

**Data Collection Form for Reporting on
AUDITS OF STATES, LOCAL GOVERNMENTS, INDIAN TRIBES,
INSTITUTIONS OF HIGHER EDUCATION, AND NONPROFIT ORGANIZATIONS
for Fiscal Period Ending Dates in 2019, 2020, or 2021**

PART I: GENERAL INFORMATION

REPORT ID: 915098 VERSION: 1

| | | | | | |
|--|--|--|---|--|-----------------------------------|
| 1. Fiscal Period | | 2. Type of Uniform Guidance Audit | | 3. Audit Period Covered | |
| a. Start Date | <input type="text" value="7/1/2020"/> (MM/DD/YYYY) | <input checked="" type="checkbox"/> Single audit | <input type="checkbox"/> Program-specific audit | <input checked="" type="checkbox"/> Annual | <input type="checkbox"/> Biennial |
| b. End Date | <input type="text" value="6/30/2021"/> (MM/DD/YYYY) | | | Other: Number of Months <input type="text"/> | |
| 4. Auditee Identification Numbers | | | | | |
| a. Auditee Employer Identification Number (EIN) | | | d. Auditee Data Universal Numbering System (DUNS) Number | | |
| <input type="text" value="[REDACTED]"/> | | | <input type="text" value="07-661-7729"/> | | |
| b. Are multiple EINs covered in this report? | | | e. Are multiple DUNS numbers covered in this report? | | |
| <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | |
| c. If Part I, Item 4b is Yes, complete the attached Auditee EIN Continuation Sheet | | | f. If Part I, Item 4e is Yes, complete the attached Auditee DUNS Continuation Sheet | | |
| 5. Auditee Information | | | 6. Primary Auditor Information | | |
| a. Auditee Name | | | a. Audit Firm/Organization Name | | |
| <input type="text" value="[REDACTED]"/> | | | <input type="text" value="POWERS & SULLIVAN, LLC"/> | | |
| b. Auditee Address | | | b. Audit Firm/Organization EIN | | |
| Number and Street | | | <input type="text" value="27-3857113"/> | | |
| City State Zip Code | | | c. Audit Firm/Organization Address | | |
| <input type="text" value="ANDOVER [REDACTED]"/> | | | Number and Street | | |
| | | | <input type="text" value="100 QUANNAPOWITT PARKWAY, SUITE 101"/> | | |
| | | | City State Zip Code | | |
| | | | <input type="text" value="WAKEFIELD MA 01880"/> | | |
| c. Auditee Contact | | | d. Auditor Contact | | |
| Name | | | Name | | |
| <input type="text" value="[REDACTED]"/> | | | <input type="text" value="FRANK SERRETI"/> | | |
| Title | | | Title | | |
| <input type="text" value="FINANCE DIRECTOR"/> | | | <input type="text" value="PARTNER"/> | | |
| d. Auditee Contact Telephone | | | e. Auditor Contact Telephone | | |
| <input type="text" value="[REDACTED]"/> | | | <input type="text" value="(781)914-1700"/> | | |
| e. Auditee Contact E-mail | | | f. Auditor Contact E-mail | | |
| <input type="text" value="[REDACTED]"/> | | | <input type="text" value="FSERRETI@POWERSANDSULLIVAN.COM"/> | | |
| | | | g. Was a secondary auditor used? | | |
| | | | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | |
| | | | h. If Part I, Item 6g is Yes, complete the attached Secondary Auditors' Contact Information Sheet | | |

