

**COMMONWEALTH OF MASSACHUSETTS**

**UNIFORM GUIDANCE  
SINGLE AUDIT REPORT**

**YEAR ENDED JUNE 30, 2024**



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**COMMONWEALTH OF MASSACHUSETTS  
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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***

Mr. William McNamara, Comptroller  
Commonwealth of Massachusetts  
Boston, Massachusetts

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, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Commonwealth of Massachusetts (Commonwealth), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Commonwealth's basic financial statements and have issued our report thereon dated April 29, 2025. Our report contains emphasis of matter paragraphs for a reclassification error and other auditors' reports on the financial statements of the Massachusetts Department of Transportation. Our report also includes a reference to other auditors who audited the financial statements of certain activities, funds, and component units of the Commonwealth, which represent the indicated percentages of total assets and total revenues as described in our report on the Commonwealth's financial statements and as presented in the following table:

Opinion Unit	Entity	Percent of Opinion Unit's Total	
		Assets	Revenues / Additions
<b>Governmental Activities</b>	Lotteries Fund; Massachusetts School Building Authority Fund	5.90%	8.91%
<b>Business-Type Activities</b>	University of Massachusetts; State Universities; Community Colleges (Excluding Roxbury Community College)	73.30%	58.10%
<b>Lotteries Fund</b>	Lotteries Fund	9.68%	100.00%
<b>Massachusetts School Building Authority Fund</b>	Massachusetts School Building Authority Fund	99.66%	100.00%
<b>University of Massachusetts</b>	University of Massachusetts	100.00%	100.00%
<b>State Universities</b>	State Universities	100.00%	100.00%
<b>Aggregate Remaining Fund Information</b>	External Investment Trust Funds; Community Colleges (Excluding Roxbury Community College)	27.56%	51.08%
<b>Aggregate Discretely Presented Component Units</b>	Massachusetts Department of Transportation; Massachusetts Bay Transportation Authority; Commonwealth Health Insurance Connector; Massachusetts Technology Park Corporation; Massachusetts Housing Partnership; Economic Development Entities; Higher Education Foundations (Excluding Roxbury Community College Foundation)	86.22%	91.22%

This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those other auditors. The financial statements of the Massachusetts Municipal Depository Trust were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or reportable instances of noncompliance associated with this entity.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the basic financial statements, we considered the Commonwealth'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 Commonwealth's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commonwealth'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002 that we consider to be material weaknesses.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Commonwealth'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*.

### **The Commonwealth's Responses to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Commonwealth's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Commonwealth's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Mr. William McNamara, Comptroller  
Commonwealth of Massachusetts

**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 results of that testing, and not to provide an opinion on the effectiveness of the Commonwealth'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 Commonwealth's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

**CliftonLarsonAllen LLP**

Boston, Massachusetts  
April 29, 2025



**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**

Mr. William McNamara, Comptroller  
Commonwealth of Massachusetts  
Boston, Massachusetts

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

***Qualified and Unmodified Opinions***

We have audited the Commonwealth of Massachusetts' (the Commonwealth) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Commonwealth's major federal programs for the year ended June 30, 2024. The Commonwealth's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

As discussed in Note 1 to the schedule of expenditures of federal awards, the Commonwealth's basic financial statements include the operations of certain entities whose federal awards are not included in the accompanying schedule of expenditures of federal awards for the year ended June 30, 2024. Our audit, described below, did not include the operations of the entities identified in note 1 as these entities conducted separate audits in accordance with the Uniform Guidance, if required.

***Summary of Opinions***

<b>Major Federal Program/Cluster</b>	<b>Type of Opinion</b>
SNAP Cluster	Qualified
Employment Service Cluster	Qualified
WIOA Cluster	Qualified
Aging Cluster	Qualified
Immunization Cooperative Agreements	Qualified
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Qualified
CCDF Cluster	Qualified
Opioid STR	Qualified
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Qualified

Major Federal Program/Cluster	Type of Opinion
Pandemic EBT Food Benefits	Unmodified
Child and Adult Care Food Program	Unmodified
Unemployment Insurance	Unmodified
Emergency Rental Assistance	Unmodified
Coronavirus State and Local Fiscal Recovery Funds	Unmodified
Temporary Assistance for Needy Families	Unmodified
Low-Income Home Energy Assistance	Unmodified
Foster Care Title IV-E	Unmodified
Social Services Block Grant	Unmodified
Medicaid Cluster	Unmodified

***Qualified Opinions on the Nine Major Federal Programs Identified in the Preceding Table***

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the Commonwealth complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the identified major programs for the year ended June 30, 2024.

***Unmodified Opinion on Each of the Other Major Federal Programs Identified in the Preceding Table***

In our opinion, the Commonwealth complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2024.

***Basis for Qualified and Unmodified Opinions***

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 Commonwealth 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 Commonwealth's compliance with the compliance requirements referred to above.

*Matters Giving Rise to Qualified Opinion on the Nine Major Federal Programs Identified in the Following Table*

As described in the accompanying schedule of findings and questioned costs, the Commonwealth did not comply with the requirements regarding:

<b>Program</b>	<b>Assistance Listing</b>	<b>Noncompliance</b>	<b>Finding Number</b>
SNAP Cluster	10.551, 10.561	Special Tests & Provisions - EBT Reconciliation	2024-003
Employment Service Cluster	17.207, 17.801	Reporting - FFATA	2024-007
Employment Service Cluster	17.207, 17.801	Reporting - VETS-402(A/B)	2024-009
WIOA Cluster	17.258, 17.259, 17.278	Reporting - FFATA	2024-010
WIOA Cluster	17.258, 17.259, 17.278	Reporting - ETA 9130	2024-011
Aging Cluster	93.044, 93.045, 93.053	Reporting - FFATA	2024-016
Aging Cluster	93.044, 93.045, 93.053	Subrecipient Monitoring	2024-018
Immunization Cooperative Agreements	93.268	Reporting - FFATA	2024-019
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	Reporting - FFATA	2024-020
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	Reporting	2024-021
CCDF Cluster	93.575, 93.596	Reporting - FFATA	2024-031
CCDF Cluster	93.575, 93.596	Special Tests & Provisions - Fraud Detection and Repayment	2024-032
Opioid STR	93.788	Subrecipient Monitoring	2024-036
Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	Reporting - FFATA	2024-038

Compliance with such requirements is necessary, in our opinion, for the Commonwealth to comply with the requirements applicable to that program.



### ***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 Commonwealth'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 Commonwealth'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 Commonwealth'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 Commonwealth'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 Commonwealth'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 Commonwealth'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.

### ***Other Matters***

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2024-004, 2024-005, 2024-006, 2024-012, 2024-013, 2024-014, 2024-015, 2024-022, 2024-023, 2024-024, 2024-025, 2024-026, 2024-027, 2024-028, 2024-029, 2024-030, 2024-033, 2024-034, 2024-035, 2024-037 and 2024-039. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the Commonwealth's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Commonwealth's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

*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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-003, 2024-007, 2024-008, 2024-009, 2024-010, 2024-011, 2024-016, 2024-018, 2024-019, 2024-020, 2024-021, 2024-031, 2024-032, 2024-036, and 2024-038 to be material weaknesses.

*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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-004, 2024-005, 2024-006, 2024-012, 2024-013, 2024-014, 2024-015, 2024-017, 2024-022, 2024-023, 2024-024, 2024-025, 2024-026, 2024-027, 2024-028, 2024-029, 2024-030, 2024-033, 2024-034, 2024-035, 2024-037 and 2024-039 to be significant deficiencies.

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.

Mr. William McNamara, Comptroller  
Commonwealth of Massachusetts

*Government Auditing Standards* requires the auditor to perform limited procedures on the Commonwealth's response to internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. the Commonwealth's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Commonwealth as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Commonwealth's basic financial statements.

We issued our report thereon dated April 29, 2025, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements as a whole.

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 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements as a whole.



**CliftonLarsonAllen LLP**

Boston, Massachusetts  
June 10, 2025

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2024**

Assistance Listing Number	Program/Cluster Name	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b>U.S. Department of Agriculture:</b>				
10.025	Plant and Animal Disease, Pest Control, and Animal Care		\$ -	\$ 2,907,304
10.028	Wildlife Services		-	85,633
10.170	Specialty Crop Block Grant Program - Farm Bill		670,296	725,774
10.171	Organic Certification Cost Share Programs		11,925	11,925
10.181	COVID-19 - Pandemic Relief Activities: Farm and Food Worker Relief Grant Program		-	4
10.182	COVID-19 - Pandemic Relief Activities: Local Food Purchase Agreements with States, Tribes, and Local Governments		5,369,070	5,475,159
10.185	Local Food for Schools Cooperative Agreement Program		1,780,288	1,780,288
10.187	The Emergency Food Assistance Program (TEFAP) Commodity Credit Corporation Eligible Recipient Funds		528,283	528,283
10.525	Farm and Ranch Stress Assistance Network Competitive Grants Program		-	102,349
10.541	Child Nutrition-Technology Innovation Grant		-	368,426
10.542	COVID-19 - Pandemic EBT Food Benefits		-	83,181,623
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children		108,220,863	118,708,121
10.557	COVID-19 - WIC Special Supplemental Nutrition Program for Women, Infants, and Children		-	351,322
	Total WIC Special Supplemental Nutrition Program for Women, Infants, and Children		108,220,863	119,059,443
10.558	Child and Adult Care Food Program		76,496,991	77,706,656
10.560	State Administrative Expenses for Child Nutrition		-	5,694,683
10.572	WIC Farmers' Market Nutrition Program (FMNP)		-	615,001
10.576	Senior Farmers Market Nutrition Program		-	562,555
10.576	COVID-19 - Senior Farmers Market Nutrition Program		-	636,362
	Total Senior Farmers Market Nutrition Program		-	1,198,917
10.578	WIC Grants To States (WGS)		-	155,667
10.579	Child Nutrition Discretionary Grants Limited Availability		639,001	639,001
10.579	COVID-19 - Child Nutrition Discretionary Grants Limited Availability		192,875	192,875
	Total Child Nutrition Discretionary Grants Limited Availability		831,876	831,876
10.580	Supplemental Nutrition Assistance Program, Process and Technology Improvement Grants		-	93,276
10.645	COVID-19 - Farm to School State Formula Grant		22,109	167,983
10.649	COVID-19 - Pandemic EBT Administrative Costs		-	2,298,159
10.664	Cooperative Forestry Assistance		366,350	1,299,054
10.676	Forest Legacy Program		41,490	60,629
10.680	Forest Health Protection		-	67,261
10.698	State & Private Forestry Cooperative Fire Assistance		68,570	122,364
10.703	Cooperative Fire Protection Agreement		-	34,979
10.720	Infrastructure Investment and Jobs Act Community Wildfire Defense Grants		-	3,428
10.912	Environmental Quality Incentives Program		-	7,092
10.931	Agricultural Conservation Easement Program		1,344,186	1,931,059
10.932	Regional Conservation Partnership Program		-	18,488
<b>SNAP Cluster:</b>				
10.551	Supplemental Nutrition Assistance Program		-	2,718,797,820
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		7,248,588	98,068,427
10.561	COVID-19 - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		-	10,843,301
	Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		7,248,588	108,911,728
	Total SNAP Cluster		7,248,588	2,827,709,548

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

Assistance Listing Number	Program Name	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b><i>U.S. Department of Agriculture (continued):</i></b>				
<i>Child Nutrition Cluster:</i>				
10.555	National School Lunch Program		\$ 475,713,638	\$ 475,713,638
10.555	COVID-19 - National School Lunch Program		21,714,656	21,714,656
	Total National School Lunch Program		<u>497,428,294</u>	<u>497,428,294</u>
10.559	Summer Food Service Program for Children		10,747,567	11,090,386
10.582	Fresh Fruit and Vegetable Program		4,534,722	4,707,850
	Total Child Nutrition Cluster		<u>512,710,583</u>	<u>513,226,530</u>
<i>Food Distribution Cluster:</i>				
10.565	Commodity Supplemental Food Program		180,150	193,247
10.568	Emergency Food Assistance Program (Administrative Costs)		2,242,298	2,440,188
	Total Food Distribution Cluster		<u>2,422,448</u>	<u>2,633,435</u>
	<b>Total U.S. Department of Agriculture</b>		<b><u>718,133,916</u></b>	<b><u>3,650,102,296</u></b>
<b><i>U.S. Department of Commerce:</i></b>				
11.032	State Digital Equity Planning and Capacity Grant		909,130	909,130
11.035	Broadband Equity, Access, and Deployment Program		1,955,451	1,955,451
11.407	Interjurisdictional Fisheries Act of 1986		-	176,146
11.417	Sea Grant Support		10,000	16,710
11.419	Coastal Zone Management Administration Awards		-	2,732,167
11.420	Coastal Zone Management Estuarine Research Reserves		24,327	922,293
11.454	Unallied Management Projects		-	482,116
11.472	Unallied Science Program		745,480	827,823
11.473	Office for Coastal Management		-	267,187
11.474	Atlantic Coastal Fisheries Cooperative Management Act		-	437,547
<i>Economic Development Cluster:</i>				
11.307	COVID-19 - Economic Adjustment Assistance		2,553,578	4,095,359
	Total Economic Development Cluster		<u>2,553,578</u>	<u>4,095,359</u>
	<b>Total U.S. Department of Commerce</b>		<b><u>6,197,966</u></b>	<b><u>12,821,929</u></b>
<b><i>U.S. Department of Defense:</i></b>				
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services		-	722,084
12.400	Military Construction, National Guard		-	1,387,234
12.401	National Guard Military Operations and Maintenance (O&M) Projects		-	51,801,713
	<b>Total U.S. Department of Defense</b>		<b><u>-</u></b>	<b><u>53,911,031</u></b>
<b><i>U.S. Department of Housing and Urban Development:</i></b>				
14.181	Supportive Housing for Persons with Disabilities		4,534,527	4,534,527
14.182	Section 8 New Construction and Substantial Rehabilitation		157,348	1,458,731
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii		30,929,183	31,459,083
14.228	COVID-19 - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii		10,945,362	12,004,947
	Total Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii		<u>41,874,545</u>	<u>43,464,030</u>
14.231	Emergency Solutions Grant Program		4,318,638	4,505,684
14.231	COVID-19 - Emergency Solutions Grant Program		1,628,129	1,718,844
	Total Emergency Solutions Grant Program		<u>5,946,767</u>	<u>6,224,528</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

Assistance Listing Number	Program Name	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b><i>U.S. Department of Housing and Urban Development (continued):</i></b>				
14.239	Home Investment Partnerships Program		\$ -	\$ 289,775,195
14.241	Housing Opportunities for Persons with AIDS		375,149	375,149
14.267	Continuum of Care Program		17,476,029	19,691,604
14.275	Housing Trust Fund		12,781,872	13,149,237
14.276	Youth Homelessness Demonstration Program		1,323,885	1,448,438
14.326	Project Rental Assistance Demonstration (PRA Demo) Program of Section 811 Supportive Housing for Persons with Disabilities		2,195,590	2,227,226
14.401	Fair Housing Assistance Program		-	1,040,189
14.880	Family Unification Program (FUP)		3,253,012	3,253,012
14.881	Moving to Work Demonstration Program		436,246,367	442,199,292
14.881	COVID-19 - Moving to Work Demonstration Program		19,782,206	19,790,855
	Total Moving to Work Demonstration Program		456,028,573	461,990,147
14.896	Family Self-Sufficiency Program		1,002,342	1,002,342
<b><i>Section 8 Project-Based Cluster:</i></b>				
14.856	Lower Income Housing Assistance Program Section 8 Moderate Rehabilitation		7,590,333	7,661,532
	Total Section 8 Project-Based Cluster		7,590,333	7,661,532
<b><i>Housing Voucher Cluster:</i></b>				
14.871	Section 8 Housing Choice Vouchers		9,114,841	9,114,841
	Total Housing Voucher Cluster		9,114,841	9,114,841
	<b>Total U.S. Department of Housing and Urban Development</b>		<b>563,654,813</b>	<b>866,410,728</b>
<b><i>U.S. Department of the Interior:</i></b>				
15.608	Fish and Wildlife Management Assistance		-	52,797
15.614	Coastal Wetlands Planning, Protection and Restoration		717,296	717,296
15.615	Cooperative Endangered Species Conservation Fund		-	50,115
15.616	Clean Vessel Act		955,631	1,155,535
15.634	State Wildlife Grants		-	967,904
15.684	White-nose Syndrome National Response Implementation		-	16,525
15.904	Historic Preservation Fund Grants-In-Aid		186,538	796,768
15.916	Outdoor Recreation Acquisition, Development and Planning		6,080,975	6,081,631
15.980	National Ground-Water Monitoring Network		533	73,939
<b><i>Fish and Wildlife Cluster:</i></b>				
15.605	Sport Fish Restoration		-	1,759,441
15.611	Wildlife Restoration and Basic Hunter Education and Safety		-	5,365,888
	Total Fish and Wildlife Cluster		-	7,125,329
	<b>Total U.S. Department of the Interior</b>		<b>7,940,973</b>	<b>17,037,839</b>
<b><i>U.S. Department of the Justice:</i></b>				
16.017	Sexual Assault Services Formula Program		474,041	487,953
16.123	Community-Based Violence Prevention Program		-	56,271
16.320	Services for Trafficking Victims		104,117	539,343
16.540	Juvenile Justice and Delinquency Prevention		1,120	154,124
16.543	Missing Children's Assistance		-	555,793
16.550	State Justice Statistics Program for Statistical Analysis Centers		-	113,688
16.554	National Criminal History Improvement Program (NCHIP)		-	595,651
16.575	Crime Victim Assistance		22,187,733	27,692,214
16.576	Crime Victim Compensation		-	970,647
16.585	Treatment Court Discretionary Grant Program		127,762	569,003
16.588	Violence Against Women Formula Grants		1,759,099	2,953,003

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
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Assistance Listing Number	Program Name	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b><i>U.S. Department of Justice (continued):</i></b>				
16.593	Residential Substance Abuse Treatment for State Prisoners		\$ 128,357	\$ 240,550
16.606	State Criminal Alien Assistance Program		-	5,016,297
16.609	Project Safe Neighborhoods		395,755	438,295
16.710	Public Safety Partnership and Community Policing Grants		-	5,063,718
16.735	PREA Program: Strategic Support for PREA Implementation		-	198,297
16.738	Edward Byrne Memorial Justice Assistance Grant Program		2,277,392	4,249,677
16.741	DNA Backlog Reduction Program		-	1,385,452
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program		12,017	913,144
16.745	Criminal and Juvenile Justice and Mental Health Collaboration Program		225,936	235,238
16.746	Capital Case Litigation Initiative		133,037	273,681
16.750	Support for Adam Walsh Act Implementation Grant Program		-	55,585
16.751	Edward Byrne Memorial Competitive Grant Program		-	184,342
16.753	Congressionally Recommended Awards		474,632	474,632
16.754	Harold Rogers Prescription Drug Monitoring Program		-	1,120,399
16.812	Second Chance Act Reentry Initiative		261,768	341,698
16.816	John R. Justice Prosecutors and Defenders Incentive Act		-	575
16.820	Postconviction Testing of DNA Evidence		48,407	60,065
16.825	Smart Prosecution Initiative		-	16,129
16.827	Justice Reinvestment Initiative		209,195	314,876
16.831	Children of Incarcerated Parents		55,422	1,233,781
16.833	National Sexual Assault Kit Initiative		-	367,066
16.835	Body Worn Camera Policy and Implementation		244,000	517,000
16.836	Indigent Defense		-	146,759
16.838	Comprehensive Opioid, Stimulant, and other Substances Use Program		2,859,224	4,918,321
16.839	STOP School Violence		476,228	479,016
16.922	Equitable Sharing Program		-	1,201,287
<b><i>Total U.S. Department of the Justice</i></b>			<b>32,455,242</b>	<b>64,133,570</b>
<b><i>U.S. Department of Labor:</i></b>				
17.002	Labor Force Statistics		-	1,953,846
17.005	Compensation and Working Conditions		-	156,315
17.225	Unemployment Insurance		3,994,025	2,158,285,665
17.225	COVID-19 - Unemployment Insurance		-	4,720,098
Total Unemployment Insurance			3,994,025	2,163,005,763
17.235	Senior Community Service Employment Program		409,255	1,269,969
17.235	COVID-19 - Senior Community Service Employment Program		-	2,317
Total Senior Community Service Employment Program			409,255	1,272,286
17.245	Trade Adjustment Assistance		510,937	2,829,393
17.271	Work Opportunity Tax Credit Program (WOTC)		-	402,136
17.273	Temporary Labor Certification for Foreign Workers		3,895	771,610
17.277	WIOA National Dislocated Worker Grants / WIA National Emergency Grants		1,001,397	1,844,911
17.285	Registered Apprenticeship		1,363,743	1,985,098
17.503	Occupational Safety and Health State Program		-	1,533,380
17.504	Consultation Agreements		-	1,476,144
17.600	Mine Health and Safety Grants		-	105,147
<b><i>Employment Services Cluster:</i></b>				
17.207	Employment Service/Wagner-Peyser Funded Activities		5,414,581	14,237,218
17.801	Jobs for Veterans State Grants		371,539	2,904,463
<b><i>Total Employment Services Cluster</i></b>			<b>5,786,120</b>	<b>17,141,681</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

Assistance Listing Number	Program Name	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b><i>U.S. Department of Labor (continued):</i></b>				
<i>WIOA Cluster:</i>				
17.258	WIOA Adult Program		\$ 13,613,904	\$ 14,223,462
17.259	WIOA Youth Activities		14,355,511	16,661,594
17.278	WIOA Dislocated Worker Formula Grants		14,463,732	22,313,701
	<i>Total WIOA Cluster</i>		<u>42,433,147</u>	<u>53,198,757</u>
	<b><i>Total U.S. Department of Labor</i></b>		<b><u>55,502,519</u></b>	<b><u>2,247,676,467</u></b>
<b><i>U.S. Department of Transportation:</i></b>				
20.205	Highway Planning and Construction		647,442	813,894,101
20.219	Recreational Trails Program		934,376	1,043,102
20.224	Federal Lands Access Program		-	63,804
20.232	Commercial Driver's License Program Implementation Grant		-	105,689
20.325	Consolidated Rail Infrastructure and Safety Improvements		-	132,497
20.326	Federal-State Partnership for Intercity Passenger Rail		-	11,737
20.505	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research		-	250,161
20.509	Formula Grants for Rural Areas and Tribal Transit Program		1,575,796	1,871,078
20.509	COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program		4,017,969	4,114,291
	<i>Total Formula Grants for Rural Areas and Tribal Transit Program</i>		<u>5,593,765</u>	<u>5,985,369</u>
20.528	Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program		-	2,441,384
20.614	National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements		-	115,995
20.700	Pipeline Safety Program State Base Grant		-	2,176,359
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants		73,695	185,192
20.933	National Infrastructure Investments		1,634,491	1,634,491
20.941	Strengthening Mobility and Revolutionizing Transportation (SMART) Grants Program		186,817	186,817
<b><i>Federal Motor Carrier Safety Assistance Cluster:</i></b>				
20.218	Motor Carrier Safety Assistance		196,204	6,179,246
20.237	Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements		-	477,044
	<i>Total Federal Motor Carrier Safety Assistance Cluster</i>		<u>196,204</u>	<u>6,656,290</u>
<b><i>Federal Transit Cluster:</i></b>				
20.526	Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs		1,503,298	1,876,738
	<i>Total Federal Transit Cluster</i>		<u>1,503,298</u>	<u>1,876,738</u>
<b><i>Transit Services Programs Cluster:</i></b>				
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities		1,530,429	4,670,798
20.513	COVID-19 - Enhanced Mobility of Seniors and Individuals with Disabilities		14,045	14,045
	<i>Total Enhanced Mobility of Seniors and Individuals with Disabilities</i>		<u>1,544,474</u>	<u>4,684,843</u>
20.521	New Freedom Program		83,986	83,986
	<i>Total Transit Services Programs Cluster</i>		<u>1,628,460</u>	<u>4,768,829</u>
<b><i>Highway Safety Cluster:</i></b>				
20.600	State and Community Highway Safety		3,092,277	5,940,263
20.616	National Priority Safety Programs		1,009,287	5,139,181
	<i>Total Highway Safety Cluster</i>		<u>4,101,564</u>	<u>11,079,444</u>
	<b><i>Total U.S. Department of Transportation</i></b>		<b><u>16,500,112</u></b>	<b><u>852,607,999</u></b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.



