

***CITY OF SPRINGFIELD, MASSACHUSETTS***

***REPORTS ON FEDERAL AWARD PROGRAMS***

***YEAR ENDED JUNE 30, 2018***

**CITY OF SPRINGFIELD, MASSACHUSETTS**  
**REPORTS ON FEDERAL AWARD PROGRAMS**  
**YEAR ENDED JUNE 30, 2018**

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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 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, 2018 (except for the Springfield Contributory Retirement System which is as of and for the year ended December 31, 2017), 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 30, 2018. Our report includes a reference to other auditors who audited the financial statements of the Springfield Redevelopment Authority, as described in our report on the City of Springfield, Massachusetts' financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those other auditors.

**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) to determine the 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 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 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.

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 City of Springfield, Massachusetts' financial statements are free of 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 statement amounts. 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**

This 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.

A handwritten signature in black ink that reads "Powers + Johnson, LLC". The signature is written in a cursive, flowing style.

November 30, 2018



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**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT  
ON THE 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

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

We have audited the City of Springfield, Massachusetts' 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 City of Springfield, Massachusetts' major federal programs for the year ended June 30, 2018. 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.

The City of Springfield, Massachusetts' basic financial statements include the operations of the Springfield Redevelopment Authority, a Component Unit of the City, which received \$2,835,185, in federal awards which are not included in the schedule for the year ended June 30, 2018. Our audit, described below, did not include the operations of the Springfield Redevelopment Authority because the component unit engaged other auditors to perform audits of their financial statements.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the City of Springfield, Massachusetts' 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* 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 City of Springfield, Massachusetts' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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 on the City of Springfield, Massachusetts' compliance.

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

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, 2018.

## **Report on Internal Control Over Compliance**

Management of the City of Springfield, Massachusetts is responsible for establishing and maintaining effective internal control over compliance with the types of requirements referred to above. In planning and performing our audit of compliance, we considered the City of Springfield, Massachusetts' 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 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 City of Springfield, Massachusetts' 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 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 City of Springfield, Massachusetts, as of and for the year ended June 30, 2018 (except for the Springfield Contributory Retirement System which is as of and for the year ended December 31, 2017), 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 30, 2018, 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 + Juliani, LLC*

November 30, 2018

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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE YEAR ENDED JUNE 30, 2018**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Amount Passed Through to Sub-Recipients	Expenditures
<b>CHILD NUTRITION CLUSTER:</b>				
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	\$ -	\$ 1,625,805
Cash Assistance:				
National School Lunch Program.....	10.555	07-281	-	13,282,844
Total National School Lunch Program.....			-	14,908,649
Cash Assistance:				
School Breakfast Program.....	10.553	07-281	-	7,857,922
Summer Food Service Program for Children.....	10.559	07-281	-	410,922
TOTAL CHILD NUTRITION CLUSTER.....			-	23,177,493
<b>HIGHWAY SAFETY CLUSTER:</b>				
U. S. DEPARTMENT OF TRANSPORTATION:				
<u>Passed through Massachusetts Executive Office of Public Safety and Security:</u>				
State and Community Highway Safety.....	20.600	2018SPRINGFIELDSTEPX	-	3,796
State and Community Highway Safety.....	20.600	2017SPRINGFIELDSTEPX	-	39,792
TOTAL HIGHWAY SAFETY CLUSTER.....			-	43,588
<b>SPECIAL EDUCATION CLUSTER:</b>				
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	240-147693-2018-0281	-	7,523,072
Special Education Grants to States (IDEA, Part B).....	84.027	240-095414-2017-0281	-	18,678
Special Education Grants to States (IDEA, Part B).....	84.027	248-202662-2018-0281	-	31,635
Special Education Grants to States (IDEA, Part B).....	84.027	274-207123-2018-0281	-	10,894
Special Education Grants to States (IDEA, Part B).....	84.027	274-297-7-0281	-	44,758
Total Special Education Grants to States.....			-	7,629,037
<u>Passed through Massachusetts Department of Early Education and Care:</u>				
Special Education Preschool Grants.....	84.173	26218SPRINGFIELD	-	180,857
Special Education Preschool Grants.....	84.173	26217SPRINGFIELD	-	28,309
Total Special Education Preschool Grants.....			-	209,166
TOTAL SPECIAL EDUCATION CLUSTER.....			-	7,838,203
<b>HEALTH CENTER PROGRAM CLUSTER:</b>				
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
Consolidated Health Centers.....	93.224	N/A	-	2,225,616
Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Center Program.....	93.527	N/A	-	232,395
TOTAL HEALTH CENTER PROGRAM CLUSTER.....			-	2,458,011
<b>DIRECT PROGRAMS:</b>				
U. S. DEPARTMENT OF COMMERCE:				
<u>Direct Program:</u>				
Investments for Public Works and Economic Development Facilities.....	11.300	N/A	-	45,300
U. S. DEPARTMENT OF DEFENSE:				
<u>Direct Program:</u>				
Language Grant Program.....	12.900	N/A	-	95,165
U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
<u>Direct Programs:</u>				
Community Development Block Grants/Entitlement Grants - CDBG Entitlement.....	14.218	N/A	2,925	5,750,702
Emergency Solutions Grants Program.....	14.231	N/A	-	291,151
Supportive Housing Program.....	14.235	N/A	-	3,522,568
Shelter Plus Care.....	14.238	N/A	-	8,542
Home Investment Partnerships Program.....	14.239	N/A	-	879,613
Housing Opportunities for Persons with AIDS.....	14.241	N/A	-	464,176
National Disaster Resilience Competition.....	14.272	N/A	-	5,877,869
Lead-Based Paint Hazard Control In Privately-Owned Housing.....	14.900	N/A	-	7,126
TOTAL HOUSING AND URBAN DEVELOPMENT.....			2,925	16,801,747
U. S. DEPARTMENT OF INTERIOR:				
<u>Direct Program:</u>				
Outdoor Recreation - Acquisition, Development and Planning.....	15.916	N/A	-	231,500
NATIONAL SCIENCE FOUNDATION:				
<u>Direct Program:</u>				
Computer and Information Science and Engineering.....	47.070	N/A	-	13,604
ENVIRONMENTAL PROTECTION AGENCY:				
<u>Direct Program:</u>				
Brownfields Assessment and Cleanup Cooperative Agreements.....	66.818	N/A	-	18,869
U. S. DEPARTMENT OF EDUCATION:				
<u>Direct Programs:</u>				
Magnet Schools Assistance.....	84.165	N/A	-	1,391,036

