



## **CITY OF ROCHESTER, NEW HAMPSHIRE**

Independent Auditor's Reports Pursuant  
to Government Auditing Standards  
and Uniform Guidance

For the Year Ended June 30, 2021

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**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**

**INDEPENDENT AUDITOR'S REPORT**

To the Honorable Mayor, City Council, and City Manager  
City of Rochester, New Hampshire

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, and the aggregate remaining fund information of the City of Rochester, New Hampshire (the City), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 31, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing 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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 City'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 may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City'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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Merrimack, New Hampshire  
March 31, 2022



**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM,  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND  
REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE**

**INDEPENDENT AUDITOR'S REPORT**

To the Honorable Mayor, City Council, and City Manager  
City of Rochester, New Hampshire

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

We have audited the City of Rochester, New Hampshire's (the City) 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's major federal programs for the year ended June 30, 2021. The City's major federal program are identified in the summary of auditor's 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.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the City's 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* (CFR) 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's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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Merrimack, New Hampshire  
Andover, Massachusetts  
Greenfield, Massachusetts  
Ellsworth, Maine

800.282.2440 | melansoncpas.com



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

***Basis for Qualified Opinion on Title I Grants to Local Educational Agencies***

As described in in the accompanying Schedule of Findings and Questioned Costs, the City did not comply with requirements regarding Assistance Listing 84.010, Title I Grants to Local Educational Agencies, as described in finding number 2021-001 for Allowable Costs/Cost Principles.

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

***Qualified Opinion on Title I Grants to Local Educational Agencies***

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Title I Grants to Local Educational Agencies program for the year ended June 30, 2021.

***Unmodified Opinion on Each of the Other Major Federal Programs***

In our opinion, the City 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 auditor's results section of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2021.

The City's response to the noncompliance findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

**Report on Internal Control Over Compliance**

Management of the City 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's 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's 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, we did identify certain deficiencies in internal control over compliance, described in the accompanying Schedule of Findings and Questioned Costs as item 2021-001, that we consider to be significant deficiencies.

The City's response to the internal control over compliance findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The City'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, and the aggregate remaining fund information of the City of Rochester, New Hampshire as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated March 31, 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 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 as a whole.

