

CITY OF WORCESTER, MASSACHUSETTS
REPORT ON APPLYING AGREED-UPON PROCEDURES
STUDENT ACTIVITY FUND TESTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

CliftonLarsonAllen LLP



WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING



CITY OF WORCESTER, MASSACHUSETTS
REPORT ON APPLYING AGREED-UPON PROCEDURES
STUDENT ACTIVITY FUND TESTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

TABLE OF CONTENTS

	Page
Independent Accountants' report on applying agreed-upon procedures	1
Schedule of Student Activity Funds Testing Results and Recommendations	2
Burncoat Middle School	2
Burncoat High School	5
Claremont Academy	7
Doherty High School	10
Forest Grove Middle School	12
North High School	15
South High School	17
Sullivan Middle School	19
University Park Campus	21
Worcester East Middle School	24
Worcester Technical High School	26

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Honorable School Committee
Worcester Public Schools
City of Worcester, Massachusetts

We have performed the procedures, as listed in the attached Schedule of Student Activity Funds Testing Results and Recommendations, which were agreed to by the Worcester Public Schools (WPS, the specified party), on the administration of WPS' student activity funds in accordance with the Massachusetts Student Activity Law (Massachusetts General Law (MGL) Chapter 71, Section 47) for the period July 1, 2015 through June 30, 2016. The WPS' management is responsible for the administration of its student activity funds in accordance with the Massachusetts Student Activity Law. The sufficiency of these procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated in the attached Schedule of Student Activity Funds Testing Results and Recommendations either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings are identified in the attached Schedule of Student Activity Funds Testing Results and Recommendations.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the WPS' administration of its student activity funds in accordance with the Massachusetts Student Activity Law. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the WPS and is not intended to be and should not be used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Boston, Massachusetts
October 16, 2018

**CITY OF WORCESTER MASSACHUSETTS
SCHEDULE OF STUDENT ACTIVITY FUNDS TESTING RESULTS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2016**

Agreed-Upon Procedures	Results	Recommendation
Burncoat Middle School		
1. Determine that the banking and accounting systems related to the Schools' student activity funds have been established in accordance with the Massachusetts Student Activity Law (Massachusetts General Law [MGL] Chapter 71, Section 47). Specifically, we will:		
a. Obtain from the Chief Financial and Operations Officer a list of Student Activity Checking Accounts maintained at the Schools and verify they have been authorized by the School Committee and said School Committee has authorized a maximum balance that may be on hand in such accounts through review of minutes and other documentation to be defined in our findings if applicable.	The procedure was performed without exception.	None.
b. Verify that student activity fund deposits are made to an interest bearing bank account (Student Activity Agency Account) maintained by the City Treasurer by obtaining a copy of three months bank statements for each of the schools.	The procedure was performed without exception.	None.
c. Verify that interest earned on the Agency Account is retained in a separate student activity fund and spent by direction of the School Committee by observing interest income postings to said separate account as maintained in the individual student activity funds detailed general ledger.	The procedure was performed without exception.	None.
d. Verify that deposits and/or transfers made to the Checking Account represented the initial funding of the Checking Account from the Agency Account or the reimbursement of expenses from the Agency Account through the City's warrant process by obtaining the applicable support for all deposits.	The procedure was performed without exception.	None.
e. Verify that the principal is bonded to secure the faithful performance of his/her duties in connection with such account by obtaining a copy of such bond.	The procedure was performed without exception.	None.

**CITY OF WORCESTER MASSACHUSETTS
SCHEDULE OF STUDENT ACTIVITY FUNDS TESTING RESULTS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2016**

Agreed-Upon Procedures	Results	Recommendation
2. Obtain (from each Schools' Principal) and evaluate each of the student activity funds maintained at the Schools for the purpose of identifying any individual funds that fall outside the definition of student activity funds in accordance with the Massachusetts Student Activity Law and the Student Activity Accounts Guidelines for Massachusetts School Districts issued by the Massachusetts Association of School Business Officials.	The procedure was performed without exception.	None.
3. Obtain and evaluate a sample of 6 student activity Checking Account reconciliation(s) for each School during the engagement period to determine the following:		
a. Reconciliations were signed and dated by the preparer and reviewer	The procedure was performed without exception.	None.
b. Reconciliations were completed no later than 30 days after month-end	The procedure was performed without exception.	None.
c. Outstanding checks identified on the reconciliations were supported by a detailed listing	The procedure was performed without exception.	None.
4. Obtain and evaluate the June 30, 2016 student activity Checking and Agency Account reconciliations for each School and trace the balances per the bank reconciliations to the detailed balances of the individual student activity funds.	Procedure performed with the following exception: A formal reconciliation of bank reconciliation balances to the detailed balances of the individual student activity funds was not performed.	We recommend procedures be implemented to reconcile bank reconciliation balances to the detailed balances of the individual student activity funds.
5. Select a sample of 10 receipts to determine that they were:		
a. Credited to the applicable student activity account	The procedure was performed with the following exception: 1 out of the 10 transactions selected for testing did not identify a fund on the supporting documentation.	We recommend procedures be implemented to identify the specific student activity fund a receipt relates to within the supporting documentation for each receipt.
b. Deposited to the applicable Agency Account	The procedure was performed without exception.	None.
6. Select a sample of 10 disbursements to determine that they were:		
a. Supported by an approved invoice or other documentation	The procedure was performed without exception.	None.
b. Charged to the applicable student activity account	The procedure was performed with the following exception: 1 out of the 10 transactions selected for testing did not identify a fund on the supporting documentation.	We recommend procedures be implemented to identify the specific student activity fund an expense relates to within the supporting documentation for each disbursement.

