

CITY OF CENTRAL FALLS, RHODE ISLAND

**INDEPENDENT AUDITORS' REPORTS REQUIRED BY TITLE 2 U.S. CODE OF
FEDERAL REGULATIONS PART 200, *UNIFORM ADMINISTRATIVE
REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL
AWARDS* (UNIFORM GUIDANCE) AND *GOVERNMENT AUDITING STANDARDS***

FOR THE YEAR ENDED JUNE 30, 2021

CITY OF CENTRAL FALLS, RHODE ISLAND

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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*

The Honorable President and Members of the City Council
City of Central Falls, Rhode Island

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Central Falls as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City of Central Falls' basic financial statements and have issued our report thereon dated March 16, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Central Falls' 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 City of Central Falls' internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Central Falls' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiency 2021-001 described in the accompanying schedule of findings and questioned costs to be a material weakness.

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. We consider the deficiency 2021-002 described in the accompanying schedule of findings and questioned costs to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Central Falls' 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*.

City of Central Falls, Rhode Island's Response to Findings

City of Central Falls, Rhode Island's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. City of Central Falls, Rhode Island's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

Marcum LLP

Providence, RI
March 16, 2022

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 UNIFORM GUIDANCE

The Honorable President and Members of the City Council
City of Central Falls, Rhode Island

Report on Compliance for Each Major Federal Program

We have audited the City of Central Falls' 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 City of Central Falls' major federal programs for the year ended June 30, 2021. The City of Central Falls' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Central Falls' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Central Falls' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for major federal programs. However, our audit does not provide a legal determination of the City of Central Falls' compliance.

Opinion on Each Major Federal Program

In our opinion, the City of Central Falls 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 major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of the City of Central Falls is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Central Falls' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Central Falls' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Central Falls, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City of Central Falls' basic financial statements. We have issued our report thereon dated March 16, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the 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 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the 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 expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Marcum LLP

Providence, RI
April 6, 2022 except for the report on the
schedule of expenditures of federal awards
which is dated March 16, 2022

CITY OF CENTRAL FALLS, RHODE ISLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>Federal CFDA Number</u> | <u>Pass-Through Entity Identifying Number</u> | <u>Passed Through to Subrecipients</u> | <u>Expenditures Incurred</u> |
|--|------------------------------------|---|--|----------------------------------|
| <i>U.S. Department of Housing and Urban Development</i> | | | | |
| Governor's Office of Housing & Energy & Intergovernmental Relations | | | | |
| <i>Passed through State of Rhode Island, Division of Planning, Office of Housing and Community Development</i> | | | | |
| Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii | 14.228 | B-14-DC-44-0001 | \$ -- | \$ 79,661 |
| Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii | 14.228 | B-14-DC-44-0001 | -- | 34,237 |
| Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii | 14.228 | B-14-DC-44-0001 | -- | 521,250 |
| Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii | 14.228 | B-14-DC-44-0001 | -- | 37,966 |
| Covid Micro Grant | 14.228 | | -- | 31,600 |
| <i>Subtotal</i> | | | -- | 704,714 |
| Leadsafe Homes Program | 14.900 | | -- | 20,954 |
| <i>Total U.S. Department of Housing and Urban Development</i> | | | -- | 725,668 |
| <i>U.S. Department of Transportation</i> | | | | |
| <i>Direct Programs</i> | | | | |
| <i>Highway Planning and Construction Cluster:</i> | | | | |
| Highway Planning and Construction | 20.205 | | -- | 579,421 |
| <i>Total U.S. Department of Transportation</i> | | | -- | 579,421 |
| <i>U.S. Justice Department</i> | | | | |
| <i>Direct Programs</i> | | | | |
| BJA FY17 JAG Local | 16.738 | | -- | 28,677 |
| Coronavirus Emergency Supplemental Funding Program | 16.034 | 2020-VD-BX-0972 | -- | 30,940 |
| Cops School Violence Prevention Program Grant | 16.710 | | -- | 13,238 |
| <i>Total U.S. Department of Justice</i> | | | -- | 72,855 |
| <i>Federal Emergency Management Agency</i> | | | | |
| <i>Direct Programs</i> | | | | |
| <i>Staffing for Adequate Fire and Emergency Response</i> | | | | |
| <i>Passed through State of Rhode Island Department of Emergency Management Agency</i> | | | | |
| Covid Award | 97.036 | | -- | 113,849 |
| <i>Total Federal Emergency Management Agency</i> | | | -- | 113,849 |

See notes to schedule of expenditures of federal awards.

