

**TOWN OF MILLBURY, MASSACHUSETTS**

Independent Accountants' Report On Applying  
Agreed-Upon Procedures Over Compliance  
Applicable To Massachusetts School Districts'  
End-Of-Year Financial Report

For the Year Ended June 30, 2016

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**Additional Offices:**

Nashua, NH  
Manchester, NH  
Andover, MA  
Ellsworth, ME

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING  
AGREED-UPON PROCEDURES OVER COMPLIANCE APPLICABLE  
TO MASSACHUSETTS SCHOOL DISTRICTS'  
END-OF-YEAR FINANCIAL REPORT

To the School Committee  
Town of Millbury, Massachusetts

We have performed the procedures enumerated below, which were agreed to by the management of the Town of Millbury, Massachusetts, solely to assist the Town and the Massachusetts Department of Elementary and Secondary Education (ESE) evaluate the Town's assertion that it has complied with the ESE requirements applicable to the preparation and filing of a Massachusetts School Districts' End-of-Year Financial Report. The Town's management is responsible for the End-of-Year Financial Report. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below for the purpose for which this report has been requested or for any other purpose.

We performed the procedures specified in the Massachusetts Department of Elementary and Secondary Education's Compliance Supplement for Massachusetts School Districts Agreed Upon Procedures Engagements to the End-of-Year Financial Report prepared by the Town of Millbury, Massachusetts for the fiscal year ended June 30, 2016. We have listed instances of noncompliance in the accompanying Schedule of Findings.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the End-of-Year Financial Report. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Town and the ESE and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in cursive script that reads "Melanson Heath".

Melanson Heath  
March 29, 2017

SCHEDULE OF FINDINGS

<u>Finding Number</u>	<u>Applicable ESE Compliance Step</u>	<u>Finding</u>
1.	2	<p><u>Schedule 1 Revenues – Incorrectly Reported</u></p> <p>Revenue reported on line 510, ESE Administered State Grants, appears to be understated by \$5,575 and revenue reported on line 660, Private Grants, appears to be understated by \$13,500.</p> <p><u>Recommendation</u></p> <p>We understand that an amendment has been filed to correct these issues.</p>
2.	19	<p><u>Schedule 19 - Extraordinary Maintenance Amount Exceeds DESE Guidelines</u></p> <p>On Schedule 19, a project totaling \$190,000 was reported as extraordinary maintenance on line 7460; however, projects reported as extraordinary maintenance should not exceed \$150,000 per school, per project, as outlined in DESE guidance.</p> <p><u>Recommendation</u></p> <p>We understand that an amendment has been filed to correct these issues.</p>
3.	Overall	<p><u>Other Minor Issues Noted</u></p> <p>Throughout our testing of the EOYR, we noted various differences which we do not deem to be material to the EOYR, as such, these differences are not reported in the findings above. All immaterial differences were communicated to MPS.</p> <p><u>Recommendation</u></p> <p>We recommend that MPS review and investigate all immaterial differences and consider amending the EOYR to reflect appropriate amounts.</p>