**CITY OF WORCESTER MASSACHUSETTS
 SCHEDULE OF STUDENT ACTIVITY FUNDS TESTING RESULTS AND RECOMMENDATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2016**

Agreed-Upon Procedures

Results

Recommendation

	c. Appear to be related to the purpose for which the student activity fund was created	The procedure was performed without exception.	None.
--	--	--	-------

**CITY OF WORCESTER MASSACHUSETTS
SCHEDULE OF STUDENT ACTIVITY FUNDS TESTING RESULTS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2016**

Agreed-Upon Procedures	Results	Recommendation
Burncoat High School		
1. Determine that the banking and accounting systems related to the Schools' student activity funds have been established in accordance with the Massachusetts Student Activity Law (Massachusetts General Law [MGL] Chapter 71, Section 47). Specifically, we will:		
a. Obtain from the Chief Financial and Operations Officer a list of Student Activity Checking Accounts maintained at the Schools and verify they have been authorized by the School Committee and said School Committee has authorized a maximum balance that may be on hand in such accounts through review of minutes and other documentation to be defined in our findings if applicable.	The procedure was performed without exception.	None.
b. Verify that student activity fund deposits are made to an interest bearing bank account (Student Activity Agency Account) maintained by the City Treasurer by obtaining a copy of three months bank statements for each of the schools.	The procedure was performed without exception.	None.
c. Verify that interest earned on the Agency Account is retained in a separate student activity fund and spent by direction of the School Committee by observing interest income postings to said separate account as maintained in the individual student activity funds detailed general ledger.	The procedure was performed without exception.	None.
d. Verify that deposits and/or transfers made to the Checking Account represented the initial funding of the Checking Account from the Agency Account or the reimbursement of expenses from the Agency Account through the City's warrant process by obtaining the applicable support for all deposits.	The procedure was performed without exception.	None.
e. Verify that the principal is bonded to secure the faithful performance of his/her duties in connection with such account by obtaining a copy of such bond.	The procedure was performed without exception.	None.

**CITY OF WORCESTER MASSACHUSETTS
SCHEDULE OF STUDENT ACTIVITY FUNDS TESTING RESULTS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2016**

Agreed-Upon Procedures	Results	Recommendation
2. Obtain (from each Schools' Principal) and evaluate each of the student activity funds maintained at the Schools for the purpose of identifying any individual funds that fall outside the definition of student activity funds in accordance with the Massachusetts Student Activity Law and the Student Activity Accounts Guidelines for Massachusetts School Districts issued by the Massachusetts Association of School Business Officials.	The procedure was performed without exception.	None.
3. Obtain and evaluate a sample of 6 student activity Checking Account reconciliation(s) for each School during the engagement period to determine the following:		
a. Reconciliations were signed and dated by the preparer and reviewer	The procedure was performed without exception.	None.
b. Reconciliations were completed no later than 30 days after month-end	The procedure was performed without exception.	None.
c. Outstanding checks identified on the reconciliations were supported by a detailed listing	The procedure was performed without exception.	None.
4. Obtain and evaluate the June 30, 2016 student activity Checking and Agency Account reconciliations for each School and trace the balances per the bank reconciliations to the detailed balances of the individual student activity funds.	Procedure performed with the following exception: A formal reconciliation of bank reconciliation balances to the detailed balances of the individual student activity funds was not performed.	We recommend procedures be implemented to reconcile bank reconciliation balances to the detailed balances of the individual student activity funds.
5. Select a sample of 10 receipts to determine that they were:		
a. Credited to the applicable student activity account	The procedure was performed without exception.	None.
b. Deposited to the applicable Agency Account	The procedure was performed without exception.	None.
6. Select a sample of 10 disbursements to determine that they were:		
a. Supported by an approved invoice or other documentation	The procedure was performed without exception.	None.
b. Charged to the applicable student activity account	The procedure was performed with the following exception: 3 out of the 10 transactions selected for testing did not identify a fund on the supporting documentation.	We recommend procedures be implemented to identify the specific student activity fund an expense relates to within the supporting documentation for each disbursement.
c. Appear to be related to the purpose for which the student activity fund was created	The procedure was performed without exception.	None.

**CITY OF WORCESTER MASSACHUSETTS
SCHEDULE OF STUDENT ACTIVITY FUNDS TESTING RESULTS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2016**

Agreed-Upon Procedures	Results	Recommendation
Claremont Academy		
1. Determine that the banking and accounting systems related to the Schools' student activity funds have been established in accordance with the Massachusetts Student Activity Law (Massachusetts General Law [MGL] Chapter 71, Section 47). Specifically, we will:		
a. Obtain from the Chief Financial and Operations Officer a list of Student Activity Checking Accounts maintained at the Schools and verify they have been authorized by the School Committee and said School Committee has authorized a maximum balance that may be on hand in such accounts through review of minutes and other documentation to be defined in our findings if applicable.	The procedure was performed without exception.	None.
b. Verify that student activity fund deposits are made to an interest bearing bank account (Student Activity Agency Account) maintained by the City Treasurer by obtaining a copy of three months bank statements for each of the schools.	The procedure was performed without exception.	None.
c. Verify that interest earned on the Agency Account is retained in a separate student activity fund and spent by direction of the School Committee by observing interest income postings to said separate account as maintained in the individual student activity funds detailed general ledger.	The procedure was performed without exception.	None.
d. Verify that deposits and/or transfers made to the Checking Account represented the initial funding of the Checking Account from the Agency Account or the reimbursement of expenses from the Agency Account through the City's warrant process by obtaining the applicable support for all deposits.	The procedure was performed without exception.	None.
e. Verify that the principal is bonded to secure the faithful performance of his/her duties in connection with such account by obtaining a copy of such bond.	The procedure was performed without exception.	None.

