



**Powers &
Sullivan, LLC**
CPAs AND ADVISORS

***BARNSTABLE COUNTY, MASSACHUSETTS
REPORTS ON FEDERAL AWARD PROGRAMS***

YEAR ENDED JUNE 30, 2023

BARNSTABLE COUNTY, MASSACHUSETTS
REPORTS ON FEDERAL AWARD PROGRAMS
YEAR ENDED JUNE 30, 2023

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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 Board of Regional Commissioners
Barnstable County, 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 Barnstable County, Massachusetts, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Barnstable County, Massachusetts' basic financial statements, and have issued our report thereon dated December 29, 2023.

Report on Internal Control Over Financial Reporting

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Barnstable County, 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 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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Powers & Sullivan LLC

December 29, 2023

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditor's Report

To the Honorable Board of Regional Commissioners
Barnstable County, Massachusetts

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Barnstable County, Massachusetts' compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Barnstable County, Massachusetts' major federal programs for the year ended June 30, 2023. Barnstable County, Massachusetts' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Barnstable County, 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, 2023.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Barnstable County, Massachusetts and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Barnstable County, Massachusetts' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Barnstable County, Massachusetts' federal programs.

Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Barnstable County, Massachusetts' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Barnstable County, Massachusetts' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Barnstable County, Massachusetts' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Barnstable County, Massachusetts' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Barnstable County, Massachusetts' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control

over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

Powers & Sullivan LLC

March 22, 2024

REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditor's Report

To the Honorable Board of Regional Commissioners
Barnstable County, Massachusetts

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Barnstable County, Massachusetts as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Barnstable County, Massachusetts' basic financial statements. We issued our report thereon dated December 29, 2023, which contained unmodified opinions on those financial statements. Our audit was performed 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.

Powers & Sullivan LLC

December 29, 2023

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Amount Passed Through to Sub-Recipients	Expenditures
ECONOMIC DEVELOPMENT CLUSTER				
U.S. DEPARTMENT OF COMMERCE:				
<u>Direct Program:</u>				
Economic Adjustment Assistance.....	11.307	Not Applicable	\$ -	\$ 298,046
SNAP CLUSTER				
U.S. DEPARTMENT OF AGRICULTURE:				
<u>Passed through the University of Massachusetts:</u>				
Supplemental Nutrition Assistance Program.....	10.551	3H9S9	-	22,712
Supplemental Nutrition Assistance Program.....	10.551	3H9S9	-	14,866
TOTAL SNAP CLUSTER.....			-	37,578
OTHER PROGRAMS:				
U.S. DEPARTMENT OF AGRICULTURE:				
<u>Passed through the Massachusetts Department of Agriculture:</u>				
Farmers Market and Local Food Promotion Program.....	10.175	AM190100XXXXG104	-	3,908
Local Food Purchase Assistance.....	10.182	AM22LFPA0000C008	-	187,336
TOTAL AGRICULTURE.....			-	191,244
U.S. DEPARTMENT OF COMMERCE:				
<u>Direct Program:</u>				
Economic Development - Support for Planning Organizations.....	11.302	Not Applicable	-	67,537
<u>Passed through Woods Hole Oceanographic Institute:</u>				
Sea Grant Support.....	11.417	A101383	-	105,981
Sea Grant Support.....	11.417	A101478	-	1,346
Sea Grant Support.....	11.417	A101480	-	21,865
Sea Grant Support.....	11.417	A101500	-	1,500
Sea Grant Support.....	11.417	A101584	-	257,904
Total Sea Grant Support.....			-	388,596
TOTAL COMMERCE.....			-	456,133
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
<u>Direct Programs:</u>				
Home Investment Partnerships Program.....	14.239	Not Applicable	-	309,773
Continuum of Care Program.....	14.267	Not Applicable	-	246,364
TOTAL HOUSING AND URBAN DEVELOPMENT.....			-	556,137
U.S. DEPARTMENT OF JUSTICE:				
<u>Passed through the Massachusetts Office for Victim Assistance:</u>				
Crime Victim Assistance.....	16.575	VOCA2023BCCC	-	188,133
Crime Victim Assistance.....	16.575	VOCA2022BCCC	-	445
<u>Passed through the Massachusetts Children's Alliance:</u>				
Crime Victim Assistance.....	16.575	5CHVO	-	79,049
Total Crime Victim Assistance.....			-	267,627
U.S. DEPARTMENT OF TRANSPORTATION:				
<u>Passed through the Massachusetts Department of Transportation:</u>				
Highway Planning and Construction.....	20.205	114677	-	128,760
Highway Planning and Construction.....	20.205	118970	-	520,189
Total Highway Planning and Construction.....			-	648,949
<u>Passed through the Massachusetts Department of Transportation:</u>				
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research.....	20.505	110885	-	38,711
TOTAL TRANSPORTATION.....			-	687,660
U.S. DEPARTMENT OF TREASURY:				
<u>Direct Program:</u>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds.....	21.027	Not Applicable	8,533,662	10,504,844
U.S. ENVIRONMENTAL PROTECTION AGENCY:				
<u>Direct Program:</u>				
Southeast New England Coastal Watershed Restoration.....	66.129	Not Applicable	-	76,990
<u>Passed through the University of Maine:</u>				
Southeast New England Coastal Watershed Restoration.....	66.129	SNEP1-09	-	24,671
Total Southeast New England Coastal Watershed Restoration.....			-	101,661
<u>Passed through Massachusetts Department of Environmental Protection:</u>				
Nonpoint Source Implementation Grants.....	66.460	3FAU3 or 1FLP0	-	24,108
<u>Direct Program:</u>				
Science to Achieve Results (STAR) Research Program.....	66.509	Not Applicable	-	419,724
TOTAL ENVIRONMENTAL PROTECTION AGENCY.....			-	545,493

