

**MARTHA'S VINEYARD REGIONAL HIGH SCHOOL DISTRICT  
GAO AND UNIFORM GUIDANCE REPORTS  
YEAR ENDED JUNE 30, 2022**



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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable School Committee  
Martha's Vineyard Regional High School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Martha's Vineyard Regional High School District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated September 13, 2023.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Martha's Vineyard Regional High School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Martha's Vineyard Regional High School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Martha's Vineyard Regional High School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

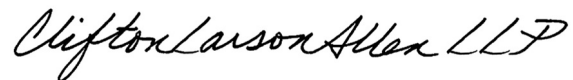
Honorable School Committee  
Martha's Vineyard Regional High School District

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Martha's Vineyard Regional High School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Boston, Massachusetts  
September 13, 2023



**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**

Honorable School Committee  
Martha's Vineyard Regional High School District

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the Martha's Vineyard Regional High School District's 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 Martha's Vineyard Regional High School District's major federal programs for the year ended June 30, 2022. The Martha's Vineyard Regional High School District'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 Martha's Vineyard Regional High School District complied, in all material respects, with the 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, 2022.

***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; 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 Martha's Vineyard Regional High School District 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 Martha's Vineyard Regional High School District'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 Martha's Vineyard Regional High School District's federal programs.

### ***Auditors' Responsibilities 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 Martha's Vineyard Regional High School District'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 Martha's Vineyard Regional High School District'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 Martha's Vineyard Regional High School District'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 Martha's Vineyard Regional High School District'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 Martha's Vineyard Regional High School District'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.

### **Report on Internal Control Over Compliance**

*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.

Honorable School Committee  
Martha's Vineyard Regional High School District

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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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 Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Martha's Vineyard Regional High School District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Martha's Vineyard Regional High School District's basic financial statements. We have issued our report thereon, dated September 13, 2023, 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 basic 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.



**CliftonLarsonAllen LLP**

Boston, Massachusetts  
September 13, 2023

**MARTHA'S VINEYARD REGIONAL HIGH SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2022**

<u>Federal Grantor/ Pass-Through Grantor/ Program/Cluster/Program Title</u>	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Provided to Subrecipient
<b>U.S. Department of Agriculture</b>				
<u>Passed through the State Department of Elementary &amp; Secondary Education:</u>				
<i>Child Nutrition Cluster</i>				
School Breakfast Program	10.553	04-221-1	\$ 22,007	\$ -
National School Lunch Program - Cash Assistance	10.555	04-221-1	478,981	-
National School Lunch Program - Non-Cash Assistance (Commodities)	10.555	04-221-1	21,379	-
Sub-Total - Child Nutrition Cluster			<u>522,367</u>	<u>-</u>
School Nutrition Equipment Assistance	10.579	722-673152-2022-0700	19,165	-
Total U.S. Department of Agriculture			<u>541,532</u>	<u>-</u>
<b>U.S. Department of Education</b>				
<u>Direct Programs:</u>				
Rural Education (fiscal year 2020)	84.358	Not Applicable	712	-
Rural Education (fiscal year 2021)	84.358	Not Applicable	52,677	-
Rural Education (fiscal year 2022)	84.358	Not Applicable	80,129	-
Subtotal - CFDA #84.358			<u>133,518</u>	<u>-</u>
<u>Passed through the State Department of Elementary &amp; Secondary Education:</u>				
Title I Distribution (fiscal year 2021)	84.010	305-401464-2021-0700	102,993	-
Title I Distribution (fiscal year 2022)	84.010	305-528596-2022-0700	367,372	-
Subtotal - CFDA #84.010			<u>470,365</u>	<u>-</u>
Occupational Education - Vocational Schools (fiscal year 2021)	84.048	400-432922-2021-0700	9,424	-
Occupational Education - Vocational Schools (fiscal year 2022)	84.048	400-561125-2022-0700	9,280	-
Subtotal - CFDA #84.048			<u>18,704</u>	<u>-</u>
<i>Special Education Cluster</i>				
SPED 94-142 Allocation (fiscal year 2021)	84.027	240-401239-2021-0700	17,783	-
SPED 94-142 Allocation (fiscal year 2022)	84.027	240-541090-2022-0700	605,547	-
SPED EC SPED Improvement (fiscal year 2021)	84.027	274-485320-2021-0700	37,908	-
Systems for Student Success (fiscal year 2021)	84.027	248-412001-2021-0700	4,308	-
Systems for Student Success (fiscal year 2022)	84.027	248-531769-2022-0700	25,748	-
COVID 19 - American Rescue Plan IDEA	84.027	252-608679-2022-0700	44,585	-
COVID 19 - American Rescue Plan Early Childhood	84.027	264-608677-2022-0700	5,341	-
Subtotal - CFDA #84.027			<u>741,220</u>	<u>-</u>
<u>Passed through the State Department of Early Education and Care:</u>				
SPED Early Childhood Allocation (fiscal year 2022)	84.173	262-561124-2022-0700	10,780	-
Subtotal - Special Education Cluster			<u>752,000</u>	<u>-</u>

(Continued)

See accompanying Notes to Schedule of Expenditures of Federal Awards.