**CITY OF WORCESTER MASSACHUSETTS
SCHEDULE OF STUDENT ACTIVITY FUNDS TESTING RESULTS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2016**

Agreed-Up-On Procedures	Results	Recommendation
2. Obtain (from each Schools' Principal) and evaluate each of the student activity funds maintained at the Schools for the purpose of identifying any individual funds that fall outside the definition of student activity funds in accordance with the Massachusetts Student Activity Law and the Student Activity Accounts Guidelines for Massachusetts School Districts issued by the Massachusetts Association of School Business Officials.	The procedure was performed without exception.	None.
3. Obtain and evaluate a sample of 6 student activity Checking Account reconciliation(s) for each School during the engagement period to determine the following:		
a. Reconciliations were signed and dated by the preparer and reviewer	The procedure was performed with the following exception: 1 of 6 reconciliations selected for testing were not dated by the preparer or the reviewer.	We recommend procedures be implemented to have the preparer and reviewer sign and date all Checking Account reconciliations.
b. Reconciliations were completed no later than 30 days after month-end	The procedure was performed with the following exception: Due to the fact that 1 reconciliation selected for testing was not dated by the preparer or reviewer, we could not determine if the reconciliation was completed no later than 30 days after month end.	See recommendation in step 3.a. above
c. Outstanding checks identified on the reconciliations were supported by a detailed listing	The procedure was performed without exception.	None.
4. Obtain and evaluate the June 30, 2016 student activity Checking and Agency Account reconciliations for each School and trace the balances per the bank reconciliations to the detailed balances of the individual student activity funds.	Procedure performed with the following exception: A formal reconciliation of bank reconciliation balances to the detailed balances of the individual student activity funds was not performed.	We recommend procedures be implemented to reconcile bank reconciliation balances to the detailed balances of the individual student activity funds.
5. Select a sample of 10 receipts to determine that they were:		
a. Credited to the applicable student activity account	The procedure was performed with the following exception: 4 out of the 10 transactions selected for testing did not identify a fund on the supporting documentation.	We recommend procedures be implemented to identify the specific student activity fund a receipt relates to within the supporting documentation for each receipt.
b. Deposited to the applicable Agency Account	The procedure was performed without exception.	None.

**CITY OF WORCESTER MASSACHUSETTS
 SCHEDULE OF STUDENT ACTIVITY FUNDS TESTING RESULTS AND RECOMMENDATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2016**

Agreed-Upon Procedures	Results	Recommendation
6. Select a sample of 10 disbursements to determine that they were:		
a. Supported by an approved invoice or other documentation	The procedure was performed without exception.	None.
b. Charged to the applicable student activity account	The procedure was performed with the following exception: 3 out of the 10 transactions selected for testing did not identify a fund on the supporting documentation.	We recommend procedures be implemented to identify the specific student activity fund an expense relates to within the supporting documentation for each disbursement.
c. Appear to be related to the purpose for which the student activity fund was created	The procedure was performed without exception.	None.

**CITY OF WORCESTER MASSACHUSETTS
SCHEDULE OF STUDENT ACTIVITY FUNDS TESTING RESULTS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2016**

Agreed-Upon Procedures	Results	Recommendation
Doherty High School		
1. Determine that the banking and accounting systems related to the Schools' student activity funds have been established in accordance with the Massachusetts Student Activity Law (Massachusetts General Law [MGL] Chapter 71, Section 47). Specifically, we will:		
a. Obtain from the Chief Financial and Operations Officer a list of Student Activity Checking Accounts maintained at the Schools and verify they have been authorized by the School Committee and said School Committee has authorized a maximum balance that may be on hand in such accounts through review of minutes and other documentation to be defined in our findings if applicable.	The procedure was performed without exception.	None.
b. Verify that student activity fund deposits are made to an interest bearing bank account (Student Activity Agency Account) maintained by the City Treasurer by obtaining a copy of three months bank statements for each of the schools.	The procedure was performed without exception.	None.
c. Verify that interest earned on the Agency Account is retained in a separate student activity fund and spent by direction of the School Committee by observing interest income postings to said separate account as maintained in the individual student activity funds detailed general ledger.	The procedure was performed without exception.	None.
d. Verify that deposits and/or transfers made to the Checking Account represented the initial funding of the Checking Account from the Agency Account or the reimbursement of expenses from the Agency Account through the City's warrant process by obtaining the applicable support for all deposits.	The procedure was performed without exception.	None.
e. Verify that the principal is bonded to secure the faithful performance of his/her duties in connection with such account by obtaining a copy of such bond.	The procedure was performed without exception.	None.

**CITY OF WORCESTER MASSACHUSETTS
SCHEDULE OF STUDENT ACTIVITY FUNDS TESTING RESULTS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2016**

