

BERKSHIRE REGIONAL PLANNING COMMISSION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2023

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 federal 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:

<u>Assistance Listing Number</u>	<u>Federal Grantor</u>
20.505	Department of Transportation/Metropolitan Transportation Planning

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, 2023.

Section III – Federal Award Findings and Questioned Costs

There were no findings or questioned costs for the year ended June 30, 2023.

Status of Prior Year Audit Findings and Questioned Costs

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