

**CITY OF BURLINGTON
COUNTY OF BURLINGTON,
STATE OF NEW JERSEY**

SCHEDULE OF EXPENDITURES OF
STATE AWARDS

DECEMBER 31, 2021

**CITY OF BURLINGTON
COUNTY OF BURLINGTON, STATE OF NEW JERSEY**

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INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

To the Honorable Mayor and Members
of City Council
City of Burlington
County of Burlington, State of New Jersey

Report on Schedule of Expenditures of State Financial Assistance

Opinions

We have audited the accompanying schedule of expenditures of state financial assistance (the "schedule") of the City of Burlington, County of Burlington, State of New Jersey ("City"), for the year ended December 31, 2021, and the related notes to the schedule of expenditures of state financial assistance.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying schedule of expenditures of state financial assistance present fairly, in all material respects, for the year ended December 31, 2021 in accordance with the financial reporting provisions of the requirements of audit as promulgated by the Division of Local Government Services, Department of Community Affairs, State of New Jersey described in Note B.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the schedule of the City for the year then ended.

Basis for Opinions

We conducted our audit 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; the audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; 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"), and the State of New Jersey Circular Letter 15-08-OMB ("Circular Letter 15-08 OMB"). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the 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 audit opinions.

INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (CONTINUED)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note B of the financial statements, the schedule of expenditures of state financial assistance are prepared by the City on the basis of the financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of New Jersey. The effects on the schedule of expenditures of state financial assistance of the variances between the regulatory basis of accounting described in Note B and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Schedule

Management is responsible for the preparation and fair presentation of the schedule in accordance with financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of schedule that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. 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 as well as the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, Uniform Guidance, Circular Letter 15-08 OMB and requirements of audit prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, Uniform Guidance, Circular Letter 15-08 OMB and requirements of audit prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, we


- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule, 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 amounts and disclosures in the schedule.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.

INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (CONTINUED)

Auditors' Responsibilities for the Audit of the Schedule (Continued)

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.



Warren A. Broudy, CPA, CGFM, PSA, CGMA
Registered Municipal Accountant
License No. 554

August 31, 2022

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM AND; REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE AND NEW JERSEY OMB CIRCULAR 15-08

To the Honorable Mayor and Members
of City Council
City of Burlington
County of Burlington, State of New Jersey

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited the City of Burlington, County of Burlington, State of New Jersey's ("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 the City's major state program for the year ended December 31, 2021. The City's major state program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major state program for the year ended December 31, 2021.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United State of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements as required by Title 2 U.S. Code of Federal Regulations *Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and State of New Jersey Circular Letter 15-08-OMB ("Circular Letter 15-08 OMB "), Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid. 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 the major state 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 state program.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM AND; REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE AND NEW JERSEY OMB CIRCULAR 15-08 (CONTINUED)

Auditors' 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 to 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 generally accepted auditing standards, *Government Auditing Standards*, Uniform Guidance and Circular Letter 15-08 OMB 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 the major state program as a whole.

In performing an audit in accordance with generally accepted accounting standards, *Government Auditing Standards*, Uniform Guidance, and Circular Letter 15-08 OMB, 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 Uniform Guidance and Circular Letter 15-08 OMB, 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.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM AND; REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE AND NEW JERSEY OMB CIRCULAR 15-08 (CONTINUED)

Report on 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 state 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 state 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 state 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 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 in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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 Uniform Guidance and Circular Letter 15-08 OMB. Accordingly, this report is not suitable for any other purpose.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM AND; REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE AND NEW JERSEY OMB CIRCULAR 15-08 (CONTINUED)

Independent Auditors' Report on Schedule of Expenditures of State Financial Assistance Required by Uniform Guidance and OMB Circular 15-08

We have audited the financial statements-regulatory basis of the various funds and account group of the City as of and for the year ended December 31, 2021, and the related notes to financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated August 31, 2022, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by Uniform Guidance and Circular Letter 15-08 OMB and is not a required part of the schedule. 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 schedule. 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 state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole in accordance with the financial reporting provisions described in Note B.



Warren A. Broudy, CPA, CGFM, PSA, CGMA
Registered Municipal Accountant
License No. 554