Agreed-Upon Procedures	Results	Recommendation
2. Obtain (from each Schools' Principal) and evaluate each of the student activity funds maintained at the Schools for the purpose of identifying any individual funds that fall outside the definition of student activity funds in accordance with the Massachusetts Student Activity Law and the Student Activity Accounts Guidelines for Massachusetts School Districts issued by the Massachusetts Association of	The procedures were performed with the following exceptions: We identified fund balances for the Classes of 2013 and 2015. Based on the MASBO's SAAG, funds related to graduated classes should be closed out.	The WPS has policies and procedures for graduated class balances, and many of the School's graduated class funds were closed out in fiscal year 2016. We recommend the High School follow these policies and procedures related to all graduated class balances still outstanding.
3. Obtain and evaluate a sample of 6 student activity Checking Account reconciliation(s) for each School during the engagement period to determine the following:		
a. Reconciliations were signed and dated by the preparer and reviewer	The procedure was performed with the following exception: 1 out of the 6 Checking Account reconciliations selected were not dated by the reviewer.	We recommend procedures be implemented to have the preparer and reviewer date all Checking Account reconciliations.
b. Reconciliations were completed no later than 30 days after month-end	Procedure performed with the following exception: 1 out of the 6 reconciliations selected for testing was not completed within 30 days of month end.	We recommend procedures be implemented to document the completion of all reconciliations no later than 30 days after month-end.
c. Outstanding checks identified on the reconciliations were supported by a detailed listing	The procedure was performed without exception.	None.
4. Obtain and evaluate the June 30, 2016 student activity Checking and Agency Account reconciliations for each School and trace the balances per the bank reconciliations to the detailed balances of the individual student activity funds.	Procedure performed with the following exception: A formal reconciliation of bank reconciliation balances to the detailed balances of the individual student activity funds was not performed.	We recommend procedures be implemented to reconcile bank reconciliation balances to the detailed balances of the individual student activity funds.
5. Select a sample of 10 receipts to determine that they were:		
a. Credited to the applicable student activity account	The procedure was performed without exception.	None.
b. Deposited to the applicable Agency Account	The procedure was performed without exception.	None.
6. Select a sample of 10 disbursements to determine that they were:		
a. Supported by an approved invoice or other documentation	The procedure was performed without exception.	None.
b. Charged to the applicable student activity account	The procedure was performed without exception.	None.
c. Appear to be related to the purpose for which the student activity fund was created	The procedure was performed without exception.	None.

**CITY OF WORCESTER MASSACHUSETTS
SCHEDULE OF STUDENT ACTIVITY FUNDS TESTING RESULTS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2016**

Agreed-Upon Procedures	Results	Recommendation
Forest Grove Middle School		
1. Determine that the banking and accounting systems related to the Schools' student activity funds have been established in accordance with the Massachusetts Student Activity Law (Massachusetts General Law [MGL] Chapter 71, Section 47). Specifically, we will:		
a. Obtain from the Chief Financial and Operations Officer a list of Student Activity Checking Accounts maintained at the Schools and verify they have been authorized by the School Committee and said School Committee has authorized a maximum balance that may be on hand in such accounts through review of minutes and other documentation to be defined in our findings if applicable.	The procedure was performed without exception.	None.
b. Verify that student activity fund deposits are made to an interest bearing bank account (Student Activity Agency Account) maintained by the City Treasurer by obtaining a copy of three months bank statements for each of the schools.	The procedure was performed without exception.	None.
c. Verify that interest earned on the Agency Account is retained in a separate student activity fund and spent by direction of the School Committee by observing interest income postings to said separate account as maintained in the individual student activity funds detailed general ledger.	The procedure was performed without exception.	None.
d. Verify that deposits and/or transfers made to the Checking Account represented the initial funding of the Checking Account from the Agency Account or the reimbursement of expenses from the Agency Account through the City's warrant process by obtaining the applicable support for all deposits.	The procedure was performed without exception.	None.
e. Verify that the principal is bonded to secure the faithful performance of his/her duties in connection with such account by obtaining a copy of such bond.	The procedure was performed without exception.	None.

**CITY OF WORCESTER MASSACHUSETTS
SCHEDULE OF STUDENT ACTIVITY FUNDS TESTING RESULTS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2016**

Agreed-Upon Procedures	Results	Recommendation
2. Obtain (from each Schools' Principal) and evaluate each of the student activity funds maintained at the Schools for the purpose of identifying any individual funds that fall outside the definition of student activity funds in accordance with the Massachusetts Student Activity Law and the Student Activity Accounts Guidelines for Massachusetts School Districts issued by the Massachusetts Association of School Business Officials.	The procedure was performed without exception.	None.
3. Obtain and evaluate a sample of 6 student activity Checking Account reconciliation(s) for each School during the engagement period to determine the following:		
a. Reconciliations were signed and dated by the preparer and reviewer	The procedure was performed without exception.	None.
b. Reconciliations were completed no later than 30 days after month-end	Procedure performed with the following exception: 1 out of the 6 reconciliations selected for testing was not completed within 30 days of month end.	We recommend procedures be implemented to document the completion of all reconciliations no later than 30 days after month-end.
c. Outstanding checks identified on the reconciliations were supported by a detailed listing	The procedure was performed without exception.	None.
4. Obtain and evaluate the June 30, 2016 student activity Checking and Agency Account reconciliations for each School and trace the balances per the bank reconciliations to the detailed balances of the individual student activity funds.	Procedure performed with the following exception: A formal reconciliation of bank reconciliation balances to the detailed balances of the individual student activity funds was not performed.	We recommend procedures be implemented to reconcile bank reconciliation balances to the detailed balances of the individual student activity funds.
5. Select a sample of 10 receipts to determine that they were:		
a. Credited to the applicable student activity account	The procedure was performed without exception.	None.
b. Deposited to the applicable Agency Account	The procedure was performed without exception.	None.
6. Select a sample of 10 disbursements to determine that they were:		
a. Supported by an approved invoice or other documentation	Procedure performed with the following exception: 1 of 10 transactions selected for testing was not fully supported by the documentation provided.	We recommend procedures be implemented to maintain full supporting documentation for all expenses that substantiates the total amount of the disbursement.

**CITY OF WORCESTER MASSACHUSETTS
 SCHEDULE OF STUDENT ACTIVITY FUNDS TESTING RESULTS AND RECOMMENDATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2016**

Agreed-Upon Procedures	Results	Recommendation
b. Charged to the applicable student activity account	The procedure was performed with the following exception: 1 out of the 10 transactions selected for testing did not identify a fund on the supporting documentation.	We recommend procedures be implemented to identify the specific student activity fund an expense relates to within the supporting documentation for each disbursement.
c. Appear to be related to the purpose for which the student activity fund was created	The procedure was performed without exception.	None.