Merrimack, New Hampshire  
September 20, 2022



**CITY OF ROCHESTER, NEW HAMPSHIRE**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2021

<b>Federal Agency</b>	<b>Federal</b>	<b>Pass Through</b>	<b>Federal</b>	<b>Passed</b>
Cluster	AL	Identifying		Through to
Pass-through Agency				
Program Title	<u>Number</u>	<u>Number</u>	<u>Expenditures</u>	<u>Subrecipient</u>
<b>U.S. Department of Agriculture</b>				
Child Nutrition Cluster				
Passed Through the New Hampshire Department of Education				
National School Breakfast Program	10.553	UNKNOWN	\$ 313,567	\$ -
COVID-19 - National School Breakfast Program	10.553	UNKNOWN	26,281	-
National School Lunch Program - Cash Assistance	10.555	UNKNOWN	798,817	-
COVID-19 - National School Lunch Program - Cash Assistance	10.555	UNKNOWN	69,726	-
National School Lunch Program - Non-Cash Assistance	10.555	UNKNOWN	104,980	-
Special Milk Program for Children	10.556	UNKNOWN	232	-
Total Child Nutrition Cluster			1,313,603	-
Passed Through the New Hampshire Department of Education				
Child and Adult Care Food Program	10.558	UNKNOWN	18,561	-
COVID-19 - Child and Adult Care Food Program	10.558	UNKNOWN	190	-
Fresh Fruit and Vegetable Program	10.582	UNKNOWN	105,414	-
Total U.S. Department of Agriculture			1,437,768	-
<b>U.S. Department of Housing and Urban Development</b>				
CDBG - Entitlement Grants Cluster				
Passed Through the New Hampshire Community Development Finance Authority				
Community Development Block Grants/Entitlement Grants	14.218	BC-14-MC-33-0004	4,824	-
Community Development Block Grants/Entitlement Grants	14.218	BC-18-MC-33-0004	34,685	9,509
Community Development Block Grants/Entitlement Grants	14.218	BC-19-MC-33-0004	42,898	20,500
Community Development Block Grants/Entitlement Grants	14.218	BC-20-MC-33-0004	162,784	116,655
Community Development Block Grants/Entitlement Grants	14.218	B-20-MW-33-0004	258,010	235,954
Total CDBG - Entitlement Grants Cluster			503,201	382,618
Passed Through the New Hampshire Community Development Finance Authority				
Public Housing Capital Fund	14.872	ACC NY 496	50,138	-
Total U.S. Department of Housing and Urban Development			553,339	382,618
<b>U.S. Department of Justice</b>				
Direct Federal Program				
Equitable Sharing Program	16.922	N/A	1,000	-
Passed Through the New Hampshire Department of Justice				
COVID-19 - Coronavirus Emergency Supplemental Funding	16.034	2020-VD-BX-1837	30,000	-
Crime Victim Assistance	16.575	2018-V2-GX-0036	25,836	-
Bulletproof Vest Partnership Program	16.607	2018-BU-BX-18092564	380	-
Bulletproof Vest Partnership Program	16.607	2020-BU-BX-2002-0562	2,660	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0359	6,915	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0434	8	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0528	25,747	-
Total U.S. Department of Justice			92,546	-
<b>U.S. Department of Transportation</b>				
Highway Safety Cluster				
Passed Through the New Hampshire Department of Transportation				
State and Community Highway Safety	20.600	Agreement 21-160	4,904	-
Total Highway Safety Cluster			4,904	-
Total U.S. Department of Transportation			4,904	-

(continued)

The accompanying notes are an integral part of this schedule.

(continued)

<b>Federal Agency</b>	<b>Federal</b>	<b>Pass Through</b>	<b>Federal</b>	<b>Passed</b>
Cluster	AL	Identifying	Expenditures	Through to
Pass-through Agency				Subrecipient
Program Title	<u>Number</u>	<u>Number</u>		
<b>U.S. Department of the Treasury</b>				
Passed Through the New Hampshire Governor's Office for Emergency Relief and Recovery COVID-19 - Coronavirus Relief Fund	21.019	CRF Municipal Aid	<u>1,729,164</u>	<u>-</u>
Total U.S. Department of Treasury			1,729,164	-
<b>U.S. Department of Education</b>				
Special Education Cluster				
Passed Through the New Hampshire Department of Education and Secondary Education				
Special Education Grants to States	84.027	92640	215,432	-
Special Education Grants to States	84.027	20210088	1,113,394	-
Special Education Preschool Grants	84.173	62640	19,343	-
Special Education Preschool Grants	84.173	20210088	<u>35,596</u>	<u>-</u>
Total Special Education Cluster			1,383,765	-
Passed Through the New Hampshire Department of Education				
Adult Education - Basic Grants to States	84.002	20210766	35,898	-
Title I Grants to Local Educational Agencies	84.010	20210993	1,084,451	-
Title I Grants to Local Educational Agencies	84.010	20200242	166,160	-
Career and Technical Education - Basic Grants to States	84.048	20203135	3,657	-
Career and Technical Education - Basic Grants to States	84.048	20203196	2,417	-
Career and Technical Education - Basic Grants to States	84.048	20210740	138,433	-
Career and Technical Education - Basic Grants to States	84.048	20211165	4,000	-
Twenty-First Century Community Learning Centers	84.287	20210870	66,472	-
Supporting Effective Instruction State Grants	84.367	20200195	88,945	-
Supporting Effective Instruction State Grants	84.367	20210997	178,252	-
Student Support and Academic Enrichment Program	84.424	20190773	11,483	-
Student Support and Academic Enrichment Program	84.424	20200773	41,721	-
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	20211490	215,260	-
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	20200802	<u>864,668</u>	<u>-</u>
Total U.S. Department of Education			4,285,582	-
<b>U.S. Department of Election Assistance Commission</b>				
Passed Through the New Hampshire Secretary of the State HAVA Election Security Grants	90.404	DC20101CARES	<u>51,922</u>	<u>-</u>
Total U.S. Department of Election Assistance Commission			51,922	-
<b>U.S. Department of Homeland Security</b>				
Passed Through the New Hampshire Department of Safety				
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	142061	<u>34,178</u>	<u>-</u>
Total U.S. Department of Homeland Security			<u>34,178</u>	<u>-</u>
Total Federal Expenditures			<u>\$ 8,189,403</u>	<u>\$ 382,618</u>

