



**KENNEBEC VALLEY
COMMUNITY ACTION PROGRAM
AND AFFILIATE**

Reports Required by *Government Auditing
Standards* and the Uniform Guidance
For the Year Ended September 30, 2020

KENNEBEC VALLEY COMMUNITY ACTION PROGRAM AND AFFILIATE
Reports Required by Government Auditing Standards
and the Uniform Guidance
For the Year Ended September 30, 2020

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF CONSOLIDATED FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors of
Kennebec Valley Community Action Program and Affiliate

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 consolidated financial statements of Kennebec Valley Community Action Program and Affiliate (a nonprofit organization), which comprise the consolidated statement of financial position as of September 30, 2020, and the related consolidated statement of activities, statement of functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated March 15, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Kennebec Valley Community Action Program and Affiliate'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Kennebec Valley Community Action Program and Affiliate's internal control. Accordingly, we do not express an opinion on the effectiveness of the Kennebec Valley Community Action Program and Affiliate'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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2020-001 that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Kennebec Valley Community Action Program and Affiliate's consolidated 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 test disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Kennebec Valley Community Action Program and Affiliate's Response to Findings

Kennebec Valley Community Action Program and Affiliate's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Kennebec Valley Community Action Program and Affiliate's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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 Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

One River, CPAs

March 15, 2021



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

To the Board of Directors
Kennebec Valley Community Action Program and Affiliate

Report on Compliance for Each Major Federal Program

We have audited Kennebec Valley Community Action Program and Affiliate'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 Kennebec Valley Community Action Program and Affiliate's major federal programs for the year ended September 30, 2020. Kennebec Valley Community Action Program and Affiliate's major federal programs are identified in the summary of auditors' 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 Kennebec Valley Community Action Program and Affiliate'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 Kennebec Valley Community Action Program and Affiliate'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 of Kennebec Valley Community Action Program and Affiliate's compliance.

Opinion on Each Major Federal Program

In our opinion, Kennebec Valley Community Action Program and Affiliate 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 September 30, 2020.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2020-002. Our opinion on each major federal program is not modified with respect to this matter.

Kennebec Valley Community Action Program and Affiliate's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Kennebec Valley Community Action Program and Affiliate's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of Kennebec Valley Community Action Program and Affiliate 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 Kennebec Valley Community Action Program and Affiliate'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 Kennebec Valley Community Action Program and Affiliate'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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-002, that we consider to be a significant deficiency.

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 consolidated financial statements of Kennebec Valley Community Action Program and Affiliate as of and for the year ended September 30, 2020, and we have issued our report thereon dated March 15, 2021, which contained an unmodified opinion on those consolidated financial statements. Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. 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 consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated financial statements as a whole.

One River, CPAs

March 15, 2021

KENNEBEC VALLEY COMMUNITY ACTION PROGRAM
Schedule of Expenditures of Federal Awards
Year Ended September 30, 2020