**CITY OF WORCESTER MASSACHUSETTS
SCHEDULE OF STUDENT ACTIVITY FUNDS TESTING RESULTS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2016**

Agreed-Upon Procedures	Results	Recommendation
North High School		
1. Determine that the banking and accounting systems related to the Schools' student activity funds have been established in accordance with the Massachusetts Student Activity Law (Massachusetts General Law [MGL] Chapter 71, Section 47). Specifically, we will:		
a. Obtain from the Chief Financial and Operations Officer a list of Student Activity Checking Accounts maintained at the Schools and verify they have been authorized by the School Committee and said School Committee has authorized a maximum balance that may be on hand in such accounts through review of minutes and other documentation to be defined in our findings if applicable.	The procedure was performed without exception.	None.
b. Verify that student activity fund deposits are made to an interest bearing bank account (Student Activity Agency Account) maintained by the City Treasurer by obtaining a copy of three months bank statements for each of the schools.	The procedure was performed without exception.	None.
c. Verify that interest earned on the Agency Account is retained in a separate student activity fund and spent by direction of the School Committee by observing interest income postings to said separate account as maintained in the individual student activity funds detailed general ledger.	The procedure was performed without exception.	None.
d. Verify that deposits and/or transfers made to the Checking Account represented the initial funding of the Checking Account from the Agency Account or the reimbursement of expenses from the Agency Account through the City's warrant process by obtaining the applicable support for all deposits.	The procedure was performed without exception.	None.
e. Verify that the principal is bonded to secure the faithful performance of his/her duties in connection with such account by obtaining a copy of such bond.	The procedure was performed without exception.	None.
2. Obtain (from each Schools' Principal) and evaluate each of the student activity funds maintained at the	The procedure was performed without exception.	None.

**CITY OF WORCESTER MASSACHUSETTS
SCHEDULE OF STUDENT ACTIVITY FUNDS TESTING RESULTS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2016**

Agreed-Upon Procedures	Results	Recommendation
3. Obtain and evaluate a sample of 6 student activity Checking Account reconciliation(s) for each School during the engagement period to determine the following:		
a. Reconciliations were signed and dated by the preparer and reviewer	The procedure was performed with the following exceptions: None of the reconciliations selected for testing were dated by the preparer or the reviewer.	We recommend procedures be implemented to have the preparer and reviewer date all Checking Account reconciliations.
b. Reconciliations were completed no later than 30 days after month-end	Due to the fact that none of the reconciliations were dated by the preparer, we could not determine if the reconciliations were completed no later than 30 days after month end.	See recommendation in step 3.a. above
c. Outstanding checks identified on the reconciliations were supported by a detailed listing	The procedure was performed without exception.	None.
4. Obtain and evaluate the June 30, 2016 student activity Checking and Agency Account reconciliations for each School and trace the balances per the bank reconciliations to the detailed balances of the individual student activity funds.	Procedure performed with the following exception: A formal reconciliation of bank reconciliation balances to the detailed balances of the individual student activity funds was not performed.	We recommend procedures be implemented to reconcile bank reconciliation balances to the detailed balances of the individual student activity funds.
5. Select a sample of 10 receipts to determine that they were:		
a. Credited to the applicable student activity account	The procedure was performed without exception.	None.
b. Deposited to the applicable Agency Account	The procedure was performed without exception.	None.
6. Select a sample of 10 disbursements to determine that they were:		
a. Supported by an approved invoice or other documentation	The procedure was performed without exception.	None.
b. Charged to the applicable student activity account	The procedure was performed with the following exception: 2 out of the 10 transactions selected for testing did not identify a fund on the supporting documentation.	We recommend procedures be implemented to identify the specific student activity fund an expense relates to within the supporting documentation for each disbursement.
c. Appear to be related to the purpose for which the student activity fund was created	The procedure was performed without exception.	None.

**CITY OF WORCESTER MASSACHUSETTS
SCHEDULE OF STUDENT ACTIVITY FUNDS TESTING RESULTS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2016**

Agreed-Upon Procedures	Results	Recommendation
South High School		
1. Determine that the banking and accounting systems related to the Schools' student activity funds have been established in accordance with the Massachusetts Student Activity Law (Massachusetts General Law [MGL] Chapter 71, Section 47). Specifically, we will:		
a. Obtain from the Chief Financial and Operations Officer a list of Student Activity Checking Accounts maintained at the Schools and verify they have been authorized by the School Committee and said School Committee has authorized a maximum balance that may be on hand in such accounts through review of minutes and other documentation to be defined in our findings if applicable.	The procedure was performed without exception.	None.
b. Verify that student activity fund deposits are made to an interest bearing bank account (Student Activity Agency Account) maintained by the City Treasurer by obtaining a copy of three months bank statements for each of the schools.	The procedure was performed without exception.	None.
c. Verify that interest earned on the Agency Account is retained in a separate student activity fund and spent by direction of the School Committee by observing interest income postings to said separate account as maintained in the individual student activity funds detailed general ledger.	The procedure was performed without exception.	None.
d. Verify that deposits and/or transfers made to the Checking Account represented the initial funding of the Checking Account from the Agency Account or the reimbursement of expenses from the Agency Account through the City's warrant process by obtaining the applicable support for all deposits.	The procedure was performed without exception.	None.
e. Verify that the principal is bonded to secure the faithful performance of his/her duties in connection with such account by obtaining a copy of such bond.	The procedure was performed without exception.	None.
2. Obtain (from each Schools' Principal) and evaluate each of the student activity funds maintained at the	The procedure was performed without exception.	None.