The accompanying notes are an integral part of this schedule.

## **CITY OF ROCHESTER, NEW HAMPSHIRE**

### **Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2021**

#### **Note 1. Summary of Significant Accounting Policies**

- The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the City of Rochester, New Hampshire under programs of the federal government for the year ended June 30, 2021. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) 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, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.
- 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 to reimbursement.
- The amounts reported for the National School Lunch Program – Non-Cash Assistance represent the fair value of commodities received.
- Expenditures awarded from the Federal Emergency Management Agency (FEMA), must be presented on the Schedule when; 1) FEMA has approved the City's project worksheet (PW) and 2) the City has incurred the eligible expenditures. The \$34,178 reported for Disaster Grants – Public Assistance (Presidentially Declared Disasters), AL 97.036, represents expenditures incurred in prior years that were approved by FEMA during fiscal year 2021.

#### **Note 2. De Minimis Cost Rate**

The City has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

#### **Note 3. Donated Personal Protective Equipment (PPE) (Unaudited)**

During fiscal year 2021, the City did not receive donated PPE from federal sources.

**CITY OF ROCHESTER, NEW HAMPSHIRE**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2021**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

***Financial Statements***

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified? ☐ yes ☒ no
- Significant deficiencies identified? ☐ yes ☒ none reported

Noncompliance material to financial statements noted? ☐ yes ☒ no

***Federal Awards***

Internal control over major federal programs:

- Material weaknesses identified? ☐ yes ☒ no
- Significant deficiencies identified? ☒ yes ☐ none reported

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

Title I Grants to Local Educational Agencies	Qualified
Supporting Effective Instruction Grants	Unmodified
Elementary and Secondary School Emergency Relief (ESSER) Fund	Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ☒ yes ☐ no

Identification of major federal programs:

<b><i>AL Number(s)</i></b>	<b><i>Name of Federal Program or Cluster</i></b>
84.010	Title I Grants to Local Educational Agencies
84.367	Supporting Effective Instruction Grants
84.425D	COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund

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

\$750,000

Auditee qualified as low-risk auditee?

☒ yes ☐ no

## **SECTION II - FINANCIAL STATEMENT FINDINGS**

None.

## **SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

### ***2021-001 Improve Time and Effort Documentation***

#### ***Federal Program Information***

Federal Agency: U.S. Department of Education

Award Name: Title I Grants to Local Educational Agencies

AL Number: 84.010

Award Year: 2020 and 2021

Compliance Requirement: Allowable Costs/Cost Principles

#### ***Type of Finding***

Compliance

Internal Control over Compliance – Significant Deficiency

#### ***Criteria or Specific Requirement***

Grantees must provide reasonable assurance that federal awards are expended only for allowable activities and that the costs of goods and services charged to federal awards are allowable and in accordance with the applicable cost principles. Management is also responsible for establishing and maintaining effective internal control over compliance with federal requirements that have a direct and material effect on a federal program. 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.

#### ***Condition and Context***

A sample of disbursements charged to the grants were tested for proper supporting documentation in order to determine if in accordance with the federal Allowable Costs/Cost Principles. As a result of testing of payroll disbursements charged to grants, certain costs were found that did not meet the time and effort documentation requirements. Specifically, semi-annual certifications were not provided for salaried individuals charged to the grants.

