



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

CITY OF SPRINGFIELD, MASSACHUSETTS

REPORTS ON FEDERAL AWARD PROGRAMS

YEAR ENDED JUNE 30, 2023

CITY OF SPRINGFIELD, MASSACHUSETTS
REPORTS ON FEDERAL AWARD PROGRAMS
YEAR ENDED JUNE 30, 2023

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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

Independent Auditor's Report

To the Honorable Mayor, the City Council, and Management
City of Springfield, 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 Springfield, Massachusetts, as of and for the year ended June 30, 2023, (except for the Springfield Contributory Retirement System which is as of and for the year ended December 31, 2022) and the related notes to the financial statements, which collectively comprise the City of Springfield, Massachusetts' basic financial statements, and have issued our report thereon dated November 27, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Springfield, 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 the City of Springfield, Massachusetts' internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Springfield, 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 City of Springfield, 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 the City of Springfield, 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 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 City of Springfield, Massachusetts' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Springfield, Massachusetts' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Powers & Sullivan, LLC".

November 27, 2023

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

Independent Auditor's Report

To the Honorable Mayor, the City Council, and Management
City of Springfield, Massachusetts

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Springfield, 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 the City of Springfield, Massachusetts' major federal programs for the year ended June 30, 2023. The City of Springfield, 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, the City of Springfield, 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 the City of Springfield, 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 the City of Springfield, 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 the City of Springfield, 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 the City of Springfield, 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 the City of Springfield, 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 the City of Springfield, 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 the City of Springfield, 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 the City of Springfield, 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 5, 2024

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

Independent Auditor's Report

To the Honorable Mayor, the City Council, and Management
City of Springfield, 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 City of Springfield, Massachusetts' as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City of Springfield, Massachusetts' basic financial statements. We issued our report thereon dated November 27, 2023, 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.

Powers & Sullivan, LLC

November 27, 2023

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Amount Passed Through to Sub-Recipients	Expenditures
CHILD NUTRITION CLUSTER:				
U.S. DEPARTMENT OF AGRICULTURE:				
<u>Passed through Massachusetts Department of Elementary and Secondary Education:</u>				
Non-Cash Assistance (Commodities):				
National School Lunch Program.....	10.555	07-281	\$ -	\$ 977,718
Cash Assistance:				
National School Lunch Program.....	10.555	07-281	-	16,157,919
Total National School Lunch Program.....			-	17,135,637
Cash Assistance:				
School Breakfast Program.....	10.553	07-281	-	8,897,326
Summer Food Service Program for Children.....	10.559	07-281	-	915,915
USDA Fresh Fruit and Vegetable Program.....	10.582	SCDOE1875A70532008A	-	576,459
TOTAL CHILD NUTRITION CLUSTER.....			-	27,525,337
CDBG - ENTITLEMENT GRANTS CLUSTER:				
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
<u>Direct Programs:</u>				
Community Development Block Grants/Entitlement Grants - CDBG Entitlement.....	14.218	N/A	-	5,129,048
COVID-19 - Community Development Block Grants/Entitlement Grants - CDBG Entitlement.....	14.218	N/A	-	1,067,319
TOTAL CDBG - ENTITLEMENT GRANTS CLUSTER.....			-	6,196,367
CDBG - DISASTER RECOVERY GRANTS - PUB L. No. 113-2 CLUSTER:				
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
<u>Direct Program:</u>				
National Disaster Resilience Competition.....	14.272	N/A	-	3,176,449
HIGHWAY SAFETY CLUSTER:				
U. S. DEPARTMENT OF TRANSPORTATION:				
<u>Passed through Massachusetts Executive Office of Public Safety and Security:</u>				
State and Community Highway Safety.....	20.600	2023SPRINGFIELDSTEPX	-	12,580
National Priority Safety Programs.....	20.616	PD PED/BIKE	-	43,596
TOTAL HIGHWAY SAFETY CLUSTER.....			-	56,176
SPECIAL EDUCATION CLUSTER:				
U.S. DEPARTMENT OF EDUCATION:				
<u>Passed through Massachusetts Department of Elementary and Secondary Education:</u>				
Special Education Grants to States (IDEA, Part B).....	84.027	240-689236-2023-0281	-	7,769,541
Special Education Grants to States (IDEA, Part B).....	84.027	240-542964-2022-0281	-	23,324
COVID-19 - Special Education Grants to States (IDEA, Part B).....	84.027	252-583147-2022-0281	-	1,267,235
Total Special Education Grants to States.....			-	9,060,100
<u>Passed through Massachusetts Department of Elementary and Secondary Education:</u>				
Special Education Preschool Grants.....	84.173	262-689237-2023-0281	-	233,402
Special Education Preschool Grants.....	84.173	262-542966-2022-0281	-	3,330
COVID-19 - Special Education Preschool Grants.....	84.173	264-583149-2022-0281	-	159,937
Total Special Education Preschool Grants.....			-	396,669
TOTAL SPECIAL EDUCATION CLUSTER.....			-	9,456,769
HEALTH CENTER PROGRAM CLUSTER:				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
<u>Direct Program:</u>				
Health Center Program.....	93.224	N/A	-	2,563,685
COVID-19 Health Center Program.....	93.224	N/A	-	242,074
Total Health Center Program.....			-	2,805,759
Grants for New and Expanded Services under the Health Center Program.....	93.527	N/A	-	39,544
TOTAL HEALTH CENTER PROGRAM CLUSTER.....			-	2,845,303
DIRECT PROGRAMS:				
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
<u>Direct Programs:</u>				
Emergency Solutions Grants Program.....	14.231	N/A	-	379,216
COVID-19 - Emergency Solutions Grants Program.....	14.231	N/A	-	870,732
Total Emergency Solutions Grants Program.....			-	1,249,948
Home Investment Partnerships Program.....	14.239	N/A	-	1,248,812
Housing Opportunities for Persons with AIDS.....	14.241	N/A	-	726,276
Homeless Management Information Systems Technical Assistance.....	14.261	N/A	-	26,728
Continuum of Care Program.....	14.267	N/A	5,117,380	5,714,996
Youth Homelessness Demonstration Program.....	14.276	N/A	-	164,694
Lead-Based Paint Hazard Control in Privately-Owned Housing.....	14.900	N/A	-	1,208,770
TOTAL HOUSING AND URBAN DEVELOPMENT.....			5,117,380	10,340,224

