

**TOWN OF WESTON, MASSACHUSETTS**

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

**YEAR ENDED JUNE 30, 2014**

**TOWN OF WESTON, MASSACHUSETTS**  
**REPORT ON APPLYING AGREED-UPON PROCEDURES**  
**OVER COMPLIANCE APPLICABLE TO**  
**MASSACHUSETTS SCHOOL DISTRICTS'**  
**END-OF-YEAR FINANCIAL REPORT**

**YEAR ENDED JUNE 30, 2014**

**TABLE OF CONTENTS**

	<b>Page</b>
Independent Accountants' report on applying agreed-upon procedures over compliance applicable to Massachusetts School Districts' End-of-Year Financial Report	1
Schedule of findings	2
End-of-Year Financial Report – Compliance supplement questionnaire	3



100 Quannapowitt Parkway  
Suite 101

Wakefield, MA 01880

T. 781-914-1700

F. 781-914-1701

[www.powersandsullivan.com](http://www.powersandsullivan.com)

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

To the Honorable Board of Selectmen  
and the School Committee  
Town of Weston, Massachusetts

We have performed the procedures specified in the Massachusetts Department of Elementary and Secondary Education's (DESE) Compliance Supplement applicable to Massachusetts School Districts to the End-of-Year Financial Report prepared by the Town of Weston, Massachusetts (Town) for the year ended June 30, 2014. We performed these procedures solely to assist the Town and the DESE in evaluating the Town's assertion that it has complied with the DESE requirements applicable to the preparation and filing of a Massachusetts School Districts' End-of-Year Financial Report. The School District's management is responsible for preparing the End-of-Year Financial Report. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report.

Consequently, we make no representation regarding the sufficiency of the procedures specified in the Massachusetts Department of Elementary and Secondary Education's Compliance Supplement applicable to Massachusetts School Districts End-of-Year Financial Report for the purpose for which this report has been requested or for any other purpose.

We have listed noncompliance with agreed-upon procedures in the accompanying Schedule of Findings.

We were not engaged to and did not perform 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.

The compliance supplement questionnaire that accompanies this report has been prepared by the District and represents additional information required by the DESE that has not been subjected to agreed-upon procedures and accordingly, we do not provide any assurance on it.

This report is intended solely for the use of the City/Town and the DESE and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

April 16, 2015

Finding #1 – General requirement #1.A.a

General requirement #1.A.a requires verification of the accuracy and completeness of the financial information contained in the End-Of-Year Financial Report (EOYR).

While verifying the expenditures from federal grants, state grants and revolving funds reported on line 3080, we noted the Town received a federal early childhood grant from the Department of Early Education and Care. The expenditures related to this grant were reported in the DESE administered federal grants column; however they should have been reported in the other federal grants column because they are not administered by the DESE.

An amendment has been filed to correct this matter.

Specific Requirement #2

Specific requirement #2 requires us to trace revenues from state aid, federal grants, state grants, and revolving and special funds from the amounts reported on the EOYR to the accounting ledgers and from the accounting ledgers back to the EOYR.

While completing this procedure, we noticed that the District reported progress payments received, in the amount of \$5,252,772, in Column 2, Line 130. The District also reported contract assistance payments received, in the amount of \$724,226, in Column 5, Line 130. The District reported these amounts in the correct line of Schedule 1; however, the contract assistance payments should have been reported in column 2 and the progress payments should have been reported in column 5.

An amendment has been filed to correct this matter.

Department of Elementary and Secondary Education  
 End-of-Year Financial Report - Compliance Supplement Questionnaire  
 For the Year Ended June 30, 2014

1. Identify the accounting system used by the school department including the version.

Accounting System: Munis

Version: 10.4.0.0.230

2. Is the payroll system integrated with the accounting system? Yes  No

3. Is the District a municipal department? Yes  No

If yes, is the accounting system integrated with the City or Town's accounting system? Yes  No

If no, please identify the accounting system and version used by the City or Town.

Accounting System: \_\_\_\_\_

Version: \_\_\_\_\_

4. Does the accounting system permit the reporting of all school district expenditures, in accordance with DESE Guidelines, by the following:

Fund	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
DESE Function Code	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Object	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Program	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Location	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>

5. Is a crosswalk used to allocate costs to the End-of-Year Report?

Payroll	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Non-Payroll	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>

If yes, please provide a brief explanation indicating what costs are allocated and why an allocation is necessary.

Our budget is set up by program and school so this is an easy crosswalk. Our numbering sequence for accounts is not in line with the DESE code.