

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

**June 30, 2025**

**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 / Name of Program or Cluster</u>
66.818	U.S. Environmental Protection Agency Brownfields Assessment and Cleanup Agreements

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, 2025.

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

There were no findings or questioned costs for the year ended June 30, 2025.

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

There were no findings or questioned costs for the prior year ended June 30, 2024.