Federal Grantor/ Pass-Through Grantor/ Program Title	CFDA number	Award number	Award term	Federal expenditures
U.S. Department of Health and Human Services:				
Direct Awards:				
Head Start Cluster:				
Head Start	93.600	01CH011233-02-00	09/01/20-08/31/21	\$ 199,921
Head Start	93.600	01CH011233-01-00	09/01/19-08/31/20	3,572,551
Head Start / Early Head Start/Child Care Partnership	93.600	01HP000391-02-00	09/01/20-08/31/21	175,296
Head Start / Early Head Start/Child Care Partnership	93.600	01HP000391-01-00	09/01/19-08/31/20	1,330,625
Head Start / Early Head Start/Child Care Partnership - Round 3	93.600	01HP000179-01-00	03/01/19-08/31/20	707,843
Total Head Start Cluster/Subtotal U.S. Department of Health and Human Services/Administration for Children and Families				5,986,236
Pass-through State Department of Health & Human Services:				
Community Services Block Grant	93.569	CFS-20-7004A	10/01/19-09/30/20	459,099
COVID-19 - Community Services Block Grant /CARES Act	93.569	CFS-20-7104	01/01/20-09/30/22	104,965
Social Services Block Grant / KV Van Low-Income & Child Welfare	93.667	CFS-21-4014	07/01/20-06/30/21	17,326
Social Services Block Grant / KV Van Low-Income & Child Welfare	93.667	CFS-19-4014A	07/01/18-06/30/20	106,235
Temporary Assistance for Needy Families / Youth Outreach	93.558	CFS-19-2110B	04/01/19-08/31/20	61,285
Temporary Assistance for Needy Families / State Head Start	93.558	CFS-20-1406A	07/01/19-06/30/21	77,820
Subtotal U.S. Department of Health and Human Services/ State DHHS				826,730
Pass-through Alford Youth Center:				
Temporary Assistance for Needy Families / BGCA Teen Center	93.558	None	07/01/19-06/30/20	1,850
Subtotal U.S. Department of Health and Human Services/ Alford Youth Center				1,850
Pass-through Maine State Housing Authority:				
Low-Income Home Energy Assistance / Fuel Assistance	93.568	None	07/01/19-09/30/20	804,931
Low-Income Home Energy Assistance / Fuel Assistance	93.568	None	07/01/18-08/20/20	48,157
Low-Income Home Energy Assistance / Assurance 16	93.568	None	04/01/19-09/30/20	20,964
Low-Income Home Energy Assistance / Weatherization & CHIP Program	93.568	None	10/01/18-03/31/21	130,008
Low-Income Home Energy Assistance / Weatherization & CHIP Program	93.568	None	10/01/17-03/31/21	309,826
Low-Income Home Energy Assistance / Weatherization & CHIP Program	93.568	None	10/01/16-03/31/21	482,021
Subtotal U.S. Department of Health and Human Services/Maine State Housing Authority				1,795,907
Pass-through State Department of Judicial Branch:				
Grants to States for Access & Visitation Programs / Kids First	93.597	None	10/01/19-09/30/20	9,400
Subtotal U.S. Department of Health and Human Services/State Department of Judicial Branch				9,400
Pass-through Maine Children's Trust:				
Maternal, Infant, & Early Childhood Home Visiting Grant / Maine Families	93.870	MCT-19-1601B	10/01/19-12/31/20	642,800
Subtotal U.S. Department of Health and Human Services/Maine Children's Trust				642,800
Total U.S. Department of Health & Human Services				9,262,923
Corporation for National and Community Service:				
Pass-through Maine Commission for Community Service/ Maine Department of Education:				
AmeriCorps	94.006	20200817*0494	09/01/20-08/31/21	13,326
AmeriCorps	94.006	20190822*0614	09/01/19-08/31/20	117,290
Total Corporation for National and Community Service				130,616
U.S. Department of Energy:				
Pass-through Maine State Housing Authority:				
Weatherization Assistance for Low-Income Persons	81.042	None	04/01/20-03/31/21	85,270
Weatherization Assistance for Low-Income Persons	81.042	None	04/01/19-03/31/20	201,019
Total U.S. Department of Energy				286,289
U.S. Department of Agriculture:				
Pass-through State Department of Education:				
Child & Adult Care Food Program	10.558	FP-20-448	10/01/19-09/30/20	130,950
Total U.S. Department of Agriculture				130,950

KENNEBEC VALLEY COMMUNITY ACTION PROGRAM
Schedule of Expenditures of Federal Awards, Continued
Year Ended September 30, 2020