**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

Assistance Listing Number	Program Name	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b><i>U.S. Department of the Treasury:</i></b>				
21.016	Equitable Sharing		\$ 16,605	\$ 658,483
21.023	COVID-19 - Emergency Rental Assistance Program		12,853,764	14,207,853
21.026	COVID-19 - Homeowner Assistance Fund		11,802,758	11,802,758
21.027	COVID-19 - Coronavirus State And Local Fiscal Recovery Funds		3,215,128	2,308,178,763
21.029	COVID-19 - Coronavirus Capital Projects Fund		1,305,414	1,305,414
<b>Total U.S. Department of Treasury</b>			<b>29,193,669</b>	<b>2,336,153,271</b>
<b><i>National Endowment for the Arts:</i></b>				
45.025	Promotion of the Arts Partnership Agreements		1,140,700	1,140,700
45.310	Grants to States		570,961	2,975,662
<b>Total National Endowment for the Arts</b>			<b>1,711,661</b>	<b>4,116,362</b>
<b><i>National Science Foundation:</i></b>				
47.076	STEM Education (formerly Education and Human Resources)		126,247	127,159
<b>Total National Science Foundation</b>			<b>126,247</b>	<b>127,159</b>
<b><i>Small Business Administration:</i></b>				
59.061	State Trade Expansion		194,407	198,792
<b>Total Small Business Administration</b>			<b>194,407</b>	<b>198,792</b>
<b><i>U.S. Department of Veterans Affairs:</i></b>				
64.005	Grants to States for Construction of State Home Facilities		-	40,186,985
64.014	Veterans State Domiciliary Care		-	2,569,168
64.015	Veterans State Nursing Home Care		-	13,310,316
64.015	COVID-19 - Veterans State Nursing Home Care		-	1,228,353
<b>Total Veterans State Nursing Home Care</b>			-	14,538,669
<b>Total U.S. Department of Veterans Affairs</b>			-	<b>57,294,822</b>
<b><i>U.S. Environmental Protection Agency:</i></b>				
66.032	State Indoor Radon Grants		-	199,187
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act		-	662,693
66.040	Diesel Emissions Reduction Act (DERA) State Grants		872,556	877,985
66.046	Climate Pollution Reduction Grants		-	71,723
66.312	COVID-19 - Environmental Justice Government-to-Government (EJG2G) Program		7,806	23,088
66.437	Geographic Programs – Long Island Sound Program		460,466	460,466
66.442	Water Infrastructure Improvements for the Nation Small and Underserved Communities Emerging Contaminants Grant Program		218,749	382,994
66.444	Voluntary School and Child Care Lead Testing and Reduction Grant Program (SDWA 1464(d))		-	932,440
66.454	Water Quality Management Planning		175,720	284,625
66.456	National Estuary Program		510,357	1,247,436
66.472	Beach Monitoring and Notification Program Implementation Grants		-	309,492
66.605	Performance Partnership Grants		1,269,197	16,220,030
66.700	Consolidated Pesticide Enforcement Cooperative Agreements		-	447,304
66.701	Toxic Substances Compliance Monitoring Cooperative Agreements		-	320,807
66.707	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals		-	534,398

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
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Assistance Listing Number	Program Name	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b><i>U.S. Environmental Protection Agency (continued):</i></b>				
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements		\$ -	\$ 1,147,957
66.804	Underground Storage Tank (UST) Prevention, Detection, and Compliance Program		-	512,210
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program		-	835,566
66.817	State and Tribal Response Program Grants		45,912	252,041
66.920	Solid Waste Infrastructure for Recycling Infrastructure Grants		-	167,470
<b><i>Total U.S. Environmental Protection Agency</i></b>			<b>3,560,763</b>	<b>25,889,912</b>
<b><i>U.S. Department of Energy:</i></b>				
81.041	State Energy Program		-	1,619,769
81.042	Weatherization Assistance for Low-Income Persons		9,986,322	11,273,266
81.086	Conservation Research and Development		-	33,605
81.138	State Heating Oil and Propane Program		-	22,645
<b><i>Total U.S. Department of Energy</i></b>			<b>9,986,322</b>	<b>12,949,285</b>
<b><i>U.S. Department of Education:</i></b>				
84.002	Adult Education - Basic Grants to States		12,271,042	13,958,205
84.010	Title I Grants to Local Educational Agencies		260,522,336	273,627,802
84.011	Migrant Education State Grant Program		-	1,217,276
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth		1,320,580	1,521,027
84.048	Career and Technical Education -- Basic Grants to States		17,974,498	20,668,823
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States		475,116	63,474,556
84.144	Migrant Education Coordination Program		-	57,520
84.161	Rehabilitation Services Client Assistance Program		-	184,321
84.177	Rehabilitation Services Independent Living Services for Older Individuals Who are Blind		-	667,888
84.181	Special Education-Grants for Infants and Families		2,892,038	8,927,807
84.181	COVID-19 - Special Education-Grants for Infants and Families		911,698	2,705,637
<b><i>Total Special Education-Grants for Infants and Families</i></b>			<b>3,803,736</b>	<b>11,633,444</b>
84.184	School Safety National Activities		-	525,991
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities		-	389,735
84.196	Education for Homeless Children and Youth		1,313,564	1,780,896
84.282	Charter Schools		725,874	758,603
84.287	Twenty-First Century Community Learning Centers		17,091,384	18,453,423
84.305	Education Research, Development and Dissemination		-	374,884
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs		3,261,823	4,725,289
84.365	English Language Acquisition State Grants		16,032,393	17,535,868
84.367	Supporting Effective Instruction State Grants		26,557,339	29,889,425
84.368	Competitive Grants for State Assessments		-	293,475
84.369	Grants for State Assessments and Related Activities		-	8,450,662
84.371	Comprehensive Literacy Development		8,292,026	8,492,715
84.372	Statewide Longitudinal Data Systems		-	531,272
84.421	Disability Innovation Fund (DIF)		-	3,718,719
84.424	Student Support and Academic Enrichment Program		16,023,943	19,405,186

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
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Assistance Listing Number	Program Name	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b><i>U.S. Department of Education (continued):</i></b>				
<i>Education Stabilization Fund</i>				
84.425C	COVID-19 - Governor's Emergency Education Relief (GEER I and II) Fund		\$ 3,121,618	\$ 5,428,481
84.425D	COVID-19 - Elementary and Secondary School Emergency Relief (ESSER I and II) Fund		151,146,325	155,724,774
84.425R	COVID-19 - Coronavirus Response and Relief Supplemental Appropriations Act, 2021- Emergency Assistance for Non-Public Schools (CRRSA EANS)		-	8,080,705
84.425U	COVID-19 - American Rescue Plan-Elementary and Secondary School Emergency Relief (ARP ESSER)		595,558,707	618,196,190
84.425V	COVID-19 - American Rescue Plan -Emergency Assistance to Non-Public Schools (ARP EANS) Program		-	13,581,728
84.425W	COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief -Homeless Children and Youth		3,850,044	3,910,269
	Total Education Stabilization Fund		753,676,694	804,922,147
<i>Special Education Cluster (IDEA):</i>				
84.027	Special Education Grants to States		274,700,059	314,112,963
84.027	COVID-19 - Special Education Grants to States		12,026,133	12,026,133
	Total Special Education Grants to States		286,726,192	326,139,096
84.173	Special Education Preschool Grants		7,116,866	8,926,386
84.173	COVID-19 - Special Education Preschool Grants		1,029,959	1,029,959
	Total Special Education Preschool Grants		8,146,825	9,956,345
	Total Special Education Cluster (IDEA)		294,873,017	336,095,441
	<b>Total U.S. Department of Education</b>		<b>1,434,215,365</b>	<b>1,643,354,593</b>
<b><i>National Archives and Records Administration:</i></b>				
89.003	National Historical Publications and Records Grants		-	38,539
	<b>Total National Archives and Records Administration</b>		-	<b>38,539</b>
<b><i>U.S. Election Assistance Commission:</i></b>				
90.401	Help America Vote Act Requirements Payments		-	5,686,321
90.404	HAVA Election Security Grants		-	2,432,128
	<b>Total U.S. Election Assistance Commission</b>		-	<b>8,118,449</b>
<b><i>U.S. Department of Health and Human Services:</i></b>				
93.041	Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation		-	281,731
93.042	Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals		410,233	410,233
93.042	COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals		141,115	141,115
	Total Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals		551,348	551,348
93.043	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services		483,534	483,534
93.043	COVID-19 - Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services		270,812	271,244
	Total Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services		754,346	754,778
93.048	COVID-19 - Special Programs for the Aging, Title IV, and Title II, Discretionary Projects		13,804	93,063

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COMMONWEALTH OF MASSACHUSETTS  
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YEAR ENDED JUNE 30, 2024**

Assistance Listing Number	Program Name	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b><i>U.S. Department of Health and Human Services (continued):</i></b>				
93.052	National Family Caregiver Support, Title III, Part E		\$ 3,438,855	\$ 3,438,855
93.052	COVID-19 - National Family Caregiver Support, Title III, Part E		1,651,854	1,674,552
	Total National Family Caregiver Support, Title III, Part E		5,090,709	5,113,407
93.069	Public Health Emergency Preparedness		3,452,224	14,674,840
93.070	Environmental Public Health and Emergency Response		211,207	1,478,942
93.070	COVID-19 - Environmental Public Health and Emergency Response		-	28,532
	Total Environmental Public Health and Emergency Response		211,207	1,507,474
93.071	Medicare Enrollment Assistance Program		178,633	184,467
93.072	Lifespan Respite Care Program		-	146,685
93.073	Birth Defects and Developmental Disabilities - Prevention and Surveillance		-	86,335
93.073	COVID-19 - Birth Defects and Developmental Disabilities - Prevention and Surveillance		-	11,931
	Total Birth Defects and Developmental Disabilities - Prevention and Surveillance		-	98,266
93.079	Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance		-	128,916
93.084	Prevention of Disease, Disability, and Death by Infectious Diseases		210,540	712,257
93.084	COVID-19 - Prevention of Disease, Disability, and Death by Infectious Diseases		1,229,496	1,593,764
	Total Prevention of Disease, Disability, and Death by Infectious Diseases		1,440,036	2,306,021
93.090	Guardianship Assistance		-	9,255,339
93.090	COVID-19 - Guardianship Assistance		-	382,638
	Total Guardianship Assistance		-	9,637,977
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program		703,148	896,240
93.103	Food and Drug Administration Research		-	846,562
93.103	COVID-19 - Food and Drug Administration Research		-	12,345
	Total Food and Drug Administration Research		-	858,907
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)		785,635	1,325,220
93.110	Maternal and Child Health Federal Consolidated Programs		579,327	1,875,001
93.110	COVID-19 - Maternal and Child Health Federal Consolidated Programs		1,191	664,594
	Total Maternal and Child Health Federal Consolidated Programs		580,518	2,539,595
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs		-	1,632,356
93.127	Emergency Medical Services for Children		27,019	157,274
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices		-	307,069
93.135	Centers for Research and Demonstration for Health Promotion and Disease Prevention			
93.135	Passed through Harvard University	UNVDZNF8R29	-	93,743
93.136	Injury Prevention and Control Research and State and Community Based Programs		2,784,666	7,198,458
93.150	Projects for Assistance in Transition from Homelessness (PATH)		1,473,772	1,473,772

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COMMONWEALTH OF MASSACHUSETTS  
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Assistance Listing Number	Program Name	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b><i>U.S. Department of Health and Human Services (continued):</i></b>				
93.165	COVID-19 - Grants to States for Loan Repayment		\$ -	\$ 1,508,264
93.184	Disabilities Prevention		45,000	732,632
93.197	Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children		-	612,626
93.217	Family Planning Services		6,101,108	6,729,088
93.217	COVID-19 - Family Planning Services		111,178	119,353
	Total Family Planning Services		6,212,286	6,848,441
93.234	Traumatic Brain Injury State Demonstration Grant Program		17,741	321,269
93.235	Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program		307,354	651,953
93.236	Grants to States to Support Oral Health Workforce Activities		279,600	638,887
93.240	State Capacity Building		-	438,171
93.241	State Rural Health Flexibility Program		-	369,323
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance		2,610,970	6,296,436
93.243	COVID-19 - Substance Abuse and Mental Health Services Projects of Regional and National Significance		299,723	1,986,095
	Total Substance Abuse and Mental Health Services Projects of Regional and National Significance		2,910,693	8,282,531
93.251	Universal Newborn Hearing and Screening		64,251	251,125
93.262	Occupational Safety and Health Program		-	5,071
93.262	COVID-19 - Occupational Safety and Health Program		-	5,219
	Total Occupational Safety and Health Program		-	10,290
93.268	Immunization Cooperative Agreements		74,860	99,072,375
93.268	COVID-19 - Immunization Cooperative Agreements		13,830,366	26,418,424
	Total Immunization Cooperative Agreements		13,905,226	125,490,799
93.270	Viral Hepatitis Prevention and Control		-	702,985
93.279	Drug Abuse and Addiction Research Programs			
93.279	Passed through Boston Medical Center	JZ8RQC4EMDZ5	-	229,163
93.279	Passed through Baystate Medical Center	5	-	24,793
	Total Drug Abuse and Addiction Research Programs		-	253,956
93.301	Small Rural Hospital Improvement Grant Program		79,872	79,872
93.314	Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program		-	174,376
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)		-	6,243,242
93.323	COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)		13,459,950	64,691,746
	Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)		13,459,950	70,934,988
93.324	State Health Insurance Assistance Program		791,677	1,103,998
93.336	Behavioral Risk Factor Surveillance System		-	594,546
93.336	COVID-19 - Behavioral Risk Factor Surveillance System		-	36,438
	Total Behavioral Risk Factor Surveillance System		-	630,984

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

Assistance Listing Number	Program Name	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b><i>U.S. Department of Health and Human Services (continued):</i></b>				
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response		\$ 109,450	\$ 532,698
93.354	COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response		4,328,026	12,485,143
	Total Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response		4,437,476	13,017,841
93.367	Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs		-	2,300
93.369	ACL Independent Living State Grants		-	379,681
93.369	COVID-19 - ACL Independent Living State Grants		-	121,027
	Total ACL Independent Living State Grants		-	500,708
93.387	National and State Tobacco Control Program		43,755	2,120,027
93.391	COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises		1,651,758	7,438,706
93.413	The State Flexibility to Stabilize the Market Grant Program		-	294,063
93.426	The National Cardiovascular Health Program		42,954	1,323,870
93.432	ACL Centers for Independent Living		-	1,714,028
93.432	COVID-19 - ACL Centers for Independent Living		-	320
	Total ACL Centers for Independent Living		-	1,714,348
93.434	Every Student Succeeds Act/Preschool Development Grants		286,102	4,885,848
93.421	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health			
93.421	Passed through Center for Birth Defects Research and Prevention	NSJBSF68TBN5	-	104,607
93.421	Passed through National Association of City and County Health Officials (NACCHO)	SRH7DCCTU3G7	-	231,373
	Total Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health		-	335,980
93.435	The Innovative Cardiovascular Health Program		257,412	557,062
93.464	ACL Assistive Technology		-	564,467
93.493	Congressional Directives		-	791,821
93.495	COVID-19 - Community Health Workers for Public Health Response and Resilient		3,060,271	3,472,129
93.497	COVID-19 - Family Violence Prevention and Services/ Sexual Assault/Rape Crisis Services and Supports		793,400	793,400
93.499	COVID-19 - Low Income Household Water Assistance Program		8,010,738	8,285,290
93.556	MaryLee Allen Promoting Safe and Stable Families Program		-	5,923,860
93.558	Temporary Assistance for Needy Families		-	378,243,970
93.558	COVID-19 - Temporary Assistance for Needy Families		-	2,930,582
	Total Temporary Assistance for Needy Families		-	381,174,552
93.563	Child Support Services		-	80,357,313
93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs		21,627,559	72,539,184
93.568	Low-Income Home Energy Assistance		152,514,388	154,790,682
93.569	Community Services Block Grant		18,089,767	19,373,376
93.583	Refugee and Entrant Assistance Wilson/Fish Program		677,539	696,942
93.586	State Court Improvement Program		7,560	394,881

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

Assistance Listing Number	Program Name	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b><i>U.S. Department of Health and Human Services (continued):</i></b>				
93.590	Community-Based Child Abuse Prevention Grants		\$ 690,070	\$ 748,728
93.590	COVID-19 - Community-Based Child Abuse Prevention Grants		1,396,648	1,489,583
	Total Community-Based Child Abuse Prevention Grants		2,086,718	2,238,311
93.597	Grants to States for Access and Visitation Programs		-	152,301
93.599	Chafee Education and Training Vouchers Program (ETV)		-	945,398
93.599	COVID-19 - Chafee Education and Training Vouchers Program (ETV)		-	202,567
	Total Chafee Education and Training Vouchers Program (ETV)		-	1,147,965
93.603	Adoption and Legal Guardianship Incentive Payments Program		-	2,458,055
93.630	Developmental Disabilities Basic Support and Advocacy Grants		196,422	1,392,806
93.630	COVID-19 - Developmental Disabilities Basic Support and Advocacy Grants		-	55,603
	Total Developmental Disabilities Basic Support and Advocacy Grants		196,422	1,448,409
93.634	Support for Ombudsman and Beneficiary Counseling Programs for States Participating in Financial Alignment Model Demonstrations for Dually Eligible Individuals		226,017	587,253
93.639	COVID-19 - Section 9813: State Planning Grants for Qualifying Community-Based Mobile Crisis Intervention Services		-	64,493
93.643	Children's Justice Grants to States		-	340,692
93.645	Stephanie Tubbs Jones Child Welfare Services Program		-	3,794,114
93.658	Foster Care Title IV-E		-	131,885,041
93.658	COVID-19 - Foster Care Title IV-E		-	1,634,038
	Total Foster Care Title IV-E		-	133,519,079
93.659	Adoption Assistance		-	51,633,422
93.659	COVID-19 - Adoption Assistance		-	2,042,242
	Total Adoption Assistance		-	53,675,664
93.667	Social Services Block Grant		-	79,128,524
93.669	Child Abuse and Neglect State Grants		-	2,613,340
93.669	COVID-19 - Child Abuse and Neglect State Grants		-	809,150
	Total Child Abuse and Neglect State Grants		-	3,422,490
93.671	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services		2,476,336	2,558,254
93.671	COVID-19 - Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services		816,234	816,234
	Total Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services		3,292,570	3,374,488
93.674	John H. Chafee Foster Care Program for Successful Transition to Adulthood		-	3,440,848
93.747	Elder Abuse Prevention Interventions Program		-	604,235
93.747	COVID-19 - Elder Abuse Prevention Interventions Program		110,038	2,211,920
	Total Elder Abuse Prevention Interventions Program		110,038	2,816,155
93.767	Children's Health Insurance Program		-	715,148,468
93.767	COVID-19 - Children's Health Insurance Program		-	19,450,856
	Total Children's Health Insurance Program		-	734,599,324

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

Assistance Listing Number	Program Name	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b><i>U.S. Department of Health and Human Services (continued):</i></b>				
93.788	Opioid STR		\$ 53,656,598	\$ 71,865,493
93.791	Money Follows the Person Rebalancing Demonstration		291,049	3,124,548
93.800	Organized Approaches to Increase Colorectal Cancer Screening		-	593,029
93.810	Paul Coverdell National Acute Stroke Program National Center for Chronic Disease Prevention and Health Promotion		-	519,599
93.870	Maternal, Infant and Early Childhood Homevisiting Grant Program		5,165,984	7,363,156
93.870	COVID-19 - Maternal, Infant and Early Childhood Homevisiting Grant Program		601,716	699,218
	Total Maternal, Infant and Early Childhood Homevisiting Grant Program		5,767,700	8,062,374
93.876	Antimicrobial Resistance Surveillance in Retail Food Specimens		-	122,137
93.889	National Bioterrorism Hospital Preparedness Program		2,805,458	3,708,573
93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations		229,450	1,860,165
93.913	Grants to States for Operation of Offices of Rural Health		92,500	164,939
93.917	HIV Care Formula Grants		31,032,824	35,292,201
93.940	HIV Prevention Activities Health Department Based		4,060,165	9,396,312
93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		31,009	505,480
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs		-	718,014
93.946	COVID-19 - Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs		-	16,997
	Total Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs		-	735,011
93.958	Block Grants for Community Mental Health Services		18,165,294	19,020,203
93.958	COVID-19 - Block Grants for Community Mental Health Services		5,722,432	11,010,470
	Total Block Grants for Community Mental Health Services		23,887,726	30,030,673
93.959	Block Grants for Prevention and Treatment of Substance Abuse		26,711,136	50,592,241
93.959	COVID-19 - Block Grants for Prevention and Treatment of Substance Abuse		23,064,492	25,392,939
	Total Block Grants for Prevention and Treatment of Substance Abuse		49,775,628	75,985,180
93.967	Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health		-	2,067,653
93.967	COVID-19 - Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health		-	946,270
	Total Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health		-	3,013,923
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants		-	1,777,132
93.977	COVID-19 - Sexually Transmitted Diseases (STD) Prevention and Control Grants		35,000	2,844,006
	Total Sexually Transmitted Diseases (STD) Prevention and Control Grants		35,000	4,621,138
93.978	Sexually Transmitted Diseases (STD) Provider Education Grants		-	1,091,570
93.981	Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools		6,421	81,922
93.988	Cooperative Agreements for Diabetes Control Programs		104,990	510,169
93.991	Preventive Health and Health Services Block Grant		1,030,744	3,733,636
93.994	Maternal and Child Health Services Block Grant to the States		1,954,559	11,205,729
93.997	Assisted Outpatient Treatment		1,114,612	1,114,612

See accompanying Notes to Schedule of Expenditures of Federal Awards.



**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

Assistance Listing Number	Program Name	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b><i>U.S. Department of Health and Human Services (continued):</i></b>				
<b><i>Aging Cluster:</i></b>				
93.044	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers		\$ 8,549,837	\$ 9,846,289
93.044	COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers		6,684,762	6,715,948
	Total Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers		15,234,599	16,562,237
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services		13,974,176	13,974,176
93.045	COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services		5,225,202	5,307,358
	Total Special Programs for the Aging, Title III, Part C, Nutrition Services		19,199,378	19,281,534
93.053	Nutrition Services Incentive Program		6,821,313	7,761,259
	Total Aging Cluster		41,255,290	43,605,030
<b><i>CCDF Cluster:</i></b>				
93.575	Child Care and Development Block Grant		151,171,348	190,236,014
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund		81,899,158	90,058,945
	Total CCDF Cluster		233,070,506	280,294,959
<b><i>Head Start Cluster :</i></b>				
93.600	Head Start		-	189,571
	Total Head Start Cluster		-	189,571
<b><i>Medicaid Cluster:</i></b>				
93.775	State Medicaid Fraud Control Units		-	5,174,118
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare		-	16,829,393
93.778	Medical Assistance Program		-	13,617,281,712
93.778	COVID-19 - Medical Assistance Program		-	248,308,624
	Total Medical Assistance Program		-	13,865,590,336
	Total Medicaid Cluster		-	13,887,593,847
	<b>Total U.S. Department of Health and Human Services</b>		<b>723,735,388</b>	<b>16,538,577,712</b>
<b><i>Social Security Administration:</i></b>				
96.008	Social Security - Work Incentives Planning and Assistance Program		-	233,141
<b><i>Disability Insurance/SSI Cluster:</i></b>				
96.001	Social Security Disability Insurance		-	52,219,050
	Total Disability Insurance/SSI Cluster		-	52,219,050
	<b>Total Social Security Administration</b>		<b>-</b>	<b>52,452,191</b>
<b><i>U.S. Department of Homeland Security:</i></b>				
97.008	Non-Profit Security Program		2,058,394	2,058,394
97.012	Boating Safety Financial Assistance		-	2,234,125
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)		-	400,531
97.029	Flood Mitigation Assistance		-	22,363
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)		5,004,815	6,029,211
97.036	COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)		784,324,927	1,045,304,804
	Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)		789,329,742	1,051,334,015

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

Assistance Listing Number	Program Name	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b><i>U.S. Department of Homeland Security (continued):</i></b>				
97.039	Hazard Mitigation Grant		\$ 1,279,838	\$ 1,327,337
97.039	COVID-19 - Hazard Mitigation Grant		-	199,661
	<b>Total Hazard Mitigation Grant</b>		<u>1,279,838</u>	<u>1,526,998</u>
97.041	National Dam Safety Program		-	241,325
97.042	Emergency Management Performance Grants		2,143,723	8,930,661
97.043	State Fire Training Systems Grants		-	19,939
97.044	Assistance to Firefighters Grant		-	110,073
97.047	BRIC: Building Resilient Infrastructure and Communities		565,990	880,876
97.052	Emergency Operations Center		-	607
97.056	Port Security Grant Program		73,689	1,276,262
97.067	Homeland Security Grant Program		20,060,886	23,084,708
97.091	Homeland Security Biowatch Program		-	665,838
97.111	Regional Catastrophic Preparedness Grant Program (RCPGP)		-	183,645
	<b>Total U.S. Department of Homeland Security</b>		<u><b>815,512,262</b></u>	<u><b>1,092,970,360</b></u>
<i>Research And Development Program Cluster:</i>				
<b><i>U.S. Department of Health and Human Services:</i></b>				
93.073	Birth Defects and Developmental Disabilities - Prevention and Surveillance		438,084	885,459
93.103	Food and Drug Administration Research		-	584,904
93.153	Coordinated Services and Access to Research for Women, Infants, Children, and Youth		386,988	593,184
93.262	Occupational Safety and Health Program		-	706,416
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs		8,785	171,199
	<b>Total U.S. Department of Health and Human Services</b>		<u>833,857</u>	<u>2,941,162</u>
	<i>Total Research And Development Program Cluster</i>		<u>833,857</u>	<u>2,941,162</u>
	<b>Total Expenditures of Federal Awards</b>		<u><b>\$ 4,419,455,482</b></u>	<u><b>\$ 29,539,884,468</b></u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COMMONWEALTH OF MASSACHUSETTS**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2024**

**NOTE 1 SINGLE AUDIT REPORTING ENTITY**

For purposes of complying with U.S. Code of Federal Regulations Title 2, *Grants and Agreements Part 200; Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance), the Commonwealth of Massachusetts (the Commonwealth) reporting entity is defined in Note 1 to its June 30, 2024 basic financial statements; except that the Massachusetts School Building Authority, the Pension Reserves Investment Trust Fund, the Massachusetts Municipal Depository Trust, the Massachusetts State Lottery Commission, the Institutions of Higher Education (which include the University of Massachusetts, the State Universities, and the Community Colleges), and all of the discretely presented component units are excluded, except for the Massachusetts Department of Transportation (MassDOT). Accordingly, the accompanying Schedule of Expenditures of Federal Awards (SEFA or Schedule) presents the federal award programs administered by the Commonwealth, as defined above, for the year ended June 30, 2024.

**NOTE 2 BASIS OF PRESENTATION**

Federal award program titles are reported as presented by Assistance Listing Number (ALN) in the System for Award Management (SAM). U.S. Department of Education (ED) subprograms are identified by a subprogram alpha character after the ALN and presented by ED subprogram title.

The accompanying SEFA is presented on the cash basis of accounting. The SEFA is drawn primarily from the Massachusetts Management Accounting and Reporting System (MMARS), the centralized accounting system. Such expenditures are recognized following the cost principles contained in the Uniform Guidance for all awards. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement.

The Commonwealth receives payments from the federal government on behalf of Medicare eligible patients for whom it has provided medical services at its state operated medical facilities. Since these payments represent insurance coverage provided directly to individuals under the Medicare entitlement program, they are not included as federal financial assistance.

**NOTE 3 MATCHING COSTS**

Matching costs, i.e., the nonfederal share of certain program costs, are not included in the accompanying Schedule except for the Commonwealth's share of Unemployment Insurance.

**COMMONWEALTH OF MASSACHUSETTS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2024**

**NOTE 4 RELATIONSHIP TO FEDERAL FINANCIAL REPORTS**

The regulations and guidelines governing the preparation of federal financial reports vary by federal agency and among programs administered by the same agency. Accordingly, the amounts reported in the federal financial reports may not necessarily reconcile with the amounts reported in the accompanying Schedule.

**NOTE 5 NONCASH AWARDS**

The Commonwealth is the recipient of federal financial assistance programs that do not result in cash receipts or disbursements. Noncash awards received by the Commonwealth are included in the Schedule as follows:

Assistance Listing	Program Title	Noncash Award
10.542	COVID-19 - Pandemic EBT Food Benefits	\$ 83,181,623
10.551	Supplemental Nutrition Assistance Program	2,718,797,820
10.555	National School Lunch Program	45,487,399
10.558	Child and Adult Care Food Program	4,549
93.268	Immunization Cooperative Agreements	89,855,914
	Total Noncash Awards	<u>\$ 2,937,327,305</u>

Commodity inventories for the Food Donation Program at June 30, 2024 totaled \$274,627.

**NOTE 6 UNEMPLOYMENT INSURANCE PROGRAM (UI) (ASSISTANCE LISTING 17.225)**

The U.S. Department of Labor, in consultation with the OMB, has determined that for the purpose of audits and reporting under the Uniform Guidance, Commonwealth UI funds as well as federal funds should be considered federal awards for determining Type A programs. The Commonwealth receives federal funds for administrative purposes. Commonwealth unemployment taxes must be deposited to a Commonwealth account in the Federal Unemployment Trust Fund, used only to pay benefits under the federally approved Commonwealth law. Commonwealth UI funds as well as federal funds are included on the Schedule. The following schedule provides a breakdown of the state and federal portions of the total expended amount under Assistance Listing 17.225:

Commonwealth UI Funds - Benefits	\$ 2,104,820,336
Federal UI Funds - Benefits	6,336,737
Federal UI Funds - Administration	47,128,592
COVID-19 - Federal UI Funds - Benefits	1,726,797
COVID-19 - Federal UI Funds - Administration	2,993,301
Total Expenditures	<u>\$ 2,163,005,763</u>

**COMMONWEALTH OF MASSACHUSETTS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2024**

**NOTE 7 10% DE MINIMIS COST RATE**

The Commonwealth does not use the 10% De Minimis Indirect Cost rate exclusively, but each department that has a direct grant will have a negotiated rate with the cognizant federal agency who issued the award.

**NOTE 8 LOANS**

The HOME Investor Partnership Program (Assistance Listing 14.239) is administered by the Commonwealth's Executive Office of Housing and Livable Communities (EOHLC) to expand the supply of affordable housing in the Commonwealth. Details of the Fiscal Year 2024 loan activity is as follows:

Balance Beginning	Additions	Deletions	Balance Ending
<u>\$ 273,715,046</u>	<u>\$ 15,008,655</u>	<u>\$ (1,086,835)</u>	<u>\$ 287,636,866</u>

As required by Uniform Guidance, the value of new loans made during the fiscal year plus the beginning balance of loans outstanding is included in the SEFA.