(continued)

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE YEAR ENDED JUNE 30, 2018**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Amount Passed Through to Sub-Recipients	Expenditures
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>				
<u>Direct Programs:</u>				
Affordable Care Act (ACA) Personal Responsibility Education Program.....	93.092	N/A	-	52,438
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances.....	93.104	N/A	-	168,501
Area Health Education Centers Point of Service Maintenance and Enhancement Awards.....	93.107	N/A	-	415
Substance Abuse and Mental Health Services, Projects of Regional and National Significance.....	93.243	N/A	-	59,723
Minority Health and Health Disparities Research.....	93.307	N/A	-	51,546
State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke.....	93.757	N/A	-	465,827
<b>TOTAL HEALTH AND HUMAN SERVICES.....</b>			<b>-</b>	<b>798,450</b>
<b>U. S. DEPARTMENT OF HOMELAND SECURITY:</b>				
<u>Direct Program:</u>				
Assistance to Firefighters Grant.....	97.044	N/A	-	67,773
<b>PASS-THROUGH PROGRAMS:</b>				
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>				
<u>Passed through Massachusetts Department of Elementary and Secondary Education:</u>				
Child and Adult Care Food Program.....	10.558	07-281	-	223,283
Child Nutrition Discretionary Grants Limited Availability.....	10.579	722-206101-2018-0281	-	671,461
<b>TOTAL AGRICULTURE.....</b>			<b>-</b>	<b>894,744</b>
<b>U.S. DEPARTMENT OF JUSTICE:</b>				
<u>Passed through Massachusetts Executive Office of Public Safety:</u>				
Violence Against Women Formula Grants.....	16.588	VAWA17SPRING	-	22,410
Edward Byrne Memorial Justice Assistance Grant Program.....	16.738	SCEPSBJAG1FY17SPRING-JAG FY17	-	15,440
Edward Byrne Memorial Justice Assistance Grant Program.....	16.738	SCEPSBJAG1FY16SPRING-JAG FY16	-	61,005
Edward Byrne Memorial Justice Assistance Grant Program.....	16.738	SCEPSBJAG1FY15SPRING-JAG FY15	-	56,529
<b>Total Edward Byrne Memorial Justice Assistance Grant Program.....</b>			<b>-</b>	<b>132,974</b>
Byrne Criminal Justice Innovation Grant.....	16.817	15-0404-0-1-754	-	192,369
<b>TOTAL JUSTICE.....</b>			<b>-</b>	<b>347,753</b>
<b>U. S. DEPARTMENT OF LABOR:</b>				
<u>Passed through Senior Service America, Inc.:</u>				
Senior Community Service Employment Program.....	17.235	110008592D-100474-103567076	-	541,354
<b>INSTITUTE OF MUSEUM AND LIBRARY SERVICES:</b>				
<u>Passed through Massachusetts Board of Library Commissioners:</u>				
Grants to States.....	45.310	FY18MINDTHEMAKING	-	8,658
Laura Bush 21st Century Librarian Program.....	45.313	1-2018-15	-	1,500
<b>TOTAL MUSEUM AND LIBRARY SERVICES.....</b>			<b>-</b>	<b>10,158</b>
<b>NATIONAL SCIENCE FOUNDATION:</b>				
<u>Passed through Boston College:</u>				
Geosciences.....	47.050	N/A	-	28,571
<b>U.S. DEPARTMENT OF EDUCATION</b>				
<u>Passed through Massachusetts Department of Elementary and Secondary Education:</u>				
Adult Education - Basic Grants to States.....	84.002	340-027-8-2691	-	218,666
Adult Education - Basic Grants to States.....	84.002	340-027-7-2691	-	37,473
<b>Total Adult Education - Basic Grants to States.....</b>			<b>-</b>	<b>256,139</b>
Title I Grants to Local Educational Agencies.....	84.010	305-140809-2018-0281	-	14,853,921
Title I Grants to Local Educational Agencies.....	84.010	305-102102-2017-0281	-	5,110,053
Title I Grants to Local Educational Agencies.....	84.010	305-070717-2016-0281	-	6,655
<b>Total Title I Grants to Local Educational Agencies.....</b>			<b>-</b>	<b>19,970,629</b>
Career and Technical Education - Basic Grants to States.....	84.048	400-147763-2018-0281	-	614,550
Career and Technical Education - Basic Grants to States.....	84.048	400-073-7-0281	-	317,178
<b>Total Career and Technical Education - Basic Grants to States.....</b>			<b>-</b>	<b>931,728</b>
Education for Homeless Children and Youth.....	84.196	310-145522-2018-0281	-	30,240
Education for Homeless Children and Youth.....	84.196	310-007-7-0281	-	42,302
<b>Total Education for Homeless Children and Youth.....</b>			<b>-</b>	<b>72,542</b>
Twenty-First Century Community Learning Centers.....	84.287	647-155-8-0281	-	173,352
Twenty-First Century Community Learning Centers.....	84.287	647-115-7-0281	-	14,895
<b>Total Twenty-First Century Community Learning Centers.....</b>			<b>-</b>	<b>188,247</b>
English Language Acquisition State Grants.....	84.365	180-145659-2018-0281	-	500,137
English Language Acquisition State Grants.....	84.365	180-109731-2017-0281	-	304,239
<b>Total English Language Acquisition State Grants.....</b>			<b>-</b>	<b>804,376</b>
Improving Teacher Quality State Grants.....	84.367	140-140810-2018-0281	-	724,034
Improving Teacher Quality State Grants.....	84.367	140-094114-2017-0281	-	1,367,952
<b>Total Improving Teacher Quality State Grants.....</b>			<b>-</b>	<b>2,091,986</b>
School Improvements Grants.....	84.377	511-142764-2018-0281	-	755,241
School Improvements Grants.....	84.377	511-091-7-0281	-	144,109
<b>Total School Improvements Grants.....</b>			<b>-</b>	<b>899,350</b>
Student Support and Academic Enrichment Program.....	84.424	309-140811-2018-0281	-	284,647
Hurricane Education Recovery.....	84.938	312-236985-2019-0281	-	3,137,681
<u>Passed through Massachusetts Department of Early Education and Care:</u>				
Preschool Expansion Grants.....	84.419	51818PEGSPRINGFIELDP	-	3,546,628
<b>TOTAL EDUCATION.....</b>			<b>-</b>	<b>32,183,953</b>

