CITY OF SPRINGFIELD, MASSACHUSETTS

REPORTS ON FEDERAL AWARD PROGRAMS

FOR THE YEAR ENDED JUNE 30, 2025

CITY OF SPRINGFIELD, MASSACHUSETTS

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FOR THE YEAR ENDED JUNE 30, 2025

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CBIZ CPAs P.C.

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Independent Auditors' 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

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' (the "City") 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's major federal programs for the year ended June 30, 2025. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City 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, 2025.

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 ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States ("*Government Auditing Standards*"); 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City 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's 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's federal programs.

Auditors' 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's 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 GAAS, *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's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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's 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's 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's 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.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance with is required to be reported in accordance with the *Uniform Guidance* and which is described in the accompanying schedules of findings and questioned costs as item 2025-001. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a deficiency in internal control over compliance that we consider to be a significant deficiency.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-001 to be a significant deficiency.

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.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the internal control over compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

Report on the 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's as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated January 14, 2026, 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.

CBIZ CPAs P.C.

Boston, Massachusetts
October 15, 2026, except for our report on the Schedule of Expenditures of Federal Awards, for which the date is January 14, 2026.

City of Springfield, Massachusetts

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2025

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 AGRICULTURE:				
CHILD NUTRITION CLUSTER:				
Passed through Massachusetts Department of Elementary and Secondary Education:				
Non-Cash Assistance (Commodities):				
National School Lunch Program	10.555	07-281	$ -	$ 1,608,887
Cash Assistance:				
National School Lunch Program	10.555	07-281	-	17,007,958
Total National School Lunch Program			-	18,616,845
Cash Assistance:				
School Breakfast Program	10.553	07-281	-	10,073,944
Summer Food Service Program for Children	10.559	07-281	-	538,105
USDA Fresh Fruit and Vegetable Program	10.582	SCDOE1875A70532008A	-	550,851
TOTAL CHILD NUTRITION CLUSTER			-	29,779,745
Direct Program				
Inflation Reduction Act Urban & Community Forestry Program	10.727	N/A	-	44,956
Passed through Massachusetts Department of Elementary and Secondary Education:				
Child and Adult Care Food Program	10.558	07-281	-	674,506
TOTAL AGRICULTURE			-	30,499,207
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
CDBG - ENTITLEMENT GRANTS CLUSTER:				
Direct Programs:				
Community Development Block Grants/Entitlement Grants - CDBG Entitlement	14.218	N/A	432,075	6,682,731
COVID-19 - Community Development Block Grants/Entitlement Grants - CDBG Entitlement	14.218	N/A	257,175	57,892
TOTAL CDBG - ENTITLEMENT GRANTS CLUSTER			689,250	6,740,623
CDBG - DISASTER RECOVERY GRANTS CLUSTER:				
Direct Program:				
National Disaster Resilience Competition	14.272	N/A	-	171,727
Direct Programs:				
Emergency Solutions Grants Program	14.231	N/A	246,320	277,942
Home Investment Partnerships Program	14.239	N/A	280,943	2,498,571
Housing Opportunities for Persons with AIDS	14.241	N/A	767,676	872,883
Economic Development Initiative - Community Project Funding Grants	14.251	N/A	-	156,105
Continuum of Care Program	14.267	N/A	5,480,080	6,152,395
Lead-Based Paint Hazard Control In Privately-Owned Housing	14.900	N/A	-	9,645
TOTAL HOUSING AND URBAN DEVELOPMENT			7,464,269	16,879,891
U.S. DEPARTMENT OF INTERIOR:				
Direct Program:				
Clean Vessel Act	15.616	N/A	-	2,023,373
Outdoor Recreation Acquisition, Development and Planning	15.916	N/A	-	92,525
TOTAL INTERIOR			-	2,115,898
U.S. DEPARTMENT OF JUSTICE:				
Passed through Massachusetts Executive Office of Public Safety:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	SCEPSFY24SHANSPRINGF	-	28,880
Comprehensive Opioid, Stimulant, and other Substances Use Program	16.838	not available	-	39,816
Direct Program:				
Equitable Sharing (Asset Forfeiture Program)	16.922	N/A	-	256,889
TOTAL JUSTICE			-	325,585

See notes to schedule of expenditures of federal awards.