**NOTE 9 DISASTER GRANTS – PUBLIC ASSISTANCE (ASSISTANCE LISTING 97.036)**

After a Presidential-Declared Disaster, FEMA provides a Public Assistance Grant to reimburse eligible costs associated with repair, replacement, or restoration of disaster-damaged facilities; and costs associated with the Commonwealth's response to the COVID-19 public health emergency. The federal government reimburses in the form of cost-shared grants which requires state matching funds. For the year ended June 30, 2024, the amount included in the accompanying schedule for Disaster Grants – Public Assistance (Assistance Listing 97.036) includes \$242,317,210 of approved eligible expenditures that were incurred in a prior year.

**NOTE 10 REBATES FROM THE SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC)**

During fiscal year 2024, the Commonwealth received cash rebates from infant formula manufacturers in the amount of \$26,321,433 on sales of formula to participants in the WIC program (Assistance Listing 10.557), which are not included in the Schedule. Rebate contracts with infant formula manufacturers are authorized by Code of Federal Regulations, Title 7: Agriculture, Subtitle B, Chapter II, Subchapter A, Part 246.16a as a cost containment measure. Rebates represent a reduction of expenditures previously incurred for WIC food benefit costs. Applying the rebates received to such costs enabled the Commonwealth to extend program benefits to more participants than could have been serviced this fiscal year in the absence of the rebate contract.

**COMMONWEALTH OF MASSACHUSETTS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2024**

**NOTE 11 CCDF CLUSTER (ASSISTANCE LISTINGS 93.575 AND 93.596)**

Expenditures reported in the Schedule for the Child Care Development Fund (CCDF) Cluster include the following funding sources:

CCDBG	\$ 190,236,014
CCDF Mandatory and Matching	90,058,945
Total Expenditures	<u>\$ 280,294,959</u>

**NOTE 12 EMERGENCY HOUSING VOUCHERS**

In accordance with reporting requirements established by U.S. Department of Housing and Urban Development Notice PIH 2021-25 (HA), Section 8.k., the Schedule includes \$0 in Emergency Housing Vouchers (EHV) under the Housing Choice Voucher Program (Assistance Listing 14.871.)

The Schedule includes \$19,790,855 in EHV funding issued under the American Rescue Plan Act of 2021 under the Moving to Work Demonstration Program (Assistance Listing 14.881.)

**NOTE 13 ADJUSTMENTS TO PRIOR YEAR EXPENDITURES**

Assistance Listing 17.225 – Unemployment Insurance:

The Commonwealth reported \$241,773,910 in Fiscal Year 2021 and \$50,958,814 in Fiscal Year 2022 as Regular Unemployment Benefits which should have been reported as COVID-19 Unemployment Benefits. This adjustment is not included on the Schedule.

Assistance Listing 21.027 - Coronavirus State and Local Fiscal Recovery Funds:

In Fiscal Year 2023, the Commonwealth reported \$12,500,000 in non-eligible expenditures which were removed in Fiscal Year 2024 as a prior year adjustment. This adjustment is included on the Schedule.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2024**

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

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1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified?     X     yes            no
  - Significant deficiency(ies) identified?            yes     X     none reported
3. Noncompliance material to basic financial statements noted?            yes     X     no

***Federal Awards***

1. Internal control over major federal programs:
- Material weakness(es) identified?     X     yes            no
  - Significant deficiency(ies) identified?     X     yes            none reported
2. Type of auditors' report issued on compliance for major federal programs: See table below
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?     X     yes            no

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 44,309,827

Auditee qualified as low-risk auditee?

           yes     X     no

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section I – Summary of the Auditors' Results (Continued)***

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**Identification of Major Programs**

Major Program	Assistance Listing	Opinion
Pandemic EBT Food Benefits	10.542	Unmodified
Child and Adult Care Food Program	10.558	Unmodified
SNAP Cluster	10.551, 10.561	Qualified
Unemployment Insurance	17.225	Unmodified
Employment Service Cluster	17.207, 17.801	Qualified
WIOA Cluster	17.258, 17.259, 17.278	Qualified
Emergency Rental Assistance	21.023	Unmodified
Coronavirus State and Local Fiscal Recovery Funds	21.027	Unmodified
Aging Cluster	93.044, 93.045, 93.053	Qualified
Immunization Cooperative Agreements	93.268	Qualified
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	Qualified
Temporary Assistance for Needy Families	93.558	Unmodified
Low-Income Home Energy Assistance	93.568	Unmodified
Foster Care Title IV-E	93.658	Unmodified
Social Services Block Grant	93.667	Unmodified
CCDF Cluster	93.575, 93.596	Qualified
Medicaid Cluster	93.775, 93.777, 93.778	Unmodified
Opioid STR	93.788	Qualified
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Qualified



**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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

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**Finding 2024-001**

Executive Office of Labor and Workforce Development

Finding Title: Accounting and Financial Reporting – Unemployment Compensation Trust Fund

Type of Finding: Material Weakness in Internal Control over Financial Reporting

Repeat Finding: Yes, 2023-001

**Condition:** The Executive Office of Labor and Workforce Development (EOLWD) is responsible for maintaining the books and records of the Unemployment Compensation Trust Fund (Fund), which is reported as a major enterprise fund in the Commonwealth's Annual Comprehensive Financial Report (ACFR). This responsibility includes recording monthly summary information from EOLWD's delegated system in the Massachusetts Management Accounting and Reporting System (MMARS), the Office of the Comptroller's (CTR) accounting information system, and providing the CTR with year-end adjustments and accruals (GAAP package) to facilitate the CTR's preparation of the ACFR in accordance with accounting principles generally accepted in the United States of America (GAAP).

The results of our audit procedures identified systemic accounting and financial reporting deficiencies that have resulted in untimely and inaccurate information. Specifically, there is a lack of controls surrounding the timely reconciliations of cash and benefit payments.

We also identified the following:

1. EOLWD's GAAP package for the Unemployment Compensation Trust Fund was not received timely and required multiple revisions (based on CTR's review) prior to it being provided (January through March 2025) piecemeal to us for audit purposes.
2. EOLWD has not developed formal (written) monthly or annual financial close and reporting processes specific to the reconciliation of activity and accounts to MMARS and preparation of the annual GAAP package for the CTR.

**Criteria:** Management is responsible for the preparation and fair presentation of the ACFR in accordance with GAAP. Further, internal control, as defined by auditing standards generally accepted in the United States of America (U.S. GAAS), is a process effected by management and other personnel that is designed to provide reasonable assurance about the achievement of an entity's objectives with regard to the reliability of financial reporting. It is also critical that internal controls are implemented and performed on a timely basis to ensure reliability of financial reporting.

**Effect:** The following was the effect from the conditions previously described:

1. Delayed the issuance of the ACFR.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section II – Financial Statement Findings (Continued)***

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**Cause:** Procedures are not in place to:

- Reconcile the Fund's activities and balances between the bank accounts, MMARS, and the unemployment insurance benefit systems timely.
- Prepare the GAAP package for the CTR's ACFR accurately and timely.

**Recommendation:** We recommend EOLWD design and implement a system of internal controls that reconciles all accounts and balances of the Fund's delegated system to the unemployment insurance bank accounts and MMARS monthly and no later than 30 days after the end of any given month.

We recommend EOLWD design and implement procedures to ensure that the annual GAAP package submitted to CTR considers all balances and transactions to be reported in accordance with GAAP. Such procedures should include documentation as to how balances are calculated for the following items:

- a. Employer Unemployment Insurance Contributions Receivable
- b. Allowance for Uncollectible Employer Taxes Receivable
- c. Benefits (Accounts) Payable
- d. Benefits Overpayments Receivable
- e. Allowance for Uncollectible Benefits Overpayments Receivable
- f. Employer Credit Balances
- g. Overdraw of Federal Pandemic Funds

Such a system should be formally documented and designed in a manner that would provide the ability to produce an unaudited financial statement within 45 days after month or year-end.

**Views of Responsible Officials and Corrective Actions:** The Executive Office of Labor and Workforce Development (EOLWD) has implemented changes to enhance and improve financial reporting and mitigate the risk of inaccurate or delayed financial statements.

EOLWD Finance has and continues to restructure its department to better align functions with secretariat goals including enhanced overall compliance and internal controls. The Finance department has and continues to identify, assess, and mitigate risks; enhance procedures; and implement related changes. Additionally, for the second year in a row, the Finance department has established an updated internal control plan.

Additionally, EOLWD and the Department of Unemployment Assistance (DUA) completed the launch of the second phase of a modernized online Unemployment Insurance (UI) system in May 2025, also known as EMT. This second phase covers all processes related to the payment of unemployment insurance benefits, including verifying claimant eligibility as well as calculating, issuing, tracking, and recording payments to claimants. The new system is a much-needed replacement to the legacy system (UI Online), which caused data integrity and reporting issues. EOLWD Finance engaged with DUA and the UI IT vendor, FAST Enterprises, in the development and testing of the new system to ensure the system's infrastructure and capabilities align with accounting and reporting standards. While previous issues will now be avoided thanks to the new UI system, the legacy data may continue to be reflected in DUA and EOLWD Finance reports over the next fiscal year.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section II – Financial Statement Findings (Continued)***

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EOLWD Finance has developed and implemented internal controls and SOPs for reconciliation of accounts and balances of the Fund's delegated system to the unemployment insurance bank accounts and MMARS monthly.

EOLWD Finance will continue to work with DUA to establish clearer documentation and procedures for the items enumerated above for the GAAP package. Specifically, EOLWD Finance and DUA have finalized standard operating procedures for item b, Allowance for Uncollectible Employer Taxes Receivable and will soon finalize similar documentation for item g, Overdraw of Federal Pandemic Funds. The development and implementation of SOPs and process improvements for all GAAP package components will be supported by the new UI IT system which will enable more timely and more accurate reporting.

In addition, to ongoing collaboration with the Office of the Comptroller—including continued timely submission of GAAP packages—EOLWD Finance and DUA will work with FAST Enterprises to continue to refine data reporting and initiate the integration of UI financial activity in the new iteration of MMARS.

The planned completion date below is based on the progress planned for state FY26, most notably the integration with the new iteration of MMARS.

**Finding 2024-002**

Executive Office of Labor and Workforce Development

Finding Title: Accounting and Financial Reporting - Special Contribution Unemployment Compensation Trust Fund

Type of Finding: Material Weakness in Internal Control over Financial Reporting

Repeat Finding: Yes, 2023-002

**Condition:** The Executive Office of Labor and Workforce Development (EOLWD) is responsible for maintaining the books and records of the Special Contribution Unemployment Compensation Trust Fund (Fund), which is reported as part of the Unemployment Compensation Trust Fund (a major enterprise fund) in the Commonwealth's Annual Comprehensive Financial Report (ACFR). This responsibility includes recording activity in the Massachusetts Management Accounting and Reporting System (MMARS), the Office of the Comptroller's (CTR) accounting information system, and providing the CTR with year-end adjustments and accruals (GAAP package) to facilitate the CTR's preparation of the ACFR in accordance with accounting principles generally accepted in the United States of America (GAAP).

On August 30, 2022, the Commonwealth issued \$2.7 billion of special obligation bonds, secured by a COVID-19 recovery assessment on Commonwealth employers, for the primary purpose of repaying outstanding federal advances (including interest) received by the Commonwealth under the federal unemployment insurance program during the pandemic. The special obligation bonds require a specific "flow of funds" that involves a trustee for the receipt of the recovery assessment and the debt service payments associated with the bonds.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section II – Financial Statement Findings (Continued)***

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We identified the fiscal year 2024 activity of the Fund was not recorded in MMARS until the first quarter of calendar year 2025. The activity includes employer contributions of approximately \$554 million, investment income of approximately \$14 million, principal maturities of \$850 million, and interest expense of approximately \$77 million.

**Criteria:** Management is responsible for the preparation and fair presentation of the ACFR in accordance with GAAP. Further, internal control, as defined by auditing standards generally accepted in the United States of America (U.S. GAAS), is a process effected by management and other personnel that is designed to provide reasonable assurance about the achievement of an entity's objectives with regard to the reliability of financial reporting. It is also critical that internal controls are implemented and performed on a timely basis to ensure reliability of financial reporting.

**Effect:** The following was the effect from the conditions previously described:

1. Management did not have the ability to monitor and reconcile the Fund's activities during fiscal year 2024.
2. Accurate and timely financial information related to the Fund was unavailable from MMARS.
3. Delayed the issuance of the ACFR.

**Cause:** Controls and procedures were not designed and implemented to record the Fund's activities on MMARS after the issuance of the bonds.

**Recommendation:** We recommend procedures be designed and implemented to record the Fund's activities on a perpetual basis and reconcile all activity no later than 30-days after month close.

**Views of Responsible Officials and Corrective Actions:** In coordination with the Office of the Comptroller and the Treasurer, over the course of state fiscal year 2025, EOLWD designed and implemented procedures to record the Fund's activities and reconcile all activity no later than 30 days after month close. EOLWD is working on documenting these procedures in coordination with CTR and TRE with a target completion of July 31, 2025 with plans to ensure recording of activity on a monthly basis thereafter.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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

***Summary of Findings for Major Federal Programs***

Program/Cluster Title	Federal Agency (Prefix)	Assistance Listing	Finding Number	Internal Control		Compliance	Compliance Requirement
				Material Weakness	Significant Deficiency		
SNAP Cluster	U.S.D.A. (10)	10.551, 10.561	2024-003	X		X	Special Tests & Provisions - EBT Reconciliation
Child and Adult Care Food Program	U.S.D.A. (10)	10.558	2024-004		X	X	Subrecipient Monitoring
Unemployment Insurance	U.S. DOL (17)	17.225	2024-005		X	X	Special Tests & Provisions - UI Benefit Payments
Unemployment Insurance	U.S. DOL (17)	17.225	2024-006		X	X	Special Tests & Provisions - UI Reemployment Programs: RESEA
Employment Service Cluster	U.S. DOL (17)	17.207, 17.801	2024-007	X		X	Reporting - FFATA
Employment Service Cluster	U.S. DOL (17)	17.207, 17.801	2024-008	X			Earmarking
Employment Service Cluster	U.S. DOL (17)	17.207, 17.801	2024-009	X		X	Reporting - VETS-402(A/B)
WIOA Cluster	U.S. DOL (17)	17.258, 17.259, 17.278	2024-010	X		X	Reporting - FFATA
WIOA Cluster	U.S. DOL (17)	17.258, 17.259, 17.278	2024-011	X		X	Reporting - ETA 9130
WIOA Cluster	U.S. DOL (17)	17.258, 17.259, 17.278	2024-012		X	X	Allowable Costs/Cost Principles
WIOA Cluster	U.S. DOL (17)	17.258, 17.259, 17.278	2024-013		X	X	Allowable Costs/Cost Principles Time and Effort Reporting
WIOA Cluster	U.S. DOL (17)	17.258, 17.259, 17.278	2024-014		X	X	Subrecipient Monitoring
WIOA Cluster	U.S. DOL (17)	17.258, 17.259, 17.278	2024-015		X	X	Earmarking
Aging Cluster	U.S HHS (93)	93.044, 93.045, 93.053	2024-016	X		X	Reporting - FFATA
Aging Cluster	U.S HHS (93)	93.044, 93.045, 93.053	2024-017		X		Earmarking
Aging Cluster	U.S HHS (93)	93.044, 93.045, 93.053	2024-018	X		X	Subrecipient Monitoring
Immunization Cooperative Agreements	U.S HHS (93)	93.268	2024-019	X		X	Reporting - FFATA
Epidemiology and Laboratory Capacity for Infectious Diseases	U.S HHS (93)	93.323	2024-020	X		X	Reporting - FFATA
Epidemiology and Laboratory Capacity for Infectious Diseases	U.S HHS (93)	93.323	2024-021	X		X	Reporting
Epidemiology and Laboratory Capacity for Infectious Diseases	U.S HHS (93)	93.323	2024-022		X	X	Subrecipient Monitoring
Temporary Assistance for Needy Families	U.S HHS (93)	93.558	2024-023		X	X	Reporting - ACF-196P
Temporary Assistance for Needy Families	U.S HHS (93)	93.558	2024-024		X	X	Reporting - ACF-204
Temporary Assistance for Needy Families	U.S HHS (93)	93.558	2024-025		X	X	Reporting - ACF-209

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

***Summary of Findings for Major Federal Programs (Continued)***

Program/Cluster Title	Federal Agency (Prefix)	Assistance Listing	Finding Number	Internal Control		Compliance	Compliance Requirement
				Material Weakness	Significant Deficiency		
Temporary Assistance for Needy Families	U.S HHS (93)	93.558	2024-026		X	X	Special Tests & Provisions - Child Support Non-Cooperation
Temporary Assistance for Needy Families	U.S HHS (93)	93.558	2024-027		X	X	Special Tests & Provisions - Penalty for Failure to Comply with Work Verification Plan
Low-Income Home Energy Assistance	U.S HHS (93)	93.568	2024-028		X	X	Reporting - FFATA
Low-Income Home Energy Assistance	U.S HHS (93)	93.568	2024-029		X	X	Reporting
Low-Income Home Energy Assistance	U.S HHS (93)	93.568	2024-030		X	X	Subrecipient Monitoring
CCDF Cluster	U.S HHS (93)	93.575, 93.596	2024-031	X		X	Reporting - FFATA
CCDF Cluster	U.S HHS (93)	93.575, 93.596	2024-032	X		X	Special Tests & Provisions - Fraud Detection and Repayment
Medicaid Cluster	U.S HHS (93)	93.775, 93.777, 93.778	2024-033		X	X	Special Tests & Provisions - Refunding of Federal Share of Medicaid Overpayments to Providers
Medicaid Cluster	U.S HHS (93)	93.775, 93.777, 93.778	2024-034		X	X	Allowable Activities/Allowable Costs, Special Tests & Provisions - Provider Eligibility and Provider Health and Safety Standards
Medicaid Cluster	U.S HHS (93)	93.775, 93.777, 93.778	2024-035		X	X	Eligibility
Opioid STR	U.S HHS (93)	93.788	2024-036	X		X	Subrecipient Monitoring
Opioid STR	U.S HHS (93)	93.788	2024-037		X	X	Reporting - FFATA
Disaster Grants – Public Assistance (Presidentially Declared Disasters)	U.S DHS (97)	97.036	2024-038	X		X	Reporting - FFATA
Disaster Grants – Public Assistance (Presidentially Declared Disasters)	U.S DHS (97)	97.036	2024-039		X	X	Allowable Costs/Cost Principles

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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<b>Reference Number:</b>	<b>2024-003</b>
<b>Prior Year Finding:</b>	No
<b>Federal Agency:</b>	U.S. Department of Agriculture
<b>State Agency:</b>	Department of Transitional Assistance
<b>Federal Program:</b>	SNAP Cluster
<b>Assistance Listing Number:</b>	10.551, 10.561
<b>Award Number and Year:</b>	244MA402S25 (10/1/2023 – 9/30/2024) 244MA441Q7503 (10/1/2023 – 9/30/2024)
<b>Compliance Requirement:</b>	Special Tests and Provisions – EBT Reconciliation
<b>Type of Finding:</b>	Material Weakness in Internal Control Over Compliance, Material Noncompliance

**Criteria or specific requirement:**

*Compliance:* States must have systems in place to reconcile all funds entering into, exiting from, and remaining in the system each day with the state's benefit account with Treasury and EBT contractor records. This includes a reconciliation of the state's issuance files of postings to recipient accounts with the EBT contractor.

States (generally through the EBT contractor that operates the EBT system) must also have systems in place to reconcile retailer credit activity as reported into the banking system to client transactions maintained by the processor and to the funds drawn down from the EBT benefit account with Treasury. States' EBT system processors should maintain audit trails that document the cycle of client transactions from posting to point-of-sale transactions at retailers through settlement of retailer credits. The financial and management data that comes from the EBT processor is reconciled by the state to the SNAP issuance files and settlement data to ensure that benefits are authorized by the state and funds have been properly drawn down. States' may only draw federal funds for authorized transactions (e.g., electronic point-of-sale purchases supported by entry of a valid personal identification number (PIN) or purchases using manual vouchers with telephone verification supported by a client signature and an EBT contractor authorization number) (7 CFR sections 274.3(a)(1) and 274.4(a)).

*Control:* Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework," issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:**

The Department of Transitional Assistance (Department) did not maintain proper documentation to support the required EBT Reconciliations.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Context:**

The Department receives daily reconciliations from its third-party vendor and performs monthly internal reconciliations. For four of four EBT Reconciliations sampled, the completed reconciliations did not have the proper reviewer signatures.

**Cause:**

The Department's procedures were not sufficient to ensure that it maintained proper support over the EBT reconciliation process. Internal controls did not detect or prevent the error.

**Effect:**

The Department is not compliant with the EBT Reconciliation requirement and may be subject to disallowed program costs by the grantor. Improper controls over the EBT reconciliation process could result in ineligible costs being charged to the program.

**Questioned costs:**

Undetermined.

**Recommendation:**

We recommend the Department review and enhance procedures and controls to ensure that documentation for EBT reconciliations is maintained in accordance with the federal program requirements.

**Views of responsible officials:**

There is no disagreement with the finding.



**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Reference Number:** 2024-004  
**Prior Year Finding:** 2023-005  
**Federal Agency:** U.S. Department of Agriculture  
**State Agency:** Department of Elementary and Secondary Education  
**Federal Program:** Child and Adult Care Food Program  
**Assistance Listing Number:** 10.558  
**Award Number and Year:** 202323N202044 (10/1/2022 – 9/30/2023)  
 202323N202044 (10/1/2022 – 9/30/2023)  
 202323N105044 (10/1/2022 – 9/30/2024)  
 202423N115044 (10/1/2023 – 9/30/2025)  
**Compliance Requirement:** Subrecipient Monitoring  
**Type of Finding:** Significant Deficiency in Internal Control Over Compliance, Other Matters

**Criteria or specific requirement:**

*Compliance:* 2 CFR section 200.332(a) - Requirements for Pass-Through Entities states, in part, that all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward. Required information includes the subrecipient's unique entity identifier.

Per 2 CFR section 200.332(e), pass-through entities must monitor the activities of a subrecipient as necessary to ensure that the subrecipient complies with Federal statutes, regulations, and the terms and conditions of the subaward. The pass-through entity is responsible for monitoring the overall performance of a subrecipient to ensure that the goals and objectives of the subaward are achieved.

*Control:* Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework," issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:**

The Department of Elementary and Secondary Education (Department) was unable to provide documentation that it issued subawards in compliance with federal regulations.

**Context:**

For five of sixty subawards selected for testing, the Department was unable to provide documentation that it had obtained the subrecipient's Unique Entity Identifier prior to the issuance of the subaward.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Questioned costs:**

Undetermined.

**Cause:**

The Department's procedures were not sufficient to ensure that subawards were issued in compliance with federal regulations. Internal controls did not prevent or detect the exceptions.

**Effect:**

Failure to ensure subrecipients have a registered unique entity identification number could result in unauthorized entities receiving program funding.

**Recommendation:**

The Department should review and enhance internal controls and procedures to ensure that required information is obtained prior to entering into a subrecipient agreement.

**Views of responsible officials:**

There is no disagreement with the finding.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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<b>Reference Number:</b>	<b>2024-005</b>
<b>Prior Year Finding:</b>	2023-006
<b>Federal Agency:</b>	U.S. Department of Labor
<b>State Agency:</b>	Executive Office of Labor and Workforce Development
<b>Federal Program:</b>	Unemployment Insurance, COVID-19 – Unemployment Insurance
<b>Assistance Listing Number:</b>	17.225
<b>Award Number and Year:</b>	UI372292255A25 (10/1/2021 – 12/31/2024), UI393282355A25 (10/1/2022 – 12/31/2025), 24A55UI00054 (10/1/2023 – 12/31/2026)
<b>Compliance Requirement:</b>	Special Tests and Provisions – UI Benefit Payments
<b>Type of Finding:</b>	Significant Deficiency in Internal Control Over Compliance, Other Matters

**Criteria or Specific Requirement:**

*Compliance:* The State Workforce Agency (SWA) is required by 20 CFR section 602.11(d) to operate and maintain a quality control system. The Benefits Accuracy Measurement (BAM) program is DOL's quality control system designed to assess the accuracy of UI benefit payments and denied claims, unless the SWA is exempted from such requirement (20 CFR section 602.22). BAM estimates error rates, number of claims improperly paid or denied, and dollar amounts of benefits improperly paid or denied, by projecting the results from investigations of statistically sound random samples to the universe of all claims paid and denied in a state. Specifically, the SWA's BAM unit is required to draw a weekly sample of payments and denied claims, complete prompt, and in-depth investigations to determine if the administration of the UC program is consistent with state and federal law (20 CFR section 602.21(d)).

As presented in the ET Handbook No. 395, the investigation involves a review of state agency records, as well as contacting the claimant, employers, and third parties (either in-person, by telephone, or by fax) to conduct new and original fact-finding related to all of the information pertinent to the paid or denied claim that was sampled. BAM investigators review cases for adherence to federal and state law as well as official policy. The following time limits are established for completion of all cases for the year. (The "year" includes all batches of weeks ending in the calendar year.):

- a minimum of 70 percent of cases must be completed within 60 days of the week ending date of the batch;
- 95 percent of cases must be completed within 90 days of the week ending date of the batch;
- a minimum of 98 percent of cases for the year must be completed within 120 days of the ending date of the calendar year.

*Control:* Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework," issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Condition:**

The Executive Office of Labor and Workforce Development (Department) did not complete BAM case investigations within the time limits established in the ET Handbook No. 395.

**Context:**

Sixty cases were selected for testing. The Department did not meet the required time limits for closing cases within 120 days. We noted that 97% of cases tested (58 of 60 cases) were closed within 120 days, which is less than the required 98%.

**Questioned costs:**

Undetermined.

**Cause:**

The Department's procedures and controls were not sufficient to ensure it met the required BAM investigation time limits for closing cases.

**Effect:**

Noncompliance with BAM case investigation time limits could delay the detection and correction of inaccurate benefit payments and denied claims.

**Recommendation:**

We recommend the Department review and enhance procedures and controls to ensure that BAM case investigations are completed timely in accordance with the time limits established in the ET Handbook No. 395.

**Views of Responsible Officials:**

There is no disagreement with the finding.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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<b>Reference Number:</b>	<b>2024-006</b>
<b>Prior Year Finding:</b>	No
<b>Federal Agency:</b>	U.S. Department of Labor
<b>State Agency:</b>	Executive Office of Labor and Workforce Development
<b>Federal Program:</b>	Unemployment Insurance, COVID-19 – Unemployment Insurance
<b>Assistance Listing Number:</b>	17.225
<b>Award Number and Year:</b>	UI359502160A25 (1/1/2021 – 9/30/2023) UI379852260A25 (1/1/2021 – 9/30/2023) 23A60UR000009 (1/1/2023 – 9/30/2024) 24A60UR000073 (1/1/2024 – 9/30/2025)
<b>Compliance Requirement:</b>	Special Tests and Provisions: UI Reemployment Programs: RESEA
<b>Type of Finding:</b>	Significant Deficiency in Internal Control Over Compliance, Other Matters

**Criteria or specific requirement:**

*Compliance:* Per 42 U.S. Code § 506 (a) The Secretary of Labor (in this section referred to as the “Secretary”) shall award grants under this section for a fiscal year to eligible States to conduct a program of reemployment services and eligibility assessments for individuals referred to reemployment services as described in section 503(j) of this title for weeks in such fiscal year for which such individuals receive unemployment compensation. Further, per 42 U.S. Code § 506 (c) (1), In carrying out a State program of reemployment services and eligibility assessments using grant funds awarded to the State under this section, a State shall use such funds only for interventions demonstrated to reduce the number of weeks for which program participants receive unemployment compensation by improving employment outcomes for program participants.

