

TOWN OF LONGMEADOW, MASSACHUSETTS

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND INDEPENDENT AUDITORS' REPORTS REQUIRED
UNDER THE SINGLE AUDIT ACT AMENDMENTS OF 1996**

FOR THE YEAR ENDED JUNE 30, 2009

**TOWN OF LONGMEADOW, MASSACHUSETTS
SINGLE AUDIT
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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 Select Board and Audit Committee
Town of Longmeadow, Massachusetts

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining information of the Town of Longmeadow, Massachusetts, as of and for the fiscal year ended June 30, 2009, which collectively comprise the Town of Longmeadow, Massachusetts's basic financial statements and have issued our report thereon dated December 17, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Town of Longmeadow, Massachusetts's internal control over financial reporting as a basis for designing our auditing procedures 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 Town of Longmeadow, Massachusetts's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Town of Longmeadow, Massachusetts's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Town of Longmeadow, Massachusetts's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Town of Longmeadow, Massachusetts's financial statements that is more than inconsequential will not be prevented or detected by the Town of Longmeadow, Massachusetts's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that result in more than a remote likelihood that a material misstatement of the financial

statements will not be prevented or detected by the Town of Longmeadow, Massachusetts's internal control.


Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Longmeadow, Massachusetts's financial statements are free of 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*.

We noted certain other matters that we have reported to management of the Town of Longmeadow, Massachusetts in a separate letter dated December 17, 2009.

This report is intended for the information and use of the Town of Longmeadow, Massachusetts's Select Board, Audit Committee, management, and federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


Scanlon & Associates, LLC
December 17, 2009

**TOWN OF LONGMEADOW, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2009**

Federal Grantor/Pass-Through Grantor/ Program Title	State/ Pass-Through Identification Number	Federal CFDA Number	Federal Awards Expended
U. S. Department of Agriculture			
Direct Program:			
Natural Resources Conservation Service			
Emergency Watershed Protection Program - Agreement No. 69-1320-6-03			
Roberge Property and Mill Road Protective Measures		10.904	\$ 299,578
Passed Through Commonwealth of Massachusetts			
Department of Elementary and Secondary Education:			
Food Donation - School Lunch Commodities		07-159	26,078
National School Lunch Program		07-159	114,415
Total U. S. Department of Agriculture			<u>440,071</u>
U. S. Department of Transportation			
Passed Through Commonwealth of Massachusetts			
Executive Office of Public Safety and Homeland Security:			
State and Community Highway Safety			
Police Overtime Enforcement		20.600	7,776
Total U. S. Department of Transportation			<u>7,776</u>
U. S. Department of Education			
Passed Through Commonwealth of Massachusetts			
Department of Elementary and Secondary Education:			
Title I - 2009		305-045-9-0159-J	79,977
Special Education PL 94-142 - 2008		240-269-8-0159-I	20,580
Special Education PL 94-142 - 2009		240-204-9-0159-J	706,719
Special Education Program Improvement - 2008		274-032-8-0159-I	86
Special Education Program Improvement - 2009		274-055-9-0159-J	10,346
Special Education Corrective Action - 2008 *		252-019-8-0159-I	6,000
Drug Free Schools - 2008		331-103-8-0159-I	130
Drug Free Schools - 2009		331-070-9-0159-J	8,328
Title V - 2008		302-161-8-0159-I	1,268
Enhanced Education Through Technology - 2008		160-171-8-0159-I	236
Enhanced Education Through Technology - 2009		160-238-9-0159-J	1,716
Teacher Quality - 2008		140-167-8-0159-I	13,428
Teacher Quality - 2009		140-066-9-0159-J	46,935
Emergency Recovery Program (ARRA) - 2009		782-101-9-0159-J	465,826
Passed Through Commonwealth of Massachusetts			
Department of Early Education and Care:			
Special Education Early Childhood Allocation - 2009		EEC-262	12,863
Total U. S. Department of Education			<u>1,374,438</u>
U. S. Department of Health and Human Services			
Passed Through National Association of			
County and City Health Officials:			
Medical Reserve Corps		MRC090963	6,511
Total U. S. Department of Health and Human Services			<u>6,511</u>
U. S. Department of Homeland Security			
Passed Through Commonwealth of Massachusetts			
Executive Office of Public Safety and Homeland Security:			
State and Local All Hazards		97.051	676
Comprehensive Emergency Management Training		97.053	556
Total U. S. Department of Homeland Security			<u>1,232</u>
TOTAL FEDERAL AWARDS EXPENDED			<u>\$ 1,830,028</u>

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

**TOWN OF LONGMEADOW, MASSACHUSETTS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2009**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Town of Longmeadow, Massachusetts, and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B – FOOD DISTRIBUTION

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

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO
EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH
OMB CIRCULAR A-133**

To the Select Board and Audit Committee
Town of Longmeadow, Massachusetts

Compliance

We have audited the compliance of the Town of Longmeadow, Massachusetts, with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. The Town of Longmeadow, Massachusetts's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Town of Longmeadow, Massachusetts's management. Our responsibility is to express an opinion on the Town of Longmeadow, Massachusetts's compliance based on our audit.

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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 Town of Longmeadow, Massachusetts's 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. Our audit does not provide a legal determination on the Town of Longmeadow, Massachusetts's compliance with those requirements.

In our opinion, the Town of Longmeadow, Massachusetts, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

Internal Control Over Compliance

The management of the Town of Longmeadow, Massachusetts is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Town of Longmeadow, Massachusetts's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 Town of Longmeadow, Massachusetts's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

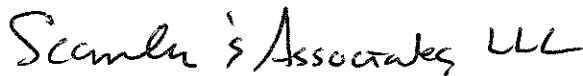
A material weakness is a significant deficiency, or combination of significant deficiencies, that result in more than a remote likelihood that a material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining information of the Town of Longmeadow, Massachusetts, as of and for the fiscal year ended June 30, 2009, and have issued our report thereon dated December 17, 2009. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the Town of Longmeadow, Massachusetts's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements of the Town of Longmeadow, Massachusetts. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended for the information of the Select Board, Audit Committee, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Scanlon & Associates, LLC
December 17, 2009

**TOWN OF LONGMEADOW, MASSACHUSETTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2009**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weakness identified?	No
Significant deficiency identified not considered to be a material weakness?	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness identified?	No
Significant deficiency identified not considered to be a material weakness?	None Reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)?	No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
10.904	U. S. Department of Agriculture - Watershed Protection and Flood Prevention
84.027	U. S. Department of Education - Special Education Grants to States
84.173	U. S. Department of Education - Special Education Preschool Grants
84.394	U. S. Department of Education - State Fiscal Stabilization Fund - Education State Grants, Recovery Act

Dollar threshold used to distinguish between Type A and Type B programs:	\$300,000
Auditee qualified as a low-risk auditee?	Yes

Section II - Financial Statement Findings

There are no financial statement findings noted.

Section III - Federal Award Findings and Questioned Costs

There are no findings or questioned costs noted on federal programs.