

NEW BUSINESS

3-4-13



Town of Middleborough Massachusetts

BOARD OF SELECTMEN APPLICATION FOR LICENSE (PLEASE TYPE OR PRINT CLEARLY)

DATE 2/26/12
NAME OF APPLICANT DAVID A. POYNT
ADDRESS OF APPLICANT 633 12th St Middleboro, MA
ASSESSORS MAP & LOT _____
DAYTIME TELEPHONE 508-588-7500

NAME OF BUSINESS Capeway Pavers LLC
OWNER OF PROPERTY TO BE LICENSED Capeway Pavers LLC
ADDRESS OF PROPERTY TO BE LICENSED 917 Plymouth St
ASSESSORS MAP & LOT MAP 046 LOT 262

TYPE OF LICENSE REQUESTED (Check One)

2nd Hand _____ WRPD _____
Class I Automobile Dealer License _____ Earth Removal Permit _____
Class II Automobile Dealer License _____ Liquor License _____
Class III Automobile Dealer License _____ Junk Dealer _____ one-day
Entertainment _____ Other Beer & wine
FOR 15 days as presented
on attached

Anticipated Start Date for Business: _____
Days & Hours of Operation: _____

Has the applicant previously held a similar license in the Town of Middleborough or elsewhere?
If yes, explain:

yes, yearly

Signature [Signature]

DATE OF HEARING: 3/4/13

Please bring to the Treasurer/Collector's office @ the Town Hall Annex, 20 Center Street, 3rd floor to obtain confirmation/signature that no outstanding taxes/municipal charges exist.

Dear Treasurer/Collector:

Please inform this department as to whether or not the above listed property owner/applicant/petitioner owes the Town of Middleborough any outstanding taxes and/or municipal charges that remain unpaid for more than one year.

Does Property Owner/Applicant/Petitioner owe Taxes/Municipal Charges? no

[Large Signature]

Capeway Rovers M/C
P O Box 2304
Abington, MA 02351

Selectman Office
10 Nickerson Avenue
Middleboro, MA 02346
Ph - 508-946-2405
Fax 508-946-0058

Board of Selectman,

This is the list of Race & Practice Dates for the 2013 Race Season:

Sunday Race:

3/17, 3/23, 6/9, 6/16, 7/21, 8/4, 8/11, 9/8, 9/15,
9/29, 10/13, 10/20, 11/3, 11/10, 11/17

Saturday Race:

4/6, 4/13, 4/27, 8/17, 10/5

Practice Dates:

4 available for weekend use and 6 for weekday use 9am – 4pm.

Weekend: 5/19, 6/30, 7/14, 7/28

Weekday: 6/26, 7/17, 7/24, 7/31, 8/7, 8/14

We are also applying for our Beer & Wine License for the following Dates:

3/17, 3/23, 4/6, 4/13, 4/27, 5/19, 6/9, 6/16, 6/30, 7/14, 7/21, 7/28, 8/4,
8/11, 8/17, 9/8, 9/15, 9/29, 10/5, 10/13, 10/20, 11/3, 11/10, 11/17

Thank you,

David Payne
V.P. Capeway Rovers M/C

Jacqueline Shanley

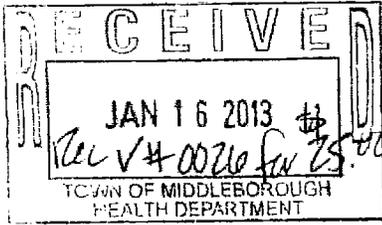
From: Catherine Hassett
Sent: Wednesday, February 27, 2013 1:37 PM
To: Jacqueline Shanley
Subject: Boston Tavern Common Victualler License
Attachments: 20130227141135226.pdf

Hi Jackie,

The above referenced property will have to be inspected by the Health Department for a Food Permit but at this time does not have any concerns, objections, and/or requirements in granting this New Common Victuallers License.