PART II: FEDERAL AWARDS
PART III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS

| 1. Major Program Information and Audit Findings | | | | | | | | | | | | | | | | | | |
|---|--------|--------------------------------|----------------------------|---|--|-----------------|-------------------------|---|---|----------------------------|--|-----------------------|--|--|---|--------------------|--|--------------------------|
| Row Number (auto-generated) | CFDA # | Federal Awarding Agency Prefix | CFDA Three-Digit Extension | Additional Award Identification | Federal Program Name | Amount Expended | Cluster Name | Federal Program Total ⁴ (auto-generated) | Cluster Total ⁵ (auto-generated) | Loan Programs | | Federal Award Source | | Passed Through | | Major Program (MP) | If MP, Type of Audit Report ⁶ | Number of Audit Findings |
| | | | | | | | | | | Loan/Loan Guarantee (Loan) | If Loan, the End of the Audit Period Outstanding Loan Balance ⁶ | Direct Award (Direct) | If not Direct, list Name of Pass-through Entity | If not Direct, list Identifying Number Assigned by the Pass-through Entity, if assigned ⁷ | Federal Award Passed Through to Subrecipients | | | |
| 1 | 10 | 555 | | NON-CASH ASSISTANCE (COMMODITIES) PROGRAM | NATIONAL SCHOOL LUNCH PROGRAM | \$184,923 | CHILD NUTRITION CLUSTER | \$2,545,292 | \$3,637,637 | N | | N | MASSACHUSETTS DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION | 05-009 | N | | 0 | |
| 2 | 10 | 555 | | CASH ASSISTANCE PROGRAM | NATIONAL SCHOOL LUNCH PROGRAM | \$1,945,723 | CHILD NUTRITION CLUSTER | \$2,545,292 | \$3,637,637 | N | | N | MASSACHUSETTS DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION | 05-009 | N | | 0 | |
| 3 | 10 | 555 | | CASH ASSISTANCE PROGRAM | COVID-19 - NATIONAL SCHOOL LUNCH PROGRAM | \$44,646 | CHILD NUTRITION CLUSTER | \$2,545,292 | \$3,637,637 | N | | N | MASSACHUSETTS DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION | 05-009 | N | | 0 | |
| 4 | 10 | 553 | | CASH ASSISTANCE PROGRAM | SCHOOL BREAKFAST PROGRAM | \$831,200 | CHILD NUTRITION CLUSTER | \$1,092,345 | \$3,637,637 | N | | N | MASSACHUSETTS DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION | 05-009 | N | | 0 | |

| | | | | | | | | | | | | | | | | | |
|----|----|-----|------------------|-------------------------------------|----------------------------------|-------------|-------------|-------------|---|---|--|----------------------|---|--|--|--|---|
| 5 | 10 | 553 | CASH ASSISTANCE | COVID-19 - SCHOOL BREAKFAST PROGRAM | CHILD NUTRITION CLUSTER | \$261,145 | \$1,092,345 | \$3,637,637 | N | N | MASSACHUSETTS DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION | 05-009 | N | | | | 0 |
| 6 | 84 | 027 | FISCAL YEAR 2021 | SPECIAL EDUCATION GRANTS TO STATES | SPECIAL EDUCATION CLUSTER (IDEA) | \$1,170,688 | \$1,394,890 | \$1,423,065 | N | N | MASSACHUSETTS DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION | 240-400828-2021-0009 | N | | | | 0 |
| 7 | 84 | 027 | FISCAL YEAR 2020 | SPECIAL EDUCATION GRANTS TO STATES | SPECIAL EDUCATION CLUSTER (IDEA) | \$202,750 | \$1,394,890 | \$1,423,065 | N | N | MASSACHUSETTS DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION | 240-321604-2020-0009 | N | | | | 0 |
| 8 | 84 | 027 | FISCAL YEAR 2021 | SPECIAL EDUCATION GRANTS TO STATES | SPECIAL EDUCATION CLUSTER (IDEA) | \$21,452 | \$1,394,890 | \$1,423,065 | N | N | MASSACHUSETTS DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION | 274-484475-2021-0009 | N | | | | 0 |
| 9 | 84 | 173 | FISCAL YEAR 2021 | SPECIAL EDUCATION PRESCHOOL GRANTS | SPECIAL EDUCATION CLUSTER (IDEA) | \$24,502 | \$28,175 | \$1,423,065 | N | N | MASSACHUSETTS DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION | 262-400828-2021-0009 | N | | | | 0 |
| 10 | 84 | 173 | FISCAL YEAR 2020 | SPECIAL EDUCATION PRESCHOOL GRANTS | SPECIAL EDUCATION CLUSTER (IDEA) | \$443 | \$28,175 | \$1,423,065 | N | N | MASSACHUSETTS DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION | 262-330685-2020-0009 | N | | | | 0 |
| 11 | 84 | 173 | FISCAL YEAR 2021 | SPECIAL EDUCATION PRESCHOOL GRANTS | SPECIAL EDUCATION CLUSTER (IDEA) | \$5,230 | \$28,175 | \$1,423,065 | N | N | MASSACHUSETTS DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION | 298-488597-2021-0009 | N | | | | 0 |
| 12 | 97 | 044 | | ASSISTANCE TO FIREFIGHTERS GRANT | N/A | \$336,545 | \$336,545 | | N | Y | | | N | | | | 0 |

