

**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, 2017

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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 Board of Selectmen and 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, 2017. 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 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 black ink that reads "Melanson Heath". The signature is written in a cursive, flowing style.

Melanson Heath  
March 29, 2018

SCHEDULE OF FINDINGS

<u>Finding Number</u>	Applicable ESE Compliance <u>Step</u>	<u>Finding</u>
1.	14	<p><u>Improve Reporting of Expenditures on Schedule 4</u></p> <p>Tuitions reported on Schedule 4 line 3910, Tuition to Collaboratives, were reported in column 4 as private separate day schools, rather than column 3 as public separate day schools.</p> <p><u>Recommendation:</u></p> <p>We understand an amendment has been filed to correct this issue.</p>