Federal Grantor/ Pass-Through Grantor/ Program Title	CFDA number	Award number	Award term	Federal expenditures
U.S. Department of Transportation:				
Pass-through State Department of Transportation:				
COVID-19 - Formula Grants for Rural Areas & Tribal Transit Program / FTA CARES Act	20.509	CSN 41595	02/01/20-06/30/21	235,729
Formula Grants for Rural Areas & Tribal Transit Program / Explorer	20.509	CSN 40891	07/01/19-06/30/20	173,144
Subtotal State Department of Transportation				408,873
Federal Transit Cluster:				
Pass-through State Department of Transportation:				
Buses and Bus Facilities Formula, Competitive & Low/No Emissions Program	20.526	CSN 40875	09/16/19-09/16/25	286,190
Total Federal Transit Cluster/Subtotal State Department of Transportation				286,190
Transit Services Programs Cluster:				
Pass-through State Department of Transportation:				
Enhanced Mobility of Seniors and Individuals with Disabilities / Explorer	20.513	CSN 41475	07/01/19-06/30/20	49,212
Total Transit Services Programs Cluster/Subtotal State Department of Transportation				49,212
Total U.S. Department of Transportation				744,275
U.S. Department of Justice:				
Pass-through Alford Youth Center:				
Juvenile Mentoring Program / BGCA Teen Center OJP	16.726	OJP-2019-47311	03/01/20-12/31/20	4,038
Juvenile Mentoring Program / BGCA Teen Center OJP	16.726	OJP 2018-43840	02/01/19-12/31/19	1,677
Total U.S. Department of Justice				5,715
U.S. Department of Housing & Urban Development:				
Pass-through State Department of Economic & Community Development/City of Rockland				
COVID-19 - Community Development Block Grants/State's Program / Rental Relief	14.228	None	08/01/20-9/30/22	352,480
Community Development Block Grants/State's Program / Home Repair	14.228	None	04/01/20-06/30/21	62,853
Community Development Block Grants/State's Program / Home Repair	14.228	None	04/01/19-06/01/20	97,932
Total U.S. Department of Housing & Urban Development				513,265
U.S. Department of Treasury:				
Pass-through NeighborWorks America:				
NeighborWorks America / HUD Home Ownership Ed & Counseling	21.000	None	04/01/20-03/31/21	13,046
NeighborWorks America / HUD Home Ownership Ed & Counseling	21.000	None	04/01/19-03/31/20	13,332
NeighborWorks America	21.000	NEC-2020-56412	10/01/19-Open	117,055
NeighborWorks America	21.000	NEC-2019-51797	10/01/18-Open	11,677
Subtotal NeighborWorks America				155,110
Pass-through Maine Department of Administrative and Financial Services/Maine State Housing Authority:				
COVID-19 - Coronavirus Relief Fund / Expanded COVID-19 Rent Relief Program	21.019	SLT0081/SLT0029	8/25/20-12/30/20	479,341
Subtotal Maine Department of Administrative and Financial Services/Maine State Housing Authority				479,341
Pass-through State Department of Health & Human Services:				
COVID-19 - Coronavirus Relief Fund / COVID-19 Response	21.019	COM-20-4003C	06/01/20-12/31/20	6,236
COVID-19 - Coronavirus Relief Fund / Child Care Licensing/Fairfield Preschool	21.019	SLT0081/SLT0029	03/15/20-09/28/20	1,577
COVID-19 - Coronavirus Relief Fund / Child Care Licensing/Somerset Preschool	21.019	SLT0081/SLT0029	03/15/20-09/28/20	1,906
COVID-19 - Coronavirus Relief Fund / Child Care Licensing/Educare Central Maine	21.019	SLT0081/SLT0029	03/15/20-09/28/20	9,137
COVID-19 - Coronavirus Relief Fund / Child Care Licensing/Albion Preschool	21.019	SLT0081/SLT0029	03/15/20-09/28/20	1,868
COVID-19 - Coronavirus Relief Fund / Child Care Licensing/Skowhegan Preschool	21.019	SLT0081/SLT0029	03/15/20-09/28/20	5,366
Total Centers for Disease Control and Prevention				26,090
Total U.S. Department of Treasury				660,541
Total Expenditures of Federal Awards				\$ 11,734,574

See accompanying notes to schedule of expenditures of federal awards.

KENNEBEC VALLEY COMMUNITY ACTION PROGRAM AND AFFILIATE
Notes to Schedule of Expenditures of Federal Awards
Year Ended September 30, 2020

PURPOSE OF THE SCHEDULE

The Uniform Guidance requires a Schedule of Expenditures of Federal Awards showing total expenditures for each federal award program as identified in the Catalog of Federal Domestic Assistance (CFDA).

SIGNIFICANT ACCOUNTING POLICIES

- A. Reporting Entity – The accompanying schedule includes all federal award programs of Kennebec Valley Community Action Program and Affiliate for the fiscal year ended September 30, 2020. The reporting entity is defined in the notes to consolidated financial statements of Kennebec Valley Community Action Program and Affiliate.
- B. Basis of Presentation – The information in the accompanying schedule of expenditures of federal awards is presented in accordance with the Uniform Guidance.
1. Pursuant to the Uniform Guidance, federal awards are defined as assistance provided by a federal agency, either directly or indirectly, in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance, or direct appropriations.
 2. Major Programs – The Uniform Guidance establishes the level of expenditures or expenses to be used in defining major federal award programs. Major programs for the Kennebec Valley Community Action Program and Affiliate are identified in the summary of auditor's results in the Schedule of Findings and Questioned Costs.
- C. Basis of Accounting – The information presented in the Schedule of Expenditures of Federal Awards is presented on the accrual basis of accounting, which is consistent with the reporting in the Kennebec Valley Community Action Program and Affiliate's consolidated financial statements.
- D. Indirect Cost Rate – The Organization has not elected to use the 10% de minimis indirect cost rate.

