

**CITY OF BIDDEFORD, MAINE**

**Reports Required by *Government Auditing  
Standards* and the Uniform Guidance**

**For the Year Ended June 30, 2021**

**CITY OF BIDDEFORD, MAINE**  
**Reports Required by *Government Auditing Standards* and the Uniform Guidance**  
**For the year ended June 30, 2021**

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**INDEPENDENT AUDITOR'S 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***

City Council  
City of Biddeford, Maine

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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Biddeford, Maine as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City of Biddeford, Maine'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 of Biddeford, Maine's 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 the City of Biddeford, Maine's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Biddeford, Maine'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.

**INDEPENDENT AUDITOR’S 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*, CONTINUED**

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City of Biddeford, Maine'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*.

During our audit, we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency, which we have described in the attached schedule of findings and questioned costs under “Other Comments”.

**The City of Biddeford’s Responses to Other Comments**

The City of Biddeford’s responses to the other comments identified in our audit are described in the accompanying schedule of findings and questioned costs. The City of Biddeford’s responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

**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 entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



March 31, 2022, except for the testing of  
Community Development Block Grant Entitlement Cluster (CFDA #14.218),  
which were dated April 28, 2022  
South Portland, Maine

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

City Council  
City of Biddeford, Maine

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

We have audited the City of Biddeford, Maine's 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 Biddeford, Maine's major federal programs for the year ended June 30, 2021. The City of Biddeford, Maine's major federal programs 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 of Biddeford, Maine'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 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 Biddeford, Maine's 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 unmodified opinions on compliance for each major federal program. However, our audit does not provide a legal determination of the City of Biddeford, Maine's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the City of Biddeford 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.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE, CONTINUED**

***Other Matters***

The results of our auditing procedures disclosed another instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2021-001. Our opinion on each major federal program is not modified with respect to these matters.

The City of Biddeford, Maine's responses to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The City of Biddeford, Maine's response was not subject to the auditing procedures applied in the audit of compliance and accordingly, we express no opinion on it.

**Report on Internal Control over Compliance**

Management of the City of Biddeford, Maine, 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 Biddeford, Maine'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 of Biddeford, Maine'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, 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.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE, CONTINUED**

**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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Biddeford, Maine, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City of Biddeford, Maine'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.



March 31, 2022, except for the testing of  
Community Development Block Grant Entitlement Cluster (CFDA #14.218),  
which were dated April 28, 2022  
South Portland, Maine

**CITY OF BIDDEFORD, MAINE**  
**Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2021**

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing	Pass- through Number	Federal Expenditures	Federal Assistance Listing	Passed through to Subrecipients
U.S. Department of Education,					
Passed through Maine Department of Education:					
Adult Basic Education	84.002	6296	\$ 90,062		90,062
Title IA, Disadvantaged	84.010	3107	680,653		-
Title IA, Reallocation	84.010	3106	43,609		-
Total Title IA				724,262	
Special Education Cluster:					
Local Entitlement	84.027	3046	895,428		-
Local Entitlement - 3-5 Year Olds	84.027	3049	83,979		-
Preschool	84.173	6247	13,841		-
Total Special Education Cluster				993,248	
Career and Technical Education - Perkins Alignment Grant	84.048A	3030	75,668		-
Perkins alignment grant	84.048A	3040	28,003		-
Title III ESL	84.365	3115	40,195		-
Title IIA, Supporting Effective Instruction	84.367	3042	138,637		-
Title VII - McKinney Homeless	84.196	3104	5,000		-
Title IV - Student Support and Academic Enrichment	84.424	3345	71,083		-
COVID - Elementary and Secondary School Emergency Relief Fund	84.425D	7006	148,462		-
Total U.S. Department of Education			2,314,620		90,062
U.S. Department of Agriculture, passed through the Maine Dept. of Education:					
Child Nutrition Cluster:					
Summer Food Service Program	10.559	3016/3018	1,065,160		-
Food Donation Program	10.555	N/A	72,111		-
After School Program	10.555	3020	14,788		-
Total Child Nutrition Cluster				1,152,059	
Fresh Fruit and Vegetable Program	10.582	3028	25,439		-
Total U.S. Department of Agriculture			1,177,498		-
U.S. Department of Housing and Urban Development,					
Direct:					
CDBG - Entitlement Grants Cluster:					
Community Development Block Grant - Entitlement	14.218	N/A	424,997		64,508
COVID-19 - Community Development Block Grant - Entitlement	14.218	N/A	268,432		-
Total CDBG - Entitlement Grants Cluster				693,429	
Passed through Maine State Housing:					
Lead Hazard Reduction Grant Program	14.905	N/A	300,643		-
Passed through York County Community Action:					
Neighborhood Stabilization Program	14.228	N/A	3,999		-
Total U.S. Department of Housing and Urban Development			998,071	-	-