August 31, 2022

**CITY OF BURLINGTON
COUNTY OF BURLINGTON, STATE OF NEW JERSEY**

**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
Year Ended December 31, 2021**

<u>State Grantor Pass-through Grantor/Program</u>	<u>State Account Number</u>	<u>Grant Number</u>	<u>Grant Period</u>	<u>Grant Award</u>	<u>2021 Receipts</u>	<u>2021 Expenditures</u>	<u>Expenditures to Date</u>
Department of Transportation:							
2018 Municipal Aid Program	2018-480-078-6320-10-AMI-6010	PRO-2018-00098	Until Completion	\$ 250,000.00	\$ 62,500.00	\$ 11,727.94	\$ 250,000.00
2018 Local Aid Infrastructure (Discretionary Aid) Program	2019-480-078-6320-10-ANS-6010	LAIF-2018-0139	Until Completion	200,000.00	50,000.00	28,195.58	200,000.00
2019 Municipal Aid Program	2019-480-078-6320-10-ANO-6010	PRO-2019-00183	Until Completion	246,709.00	51,047.95	32,177.86	236,079.70
2020 Municipal Aid Program	2020-480-078-6320-10-AN7-6010	PRO-2020-00568	Until Completion	250,000.00	250,000.00	250,000.00	250,000.00
2021 Municipal Aid Program	2021-480-078-6320-10-AOO-6010	PRO-2021-405	Until Completion	280,000.00	198,684.84	280,000.00	280,000.00
Total Department of Transportation				1,226,709.00	612,232.79	602,101.38	1,216,079.70
Department of Community Affairs:							
Neighborhood Preservation Program Grant	Unknown	Unknown	Until Completion	125,000.00	13,697.29	79,722.44	79,722.44
Total Department of Community Affairs				125,000.00	13,697.29	79,722.44	79,722.44
Department of Law and Public Safety:							
Body Armor Replacement Fund	Unknown	Unknown	Until Completion	2,525.63	2,525.63	-	-
Drunk Driving Enforcement Fund	Unknown	Unknown	Until Completion	14,105.06	-	6,114.50	6,114.50
Body-Worn Camera Grant	BFY21-100-066-1020-495	21-BWC-094	1/1/21-12/31/25	112,090.00	74,473.70	-	-
Safe and Secure Communities Grant	21-100-066-1020-232	21-0305	8/1/20-7/31/21	32,400.00	32,400.00	32,400.00	32,400.00
Total Department of Law and Public Safety				161,120.69	109,399.33	38,514.50	38,514.50
Department of Environmental Protection:							
Clean Communities	4900-765-042-4900-004-V42Y-6020	Unknown	Until Completion	22,258.40	22,258.40	24,648.50	24,648.50
HDRSF Burlington Mart Site	Unknown	P34447	Until Completion	294,309.75	-	-	294,070.92
HDRSF F&R Knitting Mill Site	Unknown	Unknown	Until Completion	75,579.00	-	-	24,095.54
HDRSF Commerce Square	SRP P I 457055	P21081	Until Completion	152,599.00	-	-	149,319.03
HDRSF Commerce Square - 2016	NJDEP P I G000000023	P42935	Until Completion	30,460.00	-	15,839.16	30,460.00
HDRSF Former US Pipe Site	NJDEP P I 000825	P300538	Until Completion	113,025.05	-	-	-
HDRSF Burlington Mart Site	Unknown	P9447	Until Completion	65,206.00	-	-	56,273.50
SNJDEP - Tonnage Grant	Unknown	Unknown	Until Completion	13,697.29	13,697.29	20,130.90	20,130.90
Total Department of Environmental Protection				767,134.49	35,955.69	60,618.56	598,998.39
Department of the State:							
SNJ Historic Trust - Allen School	Unknown	Unknown	Until Completion	746,250.00	-	39,047.84	39,047.84
Total Department of the State				746,250.00	-	39,047.84	39,047.84

**CITY OF BURLINGTON
COUNTY OF BURLINGTON, STATE OF NEW JERSEY**

**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
Year Ended December 31, 2021**

<u>State Grantor Pass-through Grantor/Program</u>	<u>State Account Number</u>	<u>Grant Number</u>	<u>Grant Period</u>	<u>Grant Award</u>	<u>2021 Receipts</u>	<u>2021 Expenditures</u>	<u>Expenditures to Date</u>
Division of Highway Traffic Safety:							
Click it or Ticket	Section 405 - National Priority Safety Programs	OP-21-45-01-MC-16	5/24/21-6/6/21	6,000.00	6,000.00	6,000.00	6,000.00
US Route 130 Alternative Enforcement Grant	Section 402 - State and Community Highway Safety	PT-21-03-04-06	10/1/20-9/30/21	11,000.00	11,000.00	-	-
Distracted Driving Crackdown	Section 405 - National Priority Safety Programs	DD-21-45-01-DD-48	4/1/21-4/30/21	6,000.00	6,000.00	6,000.00	6,000.00
Pedestrian Safety Enforcement & Education Fund	Unknown	PSF-22-01-02	7/1/21-5/31/22	12,000.00	-	-	-
Total Division of Highway Traffic Safety				35,000.00	23,000.00	12,000.00	12,000.00
Governor's Council on Alcoholism and Drug Abuse (GCADA):							
Municipal Alliance - State (2020 - 2021)	Unknown	Unknown	9/1/20-6/30/21	12,965.00	3,296.74	4,084.79	6,656.08
Municipal Alliance - State (2021 - 2022)	Unknown	Unknown	7/1/21-6/30/22	9,000.00	-	1,483.40	1,483.40
Total Governor's Council on Alcoholism and Drug Abuse (GCADA)				21,965.00	3,296.74	5,568.19	8,139.48
Sustainable Jersey Corp:							
Sustainable Jersey Grant	8001277014	GARD2019-10	1/17/20-8/31/22	30,000.00	-	9,754.00	9,754.00
Total Sustainable Jersey Corp				30,000.00	-	9,754.00	9,754.00
Total State Financial Assistance				\$ 3,113,179.18	\$ 797,581.84	\$ 847,326.91	\$ 2,002,256.35