The UI program serves as one of the principal “gateways” to the workforce system. It is often the first workforce program accessed by individuals who need workforce services. The Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA) programs serve as UI’s primary programs that facilitate the reemployment needs of UI claimants.

RESEA is authorized by Section 306 of the Social Security Act and builds on the success of RESEA’s predecessor, the former UI Reemployment and Eligibility Assessment (REA) program. RESEA uses an evidence-based integrated approach that combines an eligibility assessment for continuing UI eligibility and the provision of reemployment services. State administration of the RESEA is voluntary and under certain circumstances may be designed to also satisfy WPRS requirements. Operating guidance for the RESEA program is updated annually. UIPL 10-22 provides RESEA operating Guidance for FY 2022. RESEA-related performance reports are due on the 20th day of the second month following the end of the reporting quarter. A state UI staff member must review these reports for accuracy each calendar quarter and prior to submission, in addition to being reviewed by the RESEA program lead (if a different staff member).

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Control:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework,” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:**

The Executive Office of Labor and Workforce Development (Department) was unable to provide a copy of a claimant’s RESEA letter. In addition, the Department did not review performance reports prior to submission.

**Context:**

For one of sixty RESEA cases selected for testing, the Department was unable to furnish a copy of the RESEA letter sent to the claimant.

Additionally, the Department lacks a formalized process for validating the accuracy of quarterly performance reports. Consequently, there was no documentation available to confirm that these reports were reviewed prior to submission.

**Questioned costs:**

Undetermined.

**Cause:**

The Department’s procedures and controls were not sufficient to ensure it met RESEA program and reporting requirements. The Department does not have a formal process to validate the accuracy of quarterly performance reports.

**Effect:**

The Department was unable to demonstrate that it was operating the RESEA program in accordance with federal requirements.

**Recommendation:**

We recommend the Department review and enhance procedures and controls to ensure that RESEA program requirements are met. We further recommend the Department develop a formal process to review quarterly performance reports for accuracy prior to submission.

**Views of Responsible Officials:**

There is no disagreement with the finding.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Reference Number:** 2024-007

**Prior Year Finding:** 2023-007

**Federal Agency:** U.S. Department of Labor

**State Agency:** Executive Office of Labor and Workforce Development

**Federal Program:** Employment Service Cluster

**Assistance Listing Number:** 17.207, 17.801

**Award Number and Year:** ES387362255A25 (7/1/2022 – 9/30/2025), 23555DV000008 (10/1/2022 – 12/31/2024), 23555DV000005 (7/1/2023 - 9/30/2026)

**Compliance Requirement:** Reporting – Federal Funding Accountability and Transparency Act (FFATA)

**Type of Finding:** Material Weakness in Internal Control Over Compliance, Material Noncompliance

**Criteria or specific requirement:**

*Compliance:* Per the Federal Funding Accountability and Transparency Act (FFATA), prime (direct) recipients of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Reports must be filed in FSRS by the end of the month following the month in which the prime recipient awards any sub-grant greater than or equal to \$30,000. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award will be subject to the reporting requirements as of the date the award exceeds \$30,000. If the initial award equals or exceeds \$30,000 but funding is subsequently de-obligated such that the total award amount falls below \$30,000, the award continues to be subject to FFATA reporting requirements.

The following key data elements must be reported: Subawardee Name and Data Universal Numbering System (DUNS) number; Amount of Subaward (inclusive of modifications); Subaward Obligation/Action Date; Date of Report Submission; Subaward Number; Project Description; and Names and Compensation of Highly Compensated Officers. (Names and Compensation of Highly Compensated Officers must only be reported when the entity in the preceding fiscal year received 80 percent or more of its annual gross revenues in Federal awards; and \$25,000,000 or more in annual gross revenues from Federal awards; and the public does not have access to this information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986.)

*Control:* Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework,” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Condition:**

The Executive Office of Labor and Workforce Development (Department) did not report subaward information to FSRS in accordance with FFATA requirements.

**Context:**

Eight of eight subawards selected for testing were not reported timely to FSRS. In addition, the Department was unable to produce documentation supporting their review and approval of the tested FFATA reports prior to submission in the FSRS system. Specifically, we noted the following timely reporting exceptions:

- Seven of eight subawards were issued 10/31/2023 and were due to be reported by 11/30/2023.
  - Four of seven were reported on 9/5/2024, or ten months late.
  - Three of seven were reported on 10/22/2024, or eleven months late.
- One of eight subawards was issued on 1/31/2024 and was due to be reported by 2/28/2024. It was reported on 9/5/2024, or seven months late.

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
8	0	8	0	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$2,542,757	\$0	\$2,542,757	\$0	\$0

**Cause:**

The Department's procedures and controls were not sufficient to ensure that subawards were reviewed, approved and submitted timely to FSRS.

**Effect:**

Subawards were not reported to FSRS in accordance with FFATA requirements.

**Questioned costs:**

None.

**Recommendation:**

The Department should implement procedures and internal controls to ensure that all required subawards are reviewed, approved, and subsequently timely submitted to FSRS no later than the end of the month following the month of issuance. Documentation of implemented controls should be readily available for auditors.

**Views of Responsible Officials:**

There is no disagreement with the finding.



**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Reference Number:** 2024-008  
**Prior Year Finding:** 2023-008  
**Federal Agency:** U.S. Department of Labor  
**State Agency:** Executive Office of Labor and Workforce Development  
**Federal Program:** Employment Service Cluster  
**Assistance Listing Number:** 17.207, 17.801  
**Award Number and Year:** ES387362255A25 (7/1/2022 – 9/30/2025)  
**Compliance Requirement:** Earmarking  
**Type of Finding:** Material Weakness in Internal Control Over Compliance

**Criteria or specific requirement:**

*Compliance:* Earmarking requirements for Statewide Activities include the following:

- (1) The governor shall reserve not more than 15 percent of each of the amounts allotted to the state Adult, Dislocated Worker, and Youth Activities for a fiscal year to carry out statewide activities under Section 129(b) or statewide employment and training activities for adults or dislocated workers under section 134(a) (Section 128(a), WIOA, 128 Stat. 1502).
- (2) Not more than 5 percent of the funds allotted to a state under Section 127(b)(1)(C) of WIOA shall be used by the state for administrative activities related to youth workforce investment and employment and training activities (Section 129(b)(3), WIOA, 128 Stat 1508).
- (3) The state must reserve for rapid response activities a portion of funds, up to 25 percent, allotted for dislocated workers. The funds are used to plan and deliver services to enable dislocated workers to transition to new employment as quickly as possible, following either a permanent closure or mass layoff, or a natural or other disaster resulting in a mass job relocation (20 CFR section 682.350; sections 133(a)(2) and 134(a)(2)(A), WIOA, 128 Stat. 1516 and 1520).

*Control:* Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework,” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:**

The Executive Office of Labor and Workforce Development (the Department) was unable to provide documentation of internal controls used to ensure compliance with the program’s earmarking requirements.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Context:**

Auditors obtained the Department's earmarking calculation, which is shown in the allotment per the State Allotments (WIOA Title I & ES Federal to State Allocations) report. Auditors reviewed the report which supports that the earmarking requirements were met. For the one report selected for testing, the Department prepared the State Allotments report; however, the Department was unable to provide evidence that the report was reviewed and approved by program management. Therefore, auditors were unable to test the internal controls over the earmarking requirement.

**Cause:**

The Department's internal controls are not sufficient to ensure that the earmark calculation is reviewed and approved by program management.

**Effect:**

Insufficient controls over earmarking requirements can result in undetected reporting errors and noncompliance with earmarking requirements.

**Questioned costs:**

None.

**Recommendation:**

We recommend the Department develop and document internal controls over reporting earmarking requirements to ensure that reports are accurate and that earmarking requirements are met.

**Views of Responsible Officials:**

There is no disagreement with the finding.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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<b>Reference Number:</b>	<b>2024-009</b>
<b>Prior Year Finding:</b>	2023-009
<b>Federal Agency:</b>	U.S. Department of Labor
<b>State Agency:</b>	Executive Office of Labor and Workforce Development
<b>Federal Program:</b>	Employment Service Cluster
<b>Assistance Listing Number:</b>	17.207, 17.801
<b>Award Number and Year:</b>	DV378592255525 (10/1/2021 – 12/31/2023) 2355DV000008 (10/1/2022 – 12/31/2024)
<b>Compliance Requirement:</b>	Reporting – VETS-402(A/B)
<b>Type of Finding:</b>	Material Weakness in Internal Control Over Compliance, Material Noncompliance

**Criteria or specific requirement:**

*Compliance: VETS-402 (A/B), Expenditure Detail Report* – This expenditure and staff utilization report separately identifies Jobs for Veterans State Grant-expenditures each quarter and year-to-date as a supplement to the DVOP and LVER SF 425, Federal Financial Reports.

*Control:* Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework,” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:**

Reports submitted by the Executive Office of Labor and Workforce Development (the Department) did not agree with supporting documentation.

**Context:**

Three of four quarterly reports did not agree with supporting documentation. Two reports for the 9/30/2023 and two reports for the 3/31/2024 quarters were selected for testing and we noted the following exceptions:

- Two of two reports for the 9/30/2023 quarter did not agree with supporting documentation. In the reports for grant numbers DV-12345-20-55-5-1 and 2355DV000008-01-00, errors were noted in several line items in sections C.1 and C.3.
- One of two reports for the 3/31/2024 quarters did not agree with supporting documentation. In the report for grant number 2355DV000008-01-00, errors were noted in all amounts reported in sections C.1, C.3, and C.5.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Cause:**

The Department's procedures were not sufficient to ensure that reports agreed with supporting documentation. Internal controls did not prevent or detect the errors. Auditors noted that the Department has not completed implementation of their corrective action plan from the prior year.

**Effect:**

Submitted reports were inaccurate.

**Questioned costs:**

Undetermined.

**Recommendation:**

We recommend the Department implement its corrective action plan from the prior year. Procedures and internal controls over reporting should be sufficient to ensure that reports are accurate and supported by documentation.

**Views of Responsible Officials:**

There is no disagreement with the finding.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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<b>Reference Number:</b>	<b>2024-010</b>
<b>Prior Year Finding:</b>	2023-013
<b>Federal Agency:</b>	U.S. Department of Labor
<b>State Agency:</b>	Executive Office of Labor and Workforce Development
<b>Federal Program:</b>	WIOA Cluster
<b>Assistance Listing Number:</b>	17.258, 17.259, 17.278
<b>Award Number and Year:</b>	23A55AY000020 (4/1/2023 – 6/30/2026), 23A55AT000036 (7/1/2023 – 6/30/2026), 23A55AW000048 (7/1/2023 – 6/30/2026), AA-38535-22-55-A-25 (7/1/2022 – 6/30/2025)
<b>Compliance Requirement:</b>	Reporting – Federal Funding Accountability and Transparency Act (FFATA)
<b>Type of Finding:</b>	Material Weakness in Internal Control Over Compliance, Material Noncompliance

**Criteria or specific requirement:**

*Compliance:* Per the Federal Funding Accountability and Transparency Act (FFATA), prime (direct) recipients of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Reports must be filed in FSRS by the end of the month following the month in which the prime recipient awards any sub-grant greater than or equal to \$30,000. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award will be subject to the reporting requirements as of the date the award exceeds \$30,000. If the initial award equals or exceeds \$30,000 but funding is subsequently de-obligated such that the total award amount falls below \$30,000, the award continues to be subject to FFATA reporting requirements.

The following key data elements must be reported: Subawardee Name and Data Universal Numbering System (DUNS) number; Amount of Subaward (inclusive of modifications); Subaward Obligation/Action Date; Date of Report Submission; Subaward Number; Project Description; and Names and Compensation of Highly Compensated Officers. (Names and Compensation of Highly Compensated Officers must only be reported when the entity in the preceding fiscal year received 80 percent or more of its annual gross revenues in Federal awards; and \$25,000,000 or more in annual gross revenues from Federal awards; and the public does not have access to this information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986.)

*Control:* Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework,” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Condition:**

The Executive Office of Labor and Workforce Development (Department) did not report subaward information to FSRS timely or accurately.

**Context:**

Nine subawards were selected for testing and several of these subawards were modified multiple times after the initial award, for a total of seventeen report transmissions tested. Exceptions were noted for 17 of 17 transactions tested, and multiple exceptions were noted for several subawards. Specifically, we noted:

- 8 of 17 subawards were not reported to FSRS until after they were selected for testing by auditors. The subawards were issued in December 2023 but were not reported to FSRS until December 2024.
- 9 of 17 subawards were not reported to FSRS timely. The subawards were reported from one month to one year after the due date.
- 2 of 17 subawards were reported inaccurately. The total of these subawards was \$104,998, but \$7,237,554 was reported.
- 1 of 17 subawards was reported inaccurately. The amount reported for this subaward was revised in December 2024, but the revised amount did not agree with the subaward amount.

In addition, the Department was unable to produce documentation supporting their review and approval of the tested FFATA reports prior to submission in the FSRS system.

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
17	8	9	3	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$4,948,093	\$2,982,011	\$1,966,082	\$495,251	\$0

**Cause:**

The Department's procedures and controls were not sufficient to ensure that subawards were reported timely or accurately to FSRS nor that reports were reviewed and approved prior to submission.

**Effect:**

Subawards were not reported to FSRS in accordance with FFATA requirements.

**Questioned costs:**

None.

**Recommendation:**

The Department should implement procedures and internal controls to ensure that all required subawards are reviewed, approved and subsequently reported timely to FSRS no later than the end of the month following the month of issuance. Documentation of implemented controls should be readily available for auditors.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Views of Responsible Officials:**

There is no disagreement with the finding.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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<b>Reference Number:</b>	<b>2024-011</b>
<b>Prior Year Finding:</b>	2023-011
<b>Federal Agency:</b>	U.S. Department of Labor
<b>State Agency:</b>	Executive Office of Labor and Workforce Development
<b>Federal Program:</b>	WIOA Cluster
<b>Assistance Listing Number:</b>	17.258, 17.259, 17.278
<b>Award Number and Year:</b>	AA38535QH0 (4/1/2022 – 6/30/2025) AA38535OC0 (4/1/2022 – 6/30/2025) AA38535OE0 (4/1/2022 – 6/30/2025) AY000020IS0 (4/1/2023 – 6/30/2026)
<b>Compliance Requirement:</b>	Reporting – ETA 9130 – Financial Report
<b>Type of Finding:</b>	Material Weakness in Internal Control Over Compliance, Material Noncompliance

**Criteria or specific requirement:**

*Compliance: ETA 9130, Financial Report* – All ETA grantees are required to submit quarterly financial reports for each grant award they receive. Reports are required to be prepared using the specific format and instructions for the applicable program(s): Employment Service and Unemployment Insurance Programs (Employment Service Cluster) and Workforce Innovation and Opportunity Act (WIOA) instructions for the following: Statewide Adult; Workforce Statewide Youth; Statewide Dislocated Worker; Local Adult; Local Youth; and Local Dislocated Worker. A separate ETA 9130 is submitted for each of these categories. Funds reserved and set aside for PFP contract strategies are required to be reported on ETA 9130 basic reports for each ESC or WIOA fund source utilized. Reports are due 45 days after the end of the reporting quarter. Financial data is required to be reported cumulatively from grant inception through the end of each reporting period.

*Control:* Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework,” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:**

ETA 9130 financial reports submitted by the Executive Office of Labor and Workforce Development (Department) did not agree to supporting documentation.



**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Context:**

Nine ETA 9130 reports were selected for testing, which included four reports for the Adult program, three reports for the Dislocated Worker program, and two reports for the Youth program. For 5 of the 9 reports tested, exceptions were noted for several line items on each report. Specifically, we noted the following exceptions:

- 2 of 4 reports for the Adult program did not agree to supporting documentation. The discrepancies were found in the following line items:
  - Federal share of expenditures
  - Total administration expenditures
  - Federal share of unliquidated obligations.
- 1 of 3 reports for the Dislocated Worker program did not agree to support documentation. The discrepancy was found in the following line item:
  - Federal share of unliquidated obligations.
- 2 of 2 reports for the Youth program did not agree to supporting documentation. The discrepancies were found in the following line item:
  - Federal share of unliquidated obligations.

**Cause:**

The Department's procedures were not sufficient to ensure that ETA 9130 reports were accurate and agreed with supporting documentation. Internal controls did not prevent or detect the errors.

**Effect:**

Incorrect data was reported which could misrepresent the State's financial performance in the program.

**Questioned costs:**

Undetermined.

**Recommendation:**

The Department should review its procedures to ensure that ETA 9130 reports are accurate and agree with supporting documentation. We further recommend that internal controls are enhanced to ensure that reports are reviewed for accuracy prior to submission.

**Views of Responsible Officials:**

There is no disagreement with the finding.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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<b>Reference Number:</b>	<b>2024-012</b>
<b>Prior Year Finding:</b>	No
<b>Federal Agency:</b>	U.S. Department of Labor
<b>State Agency:</b>	Executive Office of Labor and Workforce Development
<b>Federal Program:</b>	WIOA Cluster
<b>Assistance Listing Number:</b>	17.258, 17.259, 17.278
<b>Award Number and Year:</b>	AA-38535-22-55-A-25 (7/1/2022 – 6/30/2025)
<b>Compliance Requirement:</b>	Allowable Costs/Cost Principles
<b>Type of Finding:</b>	Significant Deficiency in Internal Control Over Compliance, Other Matters

**Criteria or specific requirement:**

*Compliance:* 2 CFR section 200.403 states, in part, except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

- (a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
- (b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
- (c) Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity.
- (d) Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- (e) Be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in this part.
- (f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period.
- (g) Be adequately documented.

*Control:* Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:**

The Executive Office of Labor and Workforce Development (Department) was unable to provide documentation to support a negative expenditure adjustment made to the program.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Context:**

The Department was unable to provide documentation supporting one of three negative expenditure adjustments selected for testing. The adjustment was for an expenditure correction for \$174,735 and auditors could not verify its accuracy nor that the adjustment had been reviewed and approved.

**Cause:**

The Agency's procedures were not sufficient to ensure that expenditure adjustments were properly supported and documented. Internal controls did not detect or prevent the errors.

**Effect:**

Failure to maintain supporting documentation of expenditure adjustments could result in unallowable costs being charged to the program.

**Questioned costs:**

Undetermined.

**Recommendation:**

We recommend the Agency review and enhance procedures and controls to ensure that costs charged to the program are allowable, approved, and accounted for properly in the Commonwealth's accounting system.

**Views of Responsible Officials:**

There is no disagreement with the finding.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Reference Number:** 2024-013

**Prior Year Finding:** 2023-010

**Federal Agency:** U.S. Department of Labor

**State Agency:** Executive Office of Labor and Workforce Development

**Federal Program:** WIOA Cluster

**Assistance Listing Number:** 17.258, 17.259, 17.278

**Award Number and Year:** 24A55AY000057 (4/1/2024 – 6/30/2027), 23A55AY000020 (4/1/2023 – 6/30/2026), 23A55AT000036 (7/1/2023 – 6/30/2026), 23A55AW000048 (7/1/2023 – 6/30/2026), AA-38535-22-55-A-25 (7/1/2022 – 6/30/2025), AA-36325-21-55-A-25 (4/1/2021 – 6/30/2024)

**Compliance Requirement:** Allowable Costs/Cost Principles – Time and Effort Reporting

**Type of Finding:** Significant Deficiency in Internal Control Over Compliance, Other Matters

**Criteria or specific requirement:**

*Compliance:* Per 2 CFR § 200.430 (a), costs of compensation are allowable to the extent that they satisfy the specific requirements of this part, and that the total compensation for individual employees: (1) Is reasonable for the services rendered and conforms to the established written policy of the non-Federal entity consistently applied to both Federal and non-Federal activities; (2) Follows an appointment made in accordance with a non-Federal entity's laws or rules or written policies and meets the requirements of Federal statute, where applicable; and (3) Is determined and supported as provided in paragraph (i) of this section, Standards for Documentation of Personnel Expenses, when applicable.

Per 2 CFR § 200.430 (i), charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated,
- Be incorporated into the official records of the non-Federal entity,
- Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities,
- Encompass both federally assisted, and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy,
- Comply with the established accounting policies and practices of the non-Federal entity,
- Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Control:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:**

The Executive Office of Labor and Workforce Development (the Department) charged budgeted personnel costs to the program instead of actual costs due to errors coding employee timesheets.

**Context:**

Combination codes are used by employees to allocate and certify hours worked to Federal grants and employees’ supervisors are required to perform a line-item review of hours spent on each grant before approving timesheets. If a timesheet is approved without the use of combination codes, the system defaults to budgeted grant allocations entered into the Labor Cost Management (LCM) module of the Massachusetts Management Accounting and Reporting System (MMARS).

Three of sixty employee timesheets selected for testing did not use combination codes and the employee’s time was defaulted to a budgeted grant allocation. This resulted in the amount charged to the program being based on budgeted allocation and not based on the employee’s actual time and effort on the program.

**Cause:**

The Department’s controls were not operating effectively to ensure that time and effort reporting was performed in accordance with federal requirements.

**Effect:**

Noncompliance occurred as payroll charges allocated to the grants were not reflective of actual activity for which the employees were compensated.

**Questioned costs:**

Undetermined amount related to budgeted combination codes.

**Recommendation:**

The Department should update its procedures and controls and perform additional training over time and effort reporting to ensure that payroll costs charged to the program are based on actual time and effort and a combination code that is allowable under the program. The Department should not seek federal reimbursement unless it can substantiate that the time and effort was dedicated to the federal program.

**Views of Responsible Officials:**

There is no disagreement with the finding.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Reference Number:** 2024-014  
**Prior Year Finding:** 2023-012  
**Federal Agency:** U.S. Department of Labor  
**State Agency:** Executive Office of Labor and Workforce Development  
**Federal Program:** WIOA Cluster  
**Assistance Listing Number:** 17.258, 17.259, 17.278  
**Award Number and Year:** 24A55AY000057 (4/1/2024 – 6/30/2027), 23A55AY000020 (4/1/2023 – 6/30/2026), 23A55AT000036 (7/1/2023 – 6/30/2026), 23A55AW000048 (7/1/2023 – 6/30/2026), AA-38535-22-55-A-25 (7/1/2022 – 6/30/2025), AA-36325-21-55-A-25 (4/1/2021 – 6/30/2024)  
**Compliance Requirement:** Subrecipient Monitoring  
**Type of Finding:** Significant Deficiency in Internal Control Over Compliance, Other Matters

**Criteria or specific requirement:**

*Compliance:* Per 2 CFR section 200.332(a) - Requirements for Pass-Through Entities states, in part, that all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward.

*Control:* Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:**

The Executive Office of Labor and Workforce Development (Department) omitted required federal award information from subawards it issued to their subrecipients.

**Context:**

Six out of seventeen subrecipients were selected for testing. For six of six subawards selected, the subaward agreement did not include the federal award date for when the Federal agency awarded the funds to the prime recipient.

**Cause:**

The Department's procedures were not sufficient to ensure that subawards included all required information in accordance with 2 CFR section 200.332.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Effect:**

Excluding required federal grant award information at the time of the subaward may cause subrecipients and their auditors to be uninformed about specific program and other regulations that apply to the funds they receive. There is also the potential for subrecipients to have incomplete Schedules of Expenditures of Federal Awards (SEFA) in their Single Audit reports, and federal funds may not be properly audited at the subrecipient level in accordance with the Uniform Guidance.

**Questioned costs:**

Undetermined.

**Recommendation:**

We recommend the Department review and enhance internal controls and procedures to ensure that required information is included in its subawards.

**Views of Responsible Officials:**

There is no disagreement with the finding.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Reference Number:** 2024-015  
**Prior Year Finding:** 2023-014  
**Federal Agency:** U.S. Department of Labor  
**State Agency:** Executive Office of Labor and Workforce Development  
**Federal Program:** WIOA Cluster  
**Assistance Listing Number:** 17.258, 17.259, 17.278  
**Award Number and Year:** AA-36325-21-55-A-25 (4/1/2021 – 6/30/2024)  
**Compliance Requirement:** Earmarking  
**Type of Finding:** Significant Deficiency in Internal Control Over Compliance, Other Matters

**Criteria or specific requirement:**

*Compliance:* Earmarking requirements for Statewide Activities include the following:

- (1) The governor shall reserve not more than 15 percent of each of the amounts allotted to the state Adult, Dislocated Worker, and Youth Activities for a fiscal year to carry out statewide activities under Section 129(b) or statewide employment and training activities for adults or dislocated workers under section 134(a) (Section 128(a), WIOA, 128 Stat. 1502).
- (2) Not more than 5 percent of the funds allotted to a state under Section 127(b)(1)(C) of WIOA shall be used by the state for administrative activities related to youth workforce investment and employment and training activities (Section 129(b)(3), WIOA, 128 Stat 1508).
- (3) The state must reserve for rapid response activities a portion of funds, up to 25 percent, allotted for dislocated workers. The funds are used to plan and deliver services to enable dislocated workers to transition to new employment as quickly as possible, following either a permanent closure or mass layoff, or a natural or other disaster resulting in a mass job relocation (20 CFR section 682.350; sections 133(a)(2) and 134(a)(2)(A), WIOA, 128 Stat. 1516 and 1520).

*Control:* Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:**

The Executive Office of Labor and Workforce Development (the Department) did not properly report compliance with the program’s earmarking requirements.

**Context:**

Twelve ETA-9130 reports were selected for testing of earmarking requirements. The selected reports included five each for Statewide Activities requirement numbers 1 and 2 and two reports for Statewide Activities requirement number 3. The following exception was noted:



**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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Statewide Activities requirement 3: For 1 of 2 reports selected for testing, the Department was unable to provide sufficient supporting documentation for the recaptured funds expended. The 25% limit was \$960,962, but the actual amount expended was \$973,266. The Department indicated the cause of exceeding the 25% limit was due to recaptured funds not expended by the local area within the two-year period allowed and these funds were returned to the State. However, the Department did not maintain sufficient documentation to support the specific amount of recaptured funds being expended at the state level.

**Cause:**

Internal controls were not sufficient to ensure that the Department correctly reported its compliance with earmarking requirements nor that it maintained documentation supporting recaptured funds.

**Effect:**

Internal controls were not properly implemented over the reporting of earmarking requirements which resulted in undetected reporting errors.

**Questioned costs:**

Undetermined.

**Recommendation:**

We recommend the Department review and enhance its controls over reporting earmarking requirements to ensure that reports are accurate and compliant, and that documentation is maintained and readily available for audit.

**Views of Responsible Officials:**

There is no disagreement with the finding.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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<b>Reference Number:</b>	<b>2024-016</b>
<b>Prior Year Finding:</b>	2023-020
<b>Federal Agency:</b>	U.S. Department of Health and Human Services
<b>State Agency:</b>	Executive Office of Elders Affairs
<b>Federal Program:</b>	Aging Cluster
<b>Assistance Listing Number:</b>	93.044, 93.045, 93.053
<b>Award Number and Year:</b>	2401MAOANS (10/1/2023 - 9/30/2025) 2401MAOASS (10/1/2023 - 9/30/2025) 2401MAOAOM (10/1/2023 - 9/30/2025) 2101MAOAPH (10/1/2020 - 9/30/2023) 2101MAOACM (10/1/2020 - 9/30/2023) 2201MAOAPH (10/1/2021 - 9/30/2024) 2101MASSC6 (4/1/2021 - 9/30/2024) 2101MACMC6 (4/1/2021 - 9/30/2024) 2101MAHDC6 (4/1/2021 - 9/30/2024) 2101MACMC6 (4/1/2021 - 9/30/2024) 2201MAOASS (10/1/2021 - 9/30/2024) 2301MAOASS (10/1/2022 - 9/30/2024) 2201MAOACM (10/1/2021 - 9/30/2024) 2301MAOACM (10/1/2022 - 9/30/2024) 2201MAOAHD (10/1/2021 - 9/30/2024) 2301MAOAHD (10/1/2022 - 9/30/2024)
<b>Compliance Requirement:</b>	Reporting – Federal Funding Accountability and Transparency Act (FFATA)
<b>Type of Finding:</b>	Material Weakness in Internal Control Over Compliance, Material Noncompliance

**Criteria or specific requirement:**

*Compliance:* Per the Federal Funding Accountability and Transparency Act (FFATA), prime (direct) recipients of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Reports must be filed in FSRS by the end of the month following the month in which the prime recipient awards any sub-grant greater than or equal to \$30,000. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award will be subject to the reporting requirements as of the date the award exceeds \$30,000. If the initial award equals or exceeds \$30,000 but funding is subsequently de-obligated such that the total award amount falls below \$30,000, the award continues to be subject to FFATA reporting requirements.

