



**Town of Gilbert, Arizona**  
**Single Audit Report**  
Year Ended June 30, 2023

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Single Audit Report  
For the Year Ended June 30, 2023**

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**Independent Auditor's Report on Internal Control Over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of  
Financial Statements Performed in Accordance with  
*Government Auditing Standards***

Honorable Mayor and Members of the Town Council  
Town of Gilbert, Arizona

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, each major fund, the discretely presented component unit and the aggregate remaining fund information of Town of Gilbert, Arizona, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Town of Gilbert, Arizona's basic financial statements, and have issued our report thereon dated December 27, 2023. Our report included an emphasis of matter paragraph as to comparability because of the implementation of Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements*.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Town of Gilbert, Arizona'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 Town of Gilbert, Arizona's internal control. Accordingly, we do not express an opinion on the effectiveness of Town of Gilbert, Arizona'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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

**Report on Compliance and Other Matters**

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

**Purpose of this Report**

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

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.  
Tucson, Arizona  
December 27, 2023

**Independent Auditor’s Report on Compliance for Each Major Federal Program;  
Report on Internal Control Over Compliance; and  
Report on the Schedule of Expenditures of Federal Awards  
Required by the Uniform Guidance**

Honorable Mayor and Members of the Town Council  
Town of Gilbert, Arizona

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

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

We have audited Town of Gilbert, Arizona’s compliance with the types of compliance requirements identified as subject to the audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Town of Gilbert, Arizona’s major federal programs for the year ended June 30, 2023. Town of Gilbert, Arizona’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, Town of Gilbert, Arizona complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Town of Gilbert, Arizona 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 Town of Gilbert, Arizona’s compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Town of Gilbert, Arizona’s federal programs.

### ***Auditor's 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 Town of Gilbert, Arizona'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 Town of Gilbert, Arizona'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 Town of Gilbert, Arizona'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 Town of Gilbert, Arizona'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 Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Town of Gilbert, Arizona'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 an instance of noncompliance, which is required to be reported in accordance with Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2023-001. Our opinion on each major federal program is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on Town of Gilbert, Arizona's response to the noncompliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. Town of Gilbert, Arizona'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 Auditor's 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance, that we consider to be a significant deficiency.

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 combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a significant deficiency.

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.

*Government Auditing Standards* requires the auditor to perform limited procedures on Town of Gilbert, Arizona's response to the internal control over compliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. Town of Gilbert, Arizona's response was not subjected to the 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, each major fund, the discretely presented component unit and the aggregate remaining fund information of Town of Gilbert, Arizona as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Town of Gilbert, Arizona's basic financial statements. We issued our report thereon dated December 27, 2023, which contained unmodified opinions on those basic financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial

statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Heinfeld Meech & Co. PC*

Heinfeld, Meech & Co., P.C.