CITY OF CENTRAL FALLS, RHODE ISLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

| | Federal CFDA Number | Pass-Through Entity Identifying Number | Passed Through to Subrecipients | Expenditures Incurred |
|---|---------------------------|--|---------------------------------------|--------------------------|
| <i>U.S. Department of Health & Human Services</i> | | | | |
| <i>Passed through Miriam Hospital</i> | | | | |
| <i>Emergency Response to COVID-19</i> | 93.855 | | -- | 117,480 |
| <i>Total U.S. Department of Health & Human Services</i> | | | -- | 117,480 |
| <i>U.S. Department of Agriculture</i> | | | | |
| <i>Passed through State of Rhode Island Department of Education</i> | | | | |
| <i>Child Nutrition Cluster:</i> | | | | |
| <i>Summer Food Service Program for Children</i> | 10.559 | RISF-04810 | | |
| <i>Total U.S. Department of Agriculture</i> | | | -- | 219 |
| | | | -- | 219 |
| <i>U.S. Department of Treasury</i> | | | | |
| <i>Passed through State of Rhode Island Department of Revenue</i> | | | | |
| <i>Cares Act</i> | 21.019 | | -- | 1,292,143 |
| <i>Passed through State of Rhode Island Commerce Corporation</i> | | | | |
| <i>Take it Outside</i> | 21.019 | | -- | 73,338 |
| <i>Total U.S. Department of Treasury</i> | | | -- | 1,365,481 |
| <i>Total Schedule of Expenditures of Federal Awards</i> | | | \$ -- | \$ 2,974,973 |

See notes to schedule of expenditures of federal awards.

CITY OF CENTRAL FALLS, RHODE ISLAND

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2021

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the “schedule”) includes the federal award activity of the City of Central Falls, Rhode Island under programs of the federal government for the year ended June 30, 2021. The information in this 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 City of Central Falls, Rhode Island, it is not intended to and does not present the financial position, changes in net position/fund balance, or cash flows of the City of Central Falls, Rhode Island.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the 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.

NOTE 3 – INDIRECT COST RATE

City of Central Falls, Rhode Island has elected not to use the 10-percent de Minimis indirect cost rate provided under Section 200.414 of the Uniform Guidance.

NOTE 4 – CORONAVIRUS RELIEF FUNDS

The City was allocated funds as a sub recipient through the Rhode Island Department of Revenue in the amount of \$1,365,481. These funds reimbursed costs with a period of performance ranging from March 1, 2020 through December 31, 2020. However, these funds were not received until fiscal year 2021, therefore Coronavirus Relief Funds related to this award are composed of costs from both fiscal year 2020 and 2021 on this year’s Schedule of Expenditures of Federal Awards.

CITY OF CENTRAL FALLS, RHODE ISLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

SECTION I – SUMMARY OF AUDITORS’ RESULTS

Financial Statements

Type of auditors’ report issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified Opinion

Internal control over financial reporting:

| | | | | |
|--|--------------|-----|---------------|---------------|
| Material weakness(es) identified? | <u> X </u> | Yes | <u> </u> | No |
| Significant deficiency(ies) identified not considered to be material weaknesses? | <u> X </u> | Yes | <u> </u> | None Reported |

| | | | | |
|--|---------------|-----|--------------|----|
| Non-compliance material to financial statements noted? | <u> </u> | Yes | <u> X </u> | No |
|--|---------------|-----|--------------|----|

Federal Awards

Internal control over major federal award programs:

| | | | | |
|--|---------------|-----|--------------|---------------|
| Material weakness(es) identified? | <u> </u> | Yes | <u> X </u> | No |
| Significant deficiency(ies) identified not considered to be material weakness(es)? | <u> </u> | Yes | <u> X </u> | None reported |

Type of auditors’ report issued on compliance for major federal award programs:

Unmodified Opinion

| | | | | |
|--|---------------|-----|--------------|----|
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | <u> </u> | Yes | <u> X </u> | No |
|--|---------------|-----|--------------|----|

Identification of Major Federal Programs:

| <u>CFDA Number</u> | <u>Name of Federal Program or Cluster</u> |
|--------------------|---|
| 21.019 | Coronavirus Relief Fund |

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

| | | | | |
|--|---------------|-----|--------------|----|
| Auditee qualified as low risk auditee? | <u> </u> | Yes | <u> X </u> | No |
|--|---------------|-----|--------------|----|

CITY OF CENTRAL FALLS, RHODE ISLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

SECTION II FINDINGS – RELATED TO AUDIT OF FINANCIAL STATEMENTS

CURRENT YEAR FINDINGS:

Material Weakness

#2021-001: *Financial Statement Reporting*

Criteria

Management is responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Condition

During fiscal 2021, the City provided details of various accounts in the financial statements that required corrections of material misstatements in previously issued financial statements due to errors.

Context

The City of Central Falls did not have adequate policies or procedures in place to reconcile records timely and identify the errors in the prior fiscal years.