City of Springfield, Massachusetts

Schedule of Expenditures of Federal Awards (Continued)

For the Year Ended June 30, 2025

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 LABOR:				
Passed through Senior Service America, Inc.:				
Senior Community Service Employment Program	17.235	110008592D-100474-103567076	-	337,144
U. S. DEPARTMENT OF TRANSPORTATION:				
HIGHWAY SAFETY CLUSTER:				
Passed through Massachusetts Executive Office of Public Safety and Security:				
National Priority Safety Programs	20.616	PD PED/BIKE	-	12,964
Passed through Massachusetts Executive Office of Public Safety and Security:				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	HMEP 23-24 SPRINGFIELD	-	11
TOTAL TRANSPORTATION			-	12,975
U.S. DEPARTMENT OF TREASURY:				
Direct Program:				
COVID-19 - Coronavirus State and Local Recovery Funds	21.027	N/A	1,851,016	19,251,391
Passed through Massachusetts Department of Elementary and Secondary Education:				
COVID-19 - Coronavirus State and Local Recovery Funds	21.027	0209-000623-2024-0281	-	2,744,731
Total Coronavirus State and Local Recovery Funds			1,851,016	21,996,122
INSTITUTE OF MUSEUM AND LIBRARY SERVICES:				
Passed through Massachusetts Board of Library Commissioners:				
Grants to States	45.310	LSTA Citizenship Corners FY24	-	3,565
Grants to States	45.310	LSTA Citizenship Corners FY25	-	5,347
Total Grants to States			-	8,912
NATIONAL SCIENCE FOUNDATION:				
Passed through Springfield Technical Community College:				
Education and Human Resources	47.076	not available	-	112,649
ENVIRONMENTAL PROTECTION AGENCY:				
Direct Program:				
Environmental and Climate Justice Change Grants	66.616	N/A	-	31,213
Brownfields Assessment and Cleanup Cooperative Agreements	66.818	N/A	-	110,124
Environmental Education Grants Program	66.951	N/A	-	1,250
TOTAL ENVIRONMENTAL PROTECTION AGENCY			-	142,587
U.S. DEPARTMENT OF ENERGY:				
Direct Program:				
Energy Efficiency and Conservation Block Grants	81.128	N/A	-	197,920

See notes to schedule of expenditures of federal awards.

City of Springfield, Massachusetts

Schedule of Expenditures of Federal Awards (Continued)

For the Year Ended June 30, 2025

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 EDUCATION:				
Passed through Massachusetts Department of Elementary and Secondary Education:				
Title I Grants to Local Educational Agencies	84.010	305-000549-2025-0281	-	17,276,490
Title I Grants to Local Educational Agencies	84.010	117-000813-2025-0281	-	122,006
Title I Grants to Local Educational Agencies	84.010	305-000549-2024-0281	-	8,889,205
Title I Grants to Local Educational Agencies	84.010	305-689235-2023-0281	-	256,451
Title I Grants to Local Educational Agencies	84.010	323-782135-2024-0281	-	155,214
Title I Grants to Local Educational Agencies	84.010	320-000649-2025-0281	-	49,274
Title I Grants to Local Educational Agencies	84.010	322-000918-2025-0281	-	88,570
Title I Grants to Local Educational Agencies	84.010	323-000744-2025-0281	-	92,223
Title I Grants to Local Educational Agencies	84.010	539-000729-2025-0281	-	288,873
Total Title I Grants to Local Educational Agencies			-	27,218,306
SPECIAL EDUCATION CLUSTER:				
Passed through Massachusetts Department of Elementary and Secondary Education:				
Special Education Grants to States (IDEA, Part B)	84.027	240-000558-2024-0281	-	44,973
Special Education Grants to States (IDEA, Part B)	84.027	240-000558-2025-0281	-	7,904,050
Special Education Grants to States (IDEA, Part B)	84.027	274-000662-2024-0281	-	196,693
Special Education Grants to States (IDEA, Part B)	84.027	274-000662-2025-0281	-	22,389
Total Special Education Grants to States			-	8,168,105
Special Education Preschool Grants	84.173	262-000559-2024-0281	-	3,492
Special Education Preschool Grants	84.173	262-000559-2025-0281	-	237,815
Total Special Education Preschool Grants			-	241,307
TOTAL SPECIAL EDUCATION CLUSTER			-	8,409,412
Passed through Massachusetts Department of Elementary and Secondary Education:				
Career and Technical Education - Basic Grants to States	84.048	400-000552-2024-0281	-	258,495
Career and Technical Education - Basic Grants to States	84.048	400-000552-2025-0281	-	674,022
Total Career and Technical Education - Basic Grants to States			-	932,517
Education for Homeless Children and Youth	84.196	310-782074-2024-0281	-	1,620
Education for Homeless Children and Youth	84.196	310-000734-2025-0281	-	46,043
Total Education for Homeless Children and Youth			-	47,663
Twenty-First Century Community Learning Centers	84.287	647-000745-2025-0281	-	154,980
English Language Acquisition State Grants	84.365	180-000547-2025-0281	-	453,804
English Language Acquisition State Grants	84.365	180-000547-2024-0281	-	150,760
English Language Acquisition State Grants	84.365	186-000516-2024-0281	-	37,223
Total English Language Acquisition State Grants			-	641,787
Supporting Effective Instruction State Grants	84.367	140-000546-2024-0281	-	974,318
Supporting Effective Instruction State Grants	84.367	140-000546-2024-0281	-	455,062
Total Supporting Effective Instruction State Grants			-	1,429,380
Student Support and Academic Enrichment Program	84.424	309-000548-2024-0281	-	377,935
Student Support and Academic Enrichment Program	84.424	309-689238-2023-0281	-	35,425
Student Support and Academic Enrichment Program	84.424	not available	-	5,264
Student Support and Academic Enrichment Program	84.424	127-000689-2025-0281	-	85,413
Student Support and Academic Enrichment Program	84.424	309-000548-2025-0281	-	1,690,729
Total Student Support and Academic Enrichment Programs			-	2,194,766
COVID-19 - Education Stabilization Fund	84.425U	119-577428-2022-0281	-	72,883,880
COVID-19 - Education Stabilization Fund	84.425W	301-510575-2022-0281	-	118,496
COVID-19 - Education Stabilization Fund	84.425U	302-614969-2022-0281	-	85,540
COVID-19 - Education Stabilization Fund	84.425U	339-000652-2024-0281	-	6,136
COVID-19 - Education Stabilization Fund	84.425U	729-784151-2024-0281	-	5,188
COVID-19 - Education Stabilization Fund	84.425U	FY24 CHRONIC ABSENCES	-	1,968
Total Education Stabilization Fund			-	73,101,208
TOTAL EDUCATION			-	114,130,019