| | | | | | | | | | | | | | | |
|----|----|-----|---------------------|---|----------|-----|-----------|---|---|---|--------------------------|---|---|---|
| 20 | 84 | 365 | FISCAL YEAR 2021 | ENGLISH LANGUAGE ACQUISITION STATE GRANTS | \$10,756 | N/A | \$43,548 | N | N | MASSACHUSETTS DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION | 180-403875- 2021-0009 | N | N | 0 |
| 21 | 84 | 365 | FISCAL YEAR 2020 | ENGLISH LANGUAGE ACQUISITION STATE GRANTS | \$96 | N/A | \$48,548 | N | N | MASSACHUSETTS DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION | 180-314564- 2020-0009 | N | N | 0 |
| 22 | 84 | 365 | FISCAL YEAR 2019 | ENGLISH LANGUAGE ACQUISITION STATE GRANTS | \$32,666 | N/A | \$43,548 | N | N | MASSACHUSETTS DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION | 180-218888- 2019-0009 | N | N | 0 |
| 23 | 84 | 367 | FISCAL YEAR 2021 | SUPPORTING EFFECTIVE INSTRUCTION GRANTS | \$54,555 | N/A | \$103,667 | N | N | MASSACHUSETTS DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION | 140-403874- 2021-0009 | N | N | 0 |
| 24 | 84 | 367 | FISCAL YEAR 2020 | SUPPORTING EFFECTIVE INSTRUCTION GRANTS | \$49,112 | N/A | \$103,667 | N | N | MASSACHUSETTS DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION | 140-314565- 2020-0009 | N | N | 0 |
| 25 | 84 | 424 | FISCAL YEAR 2021 | STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM | \$14,030 | N/A | \$17,159 | N | N | MASSACHUSETTS DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION | 309-403891- 2021-0009 | N | N | 0 |
| 26 | 84 | 424 | FISCAL YEAR 2020 | STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM | \$3,529 | N/A | \$17,159 | N | N | MASSACHUSETTS DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION | 309-314565- 2020-0009 | N | N | 0 |

