



TOWN OF WILLISTON, VERMONT
ADDITIONAL REQUIRED REPORTS
JUNE 30, 2016

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TOWN OF WILLISTON, VERMONT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2016

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-through/ Grantor's Revenue Code	Federal Expenditures
U.S. Department of Justice:			
<i>Direct Programs:</i>			
Bulletproof Vest Partnership Program	16.607	N/A	\$ 414
Public Safety Partnership and Community Policing Grants	16.710	N/A	<u>36,930</u>
<i>Total Direct:</i>			<u>37,344</u>
<i>Pass through Program from Vermont</i>			
<i>Department of Corrections:</i>			
Second Chance Act Prisoner Reentry Initiative - Restorative Reintegration	16.812	35520-1409	<u>7,690</u>
Total U.S. Department of Justice			<u>45,034</u>
U.S. Department of Homeland Security			
<i>Pass through programs from Vermont</i>			
<i>Department of Public Safety:</i>			
Homeland Security Grant Program - USAR Fire Equipment	97.067	02140-75152-117	21,849
Homeland Security Grant Program - Confined Space Training	97.067	02140-7315T-104	<u>2,096</u>
			<u>23,945</u>
Hazard Mitigation Grant - Hazard Mitigation Old Stage Culvert	97.039	02140-34000MC-078	2,138
Hazard Mitigation Grant - Hazard Mitigation Old Stage Culvert	97.039	02140-34000-078	<u>107,308</u>
			<u>109,446</u>
<i>Pass through program from Vermont</i>			
<i>Agency of Transportation:</i>			
Disaster Grant - Public Assistance Old Stage Pump Raising Mitigation	97.036	PA-01-VT-4140-PW-00300(0)	<u>67,123</u>
Total U.S. Department of Homeland Security			<u>200,514</u>
U.S. Department of Defense:			
<i>Pass through programs from Vermont</i>			
<i>Agency of Natural Resources:</i>			
Aquatic Plant Control	12.100	AQ16.14	2,645
Aquatic Plant Control	12.100	AQ17-14	<u>1,727</u>
Total U.S. Department of Defense			<u>4,372</u>
U.S. Institute of Museum & Library Services:			
<i>Pass through programs from Vermont</i>			
<i>Department of Libraries:</i>			
Grants to States - Resource Sharing Grant	45.310	LS-00-14-0046-14	1,176
Grants to States - Courier Grant	45.310	LS-00-14-0046-15	<u>240</u>
Total U.S. Institute of Museum & Library Services			<u>1,416</u>
U.S. Department of Transportation:			
<i>Pass through programs from Vermont Agency of Transportation:</i>			
Highway Planning & Construction - Rt. 2A Banknorth	20.205	FHWAEA#SDWK021/CA0424	4,700
Highway Planning & Construction - Harvest Lane Sidewalk	20.205	EA#TA14003/CA0395	112,375
Highway Planning & Construction - Meadowrun Sidewalk	20.205	EA#TA13003/CA0350	<u>401,553</u>
			<u>518,628</u>

TOWN OF WILLISTON, VERMONT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2016

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-through/ Grantor's Revenue Code	Federal Expenditures
National Priority Safety Programs - Drug Recognition Grant	20.616	GR0635	346
National Priority Safety Programs - Drug Recognition Grant	20.616	GR0974	182
State and Community Highway Safety	20.600	02140-1415-2046	1,034
State and Community Highway Safety	20.600	NH16402-657/GR0957	5,491
Total Highway Safety Cluster			<u>7,053</u>
<i>Pass through programs from</i>			
<i>Vermont Agency of Transportation:</i>			
Minimum penalties for repeat offenders for driving while intoxicated - Sharp DUI	20.608	02140-1115-5155	1,932
Minimum penalties for repeat offenders for driving while intoxicated - Sharp Crash Prevention	20.608	02140-1415-1052	1,592
<i>Pass through programs from</i>			
<i>Town of Shelburne:</i>			
Minimum penalties for repeat offenders for driving while intoxicated - Sharp OP	20.608	NH16402-159	8,106
Minimum penalties for repeat offenders for driving while intoxicated - Sharp DUI	20.608	NH16164-162	7,975
			<u>19,605</u>
Total U.S. Department of Transportation			<u>545,286</u>
U.S. Department of Health and Human Services			
<i>Pass through programs from</i>			
<i>Town of Shelburne:</i>			
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	03420-A 16025S	1,784
U.S. Department of Agriculture			
<i>Pass through programs from Vermont Department</i>			
<i>of Forests, Parks and Recreation Agency of Natural Resources:</i>			
Cooperative Forestry Assistance - Birth Tree Project	10.664	13-DG-1140004-091	246
Cooperative Forestry Assistance - Canopy Trees Grant	10.664	15-DG-11420004-165	4,891
Cooperative Forestry Assistance - Lamplite Acres Green Street	10.664	L-2015-006	17,907
Total U.S. Department of Agriculture			<u>23,044</u>
U.S. Environmental Protection Agency:			
<i>Pass through program from Vermont Department</i>			
<i>of Environmental Conservation Agency of Natural Resources:</i>			
Capitalization Grants for Clean Water State Revolving Funds	66.458	RF1-179	12,067
U.S. Department of Housing and Urban Development			
<i>Pass through programs from</i>			
<i>Vermont Department of Housing and Community Development</i>			
Community Development Block Grants - Cots Grant	14.228	07110-1G-2014-Williston-00003	116,446
Total expenditures of federal award			<u>\$ 949,963</u>