See notes to schedule of expenditures of federal awards.

City of Springfield, Massachusetts

Schedule of Expenditures of Federal Awards (Continued)

For the Year Ended June 30, 2025

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 HEALTH AND HUMAN SERVICES:				
HEALTH CENTER PROGRAM CLUSTER:				
Direct Program:				
Health Center Program	93.224	N/A	-	2,517,098
Grants for New and Expanded Services under the Health Center Program	93.527	N/A	-	900
TOTAL HEALTH CENTER PROGRAM CLUSTER			-	2,517,998
Direct Programs:				
Drug Abuse and Addiction Research Programs	93.279	N/A	-	17,283
Passed through Massachusetts Executive Office of Health and Human Services:				
Medical Reserve Corps Small Grant Program	93.008	not available	-	60
Food and Drug Administration Research	93.103	not available	-	18,932
Area Health Education Centers Program	93.107	not available	-	43,000
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	INTF2354190182000	-	948
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	F24127056	-	106,382
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	652-799535-2024-0281	-	83,400
Opioid STR	93.788	not available	-	276,097
Block Grants for Prevention and Treatment of Substance Abuse	93.959	not available	-	188,199
TOTAL HEALTH AND HUMAN SERVICES			-	3,252,299
U. S. DEPARTMENT OF HOMELAND SECURITY:				
Passed through Executive Office of Public Safety and Security:				
Emergency Management Performance Grants	97.042	EMPG18- SPRINGFIELD	-	132,682
Direct Program:				
Assistance to Firefighters Grant	97.044	N/A	-	97,091
TOTAL HOMELAND SECURITY			-	229,773
TOTAL			$ 11,855,551	$ 190,240,981

See notes to schedule of expenditures of federal awards.

City of Springfield, Massachusetts

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2025

Note 1 – Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the City of Springfield, Massachusetts (the "City") under programs of the federal government for the year ended June 30, 2025. 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, it is not intended to and does not present the financial position, changes in the net position, or cash flows of the City.

Note 2 – Summary of Significant Accounting Policies

The accounting and reporting policies of the City, are set forth below:

(a) Basis of Accounting - The accompanying Schedule of Expenditures of Federal Awards is presented on the accrual basis of accounting. 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) Disaster grants are recorded in the year the project workbook is approved.

Note 3 – Indirect Cost Rate

The City has elected not to use the de minimis indirect cost rate as allowed under the Uniform Guidance.