| | | | | | | | | | | | | | | | |
|----|----|-----|-------------------|--|---------------------------------|-----|-------------|---|---|---|---|--|--|--|---|
| 27 | 84 | 425 | COVID-19, 84.425D | COVID-19 - EDUCATION STABILIZATION FUND | \$157,763 | N/A | \$232,067 | N | N | MASSACHUSETTS DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION 119-37887Z-2020-0009 | N | | | | 0 |
| 28 | 84 | 425 | COVID-19, 84.425D | COVID-19 - EDUCATION STABILIZATION FUND | \$74,304 | N/A | \$232,067 | N | N | MASSACHUSETTS DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION 115-49748-2021-0009 | N | | | | 0 |
| 29 | 93 | 488 | | COVID-19 - PROVIDER RELIEF FUND | \$29,693 | N/A | \$29,693 | N | N | MASSACHUSETTS DEPARTMENT OF PUBLIC HEALTH NOT AVAILABLE | N | | | | 0 |
| 30 | 93 | 959 | | BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE | \$112,669 | N/A | \$112,669 | N | N | MASSACHUSETTS DEPARTMENT OF PUBLIC HEALTH INTF290870119 0128208 | N | | | | 0 |
| 31 | 97 | 042 | | EMERGENCY MANAGEMENT PERFORMANCE GRANTS | \$19,000 | N/A | \$19,000 | N | N | MASSACHUSETTS EMERGENCY MANAGEMENT AGENCY PZ1EMPG1900 000ANDOV | N | | | | 0 |
| 32 | 93 | 044 | | SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART B, GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS | \$14,375 | N/A | \$14,375 | N | N | ELDER SERVICES OF THE MERRIMACK VALLEY NOT AVAILABLE | N | | | | 0 |
| | | | | | Total Federal Awards Expended = | | \$9,388,752 | | | | | | | | |

1. See Appendix I of instructions for valid Federal awarding agency two-digit prefixes.
2. Three-digit CFDA extensions listed in the Catalog of Federal Domestic Assistance (CFDA - lets.sam.gov). If the extension is unknown, see instructions.
3. Used to collect other data or information to identify the award which is not a CFDA number (e.g., program year, contract number). This item is optional if Part II, Item 1(b) has a valid CFDA extension.
4. The system will provide total Federal awards expended for each Federal program by summing the individual CFDA lines which have the same CFDA number.
5. The system will provide total Federal awards expended for each cluster of programs by summing the individual CFDA lines which have the same Cluster Name.
6. Used to collect the loan or loan guarantee (loan) balances outstanding at the end of the audit period for loan programs as identified in Part I, Item 1(f) (2 CFR 200.510(b)(5)). Enter "N/A" for loans made to students of an institution of higher education (IHE) where the IHE does not make the loans (2 CFR 200.502(c)).
7. If no identifying number was assigned, enter "N/A".
8. If Major Program is marked "Y", enter only one letter (U = Unmodified opinion, Q = Qualified opinion, A = Adverse opinion, D = Disclaimer of opinion) corresponding to the type of audit report. If Major Program is marked "N", leave item blank.

PART II: FEDERAL AWARDS - Continued**2. Notes to the Schedule of Expenditures of Federal Awards (SEFA)**

Note 1: Describe the significant accounting policies used in preparing the SEFA. (2 CFR 200.510(b)(6))

(a) Basis of Presentation - The accompanying Schedule of Expenditures of Federal Awards is presented on the modified accrual basis of accounting. Accordingly, expenditures are recognized when the liability is incurred. 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. (b) Cash Assistance - School Breakfast and Lunch Program - Program expenditures represent federal reimbursement for meals provided during the year. (c) Non-Cash Assistance (Commodities) - School Lunch Program - Program expenditures represent the value of donated foods received during the year.

4,000
characters

Note 2: Did the auditee use the de minimis cost rate? (2 CFR 200.414(f))

| | |
|-------------------------------------|------|
| <input type="checkbox"/> | Yes |
| <input checked="" type="checkbox"/> | No |
| <input type="checkbox"/> | Both |

Please explain.

The auditee did not use the de minimis cost rate.

4,000
characters

PART III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued**2. Financial Statements**

a. What were the results of the auditor's determination of whether the financial statements of the auditee were prepared in accordance with generally accepted accounting principles (GAAP)?