Thank you,

Catherine



#48-13

LICENSE APPLICATION/RENEWAL
COMMON VICTUALLER

DATE 1/16/13

FEE \$ 25.00

NAME OF BUSINESS 58 EAST GROVE INC. DBA BOSTON TAVERN

ADDRESS/LOCATION FOR PERMIT USE 58 EAST GROVE ST. MIDDLEBORO, MA

ASSESSORS MAP & LOT 050 5557

NAME OF APPLICANT/PETITIONER DENNIS BARBATO

ADDRESS OF APPLICANT/PETITIONER 3 NO GREEN ST PLYMOUTH, MA 02360

TELEPHONE # OF APPLICANT _____

F.I.D # OF APPLICANT/PETITIONER _____

IF A CORPORATION OR PARTNERSHIP, GIVE NAME, TITLE, AND HOME ADDRESS OF OFFICERS OR PARTNER


SIGNATURE OF APPLICANT

.....

TO: TREASURER/COLLECTOR
FROM: HEALTH DEPARTMENT

Please inform this department, as to whether or not the above property owner/applicant/petitioner owes the Town of Middleborough any outstanding taxes and or municipal charges that remain unpaid for more than one year.

Does the property owner/petitioner/applicant owe taxes/municipal charges? _____

Signed _____
(Treasurer & Collector)



Town of Middleborough Massachusetts

BOARD OF SELECTMEN APPLICATION FOR LICENSE (PLEASE TYPE OR PRINT CLEARLY)

DATE 2/23/13
NAME OF APPLICANT 58 EAST GROVE INC. DBA BOSTON TAVERN
ADDRESS OF APPLICANT 58 EAST GROVE ST MIDDLEBOROUGH
ASSESSORS MAP & LOT 058-5597
DAYTIME TELEPHONE _____

NAME OF BUSINESS BOSTON TAVERN
OWNER OF PROPERTY TO BE LICENSED DENNIS BARBATO
ADDRESS OF PROPERTY TO BE LICENSED 58 EAST GROVE ST.
ASSESSORS MAP & LOT 058-5597

TYPE OF LICENSE REQUESTED (Check One)

- 2nd Hand
- Class I Automobile Dealer License
- Class II Automobile Dealer License
- Class III Automobile Dealer License
- Entertainment
- WRPD
- Earth Removal Permit
- Liquor License
- Junk Dealer
- Other

Anticipated Start Date for Business: 4/1/13 1 AM (closing time)

Days & Hours of Operation: M - SUN 11:00 AM - 12:00 AM

* Weekday Entertainment Hours 8:30pm - 12am Function Rm
Has the applicant previously held a similar license in the Town of Middleborough or elsewhere? Entertainment
If yes, explain: NO, NOT IN MIDDLEBOROUGH BUT YES IN WEST BE. DENNIS, PLYMOUTH

Signature [Signature]

DATE OF HEARING: 3/4/13

Please bring to the Treasurer/Collector's office @ the Town Hall Annex, 20 Center Street, 3rd floor to obtain confirmation/signature that no outstanding taxes/municipal charges exist.

Dear Treasurer/Collector:
Please inform this department as to whether or not the above listed property owner/applicant/petitioner owes the Town of Middleborough any outstanding taxes and/or municipal charges that remain unpaid for more than one year.

Does Property Owner/Applicant/Petitioner owe Taxes/Municipal Charges? NO

[Signature]

what is being requested

2/23/2012

To whom it may concern,

This letter is to formally request an Entertainment License be granted to 58 East Grove Inc. DBA Boston Tavern located at 58 East Grove St. in Middleboro. At this time our plan is to have live entertainment three nights a week (Thur. Fri. and Sat.) in the Tavern Room. This entertainment will consist of 1-3 piece bands. We also plan to have entertainment in the Function Room. This entertainment will vary depending on the type of event (ie. Wedding, Birthday Party, Retirement Party). Thank you in advance for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read "Dennis Barbato", written over the word "Sincerely,".

Dennis Barbato - Owner

Boston Tavern



FP-2A
(Rev. 12-2008)

The Commonwealth of Massachusetts
City/Town of Middleboro

Application For License

Massachusetts General Law, Chapter 148 §13

New License Amended License

Application is hereby made in accordance with the provisions of Chapter 148 of the General Laws of Massachusetts for a license to store flammables, combustibles or explosives on land in buildings or structures herein described.

Location of Land: 760 Center st.
Street, Number and Assessor's Map and Parcel ID

Attach a plot plan of the property indicating the location of property lines and all buildings or structures.