KENNEBEC VALLEY COMMUNITY ACTION PROGRAM AND AFFILIATE
Schedule of Findings and Questioned Costs
Year Ended September 30, 2020

Section I – Summary of Auditor’s Results

Consolidated financial statements

Type of auditors’ report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	Yes
Significant deficiency identified?	No
Noncompliance material to consolidated financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiency identified?	Yes
Type of auditors’ report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	Yes
Identification of major programs:	

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.569	Community Services Block Grant
93.870	Maternal, Infant, and Early Childhood Home Visiting Grant
20.509	Formula Grants for Rural Areas and Tribal Tribal Transit Program
20.526	Federal Transit Cluster
20.019	Coronavirus Relief Fund
Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

KENNEBEC VALLEY COMMUNITY ACTION PROGRAM AND AFFILIATE
Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 2020

Section II – Findings Required to be Reported under Government Auditing Standards

2020-001 Material Audit Adjustment

Criteria – Management is responsible for the design and implementation of internal controls to detect and correct material misstatements prior to submitting the financial statements for audit.

Condition and Context – Through our audit of deferred revenue, one material adjustment was necessary for the financial statements to be in accordance with U.S. GAAP. Program surpluses with no further conditions or barriers to earning were improperly deferred.

Cause – A lack of internal controls to analyze deferred program surpluses for additional conditions or barriers to earning.

Effect – Deferred revenue was overstated and revenue was understated by \$847,774.

Recommendations – Controls should be implemented to ensure revenues are analyzed for conditions or barriers required to be overcome for recognition. Revenue should be recognized as barriers to earning are overcome.

Views of Responsible Officials and Planned Corrective Actions – The finding pertains to revenues within our Transportation programs and the implementation of ASU No. 2018-08, Not-for Profit Entities (Topic 958) revenue recognition standards that went into effect 10/01/2019. Transportation programming runs on a 7/1 to 6/30 program year that crosses our agency's fiscal year of 10/1 to 9/30. It has been our practice to defer funds on these contracts and recognize revenue at the completion of the contract and once settled. As contracted dollars normally cover expenses crossing fiscal periods, we did not make the connection that the recognition of revenue would be different with fee for service contracts. When these entries were questioned and we received additional guidance around ASU No. 2018-08, that went into effect 10/01/2019, a complete review of all our revenue sources to determine conditions and barriers was completed. Our procedures are being updated to incorporate this review and appropriate checklists are being developed to aid in the review process.

KENNEBEC VALLEY COMMUNITY ACTION PROGRAM AND AFFILIATE
Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 2020

Section III – Findings and Questioned Costs for Major Federal Awards

2020-002 Internal Controls over Income Eligibility

Federal Award Program – 93.569 Community Services Block Grant (CSBG); CFS-20-7004A & CFS-20-7104.

Criteria – Management is responsible for the design and implementation of internal controls to determine and document income eligibility for CSBG Emergency Funds.

Condition and Context – Through our testing of CSBG eligibility, we noted that eight instances out of the forty tested where the client's income determination process did not follow the Organization's guidelines.

Cause – A lack of internal controls over the review process for applications.

Effect – Income eligibility documentation on file was not in line with the Organization's policies on eight of their clients tested, but it did appear these clients would still be considered eligible had the organization's policies been followed.

Recommendations – Controls should be implemented to ensure CSBG emergency funds applications and supporting documents are reviewed against the Organization's guidelines, prior to approval.

Views of Responsible Officials and Planned Corrective Actions – The Emergency Assistance program processes were developed very quickly in response to the pandemic and fine-tuned over several months. Staff from across several components of the agency were involved in creating the processes. In addition, the staff who were taking applications were new to eligibility programming; a variety of people were reviewing applications during invoicing and it was not consistent; and a newly hired manager, who eventually took on approving applications and was new to the process, went on an extended medical leave which interrupted the oversight process. These factors led to some errors in processing applications during this start-up phase.

In order to address this finding and strengthen the determination and documentation of income eligibility, the following processes have been put in place to ensure compliance going forward:

- Income eligibility is now programmed into the empowOR database.
- Program oversight is now solely the responsibility of Energy & Housing Services.
- All applications are currently reviewed by an assigned lead before submitting for payment. Once a new Community Initiatives Manager is hired/trained this task will fall to them.
- The E&HS Fiscal & Compliance Specialist will conduct audits on client applications at a minimum of 5 applications or 10% of applications submitted each month, whichever is higher.

KENNEBEC VALLEY COMMUNITY ACTION PROGRAM AND AFFILIATE
Summary Schedule of Prior Audit Findings
Year Ended September 30, 2020

None