CITY OF KEENE, NEW HAMPSHIRE

INDEPENDENT AUDITOR'S REPORTS REQUIRED BY *GOVERNMENT AUDITING STANDARDS,* TITLE 2 U.S. CODE OF FEDERAL REGULATIONS (CFR), PART 200, *UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS* (UNIFORM GUIDANCE)

FOR THE YEAR ENDED JUNE 30, 2025

CITY OF KEENE, NEW HAMPSHIRE

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Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

To the Honorable Mayor and City Council
City of Keene, New Hampshire

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Keene, New Hampshire's (the "City") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2025. The City's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States *("Government Auditing Standards");* 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"). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2025-001 and 2025-003. Our opinion on the major federal programs is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the City's responses to the noncompliance findings identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. The City's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above 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 were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2025-001, 2025-002 and 2025-003 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the City's responses to the internal control over compliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The City's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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 financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Keene, New Hampshire (the "City"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated July 17, 2026, which

contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. 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 basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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 basic financial statements as a whole.

CBIZ CPAs P.C.

Merrimack, New Hampshire
November 13, 2026, except for our report on the Schedule of Expenditures of Federal Awards, for which the date is July 17, 2026.

CITY OF KEENE, NEW HAMPSHIRE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2025

Federal Agency Cluster Pass-Through Agency Program Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipient
U.S. Department of Housing and Urban Development				
Passed Through the New Hampshire Community Development Finance Authority				
Community Development Block Grants - Small Cities	14.228	24-038-CDPF	$ 464,975	$ --
Community Development Block Grants - Small Cities	14.228	23-038-CDHS	244,974	--
Community Development Block Grants - Small Cities	14.228	21-038-CDPF-CV	6,851	--
Total U.S. Department of Housing and Urban Development			716,800	--
U.S. Department of Interior				
Passed Through the New Hampshire Department of Historical Resources				
Historic Preservation Fund Grants-In-Aid	15.904	03-035-035-354010-14450000-072-500575	9,625	--
Historic Preservation Fund Grants-In-Aid	15.904	03-035-035-354010-14450000-072-500575	6,000	--
Total U.S. Department of Interior			15,625	--
U.S. Department of Justice				
Direct Federal Program				
Bulletproof Vest Partnership Program	16.607	N/A	14,683	--
Total U.S. Department of Justice			14,683	--
U.S. Department of Transportation				
Passed Through the New Hampshire Office of Homeland Security & Emergency Management				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	FFY 2023 HMEP Grant	2,498	--
Passed Through the New Hampshire Department of Transportation				
Highway Safety Cluster				
State & Community Highway Safety	20.600	Unknown	13,376	--
Total Highway Safety Cluster			13,376	--
Airport Improvement Programs	20.106	SBG-08-24-2021	55,001	--
Airport Improvement Programs	20.106	SBG 08-28-2023	153,665	--
Total Airport Improvements Programs	20.106		208,666	--
Highway Planning and Construction	20.205	STP-0111(007) - State 10309B	498,566	--
Highway Planning and Construction	20.205	X-A004(464) - State 40666	336,233	--
Highway Planning and Construction	20.205	X-A005(174), #46737	78,049	--
Highway Planning and Construction	20.205	A-A004(887) - State #42515	2,957	--
Total Highway Planning and Construction	20.205		915,805	--
Bipartisan Infrastructure Investment	20.939	693JJ32440029	138,354	--
Total U.S. Department of Transportation			1,278,699	--
U.S. Department of the Treasury				
Direct Federal Program				
Equitable Sharing Program	21.016	N/A	2,731	--
Passed Through New Hampshire Governor's Office for Emergency Relief and Recovery				
COVID-19 - Coronavirus State and Local Fiscal Recovery Fund	21.027	Unknown	711,260	--
Passed Through New Hampshire Drinking Water Revolving Fund				
COVID-19 - Coronavirus State and Local Fiscal Recovery Fund	21.027	Unknown	267,032	--
Passed Through New Hampshire Office of Emergency Management and Homeland Security				
COVID-19 - Coronavirus State and Local Fiscal Recovery Fund	21.027	Unknown	56,246	--
Passed Through New Hampshire Environmental Services				
COVID-19 - Coronavirus State and Local Fiscal Recovery Fund	21.027	SLFRP0145; CYB-ARPA-020	2,519	--
COVID-19 - Coronavirus State and Local Fiscal Recovery Fund	21.027	SLFRP0145; CYB-ARPA-020	12,097	--
COVID-19 - Coronavirus State and Local Fiscal Recovery Fund	21.027	SLFRP0145; SPL-ARPA-035	38,068	--
Total COVID-19 - Coronavirus State and Local Fiscal Recovery Fund	21.027		1,087,222	--
Total U.S. Department of Treasury			1,089,953	--