Owner of Land: ADIB KHAIRALLAH

Address of Land Owner: 18 Archer st. Middleboro MA 02346

Use and Occupancy of Buildings and Structures: GAS station & Repair shop

If this is an application for amendment of an existing license, indicate date of original license and any subsequent amendments _____

Attach a copy of the current license

Fireworks (Complete this section for the storage of fireworks)

Indicate classes of fireworks to be stored and maximum quantity of each class. (See 527 CMR 2)

❖ Maximum amount (in pounds) of Class 1.3G: _____ Type/class of magazine used for storage: _____

❖ Maximum amount (in pounds) of Class 1.4G: _____ Type/class of magazine used for storage: _____

❖ Maximum amount (in pounds) of Class 1.4: _____ Type/class of magazine used for storage: _____

Total aggregate quantity of all classes of fireworks to be stored: _____

LP-gas (Complete this section for the storage of LP-gas or propane)

Indicate the maximum quantity of LP-gas to be stored and the sizes and capacities of all storage containers. (See 527 CMR 6)

❖ Maximum quantity (in gallons) of LP-gas to be stored in aboveground containers: _____

List sizes and capacities of all underground containers used for storage: _____

❖ Maximum quantity (in gallons) of LP-gas to be stored in underground containers: _____

List sizes and capacities of all underground containers used for storage: _____

Total aggregate quantity of all LP-gas to be stored: _____

Explosives (Complete this section for the storage of explosives)

Indicate classes of explosive to be stored and maximum quantity of each class. (See 527 CMR 13)

- ❖ Maximum amount (in pounds) of Class 1.1: _____ Number of magazines used for storage: _____
- ❖ Maximum amount (in pounds) of Class 1.2: _____ Number of magazines used for storage: _____
- ❖ Maximum amount (in pounds) of Class 1.3: _____ Number of magazines used for storage: _____
- ❖ Maximum amount (in pounds) of Class 1.4: _____ Number of magazines used for storage: _____
- ❖ Maximum amount (in pounds) of Class 1.5: _____ Number of magazines used for storage: _____
- ❖ Maximum amount (in pounds) of Class 1.6: _____ Number of magazines used for storage: _____

Flammable and Combustible Liquids, Flammable Gases and Solids

Complete this section for the storage of flammable and combustible liquids solids and gases; see 527 CMR 14; Attach additional pages if needed. All tanks and containers are considered full for the purposes of licensing and permitting.

PRODUCT NAME	CLASS	MAXIMUM QUANTITY	UNITS gal, lbs, Cubic feet	CONTAINER UST, AST, IBC, drums
Regular GAS		8000		
Super GAS		5000		
Diebel		3000		

Total quantity of all flammable liquids to be stored: 16000
 Total quantity of all combustible liquids to be stored: _____
 Total quantity of all flammable gases to be stored: _____
 Total quantity of all flammable solids to be stored: _____

I, ADIB Khairallah, hereby attest that I am authorized to make this application. I acknowledge that the information contained herein is accurate and complete to the best of my knowledge and belief. I acknowledge that all materials stored pursuant to any license granted hereunder must be stored or kept in accordance with all applicable laws, codes, rules and regulations, including but not limited to Massachusetts Chapter 148, and the Massachusetts Fire Code (527 CMR). I further acknowledge that the storage of any material specified in any license granted hereunder may not exceed the maximum quantity specified by the license.

Signature ADIB Khairallah Date 2-12-2013 Name ADIB Khairallah

Fire Department Use Only

I, Lance Benjamin, Head of the Middleborough Fire Department endorse this application with my

Approval Disapproval

Signature of Head of the Fire Department

Lance Benjamin

Date

2/13/13

Recommendations: No other changes other than name



FP-2
(Rev. 12-2008)

The Commonwealth of Massachusetts
City/Town of _____
License

Massachusetts General Law, Chapter 148 §13

New License Amended License

After notice and hearing, and in accordance with Chapter 148 of the Mass. General Laws,
a license is hereby granted to use the land herein described for the purposes described.