(continued)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Amount Passed Through to Sub-Recipients	Expenditures
U.S. DEPARTMENT OF INTERIOR:				
<u>Direct Program:</u>				
Outdoor Recreation Acquisition, Development and Planning.....	15.916	N/A	-	165,045
U.S. DEPARTMENT OF TREASURY:				
<u>Direct Program:</u>				
COVID-19 - Coronavirus State and Local Recovery Funds.....	21.027	N/A	-	15,911,658
NATIONAL SCIENCE FOUNDATION:				
<u>Direct Program:</u>				
Geosciences.....	47.050	N/A	-	12,491
Computer and Information Science and Engineering.....	47.070	N/A	-	83,150
TOTAL SCIENCE FOUNDATION.....			-	95,641
ENVIRONMENTAL PROTECTION AGENCY:				
<u>Direct Program:</u>				
Brownfields Assessment and Cleanup Cooperative Agreements.....	66.818	N/A	-	39,334
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
<u>Direct Programs:</u>				
Drug Abuse and Addiction Research Programs.....	93.279	N/A	-	46,637
U. S. DEPARTMENT OF HOMELAND SECURITY:				
<u>Direct Program:</u>				
Assistance to Firefighters Grant.....	97.044	N/A	-	2,751
Staffing for Adequate Fire and Emergency Response.....	97.083	N/A	-	155,971
TOTAL HOMELAND SECURITY.....			-	158,722
PASS-THROUGH PROGRAMS:				
U.S. DEPARTMENT OF AGRICULTURE:				
<u>Passed through Massachusetts Department of Elementary and Secondary Education:</u>				
Healthier US School Challenge: Smarter Lunchrooms.....	10.543	not available	-	2,904
Child and Adult Care Food Program.....	10.558	07-281	-	358,863
Farm to School Grant Program.....	10.575	not available	-	1,308
TOTAL AGRICULTURE.....			-	363,075
U.S. DEPARTMENT OF JUSTICE:				
<u>Passed through Massachusetts Executive Office of Public Safety:</u>				
Edward Byrne Memorial Justice Assistance Grant Program.....	16.738	SCEPSFY23SHANSRINGF	-	29,862
Edward Byrne Memorial Justice Assistance Grant Program.....	16.738	SCEPSFY20SHANSRINGF	-	43,439
Total Edward Byrne Memorial Justice Assistance Grant Program.....			-	73,301
U. S. DEPARTMENT OF LABOR:				
<u>Passed through Senior Service America, Inc.:</u>				
Senior Community Service Employment Program.....	17.235	110008592D-100474-103567076	-	534,761
U. S. DEPARTMENT OF TRANSPORTATION:				
<u>Passed through Massachusetts Executive Office of Public Safety and Security:</u>				
Recreational Trails Program.....	20.219	2PRCDRCR8400260100001	-	15,678
INSTITUTE OF MUSEUM AND LIBRARY SERVICES:				
<u>Passed through Massachusetts Board of Library Commissioners:</u>				
Grants to States.....	45.310	LSTA Citizenship Corners FY22	-	53,086
NATIONAL SCIENCE FOUNDATION:				
<u>Passed through Springfield Technical Community College:</u>				
Education and Human Resources.....	47.076	not available	-	44,139
U.S. DEPARTMENT OF EDUCATION:				
<u>Passed through Massachusetts Department of Elementary and Secondary Education:</u>				
Title I Grants to Local Educational Agencies.....	84.010	305-689235-2023-0281	-	16,980,920
Title I Grants to Local Educational Agencies.....	84.010	305-542967-2022-0281	-	4,645,554
Title I Grants to Local Educational Agencies.....	84.010	305-403442-2021-0281	-	2,001,903
Title I Grants to Local Educational Agencies.....	84.010	305-291361-2020-0281	-	220,318
Title I Grants to Local Educational Agencies.....	84.010	322-654485-2022-0281	-	155,000
Title I Grants to Local Educational Agencies.....	84.010	323-678172-2023-0281	-	200,992
Title I Grants to Local Educational Agencies.....	84.010	323-510851-2022-0281	-	68,257
Title I Grants to Local Educational Agencies.....	84.010	539-530967-2022-0281	-	17,772
Total Title I Grants to Local Educational Agencies.....			-	24,290,716
Career and Technical Education - Basic Grants to States.....	84.048	400-694204-2023-0281	-	645,083
Career and Technical Education - Basic Grants to States.....	84.048	400-552567-2022-0281	-	177,946
Career and Technical Education - Basic Grants to States.....	84.048	400-424630-2021-0281	-	43,616
Total Career and Technical Education - Basic Grants to States.....			-	866,645

