English Language Acquisition Grants	84.365	186-102234-2017-0044	122,998	-
Sub-total - CFDA 84.365			756,146	-
Improving Teacher Quality State Grants	84.367	140-097644-2017-0044	1,119,997	-
Improving Teacher Quality State Grants	84.367	140-077344-2016-0044	65,129	-
Improving Teacher Quality State Grants	84.367	144-034-7-0044-R	609	-
Sub-total - CFDA 84.367			1,185,735	-
ARRA - Special Education Grants to States	84.391	26217BROCKTONPUBLICS	106,915	-
Total U.S. Department of Education			13,874,260	-
U.S. Department of Health and Human Services:				
Direct Program:				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	N/A	20,222	-
Total Direct Programs			20,222	-
Passed through Massachusetts Executive Office of Health and Human Services:				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	INTF2354M04W5009117	85,000	83,000
School Based Medicaid Reimbursement Program	93.778	110032900A	779,440	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	INTF2354M04301822055	170,000	167,980
Block Grants for Prevention and Treatment of Substance Abuse	93.959	INTF2354M04160222083	100,000	98,000
Passed through State Department of Elementary and Secondary Education:				
HIV/STD Prevention and School-Based Surveillance	93.079	649-015-7-0044-A	3,965	-
HIV/STD Prevention and School-Based Surveillance	93.079	649-011-6-0044-Q	591	-
Head Start	93.600	23715BROCKTONPUBLIC	163,101	-
Passed through the Massachusetts Association of Health Boards:				
Public Health Emergency Preparedness	93.069	MRC 15-0928	7,502	-
Total U.S. Department of Health and Human Services			1,329,821	348,980
U.S. Department of Homeland Security:				
Passed through Massachusetts Emergency Management Agency:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	CTFEM4110BROCK00718	547,195	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	CTFEM4110BROCK00718	3,954	-
Emergency Management Performance Grants	97.042	FY17EMPG1600000BROCK	22,359	-
Passed through Southeast Regional Advisory Council:				
Homeland Security Grant Program	97.067	FY17CCP15000000BROCK	4,764	-
Total U.S. Department of Homeland Security			578,272	-
Total Expenditures of Federal Awards			\$ 30,678,080	\$ 1,824,410

The accompanying notes are an integral part of the schedule of expenditures of federal award programs.

**CITY OF BROCKTON, MASSACHUSETTS**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2017**

**NOTE 1 BASIS OF PRESENTATION**

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

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles in contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The City of Brockton, 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 – Non-Cash 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 and Special Summer Food Service Program for Children is reported in the schedule based on the modified accrual basis of accounting.

**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**

U.S. Department of Homeland Security CFDA program 97.036 Disaster Grants – Public Assistance (Presidentially Declared Disasters) expenditures are recognized in the City's SEFA when both the Federal Emergency Management Administration (FEMA) has approved the City's Project Worksheets (PW) and the City has incurred the eligible expenditures. If the City incurs eligible expenditures in its prior fiscal years and FEMA approves the City's PW in the City's current or subsequent fiscal year, the City recognizes those eligible expenditures in either the City's current or subsequent fiscal year's Schedule.

This information is an integral part of the accompanying schedule of expenditures of federal award programs.

CITY OF BROCKTON, MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2017

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**Section I – Summary of Auditors' Results**

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**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 that are not considered to be material weakness(es)? \_\_\_\_\_ 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 that are not considered to be material weakness(es)? \_\_\_\_\_ 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) of the Uniform Guidance? \_\_\_\_\_ yes        x   no

**Identification of Major Federal Programs**

10.555, 10.553, 10.559  
84.010

Child Nutrition Cluster  
Title I



CITY OF BROCKTON, MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2017

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***Section I – Summary of Auditors' Results (Continued)***

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

\$ 920,342

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

           yes

      x       no

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***Section II – Financial Statement Findings***

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

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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