Location of Land: 760 Center St.
Street, Number and Assessor's Map and Parcel ID
Owner of Land: ADIB KHAIRALLAH
Address of Land Owner: 18 Archer Ct. Middleboro MA 02346

Fireworks (Complete this section for the storage of fireworks)

- ❖ Maximum amount (in pounds) of Class 1.3G: _____
 - ❖ Maximum amount (in pounds) of Class 1.4G: _____
 - ❖ Maximum amount (in pounds) of Class 1.4: _____
- Total aggregate quantity of all classes of fireworks to be stored: _____

LP-gas (Complete this section for the storage of LP-gas or propane)

- ❖ Maximum quantity (in gallons) of LP-gas to be stored in aboveground containers: _____
List sizes and capacities of all aboveground containers used for storage _____
 - ❖ Maximum quantity (in gallons) of LP-gas to be stored in underground containers: _____
List sizes and capacities of all underground containers used for storage _____
- Total aggregate quantity of all LP-gas to be stored: _____

Explosives (Complete this section for the storage of explosives)

- | | |
|--|---|
| ❖ Maximum amount (in pounds) of Class 1.1: _____ | Number of magazines used for storage: _____ |
| ❖ Maximum amount (in pounds) of Class 1.2: _____ | Number of magazines used for storage: _____ |
| ❖ Maximum amount (in pounds) of Class 1.3: _____ | Number of magazines used for storage: _____ |
| ❖ Maximum amount (in pounds) of Class 1.4: _____ | Number of magazines used for storage: _____ |
| ❖ Maximum amount (in pounds) of Class 1.5: _____ | Number of magazines used for storage: _____ |
| ❖ Maximum amount (in pounds) of Class 1.6: _____ | Number of magazines used for storage: _____ |

**THIS LICENSE OR A CERTIFIED COPY THEREOF MUST BE CONSPICUOUSLY
POSTED ON THE LAND FOR WHICH IT IS GRANTED.**

Flammable and Combustible Liquids, Flammable Gases and Solids

Complete this section for the storage of flammable and combustible liquids solids and gases. All tanks and containers are considered full for the purposes of licensing and permitting.

PRODUCT NAME	CLASS	MAXIMUM QUANTITY	UNITS gal., lbs, cubic feet	CONTAINER UST, AST, IBC, drums
Regular GAS		8000		
Super GAS		5000		
Diesel		3000		

Licensing Authority Use:

This license is granted upon the condition that the licensed activity will comply with all applicable laws, codes, rules and regulations, including but not limited to Massachusetts General Law, Chapter 148, and the Massachusetts Fire Code (527 CMR) as amended. The license holder may not store materials in an amount exceeding the capacities herein specified unless and until any amended license has been granted.

ADDITIONAL RESTRICTIONS:

Signature of Licensing Authority

Title

Date

THIS LICENSE OR A CERTIFIED COPY THEREOF MUST BE CONSPICUOUSLY POSTED ON THE LAND FOR WHICH IT IS GRANTED.



Town of Middleborough

Massachusetts

March 4, 2013

Marc Pacheco
State Senator
Room 312B
State House
Boston, MA 02133

BOARD OF SELECTMEN

Dear Senator Pacheco:

The Board of Selectmen asks that you support limited revenue enhancements to fund repair and restoration of our transportation infrastructure.

As you know, we have long advocated for improvements to the Middleborough Rotary and the widening of Route 44 from Carver to the Rotary. While these projects are extremely important to the economic development of the Town, and the entire region, we are also aware that they are very expensive. TIP funding alone will not be sufficient to finance these important projects.

Our support for an additional revenue source to maintain and improve our existing transportation infrastructure is with the understanding that this new revenue be dedicated solely for that purpose, and that the Middleborough Rotary and the Route 44 widening will share in the funding from this new revenue.

Thank you for your continued advocacy on our behalf.

Sincerely,

BOARD OF SELECTMEN

Alfred P. Rullo, Jr., Chairman

Allin Frawley, Vice Chairman

Steven P. Spataro

Ben Quelle

Stephen J. McKinnon

xc: Thomas Calter, State Representative
Keiko Orrall, State Representative
Susan Gifford, State Representative



Town of Middleborough

March 4, 2013

Massachusetts

Thomas Calter
State Representative
Room 472
State House
Boston, MA 02133

BOARD OF SELECTMEN

Dear Representative Calter:

The Board of Selectmen asks that you support limited revenue enhancements to fund repair and restoration of our transportation infrastructure.

As you know, we have long advocated for improvements to the Middleborough Rotary and the widening of Route 44 from Carver to the Rotary. While these projects are extremely important to the economic development of the Town, and the entire region, we are also aware that they are very expensive. TIP funding alone will not be sufficient to finance these important projects.