Select any combination of the following five options:

- Unmodified opinion
 Qualified opinion
 Adverse opinion
 Disclaimer of opinion
 Financial statements were not prepared in accordance with GAAP but were prepared in accordance with a special purpose framework

If the financial statements of the auditee were prepared in accordance with GAAP, proceed to question b.

i. What was the special purpose framework used? (Select only one)

- Cash basis
 Tax basis
 Regulatory basis
 Contractual basis
 Other basis

ii. Was the special purpose framework used as a basis of accounting required by state law?

Yes No

iii. What was the auditor's opinion on the special purpose framework? (Select any combination)

- Unmodified opinion
 Qualified opinion
 Adverse opinion
 Disclaimer of opinion

b. Is a "going concern" emphasis-of-matter paragraph included in the auditor's report?

Yes No

c. Is a significant deficiency in internal control disclosed?

Yes No

d. Is a material weakness in internal control disclosed?

Yes No

e. Is a material noncompliance disclosed?

Yes No

3. Federal Programs

a. Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending Federal awards which are not included in this audit? (AICPA Audit Guide)

Yes No

b. What is the dollar threshold used to distinguish Type A and Type B programs? (2 CFR 200.518(b)(1))

\$750,000

c. Did the auditee qualify as a low-risk auditee? (2 CFR 200.520)

Yes No

d. Indicate which Federal Agency(ies) have prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding. List the appropriate Federal agency prefix(es), or enter "None".

00

PART III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued

4. Federal Award Audit Findings

| Row Number from Part II, Item 1 | CFDA Number, ¹ | Additional Award Identification | Federal Program Name | Amount Expended | Audit Finding Reference Number | Type(s) of Compliance Requirement(s) ² | Type of Audit Finding ³ | | | | | | Repeat Audit Finding | | |
|---------------------------------|---------------------------|---------------------------------|----------------------|-----------------|--------------------------------|---|------------------------------------|---------------|---------------------------------|------------------------|----------------------|------------------|----------------------|--------------------------------------|---|
| | | | | | | | Compliance Audit Findings | | Internal Control Audit Findings | | Other Audit Findings | Questioned Costs | | Repeat Audit Finding from Prior Year | If Repeat Finding, provide Prior Year Audit Finding Reference Number(s) |
| | | | | | | | Modified Opinion | Other Matters | Material Weakness | Significant Deficiency | | | | | |
| a | b | c | d | e | f | g | h | i | j | k | l | m | n | | |
| XX-XXX | | | | (\$) | YYY-### | | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | YYY-###;YYY-###;etc. | |

1. A CFDA Number consists of the Federal agency two-digit prefix and CFDA three-digit extension (from Part II, Items 1(a) and 1(b)), separated by a period.

2. Enter the letter for each type of compliance requirement that applies to the audit findings (i.e., noncompliance, significant deficiency, material weakness, questioned costs, fraud, and other items reported under 2 CFR 200.516(b)) reported for each Federal program. Only enter the type(s) of compliance requirement(s) the auditor was testing which generated the audit findings.

A. Activities allowed or unallowed
 B. Allowable costs/cost principles
 C. Cash management
 D. Reserved
 E. Eligibility

F. Equipment and real property management
 G. Matching, level of effort, earmarking
 H. Period of performance (or availability) of Federal funds
 I. Procurement and suspension and debarment
 J. Program income

K. Reserved
 L. Reporting
 M. Subrecipient monitoring
 N. Special tests and provisions
 P. Other

3. There are 9 valid combinations of "Compliance Audit Findings", "Internal Control Audit Findings", and "Other Audit Findings" for each Federal program with audit findings. [See chart in instructions after Part III, Item 4(k)]

