



MEDFIELD PUBLIC SCHOOLS

Office of the Superintendent
459 Main Street - 3rd Floor
Medfield, Massachusetts 02052

Jeffrey J. Marsden, Ed.D
Superintendent
jmarsden@email.medfield.net
(508) 359-2302

March 31, 2020

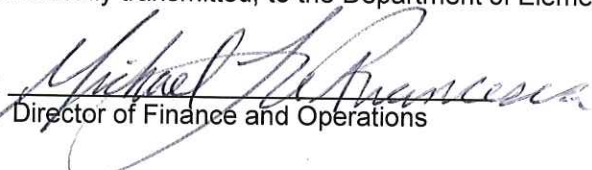
Powers & Sullivan, LLC:

We are providing this letter in connection with your engagement to apply agreed-upon procedures to the Medfield School District's (District) End-of-Year Financial Report for the fiscal year ended June 30, 2019, for the purpose of issuing a report as to whether the District's End-of-Year Financial Report was prepared in accordance with the compliance requirements described in the Massachusetts Department of Elementary and Secondary Education's Compliance Supplement applicable to Massachusetts School Districts.

We confirm, to the best of our knowledge and belief, as of March 31, 2020, the following representations made to you during your engagement.

1. We are responsible for complying with the requirements of the Massachusetts Department of Elementary and Secondary Education's Compliance Supplement applicable to Massachusetts School Districts when preparing the End-of-Year Financial Report.
2. We are responsible for adopting and maintaining an internal control system to provide reasonable assurance over compliance. We believe the internal control system is adequate and is functioning as intended.
3. We have performed an evaluation of the District's compliance with the specified requirements and the District's internal control policies and procedures for ensuring compliance and detecting noncompliance with requirements, as applicable.
4. The District has complied with the Massachusetts Department of Elementary and Secondary Education's Compliance Supplement applicable to Massachusetts School Districts when preparing the End-of-Year Financial Report.
5. We have disclosed to you all known instances of noncompliance.
6. We have made available to you all documentation related to compliance with the specified requirements.
7. We have provided a statement of interpretation of any compliance requirements that have varying interpretations.
8. We have disclosed any communications from regulatory agencies, internal auditors, and other practitioners concerning possible noncompliance with the specified requirements, including communications received between the end of the period addressed in management's assertion and the date of the accountant's report.
9. We have disclosed any known noncompliance occurring subsequent to June 30, 2019.
10. We have provided you with true copies of the End-of-Year Financial Report submitted, or electronically transmitted, to the Department of Elementary and Secondary Education.

Signed:

Title: 
Director of Finance and Operations

TOWN OF MEDFIELD, MASSACHUSETTS

**REPORT ON APPLYING AGREED-UPON PROCEDURES
OVER COMPLIANCE APPLICABLE TO
MASSACHUSETTS SCHOOL DISTRICTS'
END-OF-YEAR FINANCIAL REPORT**

YEAR ENDED JUNE 30, 2019

**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON
PROCEDURES OVER COMPLIANCE APPLICABLE TO MASSACHUSETTS
SCHOOL DISTRICTS' END-OF-YEAR FINANCIAL REPORT**

To the Honorable Board of Selectmen
and the School Committee
Town of Medfield Massachusetts

We have performed the procedures specified in the Massachusetts Department of Elementary and Secondary Education's (DESE) Compliance Supplement applicable to Massachusetts School Districts to the End-of-Year Financial Report prepared by the Town of Medfield, Massachusetts (Town) for the year ended June 30, 2019. We performed these procedures solely to assist the Town and the DESE in evaluating the Town's assertion that it has complied with the DESE requirements applicable to the preparation and filing of a Massachusetts School Districts' End-of-Year Financial Report. The School District's management is responsible for preparing the End-of-Year Financial Report. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report.

Consequently, we make no representation regarding the sufficiency of the procedures specified in the Massachusetts Department of Elementary and Secondary Education's Compliance Supplement applicable to Massachusetts School Districts End-of-Year Financial Report for the purpose for which this report has been requested or for any other purpose.

No instances of noncompliance with the agreed-upon procedures were noted.

We were not engaged to and did not perform an examination, the objective of which would be the expression of an opinion on the End-of-Year Financial Report. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The other matter that accompanies this report represents additional information required by the DESE.

This report is intended solely for the use of the Town and the DESE and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

_____, 2020

Indirect Cost Rate

Specific requirement #12b requires us to determine if the District charged a restricted indirect rate to grants. While completing this requirement, we noted that the District did not charge a restricted indirect rate to grants.