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Sincerely,

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Allin Frawley, Vice Chairman

Steven P. Spataro

Ben Quelle

Stephen J. McKinnon

xc: Marc Pacheco, State Senator
Keiko Orrall, State Representative
Susan Gifford, State Representative



Town of Middleborough

March 4, 2013

Massachusetts

Keiko Orrall
State Representative
Room 236
State House
Boston, MA 02133

BOARD OF SELECTMEN

Dear Representative Orrall:

The Board of Selectmen asks that you support limited revenue enhancements to fund repair and restoration of our transportation infrastructure.

As you know, we have long advocated for improvements to the Middleborough Rotary and the widening of Route 44 from Carver to the Rotary. While these projects are extremely important to the economic development of the Town, and the entire region, we are also aware that they are very expensive. TIP funding alone will not be sufficient to finance these important projects.

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Thank you for your continued advocacy on our behalf.

Sincerely,

BOARD OF SELECTMEN

Alfred P. Rullo, Jr., Chairman

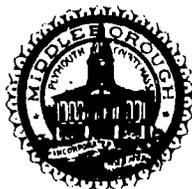
Allin Frawley, Vice Chairman

Steven P. Spataro

Ben Quelle

Stephen J. McKinnon

xc: Marc Pacheco, State Senator
Thomas Calter, State Representative
Susan Gifford, State Representative



Town of Middleborough

March 4, 2013

Massachusetts

Susan Gifford
State Representative
Room 542
State House
Boston, MA 02133

BOARD OF SELECTMEN

Dear Representative Gifford:

The Board of Selectmen asks that you support limited revenue enhancements to fund repair and restoration of our transportation infrastructure.

As you know, we have long advocated for improvements to the Middleborough Rotary and the widening of Route 44 from Carver to the Rotary. While these projects are extremely important to the economic development of the Town, and the entire region, we are also aware that they are very expensive. TIP funding alone will not be sufficient to finance these important projects.

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Sincerely,

BOARD OF SELECTMEN

Alfred P. Rullo, Jr., Chairman

Allin Frawley, Vice Chairman

Steven P. Spataro

Ben Quelle

Stephen J. McKinnon

xc: Marc Pacheco, State Senator
Thomas Calter, State Representative
Keiko Orrall, State Representative

**TOWN OF MIDDLEBOROUGH, MASSACHUSETTS
SUGGESTIONS FOR IMPROVEMENT IN ACCOUNTING
PROCEDURES AND INTERNAL CONTROL
JUNE 30, 2012**



MLBCPA, LLP
Certified Public Accountants & Advisors

99 Longwater Circle, Suite 200, Norwell, MA 02061
Telephone (781) 871-5850 Fax (781) 871-5840

9 Baystate Court, Brewster, MA 02631
Telephone (508) 255-2240 Fax (508) 255-2351

41 West Central Street, Natick, MA 01760
Telephone (508) 650-0018

February 4, 2012

To the Honorable Board of Selectmen
Town of Middleborough, Massachusetts

In planning and performing our audit of the financial statements of the Town of Middleborough, Massachusetts (the Town) as of and for the year ended June 30, 2012, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal accounting control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town'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 entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

We are also submitting, for your consideration, comments and recommendations which are not considered to be significant deficiencies, but are intended to improve operations and internal accounting control.

The comments and recommendations presented herewith in are intended to improve the system of internal accounting control or result in other operating efficiencies. The factual accuracy of our comments has been discussed with management to obtain their concurrence before the development of our recommendations for improvement. Matters commented on represent findings during the audit and have not been reviewed subsequent to February 4, 2013.

A management letter is critical by nature because its purpose is to identify areas where improvements can be made. Accordingly, we have not commented on many positive attributes of the Town's financial management systems. It is also important to understand that it is generally not practical to achieve ideal internal control in the complex governmental accounting environment and we recognize that practical considerations are an important factor in changing administrative practices and internal control. The Town should weigh the advantages and disadvantages of the suggested changes over the present practices and procedures.

We would like to commend management and other department personnel for their progress in implementing many recommendations on findings presented in previous years. Additionally, we would like to acknowledge the courtesy and assistance extended to us by Town personnel during our audit.