(continued)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Amount Passed Through to Sub-Recipients	Expenditures
Education for Homeless Children and Youth.....	84.196	310-677971-2023-0281	-	53,009
Education for Homeless Children and Youth.....	84.196	310-569751-2022-0281	-	51,941
Total Education for Homeless Children and Youth.....			-	104,950
Twenty-First Century Community Learning Centers.....	84.287	646-714718-2023-1528	-	47,730
Twenty-First Century Community Learning Centers.....	84.287	645-555847-2022-1528	-	75,741
Total Twenty-First Century Community Learning Centers.....			-	123,471
English Language Acquisition State Grants.....	84.365	180-689240-2023-0281	-	479,995
English Language Acquisition State Grants.....	84.365	180-542962-2022-0281	-	129,895
Total English Language Acquisition State Grants.....			-	609,890
Supporting Effective Instruction State Grants.....	84.367	140-689239-2023-0281	-	1,164,524
Supporting Effective Instruction State Grants.....	84.367	140-542958-2022-0281	-	348,862
Supporting Effective Instruction State Grants.....	84.367	140-403445-2021-0281	-	16,072
Total Supporting Effective Instruction State Grants.....			-	1,529,458
Student Support and Academic Enrichment Program.....	84.424	309-689238-2023-0281	-	1,118,345
Student Support and Academic Enrichment Program.....	84.424	309-542968-2022-0281	-	572,679
Student Support and Academic Enrichment Program.....	84.424	309-403443-2021-0281	-	153,292
Total Student Support and Academic Enrichment Programs.....			-	1,844,316
COVID-19 - Education Stabilization Fund.....	84.425D	113-378416-2020-0281	-	1,481,579
COVID-19 - Education Stabilization Fund.....	84.425D	115-527397-2022-0281	-	36,722,078
COVID-19 - Education Stabilization Fund.....	84.425U	119-577428-2022-0281	-	25,857,639
COVID-19 - Education Stabilization Fund.....	84.425D	185-775081-2023-0281	-	1,849
COVID-19 - Education Stabilization Fund.....	84.425W	301-510575-2022-0281	-	166,501
COVID-19 - Education Stabilization Fund.....	84.425W	324-623591-2022-0281	-	31,033
COVID-19 - Education Stabilization Fund.....	84.425W	324-698782-2023-0281	-	16,559
COVID-19 - Education Stabilization Fund.....	84.425U	410-670627-2022-0281	-	29,447
COVID-19 - Education Stabilization Fund.....	84.425U	unavailable	-	6,165
COVID-19 - Education Stabilization Fund.....	84.425C	526-511493-2022-0281	-	75,000
Total Education Stabilization Fund.....			-	64,387,850
TOTAL EDUCATION.....			-	93,757,296
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
<u>Passed through Massachusetts Executive Office of Health and Human Services:</u>				
Medicare Enrollment Assistance Program.....	93.071	FY23 SHINE	-	10,762
Food and Drug Administration Research.....	93.103	not available	-	4,358
Immunization Cooperative Agreements.....	93.268	SPRINGFIELD040521	-	55,379
Epidemiology and Laboratory Capacity for Infectious Diseases.....	93.323	COVID-19 INVESTIGATIONS	-	245,830
State Health Insurance Assistance Program.....	93.324	SHINE	-	52,863
Cooperative Agreement for Emergency Response - Public Health Crisis Response	93.354	NTF3202P*135	-	214,224
Refugee and Entrant Assistance State/Replacement Designee				
Administered Programs.....	93.566	652-773650-2023-0281	-	107,053
Opioid STR.....	93.788	not available	-	196,302
Block Grants for Prevention and Treatment of Substance Abuse.....	93.959	not available	-	213,416
Preventive Health and Health Services Block Grant.....	93.991	MIM FY 23	-	44,000
TOTAL HEALTH AND HUMAN SERVICES.....			-	1,144,187
U. S. DEPARTMENT OF HOMELAND SECURITY:				
<u>Passed through Executive Office of Public Safety and Security:</u>				
Pre-Disaster Mitigation.....	97.047	Not available	-	484,549
TOTAL.....			\$ 5,117,380	\$ 172,483,734