Tucson, Arizona

March 26, 2024



**TOWN OF GILBERT, ARIZONA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Fiscal Period 7/1/2022 - 6/30/2023**

<i>Federal Awarding Agency/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification (Optional)</i>	<i>Name of Funder Pass-Through Entity</i>	<i>Identifying Number Assigned By Funder Pass-Through Entity</i>	<i>Total Amount Provided to Sub-Recipients</i>	<i>Federal Expenditures</i>	<i>Federal Program Total</i>	<i>Cluster Name</i>	<i>Cluster Total</i>
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>									
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218	B-19-MC-04-0511				\$73,511	\$962,379	CDBG - ENTITLEMENT GRANTS CLUSTER	\$962,379
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218	B-20-MC-04-0511				\$34,530	\$962,379	CDBG - ENTITLEMENT GRANTS CLUSTER	\$962,379
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218	B-22-MC-04-0511				\$501,288	\$962,379	CDBG - ENTITLEMENT GRANTS CLUSTER	\$962,379
COVID-19 - COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218	COVID-19, B-20-MC-04-0511			\$353,050	\$353,050	\$962,379	CDBG - ENTITLEMENT GRANTS CLUSTER	\$962,379
HOME INVESTMENT PARTNERSHIPS PROGRAM	14.239		MARICOPA COUNTY HUMAN SERVICES DEPARTMENT	C-22-21-049-X-02	\$592,373	\$592,373	\$592,373	N/A	\$0
<b>TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>						<u>\$945,423</u>	<u>\$1,554,752</u>		
<b>DEPARTMENT OF JUSTICE</b>									
NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP)	16.554		ARIZONA CRIMINAL JUSTICE COMMISSION	NCHIP-20-22-005		\$1,390	\$1,390	N/A	\$0
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738		CITY OF PHOENIX	13429092		\$7,084	\$7,084	N/A	\$0
<b>TOTAL DEPARTMENT OF JUSTICE</b>							<u>\$8,474</u>		
<b>DEPARTMENT OF TRANSPORTATION</b>									
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		ARIZONA GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2022-PTS-028		\$14,945	\$63,164	HIGHWAY SAFETY CLUSTER	\$187,360
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		ARIZONA GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2023-AI-005		\$3,647	\$63,164	HIGHWAY SAFETY CLUSTER	\$187,360
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		ARIZONA GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2023-PTS-025		\$44,572	\$63,164	HIGHWAY SAFETY CLUSTER	\$187,360
NATIONAL PRIORITY SAFETY PROGRAMS	20.616		ARIZONA GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2022-405d-020		\$30,416	\$124,196	HIGHWAY SAFETY CLUSTER	\$187,360
NATIONAL PRIORITY SAFETY PROGRAMS	20.616		ARIZONA GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2023-405d-017		\$79,061	\$124,196	HIGHWAY SAFETY CLUSTER	\$187,360
NATIONAL PRIORITY SAFETY PROGRAMS	20.616		ARIZONA GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2023-405h-003		\$4,749	\$124,196	HIGHWAY SAFETY CLUSTER	\$187,360
NATIONAL PRIORITY SAFETY PROGRAMS	20.616		ARIZONA GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2023-CIOT-011		\$9,970	\$124,196	HIGHWAY SAFETY CLUSTER	\$187,360
<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>							<u>\$187,360</u>		
<b>DEPARTMENT OF TREASURY</b>									
COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19				\$1,593,605	\$1,726,609	N/A	\$0
COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19	ARIZONA OFFICE OF TOURISM	GR-ARPA-09162022-02-047		\$11,100	\$1,726,609	N/A	\$0
COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19	ARIZONA OFFICE OF TOURISM	GR-ARPA-11112021-02-013		\$116,166	\$1,726,609	N/A	\$0
COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19	ARIZONA OFFICE OF TOURISM	GR-ARPA-11122021-03-004		\$5,738	\$1,726,609	N/A	\$0
<b>TOTAL DEPARTMENT OF TREASURY</b>							<u>\$1,726,609</u>		\$0
<b>DEPARTMENT OF HOMELAND SECURITY</b>									
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA DEPARTMENT OF HOMELAND SECURITY	HSGP-210202-01		\$5,410	\$90,053	N/A	\$0

<i>HOMELAND SECURITY GRANT PROGRAM</i>	97.067	ARIZONA DEPARTMENT OF HOMELAND SECURITY	HSGP-210805-01	\$7,468	\$90,053	N/A	\$0
<i>HOMELAND SECURITY GRANT PROGRAM</i>	97.067	ARIZONA DEPARTMENT OF HOMELAND SECURITY	HSGP-210806-01	\$42,234	\$90,053	N/A	\$0
<i>HOMELAND SECURITY GRANT PROGRAM</i>	97.067	ARIZONA DEPARTMENT OF HOMELAND SECURITY	HSGP-210806-02	\$1,532	\$90,053	N/A	\$0
<i>HOMELAND SECURITY GRANT PROGRAM</i>	97.067	ARIZONA DEPARTMENT OF HOMELAND SECURITY	HSGP-220807-01	\$26,911	\$90,053	N/A	\$0
<i>HOMELAND SECURITY GRANT PROGRAM</i>	97.067	ARIZONA DEPARTMENT OF HOMELAND SECURITY	HSGP-220201-01	\$6,498	\$90,053	N/A	\$0
<i>SECURING THE CITIES PROGRAM</i>	97.106	MARICOPA COUNTY DEPARTMENT OF EMERGENCY MANAGEMENT	20WDSTC00016-02.01	\$2,493	\$2,493	N/A	\$0
<b>TOTAL DEPARTMENT OF HOMELAND SECURITY</b>				<u>\$92,546</u>			
<b>TOTAL EXPENDITURE OF FEDERAL AWARDS</b>				<u>\$945,423</u>	<u>\$3,569,741</u>		

**Please Note:**

*italicized award lines indicate pass-through funding*

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of the schedule.

