

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, 2005

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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, 2005. 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
January 25, 2006

SCHEDULE OF FINDINGS

<u>Finding Number</u>	<u>Applicable DOE Compliance Step</u>	<u>Finding</u>
1.	11	<p><u>Execute Written Agreement</u></p> <p>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><u>Recommendation</u></p> <p>We recommend that the Town and the WPS execute a written agreement for the reporting of municipal expenditures on behalf of the WPS.</p>
2.	13	<p><u>Allocate Grant Expenditures</u></p> <p>We noted that all grant expenditures were reported on Schedule 3 as District wide. Per DOE guidelines salary and other expenditures should be allocated between schools as much as possible .</p> <p><u>Recommendation</u></p> <p>We recommend that WPS file an amendment to correct this issue.</p>
3.	14, 15	<p><u>Complete SPED Portion of Schedule 11</u></p> <p>Schedule 11 was not completed in the version of the EOYR we were provided. While we are aware that DOE will populate the sections for regular and vocational students, WPS is responsible for completing the sections for SPED students.</p> <p><u>Recommendation</u></p> <p>We understand that WPS has filed an amendment to correct this issue.</p>

<u>Finding Number</u>	Applicable DOE Compliance Step	<u>Finding</u>
4.	17	<p data-bbox="716 380 1130 411"><u>Report All Riders on Schedule 7</u></p> <p data-bbox="716 438 1403 569">We noted that, due to a mechanical data entry error, the number of regular education students reported as transported more than 1½ miles was overstated by 158 students.</p> <p data-bbox="716 611 943 642"><u>Recommendation</u></p> <p data-bbox="716 669 1403 737">We understand that WPS has filed an amendment to correct this issue.</p>
5.	17	<p data-bbox="716 808 1328 840"><u>Verify Accuracy of Student Transportation Lists</u></p> <p data-bbox="716 867 1403 1031">The mileage for one of the six students selected for testing did not agree with the list provided. The student was reported to live less than 1½ miles from the school and our testing concluded that the student was transported more than 1½ miles.</p> <p data-bbox="716 1073 943 1104"><u>Recommendation</u></p> <p data-bbox="716 1131 1430 1194">We recommend that WPS verify the distances traveled as recorded on the transportations lists.</p>