See accompanying notes to this schedule.

CITY OF KEENE, NEW HAMPSHIRE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2025

Federal Agency Cluster Pass-Through Agency Program Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipient
Environmental Protection Agency				
Passed Through the New Hampshire Department of Environmental Services				
Congressionally Mandated Projects- Sewer Force Main Pipe Evaluation	66.202	CG-00A01358-1	$ 349,974	$ --
Passed Through the New Hampshire Department of Environmental Services				
Capitalization Grants for Drinking Water State Revolving Funds	66.468	SWP-357	2,204	--
Total Environmental Protection Agency			352,178	--
U.S. Department of Homeland Security				
Passed Through the New Hampshire Department of Safety Division of Homeland Security				
Hazard Mitigation Grant Program	97.039	DR4516	14,217	--
Direct Federal Program				
Assistance to Firefighters Grant	97.044	N/A	68,000	--
Passed Through the New Hampshire Office of Homeland Security & Emergency Management				
Homeland Security Grant Program	97.067	SHSP EMW-2023-SS-00048	50,365	--
Homeland Security Grant Program	97.067	EMW-2023-SS-00048- Equipment Grant	22,422	--
Homeland Security Grant Program	97.067	Unknown	4,547	--
Total Homeland Security Grant Program	97.067		77,334	--
Total U.S. Department of Homeland Security			159,551	--
Total Federal Expenditures			$ 3,627,489	$ --

See accompanying notes to this schedule.

CITY OF KEENE, NEW HAMPSHIRE

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2025

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the City of Keene, New Hampshire (the "City") under programs of the federal government for the year ended June 30, 2025. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position or cash flows of the City.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement.

NOTE 3 – DE MINIMIS COST RATE

The City has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

CITY OF KEENE, NEW HAMPSHIRE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2025

SECTION I — SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP:	*Unmodified*	
Internal control over financial reporting:		
Material weakness(es) identified?	___ Yes	✓ No
Significant deficiency(ies) identified?	___ Yes	✓ None reported
Non-compliance material to financial statements noted?	___ Yes	✓ No

FEDERAL AWARDS

Internal control over major federal programs:		
Material weakness(es) identified?	___ Yes	✓ No
Significant deficiency(ies) identified?	✓ Yes	___ None reported
Type of auditor's report issued on compliance for major federal programs:	*Unmodified*	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	✓ Yes	___ No

Identification of major federal programs:

NAME OF FEDERAL PROGRAM OR CLUSTER	***ASSISTANCE LISTING NUMBER(S)***
Highway Planning and Construction	20.205
Coronavirus State and Local Fiscal Recovery Funds (ARPA)	21.027

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

Auditee qualified as low-risk auditee?	___ Yes	✓ No

SECTION II - FINANCIAL STATEMENT FINDINGS

None.

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

2025-001 Improve Internal Controls Over the Preparation of the Schedule of Expenditures of Federal Awards (Significant Deficiency)

Federal Agency: U.S. Department of the Treasury
Program: Coronavirus State and Local Fiscal Recovery Funds (ARPA)
AL Number: 21.027
Award Year: 2025

Type of Finding
Compliance
Internal Control over Compliance – Significant Deficiency

Criteria
Title 2 U.S. Code of Federal Regulations Part 200, Section 200.303, requires recipients and subrecipients to establish, document, and maintain effective internal control over federal awards to provide reasonable assurance that federal awards are managed in compliance with applicable requirements. Section 200.510(b) requires the auditee to prepare a Schedule of Expenditures of Federal Awards (SEFA) for the period covered by the financial statements that includes total federal awards expended and the required program information. Effective internal controls should ensure that the SEFA is complete, accurate, and supported by the entity's accounting and grant records.