**CITY OF WORCESTER MASSACHUSETTS
SCHEDULE OF STUDENT ACTIVITY FUNDS TESTING RESULTS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2016**

Agreed-Upon Procedures	Results	Recommendation
3. Obtain and evaluate a sample of 6 student activity Checking Account reconciliation(s) for each School during the engagement period to determine the following:		
a. Reconciliations were signed and dated by the preparer and reviewer	The procedure was performed with the following exception: 1 of 6 reconciliations selected for testing was not dated by the preparer or the reviewer.	We recommend procedures be implemented to have the preparer and reviewer date all Checking Account reconciliations.
b. Reconciliations were completed no later than 30 days after month-end	Procedure performed with the following exception: 2 out of the 6 reconciliations selected for testing were not completed within 30 days after month end and 1 of 6 reconciliations was not dated and we could not determine if the reconciliation was completed no later than 30 days after month end.	We recommend procedures be implemented to document the completion of all reconciliations no later than 30 days after month-end.
c. Outstanding checks identified on the reconciliations were supported by a detailed listing	The procedure was performed without exception.	None.
4. Obtain and evaluate the June 30, 2016 student activity Checking and Agency Account reconciliations for each School and trace the balances per the bank reconciliations to the detailed balances of the individual student activity funds.	Procedure performed with the following exception: A formal reconciliation of bank reconciliation balances to the detailed balances of the individual student activity funds was not performed.	We recommend procedures be implemented to reconcile bank reconciliation balances to the detailed balances of the individual student activity funds.
5. Select a sample of 10 receipts to determine that they were:		
a. Credited to the applicable student activity account	The procedure was performed without exception.	None.
b. Deposited to the applicable Agency Account	The procedure was performed without exception.	None.
6. Select a sample of 10 disbursements to determine that they were:		
a. Supported by an approved invoice or other documentation	The procedure was performed without exception.	None.
b. Charged to the applicable student activity account	The procedure was performed without exception.	None.
c. Appear to be related to the purpose for which the student activity fund was created	The procedure was performed without exception.	None.

**CITY OF WORCESTER MASSACHUSETTS
SCHEDULE OF STUDENT ACTIVITY FUNDS TESTING RESULTS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2016**

Agreed-Upon Procedures	Results	Recommendation
Sullivan Middle School		
1. Determine that the banking and accounting systems related to the Schools' student activity funds have been established in accordance with the Massachusetts Student Activity Law (Massachusetts General Law [MGL] Chapter 71, Section 47). Specifically, we will:		
a. Obtain from the Chief Financial and Operations Officer a list of Student Activity Checking Accounts maintained at the Schools and verify they have been authorized by the School Committee and said School Committee has authorized a maximum balance that may be on hand in such accounts through review of minutes and other documentation to be defined in our findings if applicable.	The procedure was performed without exception.	None.
b. Verify that student activity fund deposits are made to an interest bearing bank account (Student Activity Agency Account) maintained by the City Treasurer by obtaining a copy of three months bank statements for each of the schools.	The procedure was performed without exception.	None.
c. Verify that interest earned on the Agency Account is retained in a separate student activity fund and spent by direction of the School Committee by observing interest income postings to said separate account as maintained in the individual student activity funds detailed general ledger.	A separate student activity fund is not used to post interest income.	We recommend a separate fund be established for interest earnings.
d. Verify that deposits and/or transfers made to the Checking Account represented the initial funding of the Checking Account from the Agency Account or the reimbursement of expenses from the Agency Account through the City's warrant process by obtaining the applicable support for all deposits.	The procedure was performed without exception.	None.
e. Verify that the principal is bonded to secure the faithful performance of his/her duties in connection with such account by obtaining a copy of such bond.	The procedure was performed without exception.	None.

**CITY OF WORCESTER MASSACHUSETTS
SCHEDULE OF STUDENT ACTIVITY FUNDS TESTING RESULTS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2016**

Agreed-Upon Procedures	Results	Recommendation
2. Obtain (from each Schools' Principal) and evaluate each of the student activity funds maintained at the Schools for the purpose of identifying any individual funds that fall outside the definition of student activity funds in accordance with the Massachusetts Student Activity Law and the Student Activity Accounts Guidelines for Massachusetts School Districts issued by the Massachusetts Association of School Business Officials.	The procedure was performed without exception.	None.
3. Obtain and evaluate a sample of 6 student activity Checking Account reconciliation(s) for each School during the engagement period to determine the following:		
a. Reconciliations were signed and dated by the preparer and reviewer	The procedure was performed without exception.	None.
b. Reconciliations were completed no later than 30 days after month-end	The procedure was performed without exception.	None.
c. Outstanding checks identified on the reconciliations were supported by a detailed listing	The procedure was performed without exception.	None.
4. Obtain and evaluate the June 30, 2016 student activity Checking and Agency Account reconciliations for each School and trace the balances per the bank reconciliations to the detailed balances of the individual student activity funds.	Procedure performed with the following exception: A formal reconciliation of bank reconciliation balances to the detailed balances of the individual student activity funds was not performed.	We recommend procedures be implemented to reconcile bank reconciliation balances to the detailed balances of the individual student activity funds.
5. Select a sample of 10 receipts to determine that they were:		
a. Credited to the applicable student activity account	The procedure was performed with the following exception: 2 out of the 10 transactions selected for testing did not identify a fund on the supporting documentation.	We recommend procedures be implemented to identify the specific student activity fund a receipt relates to within the supporting documentation for each receipt.
b. Deposited to the applicable Agency Account	The procedure was performed without exception.	None.
6. Select a sample of 10 disbursements to determine that they were:		
a. Supported by an approved invoice or other documentation	The procedure was performed without exception.	None.
b. Charged to the applicable student activity account	The procedure was performed without exception.	None.
c. Appear to be related to the purpose for which the student activity fund was created	The procedure was performed without exception.	None.