Questioned Costs: None

Effect

Inaccurate amounts were recorded in certain areas including tax revenue, pension expense and other income in the prior fiscal years, which then required additional time to investigate and to correct discrepancies.

Recommendation:

We recommend that the City develop procedures internally to ensure all accounts are reconciled back to subsidiary ledgers on a monthly basis. The accounting department should be able to reconcile all accounts back to the respective sub-ledgers or third-party reports to ensure the current year activity is being recorded properly within the respective fiscal year.

Management's Response:

Management concurs. See corrective action plan.

CITY OF CENTRAL FALLS, RHODE ISLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

SECTION II FINDINGS – RELATED TO AUDIT OF FINANCIAL STATEMENTS (CONTINUED)

Current Year Findings: (Continued)

Significant Deficiency

#2021-002: Design of Internal Controls

Criteria

Management is responsible for (1) establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities; to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements.

Condition

The City of Central Falls does not have adequate policies or procedures in place in regards to the documentation of controls over the payroll review process, financial statement review process and the timeliness of bank reconciliations being completed during fiscal 2021.

Questioned Costs: None

Context

During the fiscal 2021 audit process, it was noted that bank reconciliations were not being completed timely, documentation of the controls relating to the payroll review process and financial reporting review process were not observable.

Effect

Without adequate controls over the financial records, there is a significant risk of material misstatements in the financial statements.

Recommendation

We recommend that the City implement procedures relating to the timeliness of reconciliations being prepared and document the reviews that are taking place over significant financial statement areas including but not limited to cash accounts, payroll processing and financial statement reporting.

Management's Response

Management concurs. See corrective action plan.

CITY OF CENTRAL FALLS, RHODE ISLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

SECTION III FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS

CURRENT YEAR FINDINGS:

No matters were reported.

CITY OF CENTRAL FALLS, RHODE ISLAND
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2020

SECTION II – FINANCIAL STATEMENT FINDINGS

Prior Year Findings:

None reported

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Prior Year Findings:

None reported

CITY OF CENTRAL FALLS
FINANCE DEPARTMENT

580 BROAD STREET
CENTRAL FALLS, RI 02863

OFFICE: (401) 727-7470
FAX: (401) 727-7472

Corrective Action Plan:

Management Letter Response

1. Financial Statement Reporting:

The City of Central Falls agrees that certain procedures were not followed to reconcile financial records that resulted in misstatements in the prior year financial statements. This finding speaks to deficiencies that existed in FY20 that were identified by the City's finance team during the current audit year. The identification of these misstatements is a direct result of improved reconciliation processes in FY21 and FY22. The City understands the importance of accurate financial statements and was proactive addressing the issue and making the proper adjustments.

Finding: #2021-001
Agency: City of Central Falls
Name of Contact Person & Title: Mary Signer, Director of Finance
Anticipated Completion Date: 06/30/2022
Agency Response: Concur

Corrective Action:

Central Falls agrees with the finding and will implement the following:

- Reconcile all accounts back to subsidiary ledgers on a monthly basis. Those accounts include, but are not limited to -
 - Cash accounts
 - Interfund Due to Due From
 - Receivables
 - Payroll and Other Accruals
 - Tax revenue accounts
- Yearend flux analysis will be completed to identify any potential financial cutoff issues.

CITY OF CENTRAL FALLS
FINANCE DEPARTMENT

580 BROAD STREET
CENTRAL FALLS, RI 02863

OFFICE: (401) 727-7470
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Corrective Action Plan:

Management Letter Response

2. Design of Internal Controls:

The City agrees that improved control procedures and documentation need to be in place over the payroll review process, financial statement review process, and the timeliness of bank reconciliations.

During the audit year, the City experienced an outgoing administration and a corresponding incoming administration which impacted the internal control process. There was significant turnover within the Finance Department. During the audit year, there were three different individuals in the Finance Director position and the Deputy Finance Director was mostly vacant. This transition led to a disruption in internal control processes. The Finance Department is now fully staffed and improved internal control procedures have been implemented prior to this audit process. Formal documentation of these controls is currently being formalized.

Finding: #2021-002

Agency: City of Central Falls

Name of Contact Person & Title: Mary Signer, Director of Finance

Anticipated Completion Date: 06/30/2022

Agency Response: Concur

Corrective Action:

Central Falls agrees with the finding and will implement the following:

- Cash accounts will be reconciled on a monthly basis by the Deputy Finance Director. Reconciliation will be reviewed and approved by the Finance Director.
- Biweekly payroll file will be reviewed and approved by the Deputy Finance Director prior to submission to the payroll processor.
- Monthly financial results will be reviewed by the Mayor. Quarterly expense summaries will be submitted to the City Council.