(continued)

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE YEAR ENDED JUNE 30, 2018**

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Amount Passed Through to Sub-Recipients</u>	<u>Expenditures</u>
U. S. DEPARTMENT OF HOMELAND SECURITY:				
<u>Passed through Massachusetts Executive Office of Public Safety and Security:</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	JUNE 2011 TORNADOES - PW 00290	-	2,180,194
Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	JUNE 2011 TORNADOES - PW 00289	-	12,632,188
Total Disaster Grants - Public Assistance.....			-	14,812,382
<u>Passed through Executive Office of Public Safety and Security:</u>				
Emergency Management Performance Grants.....	97.042	FFY2017 EMPG GRANT		132,220
Homeland Security Grant Program.....	97.067	FFY16 CCP GRANT	-	4,999
Homeland Security Grant Program.....	97.067	FFY15 SHSP-MMRS	-	75,060
TOTAL HOMELAND SECURITY.....			-	15,024,661
TOTAL.....			\$ 2,925	\$ 102,011,933

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 the City of Springfield, Massachusetts under programs of the federal government for the year ended June 30, 2018. 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 - School Breakfast and Lunch Program - Program expenditures represent federal reimbursement for meals provided during the year.
- (c) Non-Cash Assistance (Commodities) – School Lunch Program – 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 grant is received.

**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 fiscal 2018:

<b>Program Name</b>	<b>CFDA Number</b>
Community Development Block Grants/ Entitlement Grants - CDBG Entitlement.....	14.218
National Disaster Resilience Competition.....	14.272
<u>Special Education Cluster:</u>	
Special Education Grants to States.....	84.027
Special Education Preschool Grants.....	84.173
Hurricane Education Recovery.....	84.938
<u>Health Center Program Cluster:</u>	
Consolidated Health Centers.....	93.224
Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Center Program .....	93.527

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