City of Springfield, Massachusetts

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

Section I - Summary of Auditors' Results

Financial Statements:

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP:	*Unmodified*

Internal Control over Financial Reporting:

Material weaknesses identified?	_____Yes ___X___No
Significant deficiencies identified?	_____Yes ___X___None reported
Noncompliance material to the financial statements noted?	_____Yes ___X___No

Federal Awards:

Internal Control Over Major Federal Programs:

Material weaknesses identified?	_____Yes __X___No
Significant deficiencies identified?	__X___Yes _____None reported
Type of auditors' report issued on compliance for the major federal award programs:	*Unmodified*
Any audit findings disclosed that are required to be reported in accordance with CFR 200.516(a)?	__X___Yes _____No

Identification of Major Program(s):

Child Nutrition Cluster	AL Nos. 10.553, 10.555, 10,559, 10.582
Coronavirus State and Local Fiscal Recovery Funds	AL No. 21.027
Title I Grants to Local Educational Agencies	AL No. 84.010
Dollar threshold used to distinguish between Types A and B programs:	$3,000,000
Auditee qualified as low-risk auditee for Federal Awards?	_____Yes __X__No

Section II - Findings – Financial Statements Audit

None

Section III - Federal Award Findings and Questioned Costs

Finding Number: 2025-001 Maintain Documentation Supporting Employee Pay Rates

Federal Agency: U.S. Department of Education
Pass-through Entity: Massachusetts Department of Elementary and Secondary Education
Award Name: Title I Grants to Local Educational Agencies
Assistance Listing Number: 84.010

Compliance Requirement: A/B – Activities Allowed or Unallowed, Allocable Costs/Cost Principles

Type of Finding
Compliance
Internal Control over Compliance – Significant Deficiency

Criteria: Under 2 CFR §200.430, charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed and be supported by appropriate documentation. Additionally, entities are required to maintain effective internal controls over Federal awards in accordance with 2 CFR §200.303 to provide reasonable assurance that transactions are properly authorized, supported, and in compliance with Federal requirements.

Condition and Context: During testing of payroll expenditures charged to the Title I program, the City was unable to provide one signed Memorandum of Understanding (MOU) or other equivalent documentation supporting the hourly pay rate charged to the program. We were able to review an approved timesheet and further verify the costs were consistent with others charged to the program and allowable. For this one transaction, the City was unable to demonstrate that the compensation amount charged to the grant was properly authorized under a signed MOU.

Cause: The City's controls did not ensure the supporting documentation used to establish this one employee’s compensation rate was maintained.

Effect or Potential Effect: Without adequate supporting documentation for compensation rates, the City may not be able to demonstrate that payroll costs charged to the Title I program were properly authorized. This increases the risk that potentially unsupported payroll expenditures could be charged to the Federal award.

Questioned Costs: None reported. We determined that the amount charged was allowable.

Recommendation: The City should strengthen its internal controls over payroll by ensuring that documentation supporting all employee compensation rates are maintained and retained in accordance with Federal record retention requirements. Management should ensure part of the procedures are to periodically review personnel files to verify that compensation documentation is complete and readily available to support payroll charges to Federal awards.

Views of Responsible Officials: See corrective action plan.

City of Springfield, Massachusetts

Summary Schedule of Prior Audit Findings

For the Year Ended June 30, 2025

Prior Year Audit Findings

Finding Number: 2024-001

Program Name: Coronavirus State and Local Fiscal Recovery Fund

Assistance Listing Number: 21.027

Compliance Requirement: L - Reporting

Condition: As allowed under program requirements, the City determined it's eligible actual revenue for the calendar year December 31, 2023. The calendar year approach has been consistently used since calendar year 2020. The amount of actual revenue for the calendar year ended December 31, 2023, was $900,087,916; however, when completing the Project & Expenditure Report for the calendar year ended December 31, 2023, the City only reported actual revenue of $795,459,017. The difference in calculation did not impact amounts claimed as lost revenue.

Status: Resolved. Management has worked with the Treasury reporting portal to properly state revenues previously reported.

SPRINGFIELD PUBLIC SCHOOLS - SPRINGFIELD, MASSACHUSETTS

Valerie L. Williams
Chief of Human Resources
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Fax: (413) 787-7211

October 13, 2026

Audit Finding Reference: 2025-001 Maintain Documentation Supporting Employee Pay Rates

Planned Corrective Action: We will maintain a current Memorandum of Understanding supporting the hourly pay rate charge to the program for employee pay rates.

Planned Implementation Date of Corrective Action: November 2026

Person Responsible for Corrective Action: Valerie L. Williams

Valerie L. Williams