**CITY OF BIDDEFORD, MAINE**  
**Schedule of Expenditures of Federal Awards, Continued**  
**For the year ended June 30, 2021**

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing	Pass-through Number	Federal Expenditures	Federal Assistance Listing	Passed through to Subrecipients
U.S. Department of Transportation,					
Direct:					
Airport Improvement Program	20.106	N/A	\$ 3,600,103		-
Total U.S. Department of Transportation			3,600,103		-
U.S. Department of Justice,					
Direct:					
COVID-19 Corona Virus Emergency Supplement	16.034	N/A	76,386		-
Passed through the Maine Department of Justice:					
Byrne Justice Assistance Grant - 2017	16.738	2017-DJ-BX-0285	1,396		-
Byrne Justice Assistance Grant - 2020	16.738	2020-DJ-BX-0152	30,860		-
Total U.S. Department of Justice			108,642		-
Department of Treasury:					
Passed through Maine Department of Education:					
Coronavirus Relief Fund #1	21.019	7010	2,380,249		-
Coronavirus Relief Fund - Adult Ed	21.019	7011	26,228		-
Coronavirus Relief Fund #2	21.019	7015	2,498,500		-
Coronavirus Relief Fund #2 Reallocated	21.019	7015	937,000		-
Passed through Maine Department of Health and Human Services:					
COVID-19 - Coronavirus Relief Fund - Keep Maine Healthy	20.019	COM-20-3007	63,167	5,905,144	-
Total Department of Treasury			5,905,144		-
<b>Totals</b>			<b>\$ 14,104,078</b>		<b>-</b>

*See accompanying notes to schedule of expenditures of federal awards.*

**CITY OF BIDDEFORD, MAINE**  
**Notes to Schedule of Expenditures of Federal Awards**  
**June 30, 2021**

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**PURPOSE OF THE SCHEDULE**

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Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) requires a Schedule of Expenditures of Federal Awards showing total expenditures for each federal award program as identified in the Assistance Listings in the System for Awards Management.

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**SIGNIFICANT ACCOUNTING POLICIES**

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- A. Reporting Entity - The accompanying schedule includes all federal award programs of the City of Biddeford, Maine for the fiscal year ended June 30, 2021. The reporting entity is defined in notes to basic financial statements of the City of Biddeford, Maine.
  
- B. Basis of Presentation - The information in the accompanying schedule of expenditures of federal awards is presented in accordance with the Uniform Guidance.
  - 1. Pursuant to the Uniform Guidance, federal awards are defined as assistance provided by a federal agency, either directly or indirectly, in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance or direct appropriations.
  
  - 2. Major Programs - The Uniform Guidance establishes the level of expenditures or expenses to be used in defining major federal award programs. Major programs for the City of Biddeford, Maine are identified in the summary of auditor's results in the schedule of findings and questioned costs.
  
- C. Basis of Accounting - The information presented in the schedule of expenditures of federal awards is presented on the modified accrual basis of accounting, which is consistent with the reporting in the City's fund financial statements.
  
- D. During the fiscal year, the City had some grants that were not completely expended and the unspent funds were returned to the awarding or pass-through agencies. The amounts returned to the agencies have been excluded from current year expenditures.
  
- E. Indirect Cost Rate - The City of Biddeford, Maine has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance for some of its Department of Health and Human Services grants.