**Town of Gilbert, Arizona**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2023**

**Significant Accounting Policies Used in Preparing the SEFA**

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal grant activity of Town of Gilbert, Arizona under programs of the federal government for the year ended June 30, 2023. The information in the Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of the Town, it is not intended to and does not present the financial position, changes in net position or cash flows of the Town. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Any negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

**10% De Minimis Indirect Cost Rate**

The auditee did not use the de minimis indirect cost rate.

**Assistance Listing Numbers**

The program titles and Assistance Listing numbers were obtained from the federal or pass-through grantor or through sam.gov. If the three-digit Assistance Listing extension is unknown, there is a U followed by a two-digit number in the Assistance Listing extension to identify one or more Federal award lines from that program. The first Federal program with an unknown three-digit extension is indicated with U01 for all award lines associated with that program, the second is U02, etc.

**Town of Gilbert, Arizona  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023**

**Summary of Auditor's Results:**

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Significant deficiency(ies) identified: No
- Material weakness(es) identified: No

Noncompliance material to financial statements noted: No

Federal Awards

Internal control over major programs:

- Significant deficiency(ies) identified: Yes
- Material weakness(es) identified: No

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with §200.516 of Uniform Guidance: Yes

Identification of major programs:

Assistance Listing Numbers

14.218

21.027

Name of Federal Programs or Clusters

CDBG – Entitlement Grants Cluster

Coronavirus State and Local Fiscal Recovery Funds

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

Auditee qualified as low-risk auditee: Yes

**Findings Related to Financial Statements Reported in Accordance with *Government Auditing Standards*: No**

**Findings and Questioned Costs Related to Federal Awards: Yes**

**Summary Schedule of Prior Audit Findings required to be reported: No**

**Town of Gilbert, Arizona**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2023**

**Findings and Questioned Costs Related to Federal Awards**

**Finding Number:** 2023-001

**Repeat Finding:** No

**Program Name/Assistance Listing Title:** CDBG – Entitlement Grants Cluster

**Assistance Listing Number:** 14.218

**Federal Agency:** Department of Housing and Urban Development

**Federal Award Number:** N/A

**Pass-Through Agency:** N/A

**Questioned Costs:** N/A

**Type of Finding:** Noncompliance, Significant Deficiency

**Compliance Requirement:** Reporting

Criteria

Under 2 CFR §200.303, the Town is required to establish and maintain effective internal controls over Federal awards that provide reasonable assurance that the Town is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Further, under the requirements of the Federal Funding Accountability and Transparency Act (Pub. L. No. 109-282), as amended by Section 6202 of Pub. L. No. 110-252, that are codified in 2 CFR Part 170, 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).

Condition

The Town did not report first-tier subawards of \$30,000 or more to the FSRS as required by the Transparency Act.

Cause

The Town was unaware that such subawards were required to be reported through the FSRS.

Effect

The Town was not in full compliance with federal reporting requirements.

Context

During fiscal year 2023, the Town made four first-tier subawards of over \$30,000 to subrecipients. The Town did not report any of the subawards to the FSRS.

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation

The Town should implement controls and procedures to ensure that all federal reporting requirements are tracked and necessary reports submitted.

Views Of Responsible Officials

See Corrective Action Plan.



**Shaping a new  
tomorrow, today.**

March 26, 2024

To Whom It May Concern:

The accompanying Corrective Action Plan has been prepared as required by U.S. Office of Management and Budget Uniform Guidance. The names of the contact person responsible for corrective action, the planned corrective action, and the anticipated completion date for each finding included in the current year's Schedule of Findings and Questioned Costs have been provided.

Sincerely,

A handwritten signature in black ink, appearing to read "Håkon Johanson". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Håkon Johanson  
Finance and Management Services Director

**Town of Gilbert, Arizona  
Corrective Action Plan  
Year Ended June 30, 2023**

**Findings and Questioned Costs Related to Federal Awards**

Finding Number: 2023-001

Program Name/Assistance Listing Title: CDBG – Entitlement Grants Cluster

Assistance Listing Number: 14.218

Contact Person: Linda Ayres, Community Resource Program Supervisor

Anticipated Completion Date: March 2024

Planned Corrective Action: Management will strengthen the Town’s system of internal procedures by providing additional reporting measures for first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). As of the date of this report, management has submitted reports for current subcontracts greater than \$30,000 and will submit reports moving forward by the end of the month following the month in which subawards greater than \$30,000 are awarded.