

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, 2010

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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 Elementary and Secondary Education's (ESE) 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, 2010. We have applied these procedures solely to assist the Town and ESE evaluate the Town's assertion that it has complied with the ESE 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 Elementary and Secondary 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.

Additional Offices:

Greenfield, MA • Ellsworth, ME • Nashua, NH • Manchester, NH

This report is intended solely for the use of the Town and the ESE 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.

Melanson Heath & Company, PC
Andover, Massachusetts
March 3, 2011

SCHEDULE OF FINDINGS

<u>Finding Number</u>	<u>Applicable ESE Compliance Step(s)</u>	<u>Finding</u>
1.	6, 9	<p><u>Improve Accuracy Over Reporting Town Allocated Expenditures</u></p> <p>Insurance for Retired School Employees reported on line 2020 was based on actual expenditures; however, the written agreement between the Town and the Weston Public School Department states that this amount will be based on the Cherry Sheet Assessment.</p> <p>In addition, line 2100 Purchase of Land & Buildings is overstated by approximately \$ 1,800 and line 2140 Long-Term Debt Service/School Construction is overstated by \$ 3,000.</p> <p><u>Recommendation</u></p> <p>We understand that the written agreement has been updated to reflect actual allocation methodologies and that an amendment has been filed to correct these issues.</p>
2.	14	<p><u>Properly Report Expenditures on Schedule 4</u></p> <p>We were unable to verify the allocation for Supervisory expenditures on line 3810 for columns 4 and 5.</p> <p>In addition, the Weston Public School Department did not report Special Education grant or revolving fund expenditures on line 3930, Expenditures from Grants & Revolving Funds.</p> <p><u>Recommendation</u></p> <p>We recommend support be retained for all allocations on Schedule 4. We understand that an amendment has been filed to correct the issue on line 3930.</p>