**CITY OF WORCESTER MASSACHUSETTS
SCHEDULE OF STUDENT ACTIVITY FUNDS TESTING RESULTS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2016**

Agreed-Upon Procedures	Results	Recommendation
University Park Campus		
1. Determine that the banking and accounting systems related to the Schools' student activity funds have been established in accordance with the Massachusetts Student Activity Law (Massachusetts General Law [MGL] Chapter 71, Section 47). Specifically, we will:		
a. Obtain from the Chief Financial and Operations Officer a list of Student Activity Checking Accounts maintained at the Schools and verify they have been authorized by the School Committee and said School Committee has authorized a maximum balance that may be on hand in such accounts through review of minutes and other documentation to be defined in our findings if applicable.	The procedure was performed without exception.	None.
b. Verify that student activity fund deposits are made to an interest bearing bank account (Student Activity Agency Account) maintained by the City Treasurer by obtaining a copy of three months bank statements for each of the schools.	The procedure was performed without exception.	None.
c. Verify that interest earned on the Agency Account is retained in a separate student activity fund and spent by direction of the School Committee by observing interest income postings to said separate account as maintained in the individual student activity funds detailed general ledger.	The procedure was performed without exception.	None.
d. Verify that deposits and/or transfers made to the Checking Account represented the initial funding of the Checking Account from the Agency Account or the reimbursement of expenses from the Agency Account through the City's warrant process by obtaining the applicable support for all deposits.	The procedure was performed without exception.	None.
e. Verify that the principal is bonded to secure the faithful performance of his/her duties in connection with such account by obtaining a copy of such bond.	The procedure was performed without exception.	None.

**CITY OF WORCESTER MASSACHUSETTS
SCHEDULE OF STUDENT ACTIVITY FUNDS TESTING RESULTS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2016**

Agreed-Upon Procedures	Results	Recommendation
2. Obtain (from each Schools' Principal) and evaluate each of the student activity funds maintained at the Schools for the purpose of identifying any individual funds that fall outside the definition of student activity funds in accordance with the Massachusetts Student Activity Law and the Student Activity Accounts Guidelines for Massachusetts School Districts issued by the Massachusetts Association of School Business Officials.	The procedure was performed without exception.	None.
3. Obtain and evaluate a sample of 6 student activity Checking Account reconciliation(s) for each School during the engagement period to determine the following:		
a. Reconciliations were signed and dated by the preparer and reviewer	The procedure was performed with the following exception: 1 of 2 reconciliations selected for testing were not signed and dated by a reviewer.	We recommend procedures be implemented to have a reviewer sign and date all Checking Account reconciliations.
b. Reconciliations were completed no later than 30 days after month-end	Procedure performed with the following exception: 1 out of the 2 reconciliations selected for testing was not completed within 30 days of month end.	We recommend procedures be implemented to document the completion of all reconciliations no later than 30 days after month-end.
c. Outstanding checks identified on the reconciliations were supported by a detailed listing	The procedure was performed without exception.	None.
4. Obtain and evaluate the June 30, 2016 student activity Checking and Agency Account reconciliations for each School and trace the balances per the bank reconciliations to the detailed balances of the individual student activity funds.	Procedure performed with the following exception: A formal reconciliation of bank reconciliation balances to the detailed balances of the individual student activity funds was not performed.	We recommend procedures be implemented to reconcile bank reconciliation balances to the detailed balances of the individual student activity funds.
5. Select a sample of 10 receipts to determine that they were:		
a. Credited to the applicable student activity account	The procedure was performed without exception.	None.
b. Deposited to the applicable Agency Account	The procedure was performed without exception.	None.
6. Select a sample of 10 disbursements to determine that they were:		
a. Supported by an approved invoice or other documentation	The procedure was performed without exception.	None.

**CITY OF WORCESTER MASSACHUSETTS
 SCHEDULE OF STUDENT ACTIVITY FUNDS TESTING RESULTS AND RECOMMENDATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2016**

Agreed-Upon Procedures	Results	Recommendation
b. Charged to the applicable student activity account	The procedure was performed with the following exception: 2 out of the 10 transactions selected for testing did not identify the proper fund on the supporting documentation.	We recommend procedures be implemented to identify the accurate and specific student activity fund an expense relates to within the supporting documentation for each disbursement.
c. Appear to be related to the purpose for which the student activity fund was created	The procedure was performed without exception.	None.

**CITY OF WORCESTER MASSACHUSETTS
SCHEDULE OF STUDENT ACTIVITY FUNDS TESTING RESULTS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2016**

Agreed-Upon Procedures	Results	Recommendation
Worcester East Middle School		
1. Determine that the banking and accounting		
a. Obtain from the Chief Financial and Operations Officer a list of Student Activity Checking Accounts maintained at the Schools and verify they have been authorized by the School Committee and said School Committee has authorized a maximum balance that may be on hand in such accounts through review of minutes and other documentation to be defined in our findings if applicable.	The procedure was performed without exception.	None.
b. Verify that student activity fund deposits are made to an interest bearing bank account (Student Activity Agency Account) maintained by the City Treasurer by obtaining a copy of three months bank statements for each of the schools.	The procedure was performed without exception.	None.
c. Verify that interest earned on the Agency Account is retained in a separate student activity fund and spent by direction of the School Committee by observing interest income postings to said separate account as maintained in the individual student activity funds detailed general ledger.	The procedure was performed without exception.	None.
d. Verify that deposits and/or transfers made to the Checking Account represented the initial funding of the Checking Account from the Agency Account or the reimbursement of expenses from the Agency Account through the City's warrant process by obtaining the applicable support for all deposits.	The procedure was performed without exception.	None.
e. Verify that the principal is bonded to secure the faithful performance of his/her duties in connection with such account by obtaining a copy of such bond.	The procedure was performed without exception.	None.
2. Obtain (from each Schools' Principal) and evaluate each of the student activity funds maintained at the Schools for the purpose of identifying any individual funds that fall outside the definition of student activity funds in accordance with the Massachusetts Student Activity Law and the Student Activity Accounts Guidelines for Massachusetts School Districts issued by the Massachusetts Association of School Business Officials.	The procedure was performed without exception.	None.
3. Obtain and evaluate a sample of 6 student activity		
a. Reconciliations were signed and dated by the preparer and reviewer	The procedure was performed without exception.	None.