(concluded)

See notes to Schedule of Expenditures of Federal Awards

Note 1 – Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of the City of Springfield, 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 the City of Springfield, Massachusetts, it is not intended to and does not present the financial position, changes in the net position, or cash flows of the City of Springfield, Massachusetts.

Note 2 – Summary Significant Accounting Policies

The accounting and reporting policies of the City of Springfield, 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) Cash Assistance – Child Nutrition Cluster -- Program expenditures represent federal reimbursement for meals provided during the year.
- (c) Non-Cash Assistance (Commodities) – Child Nutrition Cluster – Program expenditures represent the value of donated foods received during the year.
- (d) The City of Springfield, Massachusetts has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.
- (e) Disaster grants are recorded in the year the project workbook is approved.

A. Summary of Auditor’s Results

1. The auditor’s report expresses an unmodified opinion on the financial statements of the City of Springfield, 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 the City of Springfield, Massachusetts, were disclosed during the audit.
4. No material weaknesses or significant deficiencies relating to the audit of the major federal award programs are 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.
5. The auditor’s report on compliance for the major federal award programs for the City of Springfield, Massachusetts, expresses an unmodified opinion on all major federal award programs.
6. There were no audit findings relative to the major federal award programs for the City of Springfield, Massachusetts.
7. The following programs were tested as major grants in fiscal 2023:

Continuum of Care.....	14.267
Coronavirus state and local Fiscal Recovery Funds.....	21.027
Title I.....	84.010
Education Stabilization Fund.....	84.425

8. The threshold for distinguishing Type A and B programs was \$3,000,000.
9. The City of Springfield, Massachusetts, was determined to be a low-risk auditee.

B. Findings – Financial Statements Audit

None

C. Findings and Questioned Costs – Major Federal Award Programs Audit

None

D. Prior Year Audit Findings and Questioned Costs

None