**CITY OF BIDDEFORD, MAINE**  
**Schedule of Findings and Questioned Costs**  
**For the year ended June 30, 2021**

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**Section I - Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued on whether the financial statements prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:  
 Material weaknesses identified? No  
 Significant deficiencies identified? None reported

Noncompliance material to financial statements noted? No

**Federal Awards**

Internal control over major federal programs:  
 Material weaknesses identified? No  
 Significant deficiencies identified? None reported

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

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance, Section 200.516? Yes

Identification of major federal programs:

<u>Assistance Listing</u>	<u>Covid Funds</u>	<u>Name of Federal Program or Cluster</u>
14.218	Covid	CDBG Entitlement Grants Cluster
21.019	Covid	Coronavirus Relief Funds

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

Auditee qualified as low-risk auditee? Yes

**CITY OF BIDDEFORD, MAINE**  
**Schedule of Findings and Questioned Costs, Continued**

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**Section II - Findings Required to be Reported Under *Government Auditing Standards***

**None**

OTHER COMMENTS

**Timely Reconciliation of City Balances**

Fundamental to proper financial reporting is the routine analysis of accounts and reconciliation of balances to underlying documentation. Such analysis and reconciliation aids in identifying errors and irregularities so they can be corrected in a timely manner. The reconciliation of certain general ledger accounts, were not finalized until after the audit fieldwork in November. As a result, material misstatements may not have been detected and corrected in a timely manner at year-end. It is our recommendation that all year-end general ledger balances be reconciled by the end of August.

*Management response/corrective action plan: The City was without a Finance Director from May through September, 2021. During this period of time, there was also a new AP/PR Clerk who began in May, and a relatively new AR/Sewer Billing Clerk who started in March. The Deputy Director was operating at maximum capacity during those months. Once on board, the new Finance Director needed some time to identify and locate prior years' workpapers to review what had been done for past audits.*

*Moving forward, it is the intent of management to have all of the year-end general ledger balances reconciled and adjusted prior to the start of audit fieldwork, and the director and deputy director are working on a schedule and a checklist of workpapers that will need to be completed.*

**City Payroll**

During our testing of the City's payroll process, we found that five of the forty employees tested did not have supervisor authorization on their weekly time card. By not having consistent approval of employee timecards, the risk of unauthorized time or inaccurate allocation of time between personal and time worked is greatly increased. We suggest that in the future management ensure that all time cards are reviewed and authorized prior to running weekly payroll.

Additionally, we noted six instances where MainePERS employer contribution rates were inaccurate and two instances where employee's election forms did not match what was being contributed for health insurance. It is crucial that employee payroll elections and employer matches are correctly recognized and accounted for. In the future, we recommend employees involved in the process be reminded of the need for diligence in ensuring contributions are correct. We also recommend developing an approval process when changes to payroll-related elections and employer matches are made and that management implement a procedure where employee files are reviewed annually to ensure documentation is complete and accurate.

*Management response/corrective action plan: The City entered into a PACE (Planned Annual Continuing Education) contract with Tyler Technologies in December, 2021, mainly to address issues related to Human Resources and Payroll that have been found lacking. As part of this contract, we received an Investment Assessment of the Human Capital Management suite of products. The Investment Assessment was a two-day in depth look into how the City currently utilizes the HCM suite of products, and included a day for our consultant to write up an investment summary and plan for improvement.*

**CITY OF BIDDEFORD, MAINE**  
**Schedule of Findings and Questioned Costs, Continued**

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**Section II - Findings Required to be Reported Under Government Auditing Standards, continued**

*The City purchased Tyler's Employee Self-Service product several years ago, but was unable to implement it because of issues with employee data in the system. We have a plan in place to begin cleaning up that data beginning in May, 2022 with hopes to conclude the clean up by the end of FY22. This will enable us to implement the self-service product, which includes electronic timekeeping and workflow for management approvals.*

*Along with Self-Service, we also have a plan to implement Personnel Actions within the Munis system. Personnel Actions will allow us to better facilitate employee changes, leave management, and benefit elections all with electronic workflow approvals and effective date posting.*

**City Accrued Compensated Absences**

In the current-year, we noted errors in the spreadsheet used by the City to maintain its balances of accrued compensated absences. In reviewing the spreadsheet, we noted formula errors, linking issues between tabs of the spreadsheet and certain rates were not updated. The spreadsheet, which has been carried-forward for many years, is complex and time-consuming. We recommend that the spreadsheet and methodology be reviewed to determine if it can be simplified. Will also recommend greater diligence in its preparation and that a process of review be developed.