(Continued)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Amount Passed Through to Sub-Recipients	Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
<u>Passed through the Massachusetts Department of Executive Office of Elder Affairs:</u>				
Special Programs for the Aging Title IV and Title II Discretionary Projects.....	93.048	45NK8	-	40,005
<u>Passed through the Massachusetts Department of Public Health:</u>				
Public Health Emergency Preparedness.....	93.069	3JKS4	-	125,905
Injury Prevention and Control Research and State and Community Based Programs.....	93.136	3JKS4	-	103,839
Epidemiology and Laboratory Capacity for Infectious Diseases.....	93.323	3JKS4	-	199,652
<u>Passed through the National Association of Counties and Cities:</u>				
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health.....	93.421	MRC 14-0099	-	1,002
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health.....	93.421	MRC 15-0099	-	799
Total Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health.....			-	1,801
<u>Passed through the Massachusetts Department of Executive Office of Elder Affairs:</u>				
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations.....	93.779	45NK8	-	100,146
<u>Passed through the Massachusetts Department of Public Health:</u>				
Block Grants for Prevention and Treatment of Substance Abuse.....	93.959	3JKS4	-	117,132
Block Grants for Prevention and Treatment of Substance Abuse.....	93.959	3JKS4	-	5,274
Block Grants for Prevention and Treatment of Substance Abuse.....	93.959	3JKS4	-	8,397
Block Grants for Prevention and Treatment of Substance Abuse.....	93.959	3JKS4	-	7,903
Block Grants for Prevention and Treatment of Substance Abuse.....	93.959	3JKS4	-	117,570
COVID-19 - Block Grants for Prevention and Treatment of Substance Abuse.....	93.959	3JKS4	-	26,028
Total Block Grants for Prevention and Treatment of Substance Abuse.....			-	282,304
TOTAL HEALTH AND HUMAN SERVICES.....			-	853,652
U.S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:				
<u>Passed through the Massachusetts Service Alliance:</u>				
AmeriCorps State and National.....	94.006	45YP3	-	269,867
COVID-19 - AmeriCorps State and National.....	94.006	45YP3	-	43,587
Total AmeriCorps.....			-	313,454
Volunteer Generation Fund.....	94.021	MLK-16-F46001419/14VGHMA001	-	3,502
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE.....			-	316,956
U.S. DEPARTMENT OF HOMELAND SECURITY:				
<u>Passed through the Massachusetts Emergency Management Agency:</u>				
Emergency Management Performance Grants.....	97.042	4NCY5	-	18,573
TOTAL.....			\$ 8,533,662	\$ 14,733,943

See notes to schedule of expenditures of federal awards.

(Concluded)

Note 1 – Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of Barnstable County, Massachusetts under programs of the federal government for the year ended June 30, 2023. 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 Barnstable County, Massachusetts, it is not intended to and does not present the financial position, changes in net position, or cash flows of Barnstable County, Massachusetts.

Note 2 – Significant Accounting Policies

The accounting and reporting policies of Barnstable County, Massachusetts are set forth below:

- (a) Basis of Accounting – The accompanying Schedule of Expenditures of Federal Awards is presented on the modified accrual basis of accounting. Accordingly, grant expenditures are recognized when the related 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) Disaster Grants have been recorded in the year the grant was approved.
- (c) Barnstable County, 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 Barnstable County, Massachusetts.
2. No material weaknesses or significant deficiencies relating to the audit of the 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 financial statements of Barnstable County, Massachusetts, were disclosed during the audit.
4. No material weaknesses or significant deficiencies relating to the audit of the major federal award programs were reported in the 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.
4. The auditor’s report on compliance for the major federal award programs for Barnstable County, Massachusetts, expresses an unmodified opinion on all major federal award programs.
5. There were no audit findings relative to the major federal award programs for Barnstable County, Massachusetts.
6. The program tested as a major program was the COVID-19 Coronavirus State and Local Fiscal Recovery Funds, Federal Assistance Listing Number 21.027.
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. Barnstable County, Massachusetts was determined to be a low-risk auditee.

B. Findings – Financial Statements Audit

None

C. Findings and Questioned Costs – Major Federal Award Programs

None

D. Summary Schedule of Prior Audit Findings

None