The following key data elements must be reported: Subawardee Name and Data Universal Numbering System (DUNS) number; Amount of Subaward (inclusive of modifications); Subaward Obligation/Action Date; Date of Report Submission; Subaward Number; Project Description; and Names and Compensation of Highly Compensated Officers.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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(Names and Compensation of Highly Compensated Officers must only be reported when the entity in the preceding fiscal year received 80 percent or more of its annual gross revenues in Federal awards; and \$25,000,000 or more in annual gross revenues from Federal awards; and the public does not have access to this information about the compensation

of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986.)

**Control:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:**

The Executive Office of Elders Affairs (Department) did not report subaward information to FSRS.

**Context:**

None of the six subawards selected for testing were reported to FSRS. Total subawards were \$14,194,730 and \$0 was reported to FSRS.

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
6	6	0	0	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$14,194,730	\$14,194,730	\$0	\$0	\$0

**Cause:**

The Department does not have procedures or controls regarding subaward reporting in accordance with FFATA requirements.

**Effect:**

Subawards were not reported to FSRS.

**Questioned costs:**

None noted.

**Recommendation:**

We recommend the Department develop procedures and internal controls to ensure that all required subawards are reported timely and accurately to FSRS no later than the end of the month following the month of issuance of each subaward.

**Views of Responsible Officials:**

There is no disagreement with the finding.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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<b>Reference Number:</b>	<b>2024-017</b>
<b>Prior Year Finding:</b>	2023-021
<b>Federal Agency:</b>	U.S. Department of Health and Human Services
<b>State Agency:</b>	Executive Office of Elders Affairs
<b>Federal Program:</b>	Aging Cluster
<b>Assistance Listing Number:</b>	93.044, 93.045, 93.053
<b>Award Number and Year:</b>	2401MAOANS (10/1/2023 - 9/30/2025) 2401MAOASS (10/1/2023 - 9/30/2025) 2401MAOAOM (10/1/2023 - 9/30/2025) 2101MAOAPH (10/1/2020 - 9/30/2023) 2101MAOACM (10/1/2020 - 9/30/2023) 2201MAOAPH (10/1/2021 - 9/30/2024) 2101MASSC6 (4/1/2021 - 9/30/2024) 2101MACMC6 (4/1/2021 - 9/30/2024) 2101MAHDC6 (4/1/2021 - 9/30/2024) 2101MACMC6 (4/1/2021 - 9/30/2024) 2201MAOASS (10/1/2021 - 9/30/2024) 2301MAOASS (10/1/2022 - 9/30/2024) 2201MAOACM (10/1/2021 - 9/30/2024) 2301MAOACM (10/1/2022 - 9/30/2024) 2201MAOAHD (10/1/2021 - 9/30/2024) 2301MAOAHD (10/1/2022 - 9/30/2024)
<b>Compliance Requirement:</b>	Earmarking
<b>Type of Finding:</b>	Significant Deficiency in Internal Control Over Compliance

**Criteria or specific requirement:**

*Compliance:* Overall expenditures for administration are determined by the State agency's status as set forth below, unless a waiver is granted by the assistant secretary for aging (42 USC 3028 (b)):

- (a) A State agency which serves a State with multiple planning and service areas, shall have available the greater of 5 percent or \$750,000 of the total Title III award (42 USC 3028(b)(2)(A)).

*Control:* Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:**

The Executive Office of Elders Affairs (Department) earmark calculation was not reviewed and approved by program management.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Context:**

Auditors obtained the Department's earmark calculation and agreed the calculation to supporting documentation and recalculated the required threshold, noting the Department is in compliance with the earmarking requirements. It was noted that the earmark calculation was prepared by the State Planner; however, the calculation was not reviewed and approved by program management.

**Questioned costs:**

Undetermined.

**Cause:**

The Department's internal controls are not sufficient to ensure that the earmark calculation is reviewed and approved by program management.

**Effect:**

Failure to review and approve the earmark calculation could allow an error to be undetected and lead to the Department being out of compliance with the requirement.

**Recommendation:**

The Department should review and enhance internal controls and procedures to ensure that the earmark calculation is reviewed and approved by program management.

**Views of Responsible Officials:**

There is no disagreement with the finding.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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<b>Reference Number:</b>	<b>2024-018</b>
<b>Prior Year Finding:</b>	2023-022
<b>Federal Agency:</b>	U.S. Department of Health and Human Services
<b>State Agency:</b>	Executive Office of Elders Affairs
<b>Federal Program:</b>	Aging Cluster
<b>Assistance Listing Number:</b>	93.044, 93.045, 93.053
<b>Award Number and Year:</b>	2401MAOANS (10/1/2023 - 9/30/2025) 2401MAOASS (10/1/2023 - 9/30/2025) 2401MAOAOM (10/1/2023 - 9/30/2025) 2101MAOAPH (10/1/2020 - 9/30/2023) 2101MAOACM (10/1/2020 - 9/30/2023) 2201MAOAPH (10/1/2021 - 9/30/2024) 2101MASSC6 (4/1/2021 - 9/30/2024) 2101MACMC6 (4/1/2021 - 9/30/2024) 2101MAHDC6 (4/1/2021 - 9/30/2024) 2101MACMC6 (4/1/2021 - 9/30/2024) 2201MAOASS (10/1/2021 - 9/30/2024) 2301MAOASS (10/1/2022 - 9/30/2024) 2201MAOACM (10/1/2021 - 9/30/2024) 2301MAOACM (10/1/2022 - 9/30/2024) 2201MAOAHD (10/1/2021 - 9/30/2024) 2301MAOAHD (10/1/2022 - 9/30/2024)
<b>Compliance Requirement:</b>	Subrecipient Monitoring
<b>Type of Finding:</b>	Material Weakness in Internal Control Over Compliance, Material Noncompliance

**Criteria or specific requirement:**

*Compliance:* Per 2 CFR section 200.332(a), pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward. Required information includes obtaining the subrecipient's unique entity identifier.

*Control:* Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Condition:**

The Executive Office of Elders Affairs (Department) issued subawards that did not contain all required federal information. The Department also did not obtain a subrecipient's unique entity identifier.

**Context:**

Six of six subawards selected for testing did not include the following required federal award information:

- Federal Award Identification Number (FAIN);
- Federal Award Date;
- Name of the Federal agency, pass-through entity, and contact information for awarding official of the pass-through entity; and,
- Assistance Listings title; the pass-through entity must identify the dollar amount made available under each Federal award and the Assistance Listings Number at the time of disbursement.

For one of six subrecipients selected for testing, the Department did not obtain the subrecipient's unique entity identifier prior to issuing the subaward.

**Questioned costs:**

Undetermined.

**Cause:**

The Department's procedures and internal controls were not sufficient to ensure that it provided all required federal information to subrecipients and obtained unique entity identifiers for all subrecipients.

**Effect:**

Excluding required federal grant award information at the time of the subaward may cause subrecipients and their auditors to be uninformed about specific program and other regulations that apply to the funds they receive.

Failure to obtain subrecipients' unique entity identifiers prevents the Department from properly identifying its subrecipients.

**Recommendation:**

The Department should review and enhance internal controls and procedures to ensure that it obtains subrecipients' unique entity identifiers and that all required information is included in all subaward agreements.

**Views of Responsible Officials:**

There is no disagreement with the finding.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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<b>Reference Number:</b>	<b>2024-019</b>
<b>Prior Year Finding:</b>	2023-023
<b>Federal Agency:</b>	U.S. Department of Health and Human Services
<b>State Agency:</b>	Department of Public Health
<b>Federal Program:</b>	Immunization Cooperative Agreements, COVID-19 - Immunization Cooperative Agreements
<b>Assistance Listing Number:</b>	93.268
<b>Award Number and Year:</b>	5 NH23IP922629 (7/1/2019-6/30/2025) 6 NH23IP922629 (7/1/2019-6/30/2025)
<b>Compliance Requirement:</b>	Reporting – Federal Funding Accountability and Transparency Act (FFATA)
<b>Type of Finding:</b>	Material Weakness in Internal Control Over Compliance, Material Noncompliance

**Criteria or specific requirement:**

*Compliance:* Per the Federal Funding Accountability and Transparency Act (FFATA), prime (direct) recipients of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Reports must be filed in FSRS by the end of the month following the month in which the prime recipient awards any sub-grant greater than or equal to \$30,000. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award will be subject to the reporting requirements as of the date the award exceeds \$30,000. If the initial award equals or exceeds \$30,000 but funding is subsequently de-obligated such that the total award amount falls below \$30,000, the award continues to be subject to FFATA reporting requirements.

The following key data elements must be reported: Subawardee Name and Data Universal Numbering System (DUNS) number; Amount of Subaward (inclusive of modifications); Subaward Obligation/Action Date; Date of Report Submission; Subaward Number; Project Description; and Names and Compensation of Highly Compensated Officers. (Names and Compensation of Highly Compensated Officers must only be reported when the entity in the preceding fiscal year received 80 percent or more of its annual gross revenues in Federal awards; and \$25,000,000 or more in annual gross revenues from Federal awards; and the public does not have access to this information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986.)

*Control:* Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).



**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Condition:**

The Department of Public Health (Department) did not report subaward information to FSRS in accordance with FFATA requirements.

**Context:**

Seven subawards were selected for testing and the following exceptions were noted:

- 4 of 7 subawards, totaling \$696,159, were not reported to FSRS. The Department was unable to provide documentation pertaining to these subawards, therefore, the award issuance dates cannot be determined.
- 3 of 7 subawards, totaling \$2,012,286, were not reported timely to FSRS. The subawards were issued in July and September 2023 but were not reported until July 2024.

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
7	4	3	0	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$2,708,445	\$696,159	\$2,012,286	\$0	\$0

**Cause:**

The Department has not completed implementation of its corrective action plan from the prior audit.

**Effect:**

The subawards were not reported to FSRS in accordance with FFATA requirements.

**Questioned costs:**

None noted.

**Recommendation:**

We recommend the Department complete implementation of its corrective action plan from the prior audit. It should establish procedures and internal controls to ensure that all required subawards are reported timely and accurately to the FSRS no later than the end of the month following the month of issuance of each subaward.

**Views of Responsible Officials:**

There is no disagreement with the finding.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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<b>Reference Number:</b>	<b>2024-020</b>
<b>Prior Year Finding:</b>	No
<b>Federal Agency:</b>	U.S. Department of Health and Human Services
<b>State Agency:</b>	Department of Public Health
<b>Federal Program:</b>	Epidemiology and Laboratory Capacity for Infectious Diseases COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases
<b>Assistance Listing Number:</b>	93.323
<b>Award Number and Year:</b>	6 NU50CK000518 (8/1/2019 – 7/31/2024)
<b>Compliance Requirement:</b>	Reporting – Federal Funding Accountability and Transparency Act (FFATA)
<b>Type of Finding:</b>	Material Weakness in Internal Control Over Compliance, Material Noncompliance

**Criteria or specific requirement:**

*Compliance:* Per the Federal Funding Accountability and Transparency Act (FFATA), prime (direct) recipients of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Reports must be filed in FSRS by the end of the month following the month in which the prime recipient awards any sub-grant greater than or equal to \$30,000. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award will be subject to the reporting requirements as of the date the award exceeds \$30,000. If the initial award equals or exceeds \$30,000 but funding is subsequently de-obligated such that the total award amount falls below \$30,000, the award continues to be subject to FFATA reporting requirements.

The following key data elements must be reported: Subawardee Name and Data Universal Numbering System (DUNS) number; Amount of Subaward (inclusive of modifications); Subaward Obligation/Action Date; Date of Report Submission; Subaward Number; Project Description; and Names and Compensation of Highly Compensated Officers. (Names and Compensation of Highly Compensated Officers must only be reported when the entity in the preceding fiscal year received 80 percent or more of its annual gross revenues in Federal awards; and \$25,000,000 or more in annual gross revenues from Federal awards; and the public does not have access to this information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986.)

*Control:* Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Condition:**

The Department of Public Health (Department) did not report subaward information to FSRS in accordance with FFATA requirements.

**Context:**

None of the eight subawards selected for testing were reported to FSRS. Total subawards were \$6,922,656 and \$0 was reported to FSRS.

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
8	8	0	0	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$6,922,656	\$6,922,656	\$0	\$0	\$0

**Cause:**

The Department's procedures and controls were not sufficient to ensure that subawards were reported to FSRS.

**Effect:**

Subawards were not reported to FSRS in accordance with FFATA requirements.

**Questioned costs:**

None noted.

**Recommendation:**

We recommend the Department establish procedures and internal controls to ensure that all required subawards are reported timely and accurately to FSRS no later than the end of the month following the month of issuance of each subaward.

**Views of Responsible Officials:**

There is no disagreement with the finding.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Reference Number:** 2024-021  
**Prior Year Finding:** No  
**Federal Agency:** U.S. Department of Health and Human Services  
**State Agency:** Department of Public Health  
**Federal Program:** Epidemiology and Laboratory Capacity for Infectious Diseases, COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases  
**Assistance Listing Number:** 93.323  
**Award Number and Year:** 6 NU50CK000518 (8/1/2019 – 7/31/2024)  
**Compliance Requirement:** Reporting  
**Type of Finding:** Material Weakness in Internal Control Over Compliance, Material Noncompliance

**Criteria or specific requirement:**

*Compliance:* Non-federal entities are required to submit Financial and Performance Measure Reports in accordance with the terms and conditions of the Federal award.

*Control:* Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:**

The Department of Public Health (Department) did not review and approve performance and financial reports prior to submission and a performance report was not submitted timely.

**Context:**

The following reports were selected for testing:

*Financial Reports:* COVID and ARPA Financial Reporting for the 9/30/2023 and 6/30/2024 quarters and Core Base Grant Report for the 9/30/2023 and 6/30/2024 quarters for a total of four financial reports tested.

*Performance Reports:* The 2023 Annual Performance Measures Report and the Performance Report for 2023 for a total of two performance reports tested.

The following exceptions were noted:

- Four of four quarterly Financial Reports were not reviewed or approved prior to submission.
- Two of two Performance Reports were not reviewed or approved prior to submission.
- One of two Performance Reports was not submitted timely. The June 2023 monthly performance report was due 7/16/2023 but was not submitted until 7/18/2023.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Questioned costs:**

Undetermined.

**Cause:**

The Department's internal controls were not sufficient to ensure that financial and performance reports were reviewed prior to submission and were submitted timely.

**Effect:**

Failure to review and approve reports prior to submission could allow reporting errors to be undetected. Untimely submission of performance reports could impact the Federal Agency's ability to oversee the program.

**Recommendation:**

We recommend that the Department review and enhance its procedures and internal controls to ensure that performance reports are submitted timely and that the review and approval process of financial and performance reports is documented prior to submission.

**Views of Responsible Officials:**

There is no disagreement with the finding.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

---

<b>Reference Number:</b>	<b>2024-022</b>
<b>Prior Year Finding:</b>	No
<b>Federal Agency:</b>	U.S. Department of Health and Human Services
<b>State Agency:</b>	Department of Public Health
<b>Federal Program:</b>	Epidemiology and Laboratory Capacity for Infectious Diseases COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases
<b>Assistance Listing Number:</b>	93.323
<b>Award Number and Year:</b>	6 NU50CK000518 (8/1/2019 – 7/31/2024)
<b>Compliance Requirement:</b>	Subrecipient Monitoring
<b>Type of Finding:</b>	Significant Deficiency in Internal Control Over Compliance, Other Matters

**Criteria or specific requirement:**

*Compliance:* 2 CFR section 200.332(a) - Requirements for Pass-Through Entities states, in part, that all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward.

*Control:* Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:**

The Department of Public Health (Department) omitted required federal award information from subawards it issued from the program.

**Context:**

For eight of eight subawards selected for testing, the following required information was omitted from the subaward agreements:

- Federal Award Identification Number (FAIN)
- Federal Award Date
- Name of the Federal Agency and contact information for awarding official of the pass-through entity.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Cause:**

The Department's procedures were not sufficient to ensure that subawards included all required information. Internal controls did not detect or prevent the errors.

**Effect:**

Excluding required federal grant award information at the time of the subaward may cause subrecipients and their auditors to be uninformed about specific program and other regulations that apply to the funds they receive. There is also the potential for subrecipients to have incomplete Schedules of Expenditures of Federal Awards (SEFA) in their Single Audit reports, and federal funds may not be properly audited at the subrecipient level in accordance with the Uniform Guidance.

**Questioned costs:**

None.

**Recommendation:**

We recommend the Department review and enhance procedures and internal controls to ensure that required information is included in its subawards.

**Views of Responsible Officials:**

There is no disagreement with the finding.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Reference Number:** 2024-023  
**Prior Year Finding:** No  
**Federal Agency:** U.S. Department of Health and Human Services  
**State Agency:** Department of Transitional Assistance  
**Federal Program:** COVID-19 - Temporary Assistance for Needy Families (TANF)  
**Assistance Listing Number:** 93.558  
**Award Number and Year:** 2101MATANFC6 (10/1/2022 – 9/30/2023)  
**Compliance Requirement:** Reporting – ACF-196P – Pandemic Emergency Assistance Fund Report  
**Type of Finding:** Significant Deficiency in Internal Control Over Compliance, Other Matters

**Criteria or specific requirement:**

*Compliance: ACF-196P – Pandemic Emergency Assistance Fund Report* - Each state must report expenditures for the Pandemic Emergency Assistance Fund within 90 days of the end of each federal fiscal year.

*Control:* Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:**

The annual ACF-196P report was not submitted timely by the Department of Transitional Assistance (Department).

**Context:**

The FFY 2023 annual report was due by December 29, 2023, but was not submitted until January 31, 2024.

**Cause:**

The Department’s procedures were not sufficient to ensure that the annual ACF-196P report was submitted timely. Internal controls did not prevent or detect the error.

**Effect:**

The Department was not in compliance with the program’s reporting requirements.

**Questioned costs:**

Undetermined.



**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Recommendation:**

We recommend the Department evaluate its procedures and internal controls over reporting to ensure that reports are submitted timely.

**Views of Responsible Officials:**

There is no disagreement with the finding.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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<b>Reference Number:</b>	<b>2024-024</b>
<b>Prior Year Finding:</b>	No
<b>Federal Agency:</b>	U.S. Department of Health and Human Services
<b>State Agency:</b>	Department of Transitional Assistance
<b>Federal Program:</b>	Temporary Assistance for Needy Families (TANF)
<b>Assistance Listing Number:</b>	93.558
<b>Award Number and Year:</b>	2301MATANF (10/1/2022 – 9/30/2023), 2401MATANF (10/1/2023 – 9/30/2024)
<b>Compliance Requirement:</b>	Reporting – ACF-204 - Annual Report including the Annual Report on State Maintenance-of-Effort Programs
<b>Type of Finding:</b>	Significant Deficiency in Internal Control Over Compliance, Other Matters

**Criteria or specific requirement:**

*Compliance: ACF-204 - Annual Report including the Annual Report on State Maintenance-of-Effort (MOE) Programs* - Each state must file an annual report containing information on the TANF program and the state's MOE program(s) for that year, including strategies to implement the Family Violence Option, state diversion programs, and other program characteristics. Each state must complete the ACF-204 for each program for which the state has claimed basic MOE expenditures for the fiscal year. States may submit this electronically through the On-Line Data Collection (OLDC) System. The annual report is due at the same time as the fourth quarter data reports — i.e., 45 days after the end of the fourth quarter, but no later than December 31.

*Control:* Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:**

The annual ACF-204 report was not submitted timely by the Department of Transitional Assistance (Department).

**Context:**

The FFY 2023 annual report was due November 14, 2023, but was not submitted until January 2, 2024.

**Cause:**

The Department's procedures were not sufficient to ensure that the annual ACF-204 report was submitted timely. Internal controls did not prevent or detect the error.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Effect:**

The Department was not in compliance with the program's reporting requirements.

**Questioned costs:**

Undetermined.

**Recommendation:**

We recommend the Department evaluate its procedures and internal controls over reporting to ensure that reports are submitted timely.

**Views of Responsible Officials:**

There is no disagreement with the finding.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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<b>Reference Number:</b>	<b>2024-025</b>
<b>Prior Year Finding:</b>	No
<b>Federal Agency:</b>	U.S. Department of Health and Human Services
<b>State Agency:</b>	Department of Transitional Assistance
<b>Federal Program:</b>	Temporary Assistance for Needy Families (TANF)
<b>Assistance Listing Number:</b>	93.558
<b>Award Number and Year:</b>	2301MATANF (10/1/2022 – 9/30/2023), 2401MATANF (10/1/2023 – 9/30/2024)
<b>Compliance Requirement:</b>	Reporting – ACF-209 - SSP-MOE Data Report
<b>Type of Finding:</b>	Significant Deficiency in Internal Control Over Compliance, Other Matters

**Criteria or specific requirement:**

*Compliance: ACF-209 – SSP-MOE Data Report* - If a State claims MOE expenditures for separate State programs (SSPs) and for persons served by those programs, it must collect and report this information on the SSP-MOE Data Report on SSP-MOE families receiving assistance only as follows: (1) If the State wishes to receive a high performance bonus, it must file the information in sections one and three of the SSP-MOE Data Report; and (2) if the State wishes to qualify for caseload reduction credit, it must file the information in all three sections of the SSP-MOE Data Report. Reports for each sample month in a quarter are due in the Central Office of the Administration for Children and Families within 45 days following the end of the quarter.

*Control:* Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:**

Reports submitted by the Department of Transitional Assistance (Department) did not agree with supporting documentation and were not submitted timely.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Context:**

Two of four quarterly reports were selected for testing which included data for forty program participants. The following exceptions were noted:

- For two of two reports, participant data reported for four of forty program participants did not agree with supporting documentation. Specifically, we noted the following:
  - Two program participants had zero earned income but this field was left blank on the report.
  - One program participant had a change in unsubsidized hours that was documented and reviewed by a program specialist; however, there was no process in place to ensure the changes to unsubsidized hours worked were updated in the Benefit Eligibility and Control Online Network (BEACON) and updated for the ACF-209 report. Although there was a

difference in the number of hours reported in the ACF-209 report and the BEACON Program Module, the difference in the total number of hours did not impact the participants benefit amount or participation code.

- One of two reports was not submitted timely. The 9/30/2023 quarterly report was due 11/14/2023 and was submitted on 12/15/2023.

**Cause:**

The Department's procedures were not sufficient to ensure that reports were submitted timely and agreed with supporting documentation. Internal controls did not prevent or detect the errors.

**Effect:**

The Department was not in compliance with the program's reporting requirements.

**Questioned costs:**

Undetermined.

**Recommendation:**

We recommend the Department evaluate its procedures and internal controls over reporting to ensure that reports are supported by documentation and are submitted timely.

**Views of Responsible Officials:**

There is no disagreement with the finding.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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<b>Reference Number:</b>	<b>2024-026</b>
<b>Prior Year Finding:</b>	No
<b>Federal Agency:</b>	U.S. Department of Health and Human Services
<b>State Agency:</b>	Department of Transitional Assistance
<b>Federal Program:</b>	Temporary Assistance for Needy Families (TANF)
<b>Assistance Listing Number:</b>	93.558
<b>Award Number and Year:</b>	2301MATANF (10/1/2022 – 9/30/2023), 2401MATANF (10/1/2023 – 9/30/2024)
<b>Compliance Requirement:</b>	Special Tests and Provisions – Child Support Non-Cooperation
<b>Type of Finding:</b>	Significant Deficiency in Internal Control Over Compliance, Other Matters

**Criteria or specific requirement:**

*Compliance:* If the state agency responsible for administering the state plan approved under Title IV-D of the Social Security Act determines that an individual is not cooperating with the state in establishing paternity, or in establishing, modifying or enforcing a support order with respect to a child of the individual, and reports that information to the state agency responsible for TANF, the state TANF agency must

(1) deduct an amount equal to not less than 25 percent from the TANF assistance that would otherwise be provided to the family of the individual, and (2) may deny the family any TANF assistance.

*Control:* Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:**

The Department of Transitional Assistance (Department) did not apply sanctions in a timely manner to individuals who were not cooperating with the state.

**Context:**

Thirteen clients were selected for testing, and the following exceptions were noted:

- For one of thirteen clients, a sanction letter was issued on June 27, 2024, but the Department did not reduce benefits until March 11, 2025. Therefore, the sanction amount of \$196 per month was implemented eight months late, resulting in ineligible benefits paid in the amount of \$1,568.
- For one of thirteen clients, a sanction letter was issued on March 26, 2024, but the Department did not reduce benefits until August 27, 2024. Therefore, the sanction amount of \$162 per month was implemented five months late, resulting in ineligible benefits paid in the amount \$810.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Cause:**

The Department's procedures were not sufficient to ensure that sanctions established for Child Support Non-Cooperation were implemented timely.

**Effect:**

Sanctions to individuals who did not cooperate with Child Support were not properly implemented by the Department, resulting in overpayment of benefits.

**Questioned costs:**

\$2,378, the benefit amounts that should have been sanctioned.

**Recommendation:**

We recommend the Department evaluate its procedures and internal controls over Child Support Non-Cooperation to ensure that sanctions are applied timely.

**Views of Responsible Officials:**

There is no disagreement with the finding.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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<b>Reference Number:</b>	<b>2024-027</b>
<b>Prior Year Finding:</b>	No
<b>Federal Agency:</b>	U.S. Department of Health and Human Services
<b>State Agency:</b>	Department of Transitional Assistance
<b>Federal Program:</b>	Temporary Assistance for Needy Families (TANF)
<b>Assistance Listing Number:</b>	93.558
<b>Award Number and Year:</b>	2301MATANF (10/1/2022 – 9/30/2023), 2401MATANF (10/1/2023 – 9/30/2024)
<b>Compliance Requirement:</b>	Special Tests and Provisions – Penalty for Failure to Comply with Work Verification Plan
<b>Type of Finding:</b>	Significant Deficiency in Internal Control Over Compliance, Other Matters

**Criteria or specific requirement:**

*Compliance:* The state agency must maintain adequate documentation, verification, and internal control procedures to ensure the accuracy of the data used in calculating work participation rates. In so doing, it must have in place procedures to:

- (a) determine whether its work activities may count for participation rate purposes;
- (b) determine how to count and verify reported hours of work;
- (c) identify who is a work-eligible individual; and
- (d) control internal data transmission and accuracy.

Each state agency must comply with its HHS-approved Work Verification Plan in effect for the period that is audited.

*Control:* Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:**

The Department of Transitional Assistance (Department) was unable to demonstrate that it had maintained adequate documentation, verification, and internal control procedures to ensure the accuracy of the data used in calculating work participation rates.

**Context:**

The Benefit Eligibility and Control Online Network (BEACON) system is used by the Department to manage TANF benefits and participant data. Work verification data contained in BEACON was incomplete or did not agree with supporting documentation.



**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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Forty participants were selected for testing and the following exceptions were noted:

- Per program requirements, self-employment cannot be self-attested. For six self-employed participants from a sample of forty participants, the Department was unable to provide additional documentation supporting work hours for the participants who were self-employed.
- For four of forty participants, data in BEACON used to verify reported hours of work did not agree with supporting documentation.