*Management response/corrective action plan: As part of the HR/PR work with the Tyler consultant referenced in the "City Payroll" comment above, we plan to ensure that the correct accrual balances for employees are loaded into the system, update the accrual tables for each of the bargaining units to ensure that the calculations are done correctly, with the ultimate goal of not having to make manual adjustments to employees accruals. This will allow us to easily pull the information for the Compensated Absences lead sheet in a much easier way, and avoid the complications of VLOOKUPS and INDEX/MATCH formulas within Excel.*

**Biddeford Regional Center of Technology Student Activity Funds**

During our testing of internal controls over cash receipts at the Center of Technology, we found four instances, out of a sample selection of twenty-one items, in which cash was not deposited within one week as required by School Department policy. We suggest that all cash and checks be deposited within one week to minimize the risk of fraud, misuse, or error.

*Management response/corrective action plan: In speaking with the administrative assistant at the Center of Technology, there are times when the check is dated 3 or 4 days prior to the school actually receiving the check. I have written a memo to the principal as well as the administrative assistant indicating that we need to put a process in place where we are documenting when we receive the check. I have also told them in the rare cases when there is sickness and no one can make the deposit, they are to indicate on the deposit the circumstances around why it wasn't deposited within a week.*

**CITY OF BIDDEFORD, MAINE**  
**Schedule of Findings and Questioned Costs, Continued**

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**Section II - Findings Required to be Reported Under *Government Auditing Standards, continued***

**Community Development Block Grant (CDBG) Cash on Hand Reporting**

Although not specifically required to be tested for purposes of federal compliance testing, we noted that the quarterly cash on hand reporting for non-coronavirus grant funding could not be reconciled to the City's accounting system. Such information is extracted and reported from the CDBG's Integrated Disbursement and Information System (IDIS). All information entered into Munis and IDIS should be reconciled monthly to ensure that financial information and data is consistent across all platforms. Quarterly and year-end financial reporting should be prepared and reconciled to the Munis accounting system and supporting documentation should be maintained on file according to the City's document retention policies.

*Management response/corrective action plan: During FY22, the Finance Director worked directly with HUD personnel to utilize the project/grant accounting module within Munis to design a very simple, yet powerful tool to record grant expenditures to the appropriate CDBG/CDBG-CV activities, and appropriately perform revenue allocation based on those expenditures.*

*More staff training is planned to ensure that personnel in the Planning/Economic Development department understand how the project/grant accounting module works, how the setup mimics the IDIS setup, and how best to use the system to identify which expenditures need to have funds drawn down against them. The Finance Director has been monitoring when draw downs from IDIS occur, and matching them up to expenditure transactions within the GL/Project.*

**CITY OF BIDDEFORD, MAINE**  
**Schedule of Findings and Questioned Costs, Continued**

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**Section III - Findings and Questioned Costs for Federal Awards**

**2021-001 – Uniform Guidance Written Policies**

Criteria: Under the Uniform Guidance §200.302 Financial Management, the non-Federal entity must provide written procedures to implement the requirements of §200.305 (Federal payment), and written procedures for determining the allowability of costs in accordance with subpart E of the Uniform Guidance and the terms and conditions of the Federal award.

Condition: The City currently does not have written procedures as required by the Uniform Guidance as specified in the criteria.

Cause: Although the City has adequate procedures in place to prevent non-compliance for most of its Federal grants, those procedures have not been documented.

Effect: Without written procedures, the City runs the risk of non-compliance for Federal grants.

Known Questioned Costs: None

Likely Questioned Costs: None

Recommendations: The City should review its Federal grants and determine which grants need specific written procedures to meet the Uniform Guidance requirements.

Management response/corrective action: *As part of her initial and continuing review of City internal policies and procedures, the Finance Director is looking at what is written, and how those written procedures need to be updated to include language to be in compliance with the Uniform Guidance where necessary.*

***Person responsible for corrective action of City comments:***

*Nichole Wood, Finance Director, (207) 284-9333 ext 4147*

***Anticipated completion date:***

*Corrective action will be complete within 12 months.*

**CITY OF BIDDEFORD, MAINE**  
**Schedule of Findings and Questioned Costs, Continued**

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**Section V - Status of Prior Year Findings to be Reported under *Government Auditing Standards***

**None**



**CITY OF BIDDEFORD, MAINE**  
**Schedule of Findings and Questioned Costs, Continued**

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**Section VI - Status of Prior Year Findings and Questioned Costs for Federal Awards**

**None**