#### ***Cause***

Weaknesses in the design and operation of controls.

***Effect or Potential Effect***

Due to the weaknesses in internal controls noted above, there is a risk that amounts charged to Federal awards may not be allowable or in accordance with applicable cost principles. Known and likely questioned costs are equal to all payroll and related costs charged to the grants and are as follows:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>	<u>Questioned Costs</u>
84.010	Title I Grants to Local Educational Agencies	\$737,534

***Recommendation***

The weaknesses in internal controls noted above should be addressed in order to provide reasonable assurance that federal awards are expended only for allowable activities, and that the costs of goods and services charged to federal awards are allowable and in accordance with the applicable cost principles.

***Views of Responsible Official and Planned Corrective Action***

Management's corrective action plan is included at the end of this report after the schedule of prior year findings.

**SECTION IV - SCHEDULE OF PRIOR YEAR FINDINGS**

There were no findings in the prior year.

# City of Rochester School Department

**Mr. Kyle Repucci**  
Superintendent of Schools  
e-mail: [repucci.k@sau54.org](mailto:repucci.k@sau54.org)

**Ms. Christine Hebert**  
Assistant Superintendent of Schools  
e-mail: [hebert.c@sau54.org](mailto:hebert.c@sau54.org)

**Mrs. Linda Bartlett**  
Business Administrator  
e-mail: [bartlett.l@sau54.org](mailto:bartlett.l@sau54.org)

**Ms. Sarah Reinhardt**  
Director of Special Education and Special Programs  
e-mail: [reinhardt.s@sau54.org](mailto:reinhardt.s@sau54.org)

**Office of the Superintendent**  
150 Wakefield Street  
Suite #8  
Rochester, NH 03867-1348  
(603) 332-3678  
FAX: (603) 335-7367



September 22, 2022

Melanson  
9 Executive Park Drive, Suite 100  
Merrimack, New Hampshire 03054

This letter is in reference to the City of Rochester, New Hampshire's major federal programs monitoring procedure as part of City's single audit conducted in the summer and early fall of 2022. Included please find the Corrective Action Plan for the finding related to Time and Effort Documentation.

## CORRECTIVE ACTION PLAN

### Audit Finding Reference:

2021-001 Improve Time and Effort Documentation

Federal Agency: U.S. Department of Education

Program: Title I Grants to Local Educational Agencies

AL Number: 84.010

Award Year: 2020 and 2021

Compliance Requirement: Allowable Costs/Costs Principles

### Planned Corrective Action:

The Rochester School Department will develop a procedure to ensure that semi-annual certifications are completed by employees funded under federal funding sources, including Title I, no later than July 30<sup>th</sup> for the period from January 1 – June 30, and no later than January 30<sup>th</sup> for the period from July 1 – December 31 annually. This procedure is currently being implemented and has been disseminated to all grant managers and the Federal Grants Manager. The forms are already being utilized and completed by the appropriate employees. Attached please find our semi-annual certification template.

**Name of Contact Person:** Kyle Repucci, Superintendent of Schools, (603) 332-3678, [repucci.k@sau54.org](mailto:repucci.k@sau54.org)

**Anticipated Completion Date:** October 31, 2022

Sincerely,

Kyle Repucci, Superintendent of Schools

ATTACHMENT



**Single Cost Objective Using Federal Funds Semi-Annual Certification**

Date: \_\_\_\_\_

Fiscal Year: \_\_\_\_\_

School/SAU: \_\_\_\_\_

Employee Name: \_\_\_\_\_

Employee ID: \_\_\_\_\_

Title: \_\_\_\_\_

Where employees are expected to work solely on a single Federal program or cost objective, charges for their salary will be supported by periodic certifications that the employee worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee.

I, [NAME], certify that my work time from [DATE] to [DATE] was spent on [GRANT], CFDA # [xxx]

\_\_\_\_\_  
*Employee Signature*

\_\_\_\_\_  
*Supervisory Official Signature*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Date*