See notes to schedule of expenditures of federal awards.

TOWN OF WILLISTON, VERMONT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2016

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Town of Williston, Vermont under programs of the federal government for the year ended June 30, 2016. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Town of Williston, Vermont, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Town of Williston, Vermont.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) or OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, as is applicable, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) Pass-through entity identifying numbers are presented where available.

NOTE 3 – FEDERALLY FUNDED LOANS OUTSTANDING

The Town of Williston had the following federally funded loans outstanding at June 30, 2016:

Lender	Issue Date	Loan Number	Federally funded amount due
State Revolving Loan Fund	8/15/2011	RF1-149-1	\$ 191,916
State Revolving Loan Fund	9/15/2011	RF1-151-1	294,971
State Revolving Loan Fund	2/3/2014	RF1-174-2	<u>102,287</u>
			<u>\$ 589,174</u>



CERTIFIED PUBLIC ACCOUNTANTS
& BUSINESS CONSULTANTS

**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***

To the Selectboard
Town of Williston, Vermont

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 Town of Williston, Vermont, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Town of Williston, Vermont's basic financial statements, and have issued our report thereon dated January 17, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Williston, Vermont's internal control over financial reporting (internal control) to determine the 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 Town of Williston, Vermont's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Williston, Vermont'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. 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.

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St. Albans, VT 05478
(802) 527-0505

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St. Johnsbury, VT 05819
(802) 748-5654

57 Farmvu Drive
White River Jct., VT 05001
(802) 295-9349

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Williston, Vermont'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 determination of financial statement amounts. 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

AM. Peisch & Company, LLP

St. Albans, Vermont
January 17, 2017
VT Reg. No. 92-0000102

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

To the Selectboard
Town of Williston, Vermont

Report on Compliance for Each Major Federal Program

We have audited the Town of Williston, Vermont'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 Town of Williston, Vermont's major federal programs for the year ended June 30, 2016. The Town of Williston, Vermont'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 Town of Williston, Vermont'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 Town of Williston, Vermont'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 opinion on compliance for each major federal program. However, our audit does not provide a legal determination on the Town of Williston, Vermont's compliance.

Opinion on Each Major Federal Program

In our opinion, the Town of Williston, Vermont, 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, 2016.

Report on Internal Control over Compliance

Management of the Town of Williston, Vermont 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 Town of Williston, Vermont'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 Town of Williston, Vermont'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.

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 Town of Williston, Vermont, as

of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Town of Williston, Vermont's basic financial statements. We issued our report thereon dated January 17, 2017, 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.

AM. Peisch & Company, LLP

St. Albans, Vermont
January 17, 2017
VT Reg. No. 92-0000102

TOWN OF WILLISTON, VERMONT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2016

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on whether the financial statements of Town of Williston, Vermont were prepared in accordance with GAAP.
2. No material weaknesses or significant deficiencies relating to the audit of the basic financial statements of the Town of Williston, Vermont are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Governmental Auditing Standards*.
3. No instances of noncompliance material to the basic financial statements of the Town of Williston, Vermont, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No material weaknesses or significant deficiencies relating to internal controls over compliance for the major federal award program are reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance.
5. The auditor's report on compliance for the major federal awards programs for the Town of Williston, Vermont expresses an unmodified opinion on the major program.
6. There were no audit findings that are required to be reported in this Schedule in accordance with 2 CFR section 200.516(a).
7. The program tested as major program was: U.S. Department of Transportation – Highway Planning and Construction (CFDA No. 20.205).
8. The threshold for distinguishing between Type A and B programs was \$750,000.
9. The Town of Williston, Vermont was determined to be a high-risk auditee.

B. FINDING - FINANCIAL STATEMENTS AUDIT - None

C. FINDINGS AND QUESTIONED COSTS - AUDIT OF MAJOR FEDERAL AWARDS PROGRAMS – None

**TOWN OF WILLISTON, VERMONT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2016**

There were no required reporting related to federal programs for the years ending June 30, 2015 or 2014.