**Cause:**

The Department's procedures were not sufficient to ensure that information maintained in BEACON was complete and accurate. Internal controls did not prevent or detect these errors.

**Effect:**

Data used to calculate work participation rates was not properly verified by the Department and could allow ineligible individuals to receive benefits from the program.

**Questioned costs:**

Undetermined.

**Recommendation:**

We recommend the Department evaluate its procedures and internal controls to ensure that information used to verify work participation is complete, accurate, and agrees with supporting documentation.

**Views of Responsible Officials:**

There is no disagreement with the finding.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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<b>Reference Number:</b>	<b>2024-028</b>
<b>Prior Year Finding:</b>	2023-026
<b>Federal Agency:</b>	U.S. Department of Health and Human Services
<b>State Agency:</b>	Executive Office of Housing and Livable Communities
<b>Federal Program:</b>	Low-Income Home Energy Assistance
<b>Assistance Listing Number:</b>	93.568
<b>Award Number and Year:</b>	2401MALIEA (10/1/2023 – 9/30/2025)
<b>Compliance Requirement:</b>	Reporting – Federal Funding Accountability and Transparency Act (FFATA)
<b>Type of Finding:</b>	Significant Deficiency in Internal Control Over Compliance, Other Matters

**Criteria or specific requirement:**

*Compliance:* Per the Federal Funding Accountability and Transparency Act (FFATA), prime (direct) recipients of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Reports must be filed in FSRS by the end of the month following the month in which the prime recipient awards any sub-grant greater than or equal to \$30,000. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award will be subject to the reporting requirements as of the date the award exceeds \$30,000. If the initial award equals or exceeds \$30,000 but funding is subsequently de-obligated such that the total award amount falls below \$30,000, the award continues to be subject to FFATA reporting requirements.

The following key data elements must be reported: Subawardee Name and Data Universal Numbering System (DUNS) number; Amount of Subaward (inclusive of modifications); Subaward Obligation/Action Date; Date of Report Submission; Subaward Number; Project Description; and Names and Compensation of Highly Compensated Officers. (Names and Compensation of Highly Compensated Officers must only be reported when the entity in the preceding fiscal year received 80 percent or more of its annual gross revenues in Federal awards; and \$25,000,000 or more in annual gross revenues from Federal awards; and the public does not have access to this information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986.)

*Control:* Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Condition:**

The Executive Office of Housing and Livable Communities (Department) did not report subaward information to FSRS in accordance with FFATA requirements.

**Context:**

Three out of the eight subawards selected for testing were not reported to the FSRS. These subawards were issued on 10/1/2023 but have yet to be reported.

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
8	3	0	0	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$23,559,043	\$2,284,254	\$0	\$0	\$0

**Cause:**

The Department's procedures and controls were not sufficient to ensure that subawards were reported to FSRS.

**Effect:**

Subawards were not reported to FSRS in accordance with FFATA requirements.

**Questioned costs:**

None noted.

**Recommendation:**

We recommend the Department review and enhance its procedures and internal controls to ensure that all required subawards are reported timely and accurately to FSRS no later than the end of the month following the month of issuance of each subaward.

**Views of Responsible Officials:**

There is no disagreement with the finding.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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<b>Reference Number:</b>	<b>2024-029</b>
<b>Prior Year Finding:</b>	2023-027
<b>Federal Agency:</b>	U.S. Department of Health and Human Services
<b>State Agency:</b>	Executive Office of Housing and Livable Communities
<b>Federal Program:</b>	Low-Income Home Energy Assistance
<b>Assistance Listing Number:</b>	93.568
<b>Award Number and Year:</b>	2201MALIE4 (10/1/2021 – 9/30/2023) 2201MALIEA (10/1/2021 – 9/30/2023) 2201MALIEI (10/1/2021 – 9/30/2023) 2301MALIEA (10/1/2022 – 9/30/2024) 2301MALIEE (10/1/2022 – 9/30/2024) 2301MALIEI (10/1/2022 – 9/30/2024)
<b>Compliance Requirement:</b>	Reporting – Special Reporting
<b>Type of Finding:</b>	Significant Deficiency in Internal Control Over Compliance, Other Matters

**Criteria or specific requirement:**

*Compliance: Quarterly Performance and Management Report (OMB No. 0970-0589)* – Grant recipients must submit data and information about LIHEAP during the current fiscal year (FY) to the Federal LIHEAP Office; including success, challenges, needs and innovations. The quarterly reports focus on assisted households, performance management, obligation of funding, changes made due to anticipated increase in energy bills, collaboration with other utility programs, and training and technical assistance needs. The quarterly reports are due to the Federal LIHEAP Office one month after the end of each calendar quarter.

*Control:* Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:**

The Quarterly Performance and Management Report submitted by the Executive Office of Housing and Livable Communities (Department) did not agree to supporting documentation.

**Context:**

For 1 of 2 Quarterly Performance and Management Reports selected for testing, discrepancies were identified between the reported amounts and the supporting documentation for several line items. These exceptions were noted in Sections I and II of the 9/30/2023 quarterly report. Specifically, the following variances were noted:

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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- Number of assisted households Q4 – The report indicated 9,650 households, whereas the supporting documentation reflected 9,716 households, resulting in a variance of 66 households.
- Number of occurrences of households where LIHEAP prevented the loss of home energy Q4 – The report indicated 1,660 occurrences, whereas the supporting documentation reflected 1,897 occurrences, resulting in a variance of 237 occurrences.
- Number of occurrences of households where LIHEAP restored home energy Q4 – The report indicated 386 occurrences, whereas supporting documentation reflected 389 occurrences, resulting in a variance of 3 households.

**Cause:**

The Department's procedures were not sufficient to ensure that special reports were accurate and agreed with supporting documentation. Internal controls were not sufficient to prevent or detect the errors prior to submission.

**Effect:**

Inaccuracies in special reports could impact the Federal agency's ability to manage the program, could result in delays in annual awards, and could result in possible penalties or sanctions imposed by the grantor.

**Questioned costs:**

None.

**Recommendation:**

We recommend that the Department review and enhance its procedures and internal controls to ensure that special reports are submitted accurately, and that the information reported agrees to supporting documentation.

**Views of Responsible Officials:**

There is no disagreement with the finding.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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<b>Reference Number:</b>	<b>2024-030</b>
<b>Prior Year Finding:</b>	2023-028
<b>Federal Agency:</b>	U.S. Department of Health and Human Services
<b>State Agency:</b>	Executive Office of Housing and Livable Communities
<b>Federal Program:</b>	Low-Income Home Energy Assistance
<b>Assistance Listing Number:</b>	93.568
<b>Award Number and Year:</b>	2301MALIEA (10/1/2022 – 9/30/2024) 2301MALIEE (10/1/2022 – 9/30/2024) 2301MALIEI (10/1/2022 – 9/30/2024) 2401MALIEA (10/1/2023 – 9/30/2025) 2401MALIEE (10/1/2023 – 9/30/2025) 2401MALIEI (10/1/2023 – 9/30/2025)
<b>Compliance Requirement:</b>	Subrecipient Monitoring
<b>Type of Finding:</b>	Significant Deficiency in Internal Control Over Compliance, Other Matters

**Criteria or specific requirement:**

*Compliance:* 2 CFR section 200.332(a) - Requirements for Pass-Through Entities states, in part, that all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward.

*Control:* Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:**

The Executive Office of Housing and Livable Communities (Department) omitted required federal award information from subawards it issued from the program.

**Context:**

Twelve subawards to six subrecipients were selected for testing. For six of twelve subawards issued, the Federal Award Identification Number (FAIN) was not included in the subaward agreements. For twelve of twelve subawards issued, the Federal Award Date was not included in the subaward agreements.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Cause:**

Per discussion with the Department, it has not implemented its corrective action plan from the prior year and intends to include all required federal award information beginning with its federal fiscal year 2025 contracts.

**Effect:**

Excluding required federal grant award information at the time of the subaward may cause subrecipients and their auditors to be uninformed about specific program and other regulations that apply to the funds they receive. There is also the potential for subrecipients to have incomplete Schedules of Expenditures of Federal Awards (SEFA) in their Single Audit reports, and federal funds may not be properly audited at the subrecipient level in accordance with the Uniform Guidance.

**Questioned costs:**

None.

**Recommendation:**

We recommend the Department complete its corrective action plan from the prior year. It should ensure its internal controls and procedures are sufficient to ensure that required information is included in its subawards.

**Views of Responsible Officials:**

There is no disagreement with the finding.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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<b>Reference Number:</b>	<b>2024-031</b>
<b>Prior Year Finding:</b>	No
<b>Federal Agency:</b>	U.S. Department of Health and Human Services
<b>State Agency:</b>	Department of Early Education and Care
<b>Federal Program:</b>	CCDF Cluster
<b>Assistance Listing Number:</b>	93.575, 93.596
<b>Award Number and Year:</b>	2301MACCDF (10/1/2022 – 9/30/2025) 2301MACCDD (10/1/2022 – 9/30/2025) 2401MACCDD (10/1/2023 – 9/30/2026) 2401MACCDF (10/1/2023 – 9/30/2026) 2401MACCDM (10/1/2023 – 9/30/2026)
<b>Compliance Requirement:</b>	Reporting – Federal Funding Accountability and Transparency Act (FFATA)
<b>Type of Finding:</b>	Material Weakness in Internal Control Over Compliance, Material Noncompliance

**Criteria or specific requirement:**

*Compliance:* Per the Federal Funding Accountability and Transparency Act (FFATA), prime (direct) recipients of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Reports must be filed in FSRS by the end of the month following the month in which the prime recipient awards any sub-grant greater than or equal to \$30,000. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award will be subject to the reporting requirements as of the date the award exceeds \$30,000. If the initial award equals or exceeds \$30,000 but funding is subsequently de-obligated such that the total award amount falls below \$30,000, the award continues to be subject to FFATA reporting requirements.

The following key data elements must be reported: Subawardee Name and Data Universal Numbering System (DUNS) number; Amount of Subaward (inclusive of modifications); Subaward Obligation/Action Date; Date of Report Submission; Subaward Number; Project Description; and Names and Compensation of Highly Compensated Officers. (Names and Compensation of Highly Compensated Officers must only be reported when the entity in the preceding fiscal year received 80 percent or more of its annual gross revenues in Federal awards; and \$25,000,000 or more in annual gross revenues from Federal awards; and the public does not have access to this information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986.)

*Control:* Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).



**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Condition:**

The Department of Early Education and Care (Department) did not report subaward information to FSRS.

**Context:**

The Department informed auditors that no subawards were reported to FSRS. Therefore, a sample was unavailable for testing.

**Cause:**

The Department does not have procedures or controls regarding subaward reporting in accordance with FFATA requirements.

**Effect:**

Subawards were not reported to FSRS.

**Questioned costs:**

None noted.

**Recommendation:**

We recommend the Department develop procedures and internal controls to ensure that all required subawards are reported timely and accurately to FSRS no later than the end of the month following the month of issuance of each subaward.

**Views of Responsible Officials:**

There is no disagreement with the finding.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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<b>Reference Number:</b>	<b>2024-032</b>
<b>Prior Year Finding:</b>	No
<b>Federal Agency:</b>	U.S. Department of Health and Human Services
<b>State Agency:</b>	Department of Early Education and Care
<b>Federal Program:</b>	CCDF Cluster
<b>Assistance Listing Number:</b>	93.575, 93.596
<b>Award Number and Year:</b>	2301MACCDF (10/1/2022 – 9/30/2025) 2301MACCDD (10/1/2022 – 9/30/2025) 2401MACCDD (10/1/2023 – 9/30/2026) 2401MACCDF (10/1/2023 – 9/30/2026) 2401MACCDM (10/1/2023 – 9/30/2026)
<b>Compliance Requirement:</b>	Special Tests and Provisions – Fraud Detection and Repayment
<b>Type of Finding:</b>	Material Weakness in Internal Control Over Compliance, Material Noncompliance

**Criteria or specific requirement:**

*Compliance:* Lead Agencies shall recover child care payments that are the result of fraud. These payments shall be recovered from the party responsible for committing the fraud (45 CFR section 98.60).

The Department of Early Education and Care's (Department) procedures require issuance of a decision letter to the parent at the conclusion of an investigation. The letter must include the recoupment amount, Agreement to Repay, and the termination date.

*Control:* Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:**

The Department did not promptly recover a fraudulent payment.

**Context:**

According to the Department's Bureau of Special Investigations policy, when a case is returned to the Department for final disposition and a parent has an active Request for Review, the assigned Financial Assistance Specialist is required to issue a decision letter including the recoupment amount, Agreement to Repay, and the termination date. For one of three fraud cases selected for testing, the Department did not issue a decision letter to the client at the conclusion of the fraud investigation. The investigation concluded on 6/19/2024 but the decision letter was not issued until 2/15/2025. Therefore, the recovery was not performed timely.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

---

**Cause:**

The Department's procedures were not sufficient to ensure that decision letters were issued promptly at the conclusion of the fraud investigation and that the recovery of funds was performed timely. Internal controls did not prevent or detect the error.

**Effect:**

Failure to promptly issue decision letters delays recoupment of fraudulent payments.

**Questioned costs:**

Undetermined.

**Recommendation:**

We recommend the Department review and enhance procedures and internal controls to ensure that, at the conclusion of fraud investigations, decision letters are issued promptly and that repayments are received timely.

**Views of Responsible Officials:**

There is no disagreement with the finding.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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<b>Reference Number:</b>	<b>2024-033</b>
<b>Prior Year Finding:</b>	2023-032
<b>Federal Agency:</b>	U.S. Department of Health and Human Services
<b>State Agency:</b>	Executive Office of Health and Human Services
<b>Federal Program:</b>	Medicaid Cluster, COVID-19 – Medicaid Cluster
<b>Assistance Listing Number:</b>	93.775, 93.777, 93.778
<b>Award Number and Year:</b>	XIX-MAP23, XIX-MAP-24
<b>Compliance Requirement:</b>	Special Tests and Provisions – Refunding of Federal Share of Medicaid Overpayments to Providers
<b>Type of Finding:</b>	Significant Deficiency in Internal Control Over Compliance, Other Matters

**Criteria or specific requirement:**

*Compliance:* Pursuant to 1903(d)(2)(C) of the Act (the Act) (42 USC 1396b), states have up to one (1) year from the date of discovery of the overpayment to recover or attempt to recover the overpayment before the federal share must be refunded to CMS via Form CMS-64 Summary, Line 9.C1-Fraud, Waste & Abuse Amounts, Line 9.C2-OIG Complaint False Claims Act, 9.D Other, 9.E. – RAC Collections, 9.F. – PERM Collections or 9.G. – MEQC Collections regardless of whether recovery is made from the provider. The state must credit the federal share to CMS as outlined under 42 CFR 433.320(a)(2) either in the quarter in which the recovery is made or in the quarter in which the one-year period following discovery ends, whichever is earlier, with limited exceptions. Under 42 CFR 433.316(d), for overpayments resulting from fraud, if not collected within one year of discovery, the SMA has until 30 days after the final judgment of a judicial or administrative appeals process to return the federal share.

*Control:* Per 2 CFR section 200.303(a), the non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:**

Errors were made by the Executive Office of Health and Human Services (Department) when calculating the federal share of the overpayments to be returned on the CMS-64.

**Context:**

For eight of thirty-four overpayments selected for testing, the federal share to be returned for the 6/30/2024 quarter was calculated incorrectly. The amount reported in Column A - Total Computable on Line 9C1 was understated by \$349,572 and the amount reported in Column E - Total Federal Share on Line 9C1 was understated by \$185,098.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Cause:**

The Department's procedures were not sufficient to ensure that the spreadsheet used to calculate the federal share of overpayments to be returned was accurate. Internal controls did not prevent or detect the errors.

**Effect:**

The federal share of refunded overpayments was understated when reported on the CMS-64.

**Questioned costs:**

\$185,098, which represents the total understatement of the reported federal share.

**Recommendation:**

We recommend that the Department enhance its procedures and controls to ensure that the calculation of the federal share of overpayments to be returned is accurate and is properly reported on the CMS-64.

**Views of Responsible Officials:**

There is no disagreement with the finding.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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<b>Reference Number:</b>	<b>2024-034</b>
<b>Prior Year Finding:</b>	2023-029
<b>Federal Agency:</b>	U.S. Department of Health and Human Services
<b>State Agency:</b>	Executive Office of Health and Human Services
<b>Federal Program:</b>	Medicaid Cluster, COVID-19 – Medicaid Cluster
<b>Assistance Listing Number:</b>	93.775, 93.777, 93.778
<b>Award Number and Year:</b>	XIX-MAP23, XIX-MAP24
<b>Compliance Requirement:</b>	Allowable Activities/Allowable Costs Special Tests and Provisions – Provider Eligibility and Provider Health and Safety Standards
<b>Type of Finding:</b>	Significant Deficiency in Internal Control Over Compliance, Other Matters

**Criteria or specific requirement:**

*Compliance:* To be allowable, Medicaid costs for medical services must be (1) covered by the state plan or CMS approved waivers/demonstrations; (2) reviewed by the state consistent with the state's documented procedures and system for determining medical necessity of claims; (3) properly coded; and (4) paid at the rate allowed by the state plan. Furthermore, beneficiaries must be eligible (or presumptively eligible) at the time of service, whether covered under fee-for-service or managed care. Additionally, Medicaid costs must be net of beneficiary cost-sharing obligations and applicable credits (e.g., insurance, recoveries from other third parties who are responsible for covering the Medicaid costs, and drug rebates), paid to eligible providers, and only provided on behalf of eligible individuals.

In order to receive Medicaid payments, providers must: (1) be licensed in accordance with federal, state, and local laws and regulations to participate in the Medicaid program (42 CFR 431.107 and 447.10; and Section 1902(a)(9) of the Act (42 USC 1396a(a)(9)); (2) screened and enrolled in accordance with 42 CFR Part 455, Subpart E (sections 455.400 through 455.470); and make certain disclosures to the state (42 CFR Part 455, Subpart B, sections 455.100 through 455.106). Medicaid managed care network providers are subject to the same disclosure, screening, enrollment, and termination requirements that apply to Medicaid fee-for-service providers in accordance with 42 CFR Part 438, Subpart H. States must also follow guidance issued in the Medicaid Provider Enrollment Compendium (MPEC) to enroll providers into their Medicaid programs.

Providers must meet the prescribed health and safety standards for hospital, nursing facilities, and ICF/IID (42 CFR Part 442). The standards may be modified in the state plan.

*Control:* Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Condition:**

The Executive Office of Health and Human Services (Department) did not properly monitor a provider that was determined to be high risk and, therefore, it failed to ensure the provider was eligible to provide services under the program.

**Context:**

One of sixty providers selected for testing was designated as high-risk on 9/30/2017. This provider was terminated on 10/3/2017 and was reinstated on 10/17/2017. The Department's procedures require a site visit for high-risk providers; however, the scheduled site visit was canceled following the provider's termination. After reinstatement, the site visit should have been rescheduled, but the Department has not yet performed a site visit for this provider. Therefore, the Department is unable to provide documentation that the provider is eligible to perform services under the program.

**Cause:**

The Department's procedures were not sufficient to ensure it performed site visits for high-risk providers and ensure that it maintained documentation that all providers were eligible to perform services under the program. Internal controls did not prevent or detect the errors.

**Effect:**

Claims were paid to a provider whose eligibility was not properly documented.

**Questioned costs:**

Undetermined. Due to a lack of information, auditors were unable to determine if the provider was eligible or if ineligible costs were incurred.

**Recommendation:**

The Department should enhance its procedures and internal controls to ensure it properly monitors high-risk providers and that it maintains documentation that claims are paid only to eligible providers.

**Views of Responsible Officials:**

There is no disagreement with the finding.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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<b>Reference Number:</b>	<b>2024-035</b>
<b>Prior Year Finding:</b>	No
<b>Federal Agency:</b>	U.S. Department of Health and Human Services
<b>State Agency:</b>	Executive Office of Health and Human Services
<b>Federal Program:</b>	Medicaid Cluster, COVID-19 – Medicaid Cluster
<b>Assistance Listing Number:</b>	93.775, 93.777, 93.778
<b>Award Number and Year:</b>	XIX-MAP23, XIX-MAP24
<b>Compliance Requirement:</b>	Eligibility
<b>Type of Finding:</b>	Significant Deficiency in Internal Control Over Compliance, Other Matters

**Criteria or specific requirement:**

*Compliance:* States verify the financial and nonfinancial factors of eligibility, per federal requirements at 42 CFR 435.948 through 435.956 and state requirements (as documented in the state plan, verification plan, and eligibility manual). States must monitor the accuracy of eligibility determinations by establishing a Medicaid Eligibility Quality Control (MEQC) program to reduce erroneous expenditures in conjunction with the Payment Error Rate Measurement (PERM) Program.

*Control:* Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:**

The Executive Office of Health and Human Services (Department) did not properly resolve a case after MEQC review identified one or more errors in the eligibility determination.

**Context:**

The eligibility review for one of sixty participants identified errors in the eligibility determination. The Department did not send an outreach letter to the participant to resolve the issue.

**Cause:**

The Department’s procedures were not sufficient to ensure it followed up when its MEQC program identified errors in participant eligibility determination.

**Effect:**

Claims may have been paid to an ineligible participant.

**Questioned costs:**

Undetermined.



**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Recommendation:**

The Department should enhance its procedures and internal controls to ensure it promptly follows up with participants whose eligibility review identifies errors and that ineligible participants are terminated from the program.

**Views of Responsible Officials:**

There is no disagreement with the finding.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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<b>Reference Number:</b>	<b>2024-036</b>
<b>Prior Year Finding:</b>	2023-025
<b>Federal Agency:</b>	U.S. Department of Health and Human Services
<b>State Agency:</b>	Department of Public Health (DPH), Executive Office of Housing and Livable Communities (EOHLC)
<b>Federal Program:</b>	Opioid-STR
<b>Assistance Listing Number:</b>	93.788
<b>Award Number and Year:</b>	6H79TI083328 (9/30/2021 – 9/29/2023) 1H79TI085778 (9/30/2021 – 9/29/2024)
<b>Compliance Requirement:</b>	Subrecipient Monitoring
<b>Type of Finding:</b>	Material Weakness in Internal Control Over Compliance, Material Noncompliance

**Criteria or specific requirement:**

*Compliance:* 2 CFR section 200.332(a) - Requirements for Pass-Through Entities states, in part, that all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward.

*Control:* Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:**

The Department of Public Health (DPH) and the Executive Office of Housing and Livable Communities (EOHLC) omitted required federal award information from subawards issued from the program.

**Context:**

Twenty subawards issued to thirteen subrecipients were selected for testing for DPH. Twenty of twenty subawards were missing required federal award information. Specifically, we noted the following:

- 20 of 20 subawards were missing the Federal Award Identification Number (FAIN) and the Federal Award Date.
- 6 of 20 subawards were missing the clause stating that the Federal Award must be used in accordance with Federal statutes, regulations and the terms and conditions of the Federal Award.
- 5 of 20 subawards were missing the Indirect Cost Rate for the Federal Award.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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- 3 of 20 subawards were missing the Name of the Federal Awarding Agency, the contact information for the awarding official of the pass-through entity, the Assistance Listing Number and Program Name.
- 1 of 20 subawards was missing the following:
  - Amount of Federal Funds Obligated by this action
  - Total Amount of Federal Funds Obligated
  - Total Amount of the Federal Award
  - Federal Award Project Description
- 1 of 20 subawards was missing the subrecipient's unique entity identifier.

Five subawards issued to five subrecipients were selected for testing for EOHLC. Five of five subawards were missing the following required federal award information:

- Federal Award Identification Number (FAIN)
- Federal Award Date
- Name of the Federal Awarding Agency and contact information for awarding official of the pass-through entity
- Assistance Listing Number and Name

**Cause:**

Per discussion with the Department, it has not implemented its corrective action plan from the prior year and intends to include all required federal award information beginning with its federal fiscal year 2025 contracts.

**Effect:**

Excluding required federal grant award information at the time of the subaward may cause subrecipients and their auditors to be uninformed about specific program and other regulations that apply to the funds they receive. There is also the potential for subrecipients to have incomplete Schedules of Expenditures of Federal Awards (SEFA) in their Single Audit reports, and federal funds may not be properly audited at the subrecipient level in accordance with the Uniform Guidance.

**Questioned costs:**

None.

**Recommendation:**

We recommend the Department complete its corrective action plan from the prior year. It should ensure its internal controls and procedures are sufficient to ensure that required information is included in its subawards.

**Views of Responsible Officials:**

There is no disagreement with the finding.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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<b>Reference Number:</b>	<b>2024-037</b>
<b>Prior Year Finding:</b>	2023-033
<b>Federal Agency:</b>	U.S. Department of Health and Human Services
<b>State Agency:</b>	Department of Public Health (DPH)
<b>Federal Program:</b>	Opioid-STR
<b>Assistance Listing Number:</b>	93.788
<b>Award Number and Year:</b>	6H79TI083328 (9/30/2021 – 9/29/2023) 1H79TI085778 (9/30/2021 – 9/29/2024)
<b>Compliance Requirement:</b>	Reporting – Federal Funding Accountability and Transparency Act (FFATA)
<b>Type of Finding:</b>	Significant Deficiency in Internal Control Over Compliance, Other Matters

**Criteria or specific requirement:**

**Compliance:** Per the Federal Funding Accountability and Transparency Act (FFATA), prime (direct) recipients of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Reports must be filed in FSRS by the end of the month following the month in which the prime recipient awards any sub-grant greater than or equal to \$30,000. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award will be subject to the reporting requirements as of the date the award exceeds \$30,000. If the initial award equals or exceeds \$30,000 but funding is subsequently de-obligated such that the total award amount falls below \$30,000, the award continues to be subject to FFATA reporting requirements.

**Control:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:**

The Department of Public Health (Department) did not report subaward information to FSRS within thirty days after subaward issuance.

**Context:**

Thirteen subawards were selected for testing and the following exceptions were noted:

- Twelve of thirteen subawards were not reported timely to FSRS. The subawards were issued 7/1/2023 and were not reported to FSRS until 3/28/2024, or seven months after the due date.
- One of thirteen subawards was not reported to FSRS. The subaward was issued on 7/1/2023 but it has not been reported to FSRS.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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<b>Transactions Tested</b>	<b>Subaward not reported</b>	<b>Report not timely</b>	<b>Subaward amount incorrect</b>	<b>Subaward missing key elements</b>
13	1	12	0	0
<b>Dollar Amount of Tested Transactions</b>	<b>Subaward not reported</b>	<b>Report not timely</b>	<b>Subaward amount incorrect</b>	<b>Subaward missing key elements</b>
\$9,227,267	\$150,000	\$9,077,267	\$0	\$0

**Cause:**

The Department has not completed implementation of its corrective action plan from the prior audit year.

**Effect:**

Subawards were not reported to FSRS in accordance with FFATA requirements.

**Questioned costs:**

None noted.

**Recommendation:**

We recommend the Department complete implementation of its corrective action plan from the prior audit year. It should establish procedures and internal controls to ensure that all required subawards are reported timely and accurately to FSRS no later than the end of the month following the month of issuance of each subaward.