Condition and Context
Management did not have effective internal controls in place to ensure that the SEFA provided for audit was complete and accurate. During audit procedures, $711,260 of expenditures under the Coronavirus State and Local Fiscal Recovery Funds (ARPA) program (Assistance Listing No. 21.027) were omitted from the initial SEFA. Management subsequently revised the SEFA to include the omitted expenditures.

Cause
The client's controls over the preparation and review of the SEFA did not require a complete reconciliation of federal award expenditures recorded in the general ledger and grant records to the amounts reported on the SEFA. In addition, the review process did not identify the omitted ARPA expenditures before the SEFA was provided for audit.

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS (CONTINUED)

2025-001 Improve Internal Controls Over the Preparation of the Schedule of Expenditures of Federal Awards (Significant Deficiency) (Continued)

Effect or Potential Effect

As a result of this internal control deficiency, federal expenditures were omitted from the initial SEFA and the schedule required adjustment. Similar errors could occur and not be detected timely, resulting in an incomplete or inaccurate SEFA and potentially affecting major program determination and the scope of the single audit.

Recommendation

The City should establish and document internal controls over SEFA preparation and review. These controls should include maintaining a complete listing of federal awards, reconciling federal expenditures recorded in the general ledger to grant records and the SEFA, verifying program names and Assistance Listing numbers, and requiring a documented independent review of the completed SEFA before it is provided for audit.

Views of Responsible Official and Planned Corrective Action

Management's views and Corrective Action Plan are included at the end of this report.

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS (CONTINUED)

2025-002 Improve Controls Over Reporting (Significant Deficiency)

Federal Agency: U.S. Department of the Treasury
Program: Coronavirus State and Local Fiscal Recovery Funds (ARPA)
AL Number: 21.027
Award Year: 2025

Type of Finding
Internal Control over Compliance – Significant Deficiency

Criteria
Management of the City is responsible for establishing and maintaining effective internal control over compliance with federal requirements that have a direct and material effect on a federal program. 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.

Condition and Context
Reports required to be submitted to grantors were not independently reviewed by a person other than the preparer.

Cause
Weaknesses in the design of internal controls.

Identification as a Repeat Finding
As identified in Section IV, the Schedule of Prior Year Findings, this is a repeat of finding 2024-002.

Effect or Potential Effect
There are no questioned costs as a result of this finding as there are no costs directly associated with the finding.

Recommendation
The City should implement formal policies and procedures regarding separation of duties and the requirement of a second individual being involved in the reporting process.

Views of Responsible Official and Planned Corrective Action
Management's views and Corrective Action Plan are included at the end of this report.

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS (CONTINUED)

2025-003 Inaccurate and Untimely ARPA Project and Expenditure Reporting (Significant Deficiency)

Federal Agency: U.S. Department of the Treasury
Program: Coronavirus State and Local Fiscal Recovery Funds (ARPA)
AL Number: 21.027
Award Year: 2025

Type of Finding
Compliance
Internal Control over Compliance – Significant Deficiency

Criteria
The U.S. Department of the Treasury's SLFRF Award Terms and Conditions and applicable Compliance and Reporting Guidance require recipients to submit complete, accurate, and timely Project and Expenditure Reports through Treasury's reporting portal. The reports include required financial information such as current-period obligations, current-period expenditures, and the total adopted budget for each project. Title 2 U.S. Code of Federal Regulations Part 200, Section 200.303, also requires recipients to establish and maintain effective internal control over federal awards to provide reasonable assurance of compliance with federal requirements.

Condition and Context
The client's ARPA SLFRF Project and Expenditure Report for the reporting period ended March 31, 2025 was not complete and accurate when submitted to Treasury. The amounts reported for current-period obligations, current-period expenditures, and the total adopted budget were inaccurate. In addition, the report was submitted one day after the applicable due date.

