

**BERKSHIRE REGIONAL PLANNING COMMISSION**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**June 30, 2022**

**Section I – Summary of Auditors' Results**

**Financial Statements**

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? ☐yes ☒no

**Federal Awards**

Internal Control over major programs:

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

Type of auditors' report issued on compliance for major federal programs: Unmodified opinion on all major programs

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

Identification of major federal programs:

Assistance Listing Number

Federal Grantor

11.307

Economic Development Administration/Economic Adjustment Assistance

See detail on Schedule of Expenditures of Federal Awards

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

Auditee qualified as low-risk auditee? ☒yes ☐no

**Section II – Financial Statement Findings**

There were no findings for the year ended June 30, 2022.

**Section III – Federal Award Findings and Questioned Costs**

There were no findings or questioned costs for the year ended June 30, 2022.

**Status of Prior Year Audit Findings and Questioned Costs**

There were no findings or questioned costs for the prior year ended June 30, 2021.