

TOWN OF WESTON, MASSACHUSETTS

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

For the Year Ended June 30, 2003

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

To the Board of Selectmen
Town of Weston, Massachusetts

We have applied the procedures specified in the Massachusetts Department of Education's (DOE) Compliance Supplement applicable to Massachusetts School Districts to the End-of-Year Pupil and Financial Report prepared by the Town of Weston, Massachusetts for the fiscal year ended June 30, 2003. We have applied these procedures solely to assist the Town and DOE evaluate the Town's assertion that it has complied with the DOE requirements applicable to the preparation and filing of a Massachusetts School Districts' End-of-Year Pupil and Financial Report. This agreed-upon procedures engagement was performed in accordance with 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 Education's Compliance Supplement applicable to Massachusetts School Districts to the End-of-Year Pupil and Financial Report for the purpose for which this report has been requested or for any other purpose. We have listed noncompliance of the 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 Pupil and 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 use of the Town and the DOE and should not be used by those who have not agreed to those 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.

Melanson, Heath & Company, P.C.

Andover, Massachusetts
April 2, 2004

SCHEDULE OF FINDINGS

<u>Finding Number</u>	<u>Applicable DOE Compliance Step</u>	<u>Finding</u>
1.	GR	<p><u>Adopt DOE Required Chart of Accounts</u></p> <p>Weston Public Schools (WPS) has not adopted the DOE Chart of Accounts implemented July 1, 2001. As a result, the accounting records can not be used to directly record expenditures by function. Numerous crosswalks were prepared to complete the End of Year Report. We noted variances for total expenditures by school reported on Schedule 3. We determined that most of the variance was occurring in function 2310, teacher specialist. We were unable to obtain a methodology for the reallocation of that costs among the schools.</p> <p><u>Recommendation</u></p> <p>We recommend that the WPS consider adopting the DOE required Chart of Accounts. In the meantime, we recommend that WPS determine Schedule 3 control totals for each school when preparing the EOYR.</p>
2.	GR	<p><u>Review Classification of Expenditures</u></p> <p>During expenditure testing we noted instances of textbooks misclassified as other classroom supplies.</p> <p><u>Recommendation</u></p> <p>We recommend that the WPS implement policies and procedures to ensure that expenditures are properly classified.</p>

<u>Finding Number</u>	Applicable DOE Compliance <u>Step</u>	<u>Finding</u>
3.	14	<p data-bbox="708 380 1068 411"><u>Execute Written Agreement</u></p> <p data-bbox="708 438 1414 642">The Town of Weston and WPS have not executed a written agreement as to the reporting of municipal expenditures on behalf of the WPS. We reviewed documentation provided by the Town and the amounts reported appear to be in compliance with the DOE guidelines.</p>
		<p data-bbox="708 711 938 743"><u>Recommendation</u></p> <p data-bbox="708 770 1398 869">We recommend that the Town and the WPS execute a written agreement for the reporting of municipal expenditures on behalf of the WPS.</p>
4.	7	<p data-bbox="708 942 1105 974"><u>Report All Revenues Received</u></p> <p data-bbox="708 1001 1357 1066">\$ 158,427 of preschool revolving revenue was not reported on the End of Year Report.</p>
		<p data-bbox="708 1104 938 1136"><u>Recommendation</u></p> <p data-bbox="708 1163 1382 1228">We recommend that the WPS file an amendment to correct this issue.</p>
5.	1,10	<p data-bbox="708 1302 1016 1333"><u>Report All Expenditures</u></p> <p data-bbox="708 1360 1365 1459">Private grant expenditures reported were lower than the general ledger by \$ 41,859. BAN interest expenditures of \$58,838 were not reported.</p>
		<p data-bbox="708 1497 938 1528"><u>Recommendation</u></p> <p data-bbox="708 1556 1422 1650">We recommend that the WPS reconcile all grant expenditures before submitting the End of Year Report and file an amendment to correct both issues.</p>

<u>Finding Number</u>	Applicable DOE Compliance <u>Step</u>	<u>Finding</u>
6.	18	<p data-bbox="708 380 1422 411"><u>Report All Transportation Expenditures on Schedule 7</u></p> <p data-bbox="708 436 1422 506">\$ 42,945 of transportation expenditures reported by the Town on Schedule 1 were not reported on Schedule 7.</p> <p data-bbox="708 541 935 573"><u>Recommendation</u></p> <p data-bbox="708 600 1382 663">We recommend that the WPS file an amendment to correct this issue.</p>
7.	8	<p data-bbox="708 741 1349 772"><u>Retain All Backup Used to Complete Schedule 13</u></p> <p data-bbox="708 800 1422 869">The list of teachers provided did not agree to the FTE's reported on Schedule 13.</p> <p data-bbox="708 905 935 936"><u>Recommendation</u></p> <p data-bbox="708 963 1365 1024">We recommend that the WPS retain all documents used to prepare the End of Year Report.</p>