Cause
The client did not have adequately designed and implemented controls to reconcile information in the Project and Expenditure Report to the general ledger, approved budgets, and grant records or to ensure that the completed report was submitted by the required deadline.

Effect or Potential Effect
Inaccurate and untimely reporting results in noncompliance with the SLFRF reporting requirements and may impair Treasury's ability to monitor the client's use of the award. Without effective review and deadline-monitoring controls, reporting errors or late submissions may recur and could result in follow-up by Treasury or other administrative action.

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS (CONTINUED)

2025-003 Inaccurate and Untimely ARPA Project and Expenditure Reporting (Significant Deficiency) (Continued)

Recommendation

The City should establish and document controls over the preparation, review, and submission of SLFRF Project and Expenditure Reports. These controls should include reconciling reported obligations and expenditures to the general ledger and grant records, agreeing adopted budget amounts to formally approved budget documentation, retaining supporting schedules, and maintaining a reporting calendar with advance internal deadlines and assigned responsibility.

Views of Responsible Official and Planned Corrective Action

Management's views and Corrective Action Plan are included at the end of this report.

CITY OF KEENE, NEW HAMPSHIRE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2025

SECTION IV - SCHEDULE OF PRIOR YEAR FINDINGS

Finding #	Program	Finding/Noncompliance	Current Year Status
2024-001	Financial Statement Finding	Project Accounting and Reporting (Significant Deficiency)	Resolved
2024-002	21.027	Improve Controls Over Reporting (Significant Deficiency)	Repeated as Finding 2025-002

CITY OF KEENE
NEW HAMPSHIRE

Corrective Action Plan – Finding 2025-001 Improve Internal Controls Over the Preparation of the Schedule of Expenditures of Federal Awards

Statement of Concurrence or Nonconcurrence

Management concurs with the finding.

Planned Corrective Action: The Finance Department will implement documented SEFA preparation and review procedures that require a complete listing of federal awards, reconciliation of expenditures to the general ledger and grant records, verification of program names and Assistance Listing numbers, and documented independent review before submission for audit.

Primary Responsibility: Senior Staff Accountant/Fund and Grants Manager

Secondary Review: Finance Director, Assistance Finance Director or Department Representative (Department Head, Assistant Department Head, Engineer)

Anticipated Completion Date: March 31, 2027

Corrective Action Plan – Finding 2025-002 Improve Controls Over Reporting

Statement of Concurrence or Nonconcurrence

Management concurs with the finding.

Planned Corrective Action: The City will implement a formal grant verification process and assign roles and responsibilities which designates a primary staff responsible for preparing and submitting grant expenditure reports, as well as a secondary reviewer to verify submission and completeness. The designated report reviewer will review each grant expenditure report for accuracy, completeness, and compliance with grant requirements. Upon completion of the review, the reviewer will provide written confirmation via email stating that the report has been reviewed, is free of material inaccuracies, and is approved for submission. The confirmation email will be retained as part of the official grant file and will serve as evidence of review and authorization.

Primary Responsibility: Senior Staff Accountant/Fund and Grants Manager

Secondary Review: Department Representative (Department Head, Assistant Department Head, Engineer)

Anticipated Completion Date: March 31, 2027

Corrective Action Plan – Finding 2025-003 Inaccurate and Untimely ARPA Project and Expenditure Reporting

Statement of Concurrence or Nonconcurrence

Management concurs with the finding.

Planned Corrective Action: The Finance Department will implement documented procedures requiring ARPA Project and Expenditure Reports to be reconciled to the general ledger, approved budgets, and grant records; independently reviewed for completeness and accuracy; and submitted through Treasury's reporting portal by the applicable deadline. Evidence of reconciliation, review, approval, and timely submission will be retained.

Primary Responsibility: Senior Staff Accountant/Fund and Grants Manager

Secondary Review: Department Representative (Department Head, Assistant Department Head, Engineer)

Anticipated Completion Date: March 31, 2027

Name of Contact Person: Kari Chamberlain, Finance Director/Treasurer
Work phone: (603) 757-1877
Email: kchamberlain@keenenh.gov

Kari Chamberlain

Signature