**CITY OF WORCESTER MASSACHUSETTS
SCHEDULE OF STUDENT ACTIVITY FUNDS TESTING RESULTS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2016**

Agreed-Up Procedures	Results	Recommendation
b. Reconciliations were completed no later than 30 days after month-end	The procedure was performed with the following exception: 2 out of the 6 reconciliations selected for testing were not completed within 30 days after month end.	We recommend procedures be implemented to document the completion of all reconciliations no later than 30 days after month-end.
c. Outstanding checks identified on the reconciliations were supported by a detailed listing	The procedure was performed without exception.	None.
4. Obtain and evaluate the June 30, 2016 student activity Checking and Agency Account reconciliations for each School and trace the balances per the bank reconciliations to the detailed balances of the individual student activity funds.	Procedure performed with the following exception: A formal reconciliation of bank reconciliation balances to the detailed balances of the individual student activity funds was not performed.	We recommend procedures be implemented to reconcile bank reconciliation balances to the detailed balances of the individual student activity funds.
5. Select a sample of 10 receipts to determine that		
a. Credited to the applicable student activity account	The procedure was performed without exception.	None.
b. Deposited to the applicable Agency Account	The procedure was performed without exception.	None.
6. Select a sample of 10 disbursements to determine		
a. Supported by an approved invoice or other documentation	The procedure was performed without exception.	None.
b. Charged to the applicable student activity account	The procedure was performed with the following exception: 1 out of the 10 transactions selected for testing did not identify a fund on the supporting documentation.	We recommend procedures be implemented to identify the specific student activity fund an expense relates to within the supporting documentation for each disbursement.
c. Appear to be related to the purpose for which the student activity fund was created	The procedure was performed without exception.	None.

**CITY OF WORCESTER MASSACHUSETTS
SCHEDULE OF STUDENT ACTIVITY FUNDS TESTING RESULTS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2016**

Agreed-Upon Procedures	Results	Recommendation
Worcester Technical High School		
1. Determine that the banking and accounting systems related to the Schools' student activity funds have been established in accordance with the Massachusetts Student Activity Law (Massachusetts General Law [MGL] Chapter 71, Section 47). Specifically, we will:		
a. Obtain from the Chief Financial and Operations Officer a list of Student Activity Checking Accounts maintained at the Schools and verify they have been authorized by the School Committee and said School Committee has authorized a maximum balance that may be on hand in such accounts through review of minutes and other documentation to be defined in our findings if applicable.	The procedure was performed without exception.	None.
b. Verify that student activity fund deposits are made to an interest bearing bank account (Student Activity Agency Account) maintained by the City Treasurer by obtaining a copy of three months bank statements for each of the schools.	The procedure was performed without exception.	None.
c. Verify that interest earned on the Agency Account is retained in a separate student activity fund and spent by direction of the School Committee by observing interest income postings to said separate account as maintained in the individual student activity funds detailed general ledger.	The procedure was performed without exception.	None.
d. Verify that deposits and/or transfers made to the Checking Account represented the initial funding of the Checking Account from the Agency Account or the reimbursement of expenses from the Agency Account through the City's warrant process by obtaining the applicable support for all deposits.	The procedure was performed without exception.	None.
e. Verify that the principal is bonded to secure the faithful performance of his/her duties in connection with such account by obtaining a copy of such bond.	The procedure was performed without exception.	None.

**CITY OF WORCESTER MASSACHUSETTS
SCHEDULE OF STUDENT ACTIVITY FUNDS TESTING RESULTS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2016**

Agreed-Upon Procedures	Results	Recommendation
2. Obtain (from each Schools' Principal) and evaluate each of the student activity funds maintained at the Schools for the purpose of identifying any individual funds that fall outside the definition of student activity funds in accordance with the Massachusetts Student Activity Law and the Student Activity Accounts Guidelines for Massachusetts School Districts issued by the Massachusetts Association of School Business Officials.	The procedure was performed without exception.	None.
3. Obtain and evaluate a sample of 6 student activity Checking Account reconciliation(s) for each School during the engagement period to determine the following:		
a. Reconciliations were signed and dated by the preparer and reviewer	The procedure was performed without exception.	None.
b. Reconciliations were completed no later than 30 days after month-end	The procedure was performed without exception.	None.
c. Outstanding checks identified on the reconciliations were supported by a detailed listing	The procedure was performed without exception.	None.
4. Obtain and evaluate the June 30, 2016 student activity Checking and Agency Account reconciliations for each School and trace the balances per the bank reconciliations to the detailed balances of the individual student activity funds.	Procedure performed with the following exception: A formal reconciliation of bank reconciliation balances to the detailed balances of the individual student activity funds was not performed.	We recommend procedures be implemented to reconcile bank reconciliation balances to the detailed balances of the individual student activity funds.
5. Select a sample of 10 receipts to determine that they were:		
a. Credited to the applicable student activity account	The procedure was performed without exception.	None.
b. Deposited to the applicable Agency Account	The procedure was performed without exception.	None.
6. Select a sample of 10 disbursements to determine that they were:		
a. Supported by an approved invoice or other documentation	The procedure was performed without exception.	None.
b. Charged to the applicable student activity account	The procedure was performed without exception.	None.
c. Appear to be related to the purpose for which the student activity fund was created	The procedure was performed without exception.	None.



Investment advisory services are offered through CliftonLarsonAllen
Wealth Advisors, LLC, an SEC-registered investment advisor.