This communication is intended solely for the information and use of management, the Board of Selectmen, others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

MLBCPA, LLP

MLBCPA, LLP

STATUS OF PRIOR YEAR COMMENTS AND SUGGESTIONS

As part of our audit of the Town's financial statements for the year ended June 30, 2011, we had several comments and suggestions in our Management Letter dated May 22, 2012. The status of these comments is noted below.

Maintain Capital Asset Records

During prior year audits, it was recommended the Town establish formal-automated records to track and report on capital asset balances and activity. The procedures should include methodology for identifying construction in progress, communicating and recording fixed asset disposals, identifying cost of disposed assets, calculating annual depreciation, verification of departmental equipment and infrastructure, and reporting on the change in fixed assets and accumulated depreciation on a functional and departmental basis each year.

In recent years, the Town has implemented procedures to perpetually monitor changes in capital assets and to thoroughly review all reports completed by outside consultants for accuracy. In the current year, we noted a couple discrepancies. These discrepancies include 2 assets totaling \$108,634. We recognize the improvements the Town has made in this area and recommend the Town continue to make additional system improvements as priority permits.

Improve Compensated Absences Accounting

In prior years, we recommended the Town centralize the accounting for employee compensated absences and provide for procedures to report and monitor on the Town's liability in this area. We understand the Town has appropriated funds to address this issue, but has not yet made changes in tracking compensated absences through the date of this report, but will be implemented during fiscal year 2013.

Record Departmental Receivable Activity

In prior years, we recommended the Town Accountant be provided the necessary information to record departmental receivables at year end to adequately record all financial transactions of the Town through the Town's general ledger as required by MGL Ch. 41 S. 57. Although the Town Accountant did receive the necessary information to record some departmental receivables during fiscal 2012, we continue to recommend the Town Account be provided the necessary information to record all departmental receivables. We have proposed adjusting journal entries to record the following receivables: Community Preservation Act matching reimbursement, veteran's reimbursement, grant reimbursements and housing loan program receivables. In addition, we proposed an adjustment to move septic system betterments receivables and related deferred revenue from the general fund to special revenue funds.

Evaluate Sufficiency of Departmental Turnovers

We continue to recommend the Town require all departmental turnovers to provide adequate description of the receipts remitted; this detail should include source, date of receipt, types of monies collected, and any other information that might be helpful in providing an effective audit trail. We also recommend every turnover be signed by the individual or department head and also by Treasurer's office personnel receiving the turnover.

Custody of contracts and surety bonds

In prior years we have commented on maintenance of contracts by the Town Accountant as required under MGL Chapter 41, Section 57. As we understand it, the Town Accountant's office now has adequate access to school contracts.

Improve Procedures Surrounding Abatement Applications

During our prior year review of abatement applications, we were unable to locate an application selected for testing. During our current year testing, all abatement applications requested were on file.

Review Processes/Procedures Surrounding Financial Software

Last year the wrong software file was uploaded by the IT department to commit and prepare fiscal year tax bills and could not be reversed and we recommended the Town review its systems and processes surrounding utilization of financial software, specifically, personnel access and rights. We understand there were no such issues for fiscal year 2013.

Proration of Health Insurance Premiums Between Employers

Last year we recommended Town management implement procedures to ensure that it can timely and properly assess other governmental units for prorated retiree health insurance costs, as well as verify costs prorated to it from other governments. The Town Treasurer will be implementing these procedures.

CURRENT YEAR COMMENTS AND SUGGESTIONS

As part of our current year audit, we noted areas where a change in procedure may be desirable or new information that we wish to formally communicate to you. Our comments and suggestions are as follows:

Implement Proper Approval of Vendor Warrants

During our review and inquiry of vendor warrants process we noted that vendor warrants are normally authorized with the signature of one Selectman. Massachusetts General Laws provides warrants must be approved by a majority of the Selectmen. We recommend the Town implement procedures to properly approve vendor warrants.

TOWN OF MIDDLEBOROUGH, MASSACHUSETTS
FINANCIAL REPORT PURSUANT TO OMB CIRCULAR A-133
FOR THE YEAR ENDED JUNE 30, 2012

TOWN OF MIDDLEBOROUGH, MASSACHUSETTS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2012

1. Scope of Audit

The Town of Middleborough, Massachusetts is a governmental agency established by the laws of the Commonwealth of Massachusetts.