FORM SF-SAC

PART III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued

5. Text of the Audit Findings

a. Audit Finding Reference Number

b. Audit Finding Text

2025 RELEASE UNDER E.O. 14176

FORM SF-SAC

PART IV: CORRECTIVE ACTION PLAN

I. Audit Finding Reference Number

2. Text of the Corrective Action Plan

UNAPPROVED

Part V: CERTIFICATIONS

1. Auditee Certification Statement

I certify that, to the best of my knowledge and belief, the auditee has:

ensured that the Form SF-SAC data and reporting package do not include protected personally identifiable information (Protected PII)¹, or if they do, the Federal Audit Clearinghouse (FAC) is authorized to publicly post all information contained in the Form SF-SAC data and the reporting package;

ensured that the Form SF-SAC data and reporting package do not include business identifiable information (BII)², or if they do, the FAC is authorized to publicly post all information contained in the Form SF-SAC data and the reporting package;

complied with the requirements of 2 CFR Part 200 Subpart F specific to the auditee;

prepared the data in this Form SF-SAC in accordance with 2 CFR Part 200 Subpart F and the accompanying instructions to this Form SF-SAC;

included all information required to be reported in this Form SF-SAC in its entirety and such information is accurate and complete;

engaged an auditor to perform an audit in accordance with 2 CFR Part 200 Subpart F for the period described in Part I, Items 1 and 3;

ensured the auditor has completed such audit and issued the signed audit report required by 2 CFR 200.515 which states that the audit was conducted in accordance with the audit requirements of the Uniform Guidance; and

authorized the FAC to make the Form SF-SAC data and reporting package publicly available on a website.

Auditee Certification Date

(MM/DD/YYYY)

Name of certifying official

Title of certifying official

2. Auditor Statement

I acknowledge that:

the data elements and information included in this Form SF-SAC are limited to those prescribed by the Office of Management and Budget;

the information in Part II of this Form SF-SAC is the responsibility of the auditee and is based on information included in the reporting package required by the Uniform Guidance;

the information included in Part III of this Form SF-SAC, except for Part III, Item 3(d), and Items 4(a)-(d) (when there are audit findings), was transferred by the auditor from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is not a substitute for such reports;

the auditor has not performed any auditing procedures since the date of the auditor's report(s) or any additional auditing procedures in connection with the completion of this Form SF-SAC; and

a copy of the reporting package required by the Uniform Guidance, which includes the complete auditor's report(s), may be made available by the Federal Audit Clearinghouse (FAC) on the FAC website or from the auditee at the address listed in Part I of this Form SF-SAC.

Auditor Signature Date

(MM/DD/YYYY)

1. 2 CFR 200.79 and 2 CFR 200.82.

2. BII consists of information defined in the Freedom of Information Act (FOIA) as "trade secrets and commercial or financial information obtained from a person [that is] privileged or confidential." (5 U.S.C.552(b)(4)). This information is exempt from automatic release under the (b)(4) FOIA exemption. "Commercial" is not confined to records that reveal "basic commercial operations" but includes any records or information in which the submitter has a commercial interest, and can include information submitted by a nonprofit entity.

Part 1: GENERAL INFORMATION - Continued

| i | ii | iii | iv | v | vi | vii | viii | ix | x |
|----------------------------------|------------------------------------|--|----------------------------------|--------------------------------------|---|--------------|---------------|----------------------------|----------------|
| Audit Firm/ Organization Name | Audit Firm/ Organization EIN | Audit Firm/ Organization Address (Number and Street) | Audit Firm/ Organization City | Audit Firm/ Organization State | Audit Firm/ Organization Zip Code | Contact Name | Contact Title | Contact Phone Number | Contact E-mail |
| | | | | | | | | | |

SAMPLE DATA

| | | |
|--|--------------------------------|------------|
| FORM SF-SAC | Report ID: 915098 | Version: 1 |
| FAC Determined Data | | |
| Type of Entity | Local government | |
| Current Year Direct Findings | No | |
| Current Year Indirect Findings | No | |
| Cognizant (C) or Oversight (O) Agency | Oversight | |
| Cognizant or Oversight Federal Agency Name | 10 - Department of Agriculture | |
| Type of Audit Report on Major Program (MP) | | |
| Compliance <i>(All MP compliance opinions combined)</i> | Unmodified | |