**CITY OF BURLINGTON
COUNTY OF BURLINGTON, STATE OF NEW JERSEY**

NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

A. GENERAL

The accompanying schedule of expenditures presents the activity of all state programs of the City of Burlington, County of Burlington, State of New Jersey (the "City"). The City is defined in Note A to the City's financial statements – regulatory basis. The City is the prime sponsor and recipient of various state grant funds. The City has delegated the administration of grant programs and the reporting function to various departments within the City. Substantially all grant and program cash funds are commingled with the City's other funds, although each grant is accounted for separately within the City's financial records.

B. BASIS OF ACCOUNTING

The accompanying schedule of financial assistance is presented using the modified accrual basis of accounting in accordance with the "Requirements of Audit" as promulgated by the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Such principles and practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds. Under this method of accounting, the City accounts for its financial transactions through separate funds, which differ from the funds required by accounting principles generally accepted in the United States of America ("GAAP").

Modifications to the accrual basis:

- a. Expenditures are recorded on the schedule of expenditures of state financial assistance when encumbered.
- b. Prepaid expenditures are not recorded.
- c. Obligations for employees' vested vacation and sick leave are recorded when paid.
- d. Grant revenues are recorded when anticipated in the budget.
- e. Property and equipment purchased are recorded as expenditures at the time of purchase and are not capitalized.

C. INDIRECT COST RATE

The City does not have an indirect cost allocation plan nor does it use the de minimis rate of 10%.

D. COMMITMENTS AND CONTINGENCIES

Each of the grantor agencies reserves the right to conduct additional audits of the City's grant programs for economy, efficiency and program results. However, the City management does not believe such audits would result in material amounts of disallowed costs.

The City has entered into various contracts with contractors to perform services or provide goods in the effort to administer such grants. Thus, the City has commitments to meet various conditions of such contracts.

**CITY OF BURLINGTON
COUNTY OF BURLINGTON, STATE OF NEW JERSEY**

NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

E. RELATIONSHIP TO GENERAL PURPOSE FINANCIAL STATEMENTS

Amounts reported in the accompanying schedule agree with amounts reported in the City's basic financial statements – regulatory basis. Financial assistance revenues and expenditures are reported in the City's basic financial statements on the basis of accounting prescribed by the State of New Jersey, Department of Community Affairs, Division of Local Government Services.

	<u>Expenditures</u>
Appropriations Expended – Grant Fund	\$ 822,106
Appropriations Expended – Capital Fund	602,101
Less: Federal Grant Activity	(462,696)
Less: County Grant Activity	(76,888)
Less: Local Match Activity	<u>(37,296)</u>
	<u>\$ 847,327</u>
Grant Appropriations Disbursed	\$ 773,500
Encumbrances Payable	<u>73,827</u>
	<u>\$ 847,327</u>
Reported on	
Schedule of Expenditures of State Financial Assistance	<u>\$ 847,327</u>

F. RELATIONSHIP TO STATE FINANCIAL REPORTS

Amounts reported in the accompanying schedule agree with the amounts reported in the related state financial reports.

**CITY OF BURLINGTON
COUNTY OF BURLINGTON, STATE OF NEW JERSEY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2021**

Section I - Summary of Auditors' Results

Basic 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

Schedule of Expenditures of State Financial Assistance

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 state programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with OMB Circular 15-08? yes no

Identification of major program:

State Account or Grant Number
2018-480-078-6320-10-AMI-6010, 2019-480-078-6320-10-ANS-6010, 2019-480-078-6320-10-ANO-6010, 2020-480-078-6320-10-AN7-6010, 2021-480-078-6320-10-AOO-6010

Name of State Program or Cluster
Municipal Aid Program - Years 2018 through 2021

Dollar threshold used to determine Type A and Type B Programs: \$ 750,000

Auditee qualified as low-risk auditee? yes no

**CITY OF BURLINGTON
COUNTY OF BURLINGTON, STATE OF NEW JERSEY**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended December 31, 2021

Section II – Financial Statement Findings

None noted

**CITY OF BURLINGTON
COUNTY OF BURLINGTON, STATE OF NEW JERSEY**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended December 31, 2021

Section III – Findings and Questioned Costs Relating to State Awards

None noted

**CITY OF BURLINGTON
COUNTY OF BURLINGTON, STATE OF NEW JERSEY**

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
Year Ended December 31, 2021

None noted