



## **COUNTY OF BARNSTABLE, MASSACHUSETTS**

Independent Auditors' Reports Pursuant  
to Government Auditing Standards  
and Uniform Guidance

For the Year Ended June 30, 2020

## CONTENTS

	<u>Page</u>
<b>Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i></b>	1
<b>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</b>	3
Schedule of Expenditures of Federal Awards	6
Notes to Schedule of Expenditures of Federal Awards	7
Schedule of Findings and Questioned Costs	8



**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 AUDITORS' REPORT**

To the Honorable County Commissioners  
County of Barnstable, 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 County of Barnstable, Massachusetts (the County), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated September 27, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing 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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's 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.

---

Merrimack, New Hampshire  
Andover, Massachusetts  
Greenfield, Massachusetts  
Ellsworth, Maine

800.282.2440 | melansoncpas.com



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 County's 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 financial statements. 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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Melanson*

September 27, 2021  
Andover, Massachusetts



**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**

**INDEPENDENT AUDITORS' REPORT**

To the Honorable County Commissioners  
County of Barnstable, Massachusetts

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

We have audited the County of Barnstable Massachusetts' (the County) 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 County's major federal programs for the year ended June 30, 2020. The County's 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's 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* (CFR) 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 County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

---

Merrimack, New Hampshire  
Andover, Massachusetts  
Greenfield, Massachusetts  
Ellsworth, Maine



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 County's compliance.

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

In our opinion, the County 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 County 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 County's 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 County's 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, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated September 27, 2021, 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.

*Melanson*

September 27, 2021  
Andover, Massachusetts

**COUNTY OF BARNSTABLE, MASSACHUSETTS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

<u>Federal Agency</u>			
Cluster	Federal	Pass Through	
Pass-through Agency	CFDA	Identifying	Federal
Program Title	<u>Number</u>	<u>Number</u>	<u>Expenditures</u>
<u>U.S. Department of Agriculture</u>			
Passed Through Roger Williams University			
Grants for Agricultural Research, Special Research Grants	10.200	3850-25754	\$ 5,928
SNAP Cluster			
Passed Through the University of Massachusetts			
Supplemental Nutrition Assistance Program	10.551	CTISAWEL44003065UMS13A	<u>21,219</u>
Total SNAP Cluster			21,219
Passed Through the Southeastern Massachusetts Pine Barrens Alliance			
Cooperative Forestry Assistance	10.664	Not Available	<u>10,777</u>
Total U.S. Department of Agriculture			37,924
<u>U.S. Department of Commerce</u>			
Direct Federal Program			
Economic Development Support for Planning Organizations	11.302	Not Applicable	70,999
Economic Development Cluster			
Direct Federal Program			
Economic Adjustment Assistance	11.307	Not Applicable	302
Passed Through the University of Massachusetts Dartmouth			
Economic Adjustment Assistance	11.307	29520	<u>24,230</u>
Total Economic Development Cluster			24,532
Passed Through the WHOI/Sea Grant Program			
Sea Grant Support	11.417	Not Available	<u>196,256</u>
Total U.S. Department of Commerce			291,787
<u>U.S. Department of Housing and Urban Development</u>			
Direct Federal Program			
Home Investment Partnerships Program	14.239	Not Applicable	328,497
Continuum of Care Program	14.267	Not Applicable	<u>233,260</u>
Total U.S. Department of Housing and Urban Development			561,757
<u>U.S. Department of Justice</u>			
Passed Through the Massachusetts Victim and Witness Assistance Board			
Crime Victim Assistance	16.575	VOCA2021BCCC	<u>261,341</u>
Total U.S. Department of Justice			261,341
<u>U.S. Department of Transportation</u>			
Passed Through the Massachusetts Department of Transportation			
Metropolitan Transportation Planning and State and Non-Metropolitan			
Planning and Research	20.505	95412	180,443
Metropolitan Transportation Planning and State and Non-Metropolitan			
Planning and Research	20.505	107248	24,770
Metropolitan Transportation Planning and State and Non-Metropolitan			
Planning and Research	20.505	108054	<u>435,244</u>
Total U.S. Department of Transportation			640,457
<u>U.S. Environmental Protection Agency</u>			
Passed Through Restore America's Estuaries			
Southeast New England Coastal Watershed Restoration Program	66.129	SNEPWG18-9-CCC	117,066
Passed Through the University of Southern Maine			
Southeast New England Coastal Watershed Restoration Program	66.129	SNEP1-09	29,752
Direct Federal Program			
Southeast New England Coastal Watershed Restoration Program	66.129	Not Applicable	161,670
Healthy Communities Grant Program	66.110	Not Applicable	662
Passed Through the Massachusetts Department of Environmental Protection			
Nonpoint Source Implementation Grants	66.460	CTYBARNSTABLE1703319	<u>43,585</u>
Total U.S. Environmental Protection Agency			352,735
<u>U.S. Department of Health and Human Services</u>			
Passed Through the National Association of Cities and Counties			
Medical Reserve Corps Small Grant Program	93.008	Not Available	1,056
Passed Through the Massachusetts Department of Mental Health			
Injury Prevention and Control Research and State and Community			
Based Programs	93.136	Not Available	20,000
Passed Through the Massachusetts Department of Public Health			
Public Health Emergency Preparedness	93.069	Not Available	147,206
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Not Available	338,240
Passed Through the Massachusetts Executive Office of Elder Affairs			
Centers for Medicare and Medicaid Services (CMS) Research,			
Demonstrations and Evaluations	93.779	ELD0364SHINEPROGRAM	<u>69,086</u>
Total U.S. Department of Health and Human Services			575,588
<u>U.S. Corporation for National and Community Service</u>			
Passed Through the Massachusetts Service Alliance			
AmeriCorps	94.006	A-22-C-046001419	<u>332,407</u>
Total U.S. Corporation for National and Community Service			<u>332,407</u>
Total Federal Expenditures			<u>\$ 3,053,996</u>

The accompanying notes are an integral part of this schedule.



## COUNTY OF BARNSTABLE, MASSACHUSETTS

### Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2020

#### **Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the County under programs of the federal government for the year ended June 30, 2020. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (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 County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

#### **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 contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement.
- The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

#### **Note 3. Donated Personal Protective Equipment (PPE) (Unaudited)**

During fiscal year 2020 the County did not receive donated PPE from Federal sources.

#### **Note 4. Subrecipients**

Of the federal expenditures presented in the Schedule, the County did not provide federal awards to subrecipients.

**COUNTY OF BARNSTABLE, MASSACHUSETTS**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2020

**SECTION I - SUMMARY OF AUDITORS' RESULTS**

***Financial Statements***

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified?  yes  no
- Significant deficiencies identified?  yes  none reported

Noncompliance material to financial statements noted?  yes  no

***Federal Awards***

Internal control over major federal programs:

- Material weaknesses identified?  yes  no
- Significant deficiencies identified?  yes  none reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?  yes  no

Identification of major federal programs:

***CFDA Number***

20.505

***Name of Federal Program or Cluster***

Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee?  yes  no

**SECTION II - FINANCIAL STATEMENT FINDINGS**

None.

**SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

None.

**SECTION IV - SCHEDULE OF PRIOR YEAR FINDINGS**

There were no findings in the prior year.