**MARTHA'S VINEYARD REGIONAL HIGH SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2022**

<b>Federal Grantor/ Pass-Through Grantor/ Program/Cluster/Program Title</b>	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Provided to Subrecipient
Title III - English Language Acquisition (fiscal year 2021)	84.365	180-401521-2021-0700	29,992	
Title III - English Language Acquisition (fiscal year 2022)	84.365	180-534220-2022-0700	18,631	
Subtotal - CFDA #84.365			<u>48,623</u>	<u>-</u>
Title IIA - Improving Teacher Quality (fiscal year 2020)	84.367	140-304133-2020-0700	4,447	-
Title IIA - Improving Teacher Quality (fiscal year 2021)	84.367	140-401520-2021-0700	9,497	
Title IIA - Improving Teacher Quality (fiscal year 2022)	84.367	140-534219-2022-0700	43,602	
Subtotal - CFDA #84.367			<u>57,546</u>	<u>-</u>
Title IV, Part A - Student Support (fiscal year 2020)	84.424	309-304159-2020-0700	4,192	-
Title IV, Part A - Student Support (fiscal year 2021)	84.424	309-401522-2021-0700	16,909	-
Title IV, Part A - Student Support (fiscal year 2022)	84.424	309-534220-2022-0700	36,664	-
Integrated SEL (fiscal year 2021)	84.424	151-496001-2021-0700	19,275	-
Integrated SEL (fiscal year 2022)	84.424	151-534221-2022-0700	674	-
Subtotal - CFDA #84.424			<u>77,714</u>	<u>-</u>
Summer School Expansion & Engagement	84.425	120-510908-2022-0700	41,391	
COVID 19 - ESSER I Grant	84.425D	113-378415-2020-0700	431	-
COVID 19 - ESSER II Grant	84.425D	115-511357-2022-0700	959,937	-
COVID 19 - ESSER III Grant	84.425U	119-561123-2022-0700	278,942	-
Subtotal - CFDA #84.425			<u>1,280,701</u>	<u>-</u>
Adult Education Services (fiscal year 2021)	84.002	345-378170-2021-0700	3,966	-
Total U.S. Department of Education			<u>2,843,137</u>	<u>-</u>
<b>U.S. Department of Health and Human Services</b>				
<u>Passed through the State Executive Office of Health and Human Services:</u>				
School-Based Medicaid Reimbursement Program	93.778	1953702	80,948	-
Total Expenditures of Federal Awards			<u>\$ 3,465,617</u>	<u>\$ -</u>

(Concluded)

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**MARTHA'S VINEYARD REGIONAL HIGH SCHOOL DISTRICT  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2022**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Martha's Vineyard Regional High School District under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of 2 CFR 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 Martha's Vineyard Regional High School District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Martha's Vineyard Regional High School District.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the modified cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement.

The Martha's Vineyard Regional High School District did not elect to use the 10-percent de minimis indirect cost rate identified in §200.414 of the Uniform Guidance.

**NOTE 3 U.S. DEPARTMENT OF AGRICULTURE**

The amount reported for the National School Lunch Program – Non-Cash Assistance (Commodities) represents non-monetary assistance and is reported in the Schedule at the fair market value of the commodities received. The amounts reported for the National School Lunch Program – Cash Assistance and School Breakfast Program represent cash receipts from federal reimbursements.

**NOTE 4 U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES**

The amount reported for the School-Based Medicaid Reimbursement Program represents federal reimbursements for Administrative Activity Claims.

**MARTHA'S VINEYARD REGIONAL HIGH SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

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**Section I – Summary of Auditors' Results**

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**Financial Statements**

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified that are not considered to be material weakness(es)? \_\_\_\_\_ yes        x   none reported
3. Noncompliance material to financial statements noted? \_\_\_\_\_ yes        x   no

**Federal Awards**

1. Internal control over major federal programs:
- Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified that are not considered to be material weakness(es)? \_\_\_\_\_ yes        x   none reported
2. Type of auditors' report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with Subpart F, Section 516(a) of the Uniform Guidance? \_\_\_\_\_ yes        x   no

**Identification of Major Federal Programs**

84.027 and 84.173	Special Education Cluster
84.425	Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$   750,000  

Auditee qualified as low-risk auditee pursuant to Uniform Guidance? \_\_\_\_\_ yes        x   no

**MARTHA'S VINEYARD REGIONAL HIGH SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

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***Section II – Financial Statement Findings***

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Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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No findings in fiscal year 2022.