All operations related to the Town's federal grant programs are included in the scope of the OMB Circular A-133 Audit Requirements for audits of state, local governments, and non-profit organizations (the single audit). The U.S. Department of Education is the Town's oversight agency because it is the federal agency providing the most federal assistance.

2. Period Audited

Single audit testing procedures were performed for the Town's federal grant transactions during the year ended June 30, 2012.

3. Summary of Significant Accounting Policies

Accounting policies and financial reporting practices permitted for municipalities in Massachusetts are prescribed by the Uniform Municipal Accounting System (UMAS) promulgated by the Commonwealth of Massachusetts Department of Revenue. The significant accounting policies followed by the Town are as follows:

(a) Basis of Presentation

The accompanying schedule of expenditures of federal awards includes all the federal grant transactions of the Town. Receipts and proceeds from federal grants are recorded on the modified accrual basis under which revenue is recognized when it becomes available and measurable. Disbursements of the federal grant funds are recorded on the accrual basis. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

(b) Food Distribution Program

Non-cash contributions of commodities under the Food Distribution Program are received under a state distribution formula and are valued at federally published wholesale prices for purposes of this schedule. Such commodities are not recorded in the financial records although memorandum records are maintained.

4. American Recovery and Reinvestment Act of 2009 (ARRA) Expenditures

Expenditures of federal awards from American Recovery and Reinvestment Act funds have been identified with the prefix ARRA in the schedule of expenditures of federal awards.

**TOWN OF MIDDLEBOROUGH, MASSACHUSETTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2012**

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses a qualified opinion on the financial statements of the Town of Middleborough, Massachusetts (Town).
2. No significant deficiencies or material weaknesses relating to the audit of the financial statements is reported in the 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*.
3. No instances of noncompliance material to the financial statements of the Town of Middleborough, Massachusetts, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies or material weaknesses in internal control over major federal award programs are reported in internal control over compliance in accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for the Town of Middleborough, Massachusetts expresses a qualified opinion.
6. Audit findings that are required to be reported in accordance with Section 510 (a) of OMB Circular A-133 are reported in this schedule.
7. The programs tested as major programs included the following:
 - U.S. Department of Agriculture
 - Child Nutrition Cluster (CFDA#10.553, CFDA#10.555, CFDA#10.556, CFDA#10.565)
 - U.S. Department of Education
 - Special Education Cluster (IDEA) (CFDA#84.027, CFDA#84.173, CFDA#84.391, CFDA#84.392)
 - Education Jobs Fund (Ed Jobs) – (CFDA#84.410)
8. The threshold for distinguishing Types A and B programs was \$300,000. Type A programs are those that exceed \$300,000.
9. The Town was determined not to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENT AUDIT - NONE

**TOWN OF MIDDLEBOROUGH, MASSACHUSETTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2012**

C. FINDINGS – MAJOR FEDERAL AWARD PROGRAMS

2012-01 Finding

U.S. Department of Education - Special Education Cluster: Grants to States (IDEA, Part B) (CFDA # 84.027), Preschool Grants (IDEA Preschool) (CFDA # 84.173), Grants to States (IDEA, Part B) American Recovery and Reinvestment Act (CFDA # 84.391), and Grants (IDEA Preschool) American Recovery and Reinvestment Act (CFDA # 84.392)

Criteria: In accordance with Procurement and Suspension and Debarment compliance requirements, pursuant to OMB Circular A-133, non-federal entities are prohibited from contracting with or making sub awards under covered transactions to parties that are suspended or debarred or whose principles are suspended or debarred. Covered transactions include those procurement contracts for goods and services that are expected to equal or exceed \$25,000.

Cause/Condition/Context: Per inquiry of school personnel, review of the suspended and debarred listing was not performed.

Effect: The Town is at risk of awarding contracts to suspended or debarred vendors.

Recommendation: We recommend the Town implement procedures to periodically review the System for Award Management (formerly Excluded Party List System) website for vendors of the District.

Questioned costs:

None

Views of responsible officials and planned corrective actions:

The Town has since implemented procedures to periodically review the System for Award Management (formerly Excluded Party List System) website for vendors of the Town and no vendors were found.

D. SUMMARY OF PRIOR YEAR AUDIT FINDINGS -NONE