**Views of Responsible Officials:**

There is no disagreement with the finding.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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<b>Reference Number:</b>	<b>2024-038</b>
<b>Prior Year Finding:</b>	No
<b>Federal Agency:</b>	U.S. Department of Homeland Security
<b>State Agency:</b>	Massachusetts Emergency Management Agency
<b>Federal Program:</b>	Disaster Grants – Public Assistance (Presidentially Declared Disasters), COVID-19 - Disaster Grants – Public Assistance (Presidentially Declared Disasters)
<b>Assistance Listing Number:</b>	97.036
<b>Award Number and Year:</b>	FEMA-4496-DR (2020) FEMA-4651-DR (2022)
<b>Compliance Requirement:</b>	Reporting – Federal Funding Accountability and Transparency Act (FFATA)
<b>Type of Finding:</b>	Material Weakness in Internal Control Over Compliance, Material Noncompliance

**Criteria or specific requirement:**

*Compliance:* Per the Federal Funding Accountability and Transparency Act (FFATA), prime (direct) recipients of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Reports must be filed in FSRS by the end of the month following the month in which the prime recipient awards any sub-grant greater than or equal to \$30,000. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award will be subject to the reporting requirements as of the date the award exceeds \$30,000. If the initial award equals or exceeds \$30,000 but funding is subsequently de-obligated such that the total award amount falls below \$30,000, the award continues to be subject to FFATA reporting requirements.

The following key data elements must be reported: Subawardee Name and Data Universal Numbering System (DUNS) number; Amount of Subaward (inclusive of modifications); Subaward Obligation/Action Date; Date of Report Submission; Subaward Number; Project Description; and Names and Compensation of Highly Compensated Officers. (Names and Compensation of Highly Compensated Officers must only be reported when the entity in the preceding fiscal year received 80 percent or more of its annual gross revenues in Federal awards; and \$25,000,000 or more in annual gross revenues from Federal awards; and the public does not have access to this information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986.)

*Control:* Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Condition:**

The Massachusetts Emergency Management Agency (Department) did not report subaward information to FSRS in accordance with FFATA requirements.

**Context:**

Thirty of the forty subawards selected for testing were not reported to the FSRS in accordance with FFATA requirements. The following exceptions were noted:

- 4 of 40 subawards were inaccurately reported. The total of the subawards was \$14,652,284, but \$29,265,187 was reported.
- 3 of 40 subawards, totaling \$6,245,292, were not reported to FSRS.
- 22 of 40 subawards, totaling \$47,614,805, were not reported timely. The reports were submitted from one day to one year late.

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
40	3	22	4	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$23,559,043	\$6,245,292	\$47,614,805	\$14,612,904	\$0

**Cause:**

The Department's procedures and controls were not sufficient to ensure that subawards were reported to FSRS.

**Effect:**

Subawards were not reported to FSRS in accordance with FFATA requirements.

**Questioned costs:**

None noted.

**Recommendation:**

We recommend the Department review and enhance its procedures and internal controls to ensure that all required subawards are reported timely and accurately to FSRS no later than the end of the month following the month of issuance of each subaward.

**Views of Responsible Officials:**

There is no disagreement with the finding.

**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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<b>Reference Number:</b>	<b>2024-039</b>
<b>Prior Year Finding:</b>	No
<b>Federal Agency:</b>	U.S. Department of Homeland Security
<b>State Agency:</b>	Massachusetts Emergency Management Agency (Agency)
<b>Federal Program:</b>	COVID-19 - Disaster Grants – Public Assistance (Presidentially Declared Disasters)
<b>Assistance Listing Number:</b>	97.036
<b>Award Number and Year:</b>	FEMA-4496-DR (1/20/2020 and continuing)
<b>Compliance Requirement:</b>	Allowable Costs / Cost Principles
<b>Type of Finding:</b>	Significant Deficiency in Internal Control Over Compliance, Other Matters

**Criteria or specific requirement:**

*Compliance:* 2 CFR section 200.403 states, in part, except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

- (a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
- (b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
- (c) Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity.
- (d) Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- (e) Be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in this part.
- (f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period.
- (g) Be adequately documented.

*Control:* Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:**

The Agency was unable to provide documentation to support the allowability, approval, and proper accounting of expenditures charged to the program.



**COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Context:**

Forty invoices were selected for testing and the following exceptions were noted:

- For 4 of 40 invoices, support could not be provided to verify that the invoices had been charged to the correct general ledger codes and that the costs were allowable under the program.
- For 3 of 40 invoices, payment details could not be verified because support did not include the check amount or the check date.
- For 5 of 40 invoices, there was no evidence of approval of the purchase order or invoice.

**Cause:**

The Agency's procedures were not sufficient to ensure that expenditures charged to the program were allowable, approved, and accounted for properly in the Commonwealth's accounting system. Internal controls did not detect or prevent the errors.

**Effect:**

Unallowable costs could be charged to the program.

**Questioned costs:**

Undetermined.

**Recommendation:**

We recommend the Agency review and enhance procedures and controls to ensure that costs charged to the program are allowable, approved, and accounted for properly in the Commonwealth's accounting system.

**Views of Responsible Officials:**

There is no disagreement with the finding.





WILLIAM McNAMARA  
COMPTROLLER

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### COMMONWEALTH OF MASSACHUSETTS CORRECTIVE ACTION PLAN YEAR ENDED JUNE 30, 2024

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#### EXECUTIVE OFFICE OF LABOR AND WORKFORCE DEVELOPMENT

##### 2024-001 Accounting and Financial Reporting – Unemployment Compensation Trust Fund

Recommendation: We recommend EOLWD design and implement a system of internal controls that reconciles all accounts and balances of the Fund's delegated system to the unemployment insurance bank accounts and MMARS monthly and no later than 30 days after the end of any given month.

We recommend EOLWD design and implement procedures to ensure that the annual GAAP package submitted to CTR considers all balances and transactions to be reported in accordance with GAAP. Such procedures should include documentation as to how balances are calculated for the following items:

- a. Employer Unemployment Insurance Contributions Receivable
- b. Allowance for Uncollectible Employer Taxes Receivable
- c. Benefits (Accounts) Payable
- d. Benefits Overpayments Receivable
- e. Allowance for Uncollectible Benefits Overpayments Receivable
- f. Employer Credit Balances
- g. Overdraw of Federal Pandemic Funds

Such a system should be formally documented and designed in a manner that would provide the ability to produce an unaudited financial statement within 45 days after month or year-end.

Action taken in response to finding: The Executive Office of Labor and Workforce Development (EOLWD) has implemented changes to enhance and improve financial reporting and mitigate the risk of inaccurate or delayed financial statements.

EOLWD Finance has and continues to restructure its department to better align functions with secretariat goals including enhanced overall compliance and internal controls. The Finance department has and continues to identify, assess, and mitigate risks; enhance procedures; and implement related changes. Additionally, for the second year in a row, the Finance department has established an updated internal control plan.

Additionally, EOLWD and the Department of Unemployment Assistance (DUA) completed the launch of the second phase of a modernized online Unemployment Insurance (UI) system in May 2025, also known as EMT. This second phase covers all processes related to the payment of unemployment insurance benefits, including verifying claimant eligibility

**COMMONWEALTH OF MASSACHUSETTS  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2024**

as well as calculating, issuing, tracking, and recording payments to claimants. The new system is a much-needed replacement to the legacy system (UI Online), which caused data integrity and reporting issues. EOLWD Finance engaged with DUA and the UI IT vendor, FAST Enterprises, in the development and testing of the new system to ensure the system's infrastructure and capabilities align with accounting and reporting standards. While previous issues will now be avoided thanks to the new UI system, the legacy data may continue to be reflected in DUA and EOLWD Finance reports over the next fiscal year.

EOLWD Finance has developed and implemented internal controls and SOPs for reconciliation of accounts and balances of the Fund's delegated system to the unemployment insurance bank accounts and MMARS monthly.

EOLWD Finance will continue to work with DUA to establish clearer documentation and procedures for the items enumerated above for the GAAP package. Specifically, EOLWD Finance and DUA have finalized standard operating procedures for item b, Allowance for Uncollectible Employer Taxes Receivable and will soon finalize similar documentation for item g, Overdraw of Federal Pandemic Funds. The development and implementation of SOPs and process improvements for all GAAP package components will be supported by the new UI IT system which will enable more timely and more accurate reporting.

In addition, to ongoing collaboration with the Office of the Comptroller—including continued timely submission of GAAP packages—EOLWD Finance and DUA will work with FAST Enterprises to continue to refine data reporting and initiate the integration of UI financial activity in the new iteration of MMARS.

The planned completion date below is based on the progress planned for state FY26, most notably the integration with the new iteration of MMARS.

Name(s) of the contact person(s) responsible for corrective action: Adriana Leon, CFO

Planned completion date for corrective action plan: July 1, 2026

2024-002

Accounting and Financial Reporting - Special Contribution Unemployment Compensation Trust Fund

Recommendation: We recommend procedures be designed and implemented to record the Fund's activities on a perpetual basis and reconcile all activity no later than 30-days after month close.

Action taken in response to finding: In coordination with the Office of the Comptroller and the Treasurer, over the course of state fiscal year 2025, EOLWD designed and implemented procedures to record the Fund's activities and reconcile all activity no later than 30 days after month close. EOLWD is working on documenting these procedures in coordination with CTR and TRE with a target completion of July 31, 2025 with plans to ensure recording of activity on a monthly basis thereafter.

Name(s) of the contact person(s) responsible for corrective action: Adriana Leon, CFO

Planned completion date for corrective action plan: July 31, 2025

**COMMONWEALTH OF MASSACHUSETTS  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2024**

**DEPARTMENT OF TRANSITIONAL ASSISTANCE**

2024-003      SNAP Cluster - Assistance Listing No. 10.551, 10.561

Recommendation: We recommend the Department review and enhance procedures and controls to ensure that documentation for EBT reconciliations is maintained in accordance with the federal program requirements.

Action taken in response to finding: Starting July 2025, the Accounting Director (or Deputy Accounting Director when hired) will sign and date the reconciliation documentation (and retain) when reviews are performed.

The standard operating procedures will be clarified that preparer and reviewer typing their names and date within the reconciliation documentation is an acceptable form of sign-off upon completion of the reconciliations and reviews.

Name(s) of the contact person(s) responsible for corrective action: Keivon Spencer, Director of Accounting | DTA Finance

Planned completion date for corrective action plan: June 30, 2025 and forward – Sign and date reconciliation reviews

October 30, 2025 – Standard operating procedures

**DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION**

2024-004      Child and Adult Care Food Program - Assistance Listing No. 10.558

Recommendation: The Department should review and enhance internal controls and procedures to ensure that required information is obtained prior to entering into a subrecipient agreement.

Action taken in response to finding: The Office for Food and Nutrition Programs (FNP) has confirmed the 19 CACFP subrecipients (out of 327) that either do not have a UEI or have one but has not registered it in SAM.gov. FNP will notify the subrecipients that their federal reimbursements will be put on hold until they take action and provide DESE with sufficient documentation that they have completed the tasks.

Name(s) of the contact person(s) responsible for corrective action: Rob Leshin, Director, Food and Nutrition Programs

Planned completion date for corrective action plan: July 15, 2025

**COMMONWEALTH OF MASSACHUSETTS  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2024**

**EXECUTIVE OFFICE OF LABOR AND WORKFORCE DEVELOPMENT**

2024-005      Unemployment Insurance, COVID-19 – Unemployment Insurance - Assistance Listing No. 17.225

Recommendation: We recommend the Department review and enhance procedures and controls to ensure that BAM case investigations are completed timely in accordance with the time limits established in the ET Handbook No. 395.

Action taken in response to finding: Analysis showed that BAM Investigators spend a minimum of 20% of work hours devoted to clerical tasks necessary to develop an investigatory file. As part of MDUA's modernized UI system, the new system features an electronic BAM casefile which should reduce clerical work 5% or below, and, in turn, allow additional time to investigate and complete case work.

BAM has always relied on postal mail as a primary methodology to contact interested persons. By integrating the BAM casefile into the UI system, investigators can send questionnaires and notifications to interested persons through the system. In turn, interested persons may complete questionnaires and upload information into the system thereby reducing time between issuance of documents and response.

Name(s) of the contact person(s) responsible for corrective action: Susan Saulnier, Director of UI Performs

Planned completion date for corrective action plan: June 2026

This statistic is compiled for a year of data. Because BAM was not an on-line program, all cases prior to May 18, 2025 remain in the old format, and, therefore were not placed in the new system. As of May 19, 2025 and moving forward, all BAM cases will be held in the electronic case file. By June 2026, MDUA will have a year of data with improvements to BAM investigative methodology.

2024-006      Unemployment Insurance, COVID-19 – Unemployment Insurance - Assistance Listing No. 17.225

Recommendation: We recommend the Department review and enhance procedures and controls to ensure that RESEA program requirements are met. We further recommend the Department develop a formal process to review quarterly performance reports for accuracy prior to submission.

Action taken in response to finding: MDUA's legacy system had a known issue with maintaining documents. In some instances, the legacy system did not keep a copy of correspondence. In May 2025, MDUA implemented a new, modernized UI administrative system known as EMT. During the integration process, memorializing documents the system generated was a priority. Now with a fully implemented system, all documents will be saved.

In addition, the RESEA program has a required reporting standard administered through the federal SUN system. Although MDUA has an established process for completing this work, MDUA does not have an audit trail to show it was completed. Moving forward, MDUA

**COMMONWEALTH OF MASSACHUSETTS  
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YEAR ENDED JUNE 30, 2024**

will enhance this procedure to ensure MDUA has documentation to maintain compliance.

Name(s) of the contact person(s) responsible for corrective action: John Saulnier, Director of Benefit Performance

Planned completion date for corrective action plan: 9/30/2025

2024-007

Employment Service Cluster - Assistance Listing No. 17.207, 17.801

Recommendation: The Department should implement procedures and internal controls to ensure that all required subawards are reviewed, approved, and subsequently timely submitted to FSRS no later than the end of the month following the month of issuance. Documentation of implemented controls should be readily available for auditors.

Action taken in response to finding: EOLWD Finance needs to update the Standard Operating Procedure (SOP) to ensure compliance with the Federal Funding Accountability and Transparency Act (FFATA) reporting requirements. FFATA reporting as of FY 2025 has been transitioned to SAM.gov, providing a more streamlined and user-friendly platform for managing and tracking subaward reporting. To support timely submissions, a calendar reminder has been implemented to prompt monthly checks of reporting activity. The next phase of implementation will focus on expanding staff training to ensure more team members are equipped to complete FFATA reporting tasks accurately and by establishing a more accurate subaward report. Ongoing monitoring will continue to ensure reporting remains timely and accurate, with periodic reviews conducted to assess performance and identify any needed updates to the SOP.

Name(s) of the contact person(s) responsible for corrective action: Sarah Shannon, Ken Luke

Planned completion date for corrective action plan: 9/30/2025

2024-008

Employment Service Cluster - Assistance Listing No. 17.207, 17.801

Recommendation: We recommend the Department develop and document internal controls over reporting earmarking requirements to ensure that reports are accurate and that earmarking requirements are met.

Action taken in response to finding: EOLWD Finance has developed a new Expenditure Detail Report (EDR) within their internal Finance Data Mart. This new report is designed to mirror the structure of federal quarter filings and improve the traceability between reported expenditures and source documentation. Beginning in FY26, phase codes associated with federal grant activity will be further disaggregated and mapped in MMARS screen BQ87 (Federal Grant Phase Budget Status). This enhancement will improve the accuracy and clarity of budget-to-actual comparisons by providing a clearer breakout of expenditures by phase. It will also strengthen internal controls and facilitate better alignment between MMARS, Finance Data Mart, and federal reporting requirements. Finance and DCS will continue to conduct joint reviews of the EDR each quarter to ensure data consistency across systems and compliance with federal reporting standards.

Name(s) of the contact person(s) responsible for corrective action: Dave Manning and Ken Luke

Planned completion date for corrective action plan: 12/31/2025



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2024-009      Employment Service Cluster - Assistance Listing No. 17.207, 17.801

Recommendation: We recommend the Department implement its corrective action plan from the prior year. Procedures and internal controls over reporting should be sufficient to ensure that reports are accurate and supported by documentation.

Action taken in response to finding: Finance has developed a new Expenditure Detail Report (EDR) with their internal Finance Data Mart. This new report is designed to mirror the structure of federal quarter filings and improve the traceability between reported expenditures and source documentation. Beginning in FY26, phase codes associated with federal grant activity will be further disaggregated and mapped in MMARS screen BQ87 (Federal Grant Phase Budget Status). This enhancement will improve the accuracy and clarity of budget-to-actual comparisons by providing a clearer breakout of expenditures by phase. It will also strengthen internal controls and facilitate better alignment between MMARS, Finance Data Mart, and federal reporting requirements. Finance and DCS will continue to conduct joint reviews of the EDR each quarter to ensure data consistency across systems and compliance with federal reporting standards.

Name(s) of the contact person(s) responsible for corrective action: Sarah Shannon, Ken Luke, Vina Yung, Sacha Stadhard

Planned completion date for corrective action plan: 12/31/2025

2024-010      WIOA Cluster - Assistance Listing No. 17.258, 17.259, 17.278

Recommendation: The Department should implement procedures and internal controls to ensure that all required subawards are reviewed, approved and subsequently reported timely to FSRS no later than the end of the month following the month of issuance. Documentation of implemented controls should be readily available for auditors.

Action taken in response to finding: EOLWD Finance has finalized a Standard Operating Procedure (SOP) to ensure compliance with the Federal Funding Accountability and Transparency Act (FFATA) reporting requirements. FFATA reporting as of FY 2025 has been transitioned to SAM.gov, providing a more streamlined and user-friendly platform for managing and tracking subaward reporting. To support timely submissions, a calendar reminder has been implemented to prompt monthly checks of reporting activity. The next phase of implementation will focus on expanding staff training to ensure more team members are equipped to complete FFATA reporting tasks accurately and efficiently. Ongoing monitoring will continue to ensure reporting remains timely and accurate, with periodic reviews conducted to assess performance and identify any needed updates to the SOP.

Name(s) of the contact person(s) responsible for corrective action: Sarah Shannon, Ken Luke

Planned completion date for corrective action plan: 9/30/2025

2024-011      WIOA Cluster - Assistance Listing No. 17.258, 17.259, 17.278

Recommendation: The Department should review its procedures to ensure that ETA 9130 reports are accurate and agree with supporting documentation. We further recommend that internal controls are enhanced to ensure that reports are reviewed for accuracy prior to submission.



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Action taken in response to finding: This issue occurred during a period when the preparation and submission of the ETA 9130 reports were handled by a single staff member without peer review. The lack of internal checks and collaborative review contributed to the inaccuracies. With new management and restructured team now in place, we have implemented and strengthened review processes. Moving forward, ETA 9130 reports will be jointly reviewed by Finance and program staff before submission and certification. Supporting documentation will be cross-checked for accuracy and completeness, and all relevant files will be maintained in a centralized, shared folder to ensure transparency and accountability. This multi-layered review and documentation process will be incorporated into standard quarterly reporting procedures to prevent future discrepancies and ensure federal reporting integrity.

Name(s) of the contact person(s) responsible for corrective action: Sarah Shannon, Ken Luke, Vina Yung

Planned completion date for corrective action plan: 8/30/2025

2024-012

WIOA Cluster - Assistance Listing No. 17.258, 17.259, 17.278

Recommendation: We recommend the Agency review and enhance procedures and controls to ensure that costs charged to the program are allowable, approved, and accounted for properly in the Commonwealth's accounting system.

Action taken in response to finding: During the review, supporting documentation for certain expenditure adjustments (EX) could not be located. Since then, the department has taken steps to strengthen internal controls and improve documentation practices. Under new management, enhanced oversight procedures have been implemented, requiring all expenditure adjustments to undergo review and approval by multiple levels of management and staff. To ensure transparency and audit readiness, all supporting documentation is now stored in a centralized and accessible SharePoint repository. Additionally, revised procedures are being integrated into the department's standard operating protocols to support ongoing monitoring. These updates are designed to ensure that all future adjustments are properly documented, allowable under applicable federal regulations, and readily available for review.

Name(s) of the contact person(s) responsible for corrective action: Ken Luke

Planned completion date for corrective action plan: 9/30/2025

2024-013

WIOA Cluster - Assistance Listing No. 17.258, 17.259, 17.278

Recommendation: The Department should update its procedures and controls and perform additional training over time and effort reporting to ensure that payroll costs charged to the program are based on actual time and effort and a combination code that is allowable under the program. The Department should not seek federal reimbursement unless it can substantiate that the time and effort was dedicated to the federal program.

Action taken in response to finding: EOLWD Finance continues to address time and effort reporting compliance through targeted training and system enhancements. Ongoing training is provided for new staff to ensure they correctly enter combo codes that align with the activities performed. To strengthen oversight, a custom report has been developed to identify employees missing combo codes each week, allowing Finance staff to proactively follow up and ensure proper time charging weekly. Looking ahead, Finance will collaborate with departments in the upcoming fiscal year to update labor distribution profiles, ensuring

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that employees are defaulted to the correct combo codes for accurate and efficient time reporting.

Name(s) of the contact person(s) responsible for corrective action: Sarah Shannon, Ken Luke, Anna Yong, Vina Yung

Planned completion date for corrective action plan: 12/31/2025

2024-014

WIOA Cluster - Assistance Listing No. 17.258, 17.259, 17.278

Recommendation: We recommend the Department review and enhance internal controls and procedures to ensure that required information is included in its subawards.

Action taken in response to finding: The MassHire Department of Career Services (MHDCS) has reviewed, enhanced, and revised its documented internal controls and procedures to ensure that required award information is included and provided to its sub awardees through its formal submitted documentation.

Name(s) of the contact person(s) responsible for corrective action: Michael Williams-Director of MHDCS Field Management & Oversight

Planned completion date for corrective action plan: MHDCS partially implemented the above referenced internal control procedures on 12/30/22, prior to the end of Fiscal Year 2023. This procedure was fully implemented on 7/1/23 (the beginning of Fiscal Year '24). MHDCS continues the process currently in FY 2025.

MHDCS has revised all Financial/Fiscal related documentation (i.e., Budget Sheets, Contracts) for sub awardees to include the Federal Award Identification Number (FAIN) identifier, Federal award date as well as the Unique Entity Identifier (UEI) and the documented internal procedures as recommended through this audit finding. The FAIN and UEI numbers are consistently included on all budget sheets, contracts and contract modifications submitted to the EOLWD Budget and Finance department for processing and submission to each local entity or sub awardee.

2024-015

WIOA Cluster - Assistance Listing No. 17.258, 17.259, 17.278

Recommendation: We recommend the Department review and enhance its controls over reporting earmarking requirements to ensure that reports are accurate and compliant, and that documentation is maintained and readily available for audit.

Action taken in response to finding: Beginning in FY26, phase codes associated with federal grant activity will be further disaggregated and mapped in MMARS screen BQ87 (Federal Grant Phase Budget Status). This enhancement will improve the accuracy and clarity of budget-to-actual comparisons by providing a clearer breakout of expenditures by phase. It will also strengthen internal controls and facilitate better alignment between MMARS, Finance Data Mart, and federal reporting requirements. Finance and DCS will continue to conduct joint reviews of the earmarks each quarter to ensure accuracy and allowability.

Name(s) of the contact person(s) responsible for corrective action: Sarah Shannon, Ken Luke, Dave Manning

Planned completion date for corrective action plan: 12/31/2025

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**EXECUTIVE OFFICE OF ELDER AFFAIRS**

2024-016      Aging Cluster - Assistance Listing No. 93.044, 93.045, 93.053

Recommendation: We recommend the Department develop procedures and internal controls to ensure that all required subawards are reported timely and accurately to FSRS no later than the end of the month following the month of issuance of each subaward.

Action taken in response to finding: AGE has developed a form to attach to all relevant contracts to capture required reporting requirements and will implement a calendar of reporting deadlines to the AGE internal control plan, specifically the section regarding federal grants management.

Name(s) of the contact person(s) responsible for corrective action: Sheila Tunney, CFO

Planned completion date for corrective action plan: 9/30/2025

2024-017      Aging Cluster - Assistance Listing No. 93.044, 93.045, 93.053

Recommendation: The Department should review and enhance internal controls and procedures to ensure that the earmark calculation is reviewed and approved by program management.

Action taken in response to finding: AGE will implement a review and sign off form for the earmark calculation when it is developed annually. This requirement will be added to AGE's internal control plan, specifically the section on federal grants management and compliance.

Name(s) of the contact person(s) responsible for corrective action: Sheila Tunney, CFO

Planned completion date for corrective action plan: 9/30/2025

2024-018      Aging Cluster - Assistance Listing No. 93.044, 93.045, 93.053

Recommendation: The Department should review and enhance internal controls and procedures to ensure that it obtains subrecipients' unique entity identifiers and that all required information is included in all subaward agreements.

Action taken in response to finding: AGE establishes contracts in accordance with MA Comptroller guidelines, which do not require the specified unique entity identifiers. However, in accordance with Federal Guidance, AGE will update all entries related to subrecipients to capture this information going forward.

This requirement will be added to AGE's internal control plan, specifically the section on federal grants management and compliance.

Name(s) of the contact person(s) responsible for corrective action: Sheila Tunney, CFO

Planned completion date for corrective action plan: 9/30/2025

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**DEPARTMENT OF PUBLIC HEALTH**

2024-019      Immunization Cooperative Agreements, COVID-19 - Immunization Cooperative Agreements - Assistance Listing No. 93.268

Recommendation: We recommend the Department complete implementation of its corrective action plan from the prior audit. It should establish procedures and internal controls to ensure that all required subawards are reported timely and accurately to the FSRS no later than the end of the month following the month of issuance of each subaward.

Action taken in response to finding: The Bureau of Infectious Disease and Laboratory Sciences (BIDLS) will put in place starting August 1, 2025 a process to review obligations for subawards under Immunization, Assistance Listing No. 93.268 to identify subawards that fall under the rules set forth by Federal Funding Accountability and Transparency Act (FFATA) and report the appropriate obligations to FSRS according to the above-mentioned recommendations.

Name(s) of the contact person(s) responsible for corrective action: Cheryl Bernard-Dort, Director of Administration and Finance, BIDLS

Planned completion date for corrective action plan: 9/30/25

2024-020      Epidemiology and Laboratory Capacity for Infectious Diseases COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases - Assistance Listing No. 93.323

Recommendation: We recommend the Department establish procedures and internal controls to ensure that all required subawards are reported timely and accurately to FSRS no later than the end of the month following the month of issuance of each subaward.

Action taken in response to finding: The Bureau of Infectious Disease and Laboratory Sciences (BIDLS) will put in place starting August 1, 2025 a process to review obligations for subawards under Epidemiology and Laboratory Capacity for Infectious Diseases COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases - Assistance Listing No. 93.323, to identify subawards that fall under the rules set forth by Federal Funding Accountability and Transparency Act (FFATA) and report the appropriate obligations to FSRS according to the above-mentioned recommendations.

Name(s) of the contact person(s) responsible for corrective action: Cheryl Bernard-Dort, Director of Administration and Finance, BIDLS

Planned completion date for corrective action plan: 9/30/25

2024-021      Epidemiology and Laboratory Capacity for Infectious Diseases COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases - Assistance Listing No. 93.323

Recommendation: We recommend that the Department review and enhance its procedures and internal controls to ensure that performance reports are submitted timely and that the review and approval process of financial and performance reports is documented prior to submission.

Action taken in response to finding: Fiscal reporting will consist of email communication from the Director of Administration and Finance to the Project Director requesting the Project Director to review both the quarterly report in the ELC's CAMP portal and the attached spreadsheet backup attached to the email communication that supports the

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financial data in ELC's CAMP portal. The Project Director will review the spreadsheet and financial data in ELC CAMP. If the Project Director, approves, the PD will email the Director of Administration and Finance stating that she has reviewed and approved the data in the spreadsheet and in the ELC CAMP portal. If the PD does not approve, the PD will communicate this through email to the Director of Administration and Finance with what the issues are and ask the Director of Administration and Finance to correct and resubmit the information to PD. The same process as noted above will be followed until it is approved by the PD.

Programmatic performance reporting will be entered into the ELC CAMP Portal by ELC multiple programmatic leads for various ELC sections. Once completed, the multiple programmatic leads will email the Project Director to review. The Project Director will review the programmatic data in the ELC CAMP portal. The Project Director will send multiple programmatic leads and email with her approval and ask them to submit his/her section in ELC CAMP. If the Project Director finds errors, she will email the programmatic lead(s) identifying the error and ask the programmatic lead(s) to correct. The same process noted above would continue until the Project Director approves the programmatic performance report.

Name(s) of the contact person(s) responsible for corrective action: Cheryl Bernard-Dort, Director of Administration and Finance, BIDLS ; Natalie Morgenstern, Project Director, ELC leads for various ELC sections for performance reports (multiple staff)

Planned completion date for corrective action plan: 8/31/2025

2024-022

Epidemiology and Laboratory Capacity for Infectious Diseases COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases - Assistance Listing No. 93.323

Recommendation: We recommend the Department review and enhance procedures and internal controls to ensure that required information is included in its subawards.

Action taken in response to finding: The Bureau of Infectious Disease and Laboratory Sciences (BIDLS) will put in place starting August 1, 2025, a process where subawards are notified of the required information on subaward agreements or other sufficiently documented communication most notably to now include the additional information of the following:

Federal Award Identification Number (FAIN)

Federal Award Date

Name(s) of the contact person(s) responsible for corrective action: Cheryl Bernard-Dort, Director of Administration and Finance, BIDLS

Planned completion date for corrective action plan: 9/30/25

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**DEPARTMENT OF TRANSITIONAL ASSISTANCE**

2024-023      COVID-19 - Temporary Assistance for Needy Families (TANF) - Assistance Listing No. 93.558

Recommendation: We recommend the Department evaluate its procedures and internal controls over reporting to ensure that reports are submitted timely.

Action taken in response to finding: Despite the delay in filing FY23, the final report in FY24 was submitted on time and the reporting requirements have now ended. Below are the reporting due dates and corresponding submission dates:

ACF 196P	Due Dates	Date Submitted
#1	12/29/2021	12/29/2021
#2	12/29/2022	12/27/2022
#3	12/29/2023	01/31/2024
Final	08/22/2024	08/12/2024

Name(s) of the contact person(s) responsible for corrective action: Easton Hill, Director of Federal Revenue - TANF/SNAP | EOHHS OFFR

Planned completion date for corrective action plan: Complete

2024-024      Temporary Assistance for Needy Families (TANF) - Assistance Listing No. 93.558

Recommendation: We recommend the Department evaluate its procedures and internal controls over reporting to ensure that reports are submitted timely.

Action taken in response to finding: Going forward, the new budget director will test her access to the ACF platform in advance of the report due date to mitigate any technical issue in report submission.

Name(s) of the contact person(s) responsible for corrective action: Azra Beels, Budget Director | DTA Finance

Planned completion date for corrective action plan: Q4 2025 and forward

2024-025      Temporary Assistance for Needy Families (TANF) - Assistance Listing No. 93.558

Recommendation: We recommend the Department evaluate its procedures and internal controls over reporting to ensure that reports are supported by documentation and are submitted timely.

Action taken in response to finding: The Department will evaluate, enhance, and document its procedures and internal controls over the ACF-209 reporting to ensure the data in the reports are supported by documentation. Specifically, participants with zero earned income should not have a blank field and the reported unsubsidized hours - Block 43 UnsubEmpHrsc - in BEACON QI and the ACF-209 reports should be supported by BEACON Program, where applicable.



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Further, the Department will submit the ACF-209 reports timely on a quarterly basis. This includes reviewing and correcting rejected submissions and the errors from the partially accepted submissions by ACF and resubmitting the reports until acceptance by ACF.

Name(s) of the contact person(s) responsible for corrective action: Birabwa Kajubi,  
Associate Commission for Quality Management

Roubina Panian, Quality Improvement Director | Quality Management

Planned completion date for corrective action plan: October 30, 2025 – Implement enhanced procedures on data accuracy

August 14, 2025 and forward – Timely submission of data reports

2024-026

Temporary Assistance for Needy Families (TANF) - Assistance Listing No. 93.558

Recommendation: We recommend the Department evaluate its procedures and internal controls over Child Support Non-Cooperation to ensure that sanctions are applied timely.

Action taken in response to finding: The Department will utilize existing training opportunities, including but not limited to new hire training, monthly supervisor webinars and ad hoc guest training from DOR to address this topic as needed.

Further, the Department is working on building out a quality control program on sampling of TAFDC cases in the Quality Management organization. When built out, this program would include a sample review of child support non-cooperative cases to ensure sanctions are applied timely and appropriately.

In the interim, ad hoc targeted reviews on this topic will be performed annually at minimum as a compensating control for risk mitigation. Reviews will be performed on a sample basis.

Name(s) of the contact person(s) responsible for corrective action: Megan Nicholls,  
Associate Commissioner of Family and Economic Assistance - Training

Lily Kuo, Director of Internal Controls – Ad hoc Targeted Reviews

Planned completion date for corrective action plan: September 30, 2025 and forward – Facilitate training

March 30, 2026 and forward – Perform ad hoc targeted reviews

2024-027

Temporary Assistance for Needy Families (TANF) - Assistance Listing No. 93.558

Recommendation: We recommend the Department evaluate its procedures and internal controls to ensure that information used to verify work participation is complete, accurate, and agrees with supporting documentation.

Action taken in response to finding: A. Program requirements on work hours self-attestation for self-employed

The Department will work on guidance that complies with the federal rules and develop instructions for staff on how to determine hours of work for those who are self-employed.

B. Accuracy of reported hours of work

Quality Control (QC) managers will initial the unsubsidized hours field and the corresponding supporting documentation to indicate that a thorough review has been

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completed. The current procedure requires QC managers to review all cases, which 250 to 300 cases per month. Further, QC staff will also be reminded of the importance of accurately coding unsubsidized employment hours and will be instructed to double-check their work to minimize errors and maintain data integrity.

QC management maintains the practice of reviewing a random 20% sample of all unsubsidized employment hours coded prior to quarterly transmission to ACF, to ensure ongoing accuracy and compliance.

QC management will work with IT to explore the possibility of developing a management report or error report using backend BEACON data that would show specifics of errors corrected by QC managers or QC management to assist management in providing targeted training to QC staff.

Name(s) of the contact person(s) responsible for corrective action: Megan Nicholls,  
Associate Commissioner of Family and Economic Assistance

Carlos Rosado, Director of Quality Control | Quality Management

Planned completion date for corrective action plan: September 30, 2025 – Issue instruction and guidance that complies with the federal rules

October 30, 2025 – Implement enhanced procedures accuracy of reported work hours

**EXECUTIVE OFFICE OF HOUSING AND LIVABLE COMMUNITIES**

2024-028      Low-Income Home Energy Assistance - Assistance Listing No. 93.568

Recommendation: We recommend the Department review and enhance its procedures and internal controls to ensure that all required subawards are reported timely and accurately to FSRS no later than the end of the month following the month of issuance of each subaward.

Action taken in response to finding: The Executive Office of Housing and Livable Communities (EOHLC), which was formerly the Department of Housing and Community Development (DHCD or Department), has implemented the recommended measures and will continue them going forward. As a result of the original finding, 2022-018, EOHLC had previously put policies and procedures in place to ensure that all required subawards are reported timely and accurately to FSRS, and the Federal Funding Accountability and Transparency Act (FFATA) reports are reported timely and accurately. EOHLC's FFATA report procedure was developed in September of 2023 and submitted on November 20, 2023. EOHLC notes that policies and procedures have already been put in place to remedy this issue.

Name(s) of the contact person(s) responsible for corrective action: Frederique P. Phanor

Planned completion date for corrective action plan: FFATA report procedure developed September 12, 2023 and LIHEAP submitted November 20, 2023



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2024-029      Low-Income Home Energy Assistance - Assistance Listing No. 93.568

Recommendation: We recommend that the Department review and enhance its procedures and internal controls to ensure that special reports are submitted accurately, and that the information reported agrees to supporting documentation.

Action taken in response to finding: The Executive Office of Housing and Livable Communities (EOHLC), which was formerly the Department of Housing and Community Development (DHCD or Department), has implemented the recommended measures and will continue them going forward. EOHLC has reviewed their policies and procedures for LIHEAP reporting requirements and is committed to making any enhancements that are necessary to ensure the reports are submitted timely and accurately, and that the information reported agrees to the supporting documentation. In addition, EOHLC Management or their designees will review deadlines and other requirements for LIHEAP reports on an ongoing basis.

Name(s) of the contact person(s) responsible for corrective action: Edward Kiely

Planned completion date for corrective action plan: October 1, 2024

2024-030      Low-Income Home Energy Assistance - Assistance Listing No. 93.568

Recommendation: We recommend the Department complete its corrective action plan from the prior year. It should ensure its internal controls and procedures are sufficient to ensure that required information is included in its subawards.

Action taken in response to finding: The Executive Office of Housing and Livable Communities (EOHLC), which was formerly the Department of Housing and Community Development (DHCD or Department), has implemented the recommended measures and will continue them going forward. EOHLC has reviewed their internal controls and procedures and is committed to making any enhancements that are necessary to ensure that required information is included in its subawards. EOHLC notes that the Federal Award Identification Number (FAIN) and the Federal Award Date are included in the HHS award notices and other HHS guidance, which EOHLC incorporates by reference into its LIHEAP subaward contracts with its subrecipients. In an effort to ensure compliance with these requirements going forward, EOHLC has included a direct reference to the FAIN and the Federal Award Date in its LIHEAP subaward contracts with its subrecipients, beginning with its FFY 2025 LIHEAP contracts.

Name(s) of the contact person(s) responsible for corrective action: Edward Kiely

Planned completion date for corrective action plan: October 1, 2024

**DEPARTMENT OF EARLY EDUCATION AND CARE**

2024-031      CCDF Cluster - Assistance Listing No. 93.575, 93.596

Recommendation: We recommend the Department develop procedures and internal controls to ensure that all required subawards are reported timely and accurately to FSRS no later than the end of the month following the month of issuance of each subaward.

Action taken in response to finding: EEC developed and implemented new policies and procedures that detail the FFATA reporting requirements, notification process, and control

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environment, including the data sources, in September of 2022. EEC did not implement the procedures necessary to ensure the report is submitted to SAM.gov in a timely manner as required. Applicable Accounting, Contracts, and Budget staff will be trained on these policies and procedures.

Name(s) of the contact person(s) responsible for corrective action: Eric Hansson, Chief Financial Officer/CFO and Acting Chief Operating Officer/COO

Planned completion date for corrective action plan: October 1, 2025

2024-032

CCDF Cluster - Assistance Listing No. 93.575, 93.596

Recommendation: We recommend the Department review and enhance procedures and internal controls to ensure that, at the conclusion of fraud investigations, decision letters are issued promptly and that repayments are received timely.

Action taken in response to finding: EEC is taking steps to strengthen internal controls related to the fraud investigation process by reviewing and updating procedures to ensure timely issuance of decision letters at the conclusion of investigations.

As part of this effort, EEC will assess current response timelines to identify delays and implement improvements. This includes establishing benchmarks for the timely issuance of decision letters and the initiation of repayment processes. In addition, we are implementing enhanced tracking systems to monitor key milestones and ensure timely follow-up.

Staff training will be conducted to reinforce procedural expectations around timelines and documentation. These combined efforts will promote consistency, accountability, and improved timeliness.

Name(s) of the contact person(s) responsible for corrective action: Tyreese Nicolas, Deputy Commissioner for Family Access and Engagement

Planned completion date for corrective action plan: October 1, 2025

**EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES**

2024-033

Medicaid Cluster, COVID-19 – Medicaid Cluster - Assistance Listing No. 93.775, 93.777, 93.778

Recommendation: We recommend that the Department enhance its procedures and controls to ensure that the calculation of the federal share of overpayments to be returned is accurate and is properly reported on the CMS-64.

Action taken in response to finding: In response to the finding, MassHealth will:

- Add additional validation checks where possible to flag discrepancies or potential errors.
- Continue to automate and improve the importation of data to allow more time for quality control review.
- Continue to work with staff and provide additional training and guidance
- Continue to work with staff to develop additional check points to ensure the correct federal share is reported and returned.

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Name(s) of the contact person(s) responsible for corrective action: Janet Chin, Director Federal Revenue Claiming, Title XIX & XXI

Planned completion date for corrective action plan: Immediate and ongoing

2024-034

Medicaid Cluster, COVID-19 – Medicaid Cluster - Assistance Listing No. 93.775, 93.777, 93.778

Recommendation: The Department should enhance its procedures and internal controls to ensure it properly monitors high-risk providers and that it maintains documentation that claims are paid only to eligible providers.

Action taken in response to finding: Providers who are identified as high risk, are sent for fingerprinting. Once the fingerprinting results are received, they are scheduled for a site visit.

Business Support Services have reinforced with staff that the site visit must follow the fingerprinting results.

Additionally, a checklist will be created for all high-risk providers to ensure that all required steps in the process are completed at enrollment, revalidation or when they are identified as having a credible allegation of fraud or appropriate overpayment.

Name(s) of the contact person(s) responsible for corrective action:

Janice Wadsworth, MassHealth Director Provider Operations

Keith West, Director Special Projects Business Support Services and

Chris Silva, Manager Provider Enrollment Business Support Services.

Planned completion date for corrective action plan: The checklist will be complete by July 2025.

2024-035

Medicaid Cluster, COVID-19 – Medicaid Cluster - Assistance Listing No. 93.775, 93.777, 93.778

Recommendation: The Department should enhance its procedures and internal controls to ensure it promptly follows up with participants whose eligibility review identifies errors and that ineligible participants are terminated from the program.

Action taken in response to finding: The State will implement the following corrective actions to enhance the oversight within the Eligibility Quality Assurance (EQA) program:

- **Annual refresher training for supervisory staff**

The State will perform an annual refresher training for all Team Leaders and Supervisors who are responsible for reviewing and correcting tasks identified by the Eligibility Quality Assurance unit.

- **Comprehensive training for new supervisory workers**

The State will ensure that all newly appointed Team Leaders and Supervisors receive a comprehensive training that will include a detailed overview of the eligibility review and correction process established by the Eligibility Quality Assurance unit.

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• **Review of corrections**

The State will establish a process to assist and remind managers and supervisors that they are expected to review and approve all corrections made by the eligibility workers in response to the Eligibility Quality Assurance Unit findings. Documentations of such corrections will be maintained for audit and monitoring purposes.

• **Standardized member outreach process for incomplete Employee Sponsored Insurance forms (ESI).**

The State will develop and implement a standardized process for timely outreach to members whose ESI form is identified as incomplete.

Name(s) of the contact person(s) responsible for corrective action:

Tosin Adebisi, Assistant Director of Special Eligibility Programs and Audits

Marco Gonzalez, Eligibility Quality Assurance Team Leader

Planned completion date for corrective action plan: All corrective actions are targeted for full implementation by December 31st, 2026.

**DEPARTMENT OF PUBLIC HEALTH, EXECUTIVE OFFICE OF HOUSING AND LIVABLE COMMUNITIES**

2024-036      Opioid-STR - Assistance Listing No. 93.788

Recommendation: We recommend the Department complete its corrective action plan from the prior year. It should ensure its internal controls and procedures are sufficient to ensure that required information is included in its subawards.

Action taken in response to finding: A task has been added to our tracking system prompting contract managers to add FAIN and Grant Award Date information to an attachment to the Standard Contract Form. The DPH bureaus have consistently added this information to contract packages since this enhancement to our system was introduced.

Name(s) of the contact person(s) responsible for corrective action: Windy Senecharles

Planned completion date for corrective action plan: December 31, 2025

**DEPARTMENT OF PUBLIC HEALTH**

2024-037      Opioid-STR - Assistance Listing No. 93.788

Recommendation: We recommend the Department complete implementation of its corrective action plan from the prior audit year. It should establish procedures and internal controls to ensure that all required subawards are reported timely and accurately to FSRS no later than the end of the month following the month of issuance of each subaward.

Action taken in response to finding: All subrecipient FFATA information will be batched and uploaded to FSRS within 30 days of execution of subcontracts. Each month the FFATA submission receipt and all additional records pertaining to the upload will be saved. The

**COMMONWEALTH OF MASSACHUSETTS  
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internal Fiscal Compliance Auditor will review FFATA monthly submissions for compliance. Uploads will be made monthly by The Grants team. The Grants team at BSAS has created a Standard Operating Procedure (SOP) to make sure this process is repeated every month.

Name(s) of the contact person(s) responsible for corrective action: Windy Senecharles

Planned completion date for corrective action plan: July 1, 2025

**MASSACHUSETTS EMERGENCY MANAGEMENT AGENCY**

2024-038      Disaster Grants – Public Assistance (Presidentially Declared Disasters),  
COVID-19 - Disaster Grants – Public Assistance (Presidentially Declared Disasters) -  
Assistance Listing No. 97.036

Recommendation: We recommend the Department review and enhance its procedures and internal controls to ensure that all required subawards are reported timely and accurately to FSRs no later than the end of the month following the month of issuance of each subaward.

Action taken in response to finding: MEMA is recognizing the importance of documentation and internal controls. This current fiscal year an Internal Control Group was formed to review, create and overhaul what is needed or needed to be updated. The team primary stakeholders is made up of the CFO, Legal Counsel, Assistant Director for Recovery and Mitigation and Emergency Management Grants Supervisor. We are making the completion of updated Policies and Procedures a priority to address the findings such as the ones being pointed out as a critical piece to the success of the agency going forward.

Name(s) of the contact person(s) responsible for corrective action: Randall Lui

Planned completion date for corrective action plan: End of the Federal Fiscal Year  
9/30/2025

2024-039      COVID-19 - Disaster Grants – Public Assistance (Presidentially Declared Disasters) -  
Assistance Listing No. 97.036

Recommendation: We recommend the Agency review and enhance procedures and controls to ensure that costs charged to the program are allowable, approved, and accounted for properly in the Commonwealth's accounting system.

Action taken in response to finding: MEMA is recognizing the importance of documentation and internal controls. This current fiscal year an Internal Control Group was formed to review, create and overhaul what is needed or needed to be updated. The team primary stakeholders is made up of the CFO, Legal Counsel, Assistant Director for Recovery and Mitigation and Emergency Management Grants Supervisor. We are making the completion of updated Policies and Procedures a priority to address the findings such as the ones being pointed out as a critical piece to the success of the agency going forward.

**COMMONWEALTH OF MASSACHUSETTS  
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YEAR ENDED JUNE 30, 2024**

We have found that there has been much to update, and we are doing our best to deliver these much-needed documents as soon as possible.

Name(s) of the contact person(s) responsible for corrective action: Randall Lui

Planned completion date for corrective action plan: End of the Federal Fiscal Year  
9/30/2025

If the Department of Health and Human Services has questions regarding this plan, please contact Jenny Hedderman, Assistant Comptroller for Statewide Risk Management and Compliance, at 617-894-0235.



WILLIAM McNAMARA  
COMPTROLLER

# Commonwealth of Massachusetts

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### Commonwealth of Massachusetts Summary Schedule of Prior Year Audit Findings FY 2024

The attached summary schedule of prior year findings (Schedule) lists the finding reference, initial finding reference, Assistance Listing Number (ALN), state agency, program and description for the findings included in the fiscal year 2023 Single Audit Report. It also lists the status of any other prior year finding whose corrective action plan has not been fully implemented. The Schedule indicates “fully resolved” if the corrective action plan (CAP) was fully implemented, “partially resolved” if the CAP was not fully implemented and “not resolved” if not implemented at all. Where applicable, an updated CAP is included.

Prior year findings that no longer warrant further action in accordance with the Uniform Guidance Section 200.511(b)(3) have been excluded from the Schedule.

Finding Reference	ALN #	Agency	Program(s)	Description/ Summary	Implementation Status	Corrective Action Plan
2021-020	93.558	DTA	Temporary Assistance for Needy Families (TANF)	Reporting errors on the ACF-196R, ACF-199, ACF-209 and ACF-204	Not Resolved	See finding 2024-024, 2024-025
2021-026	97.036	MEMA	Disaster Grants	A subaward issued by the Agency was not reported to FSRs.	Not Resolved	See finding 2024-038
2021-027	97.036	MEMA	Disaster Grants	The Agency was unable to provide documentation to support the allowability, approval, and proper accounting of expenditures charged to the program.	Not Resolved	See finding 2024-039
2021-028	97.050	EOL	Presidential Declared Disaster Assistance to Individuals and Households	Lost Wages Weekly Report, SF-425 Federal Financial Report	Fully Resolved	
2022-002	10.555, 10.559, 10.582	DESE	Child Nutrition Cluster	Eligibility- Subrecipients	Fully Resolved	
2022-003	10.555, 10.559, 10.582	DESE	Child Nutrition Cluster	Reporting- Federal Funding Accountability and Transparency Act (FFATA)- subaward information not reported timely	Fully Resolved	
2023-001, 2022-001, 2021-001, 2020-002, 2019-001, 2018-002		EOL	State	Accounting and Financial Reporting- Unemployment Compensation Trust Fund	Not Resolved	See finding 2024-001
2023-002		EOL	State	Accounting and Financial Reporting – Special Contribution Unemployment Compensation Trust Fund	Not Resolved	See finding 2024-002
2023-003	10.557	DPH	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Period of Performance	Fully Resolved	
2023-004	10.557	DPH	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Eligibility-Subrecipient Agreements	Partially Resolved	Expected to be resolved subsequent to June 30, 2024
2023-005, 2022-004	10.558	DESE	Child and Adult Care Food	Eligibility and Subrecipient Monitoring	Not Resolved	See finding 2024-004
2023-006, 2022-009	17.225	EOL	Unemployment Insurance	Special Tests- UI Benefits Payments	Not Resolved	See finding 2024-005
2023-007	17.207, 17.801	EOL	Employment Service Cluster	Reporting-FFATA	Not Resolved	See finding 2024-007
2023-008	17.207, 17.801	EOL	Employment Service Cluster	Earmarking	Not Resolved	See finding 2024-008
2023-009	17.207, 17.801	EOL	Employment Service Cluster	Reporting-VETS-402(A/B)	Not Resolved	See finding 2024-009
2023-010, 2022-012, 2021-010, 2020-016, 2019-005, 2018-011	17.258, 17.259, 17.278	EOL	WIOA Cluster	Time and Effort Reporting- budgeted personnel costs charged to program instead of actual costs.	Not Resolved	See finding 2024-013



Finding Reference	ALN #	Agency	Program(s)	Description/ Summary	Implementation Status	Corrective Action Plan
2023-011, 2022-010, 2021-011	17.258, 17.259, 17.278	EOL	WIOA Cluster	Reporting- ETA 9130 Financial Report	Not Resolved	See finding 2024-011
2023-012, 2022-013, 2021-016	17.258, 17.259, 17.278	EOL	WIOA Cluster	Missing Subaward Information and Lack of Subrecipient Monitoring	Not Resolved	See finding 2024-014
2023-013, 2022-011, 2021-012	17.258, 17.259, 17.278	EOL	WIOA Cluster	Subawards in accordance with the Federal Funding Accountability and Transparency Act (FFATA)- did not report subaward information	Not Resolved	See finding 2024-010
2023-014	17.258, 17.259, 17.278	EOL	WIOA Cluster	Earmarking	Not Resolved	See finding 2024-015
2023-015	21.023	EOHLC	COVID-19 - Emergency Rental Assistance Program	Subrecipient Monitoring	Fully Resolved	
2023-016	21.023	EOHLC	COVID-19 - Emergency Rental Assistance Program	Eligibility	Fully Resolved	
2023-017	84.010	DESE	Title I Grants to Local Educational Agencies	Reporting - FFATA	Fully Resolved	
2023-018, 2022-017	84.425	DESE	Education Stabilization Fund	Reporting- Federal Funding Accountability and Transparency Act (FFATA)- subaward information not reported timely	Fully Resolved	
2023-019	84.425C	EDU	COVID-19 – Governor’s Emergency Education Relief (GEER) Fund	Subrecipient Monitoring	Partially Resolved	Expected to be resolved subsequent to June 30, 2024
2023-020	93.044, 93.045, 93.053	ELD	Aging Cluster	Reporting - FFATA	Not Resolved	See finding 2024-016
2023-021	93.044, 93.045, 93.053	ELD	Aging Cluster	Earmarking - Administrative Costs	Not Resolved	See finding 2024-017
2023-022	93.044, 93.045, 93.053	ELD	Aging Cluster	Subrecipient Monitoring - Subaward Agreement	Not Resolved	See finding 2024-018
2023-023	93.268	DPH	Immunization Cooperative Agreements, COVID-19 - Immunization Cooperative Agreements	Reporting - FFATA	Not Resolved	See finding 2024-019
2023-024	93.566	ORI	Refugee and Entrant Assistance State Administered Programs	Subrecipient Monitoring - Subaward Agreement	Partially Resolved	Expected to be resolved subsequent to June 30, 2024
2023-025	93.566, 93.788, 93.959	DPH	Refugee and Entrant Assistance State Administered Programs	Subrecipient Monitoring - Subaward Agreement	Partially Resolved	Expected to be resolved subsequent to June 30, 2024
2023-026, 2022-018	93.568	EOHLC	Low-Income Home Energy Assistance (LIHEAP)	Reporting- Federal Funding Accountability and Transparency Act (FFATA)- subaward information not reported during FY2022	Not Resolved	See finding 2024-028
2023-027, 2022-019	93.568	EOHLC	Low-Income Home Energy Assistance (LIHEAP)	Performance and Special Reporting- timely reporting	Not Resolved	See finding 2024-029

Finding Reference	ALN #	Agency	Program(s)	Description/ Summary	Implementation Status	Corrective Action Plan
2023-028	93.568	EOHLC	Low-Income Home Energy Assistance, COVID-19 - Low-Income Home Energy Assistance	Subrecipient Monitoring	Not Resolved	See finding 2024-030
2023-029, 2022-020, 2021-024, 2020-007, 2019-012, 2018-022	93.775, 93.777, 93.778	EHS	Medicaid Cluster	The Department did not provide documentation to support recertification of the group practice organization's eligibility.	Not Resolved	See finding 2024-034
2023-030	93.775, 93.777, 93.778	EHS	Medicaid Cluster, COVID-19 – Medicaid Cluster	Special Tests and Provisions - ADP Risk Analysis and System Security Review	Fully Resolved	
2023-031	93.775, 93.777, 93.778	EHS	Medicaid Cluster, COVID-19 – Medicaid Cluster	Special Tests and Provisions - Medical Loss Ratio (MLR)	Fully Resolved	
2023-032	93.775, 93.777, 93.778	EHS	Medicaid Cluster, COVID-19 – Medicaid Cluster	Special Tests and Provisions - Refunding of Federal Share of Medicaid Overpayments to Providers	Not Resolved	See finding 2024-033
2023-033	93.788	DPH	Opioid-STR	Reporting - FFATA	Not Resolved	See finding 2024-037
2023-034	93.788	DPH	Opioid-STR	Allowable Cost/Cost Principles - Time and Effort Reporting	Fully Resolved	

Finding Reference	ALN #	Agency	Program(s)	Description/ Summary	Implementation Status	Corrective Action Plan
2023-035	93.788	DPH	Opioid-STR	Reporting - Government Performance and Results (GPRA) and Reporting - Programmatic Progress Reports (PPR)	Partially Resolved	Expected to be resolved subsequent to June 30, 2024
2023-036	93.788	DPH	Opioid-STR	Suspension and Debarment	Fully Resolved	
2023-037	93.959	DPH	Block Grants for Prevention and Treatment of Substance Abuse, COVID-19 - Block Grants for Prevention and Treatment of Substance Abuse	Reporting - FFATA	Partially Resolved	Expected to be resolved subsequent to June 30, 2024