

MEETING STREET AND SUBSIDIARY

SINGLE AUDIT REPORTS

YEAR ENDED AUGUST 31, 2013



MEETING STREET AND SUBSIDIARY

YEAR ENDED AUGUST 31, 2013

CONTENTS

	Page
Independent Auditors' 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 OMB Circular A-133	1-3
Schedule of expenditures of federal awards and note thereto	4-5
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	6-7
Schedule of findings and questioned costs	8-9



Independent Auditors' 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 OMB Circular A-133

Board of Trustees
Meeting Street and Subsidiary
Providence, Rhode Island

Report on Compliance for Each Major Federal Program

We have audited the compliance of Meeting Street and Subsidiary (the Organization) with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on the Organization's major federal program for the year ended August 31, 2013. The Organization's major federal program is 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 the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for the Organization's major federal program based on our audit of the type 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 the Organization'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 the major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

**Independent Auditors' 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 OMB Circular A-133 (Continued)**

Board of Trustees
Meeting Street and Subsidiary

Opinion on Each Major Federal Program

In our opinion, the Organization 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 federal program for the year ended August 31, 2013.

Report on Internal Control over Compliance

Management of the Organization 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 the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 the Organization'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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

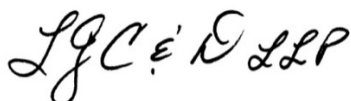
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

**Independent Auditors' 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 OMB Circular A-133 (Continued)**

Board of Trustees
Meeting Street and Subsidiary

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the consolidated financial statements of the Organization as of and for the year ended August 31, 2013, and have issued our report thereon dated December 18, 2013. Our audit was conducted for the purpose of forming our opinion on the Organization's consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 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. This 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.



Providence, Rhode Island
December 18, 2013

MEETING STREET AND SUBSIDIARY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2013

Federal Grantor/Program Title/ Pass-through grantor	Federal CFDA Number	Agency or Pass-Through Number	Federal Expenditures
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Administration for Children and Families</i>			
ARRA Head Start Early Learning Mentor Coaches	93.708	9OST0069/01	\$ 31,421
Early Head Start Expansion	93.600	01CH0004/01	292,942
Early Head Start Expansion	93.600	01CH0004/02	501,263
<i>Health Resources and Services Administration</i>			
Affordable Care Act - Maternal, Infant, & Early Childhood Home Visiting Program	93.505	D89MC23156	115,062
Affordable Care Act - Maternal, Infant, & Early Childhood Home Visiting Program	93.505	D89MC23156	<u>10,849</u>
<i>Total Department of Health and Human Services</i>			<u>951,537</u>
DEPARTMENT OF EDUCATION			
Fund for the Improvement of Education	84.215	U215K1000253	524,880
<i>Passed through the Rhode Island Department of Human Services</i>			
Race to the Top	84.412	EIADMIN12/15-007	69,278
Special Education - Grants for Infants and Families	84.181	EIADMIN12/15-007	87,300
<i>Passed through Boston Medical Center</i>			
Research in Special Education	84.324		<u>2,151</u>
<i>Total Department of Education</i>			<u>683,610</u>
National Institute of Mental Health			
Outreach Partner for the National Institute of Mental Health's Outreach Partnership Program	93.242	HHSN271201100097P	<u>7,500</u>
Total expenditures of federal awards			<u><u>\$ 1,642,647</u></u>

MEETING STREET AND SUBSIDIARY

NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED AUGUST 31, 2013

1. Basis of presentation:

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Meeting Street and Subsidiary (the Organization), and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments and Non-profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the consolidated financial statements.



**Independent Auditors' Report on Internal Control over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in
Accordance with Government Auditing Standards**

Board of Trustees
Meeting Street and Subsidiary
Providence, Rhode Island

We have audited, in accordance with 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 Meeting Street and Subsidiary (the Organization), which comprise the consolidated statement of financial position as of August 31, 2013, the related consolidated statements of activities and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated December 18, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Organization'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 the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Independent Auditors' Report on Internal Control over Financial Reporting and
on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with Government Auditing Standards (Continued)**

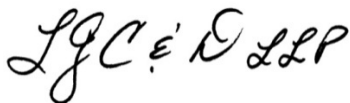
Board of Trustees
Meeting Street and Subsidiary

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization'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 tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

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.



Providence, Rhode Island
December 18, 2013

MEETING STREET AND SUBSIDIARY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED AUGUST 31, 2013

Section I – Summary of Auditors’ Results

Financial Statements

Type of auditors’ report issued:		Unmodified		
Internal control over financial reporting:				
Material weakness(es) identified?	_____	yes	_____ x _____	no
Significant deficiency(ies) identified not considered to be material weaknesses?	_____	yes	_____ x _____	none reported
Noncompliance material to financial statements noted?	_____	yes	_____ x _____	no

Federal Awards

Internal control over major programs:				
Material weakness(es) identified?	_____	yes	_____ x _____	no
Significant deficiency(ies) identified not considered to be material weaknesses?	_____	yes	_____ x _____	no
Type of auditors’ report issued on compliance for major programs:			Unmodified	
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)?	_____	yes	_____ x _____	no

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
84.215	Fund for the Improvement of Education

Dollar threshold used to distinguish between Type A and Type B programs:		\$300,000		
Auditee qualified as low-risk auditee?	_____ x _____	yes	_____	no

MEETING STREET AND SUBSIDIARY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED AUGUST 31, 2013

Section II – Financial Statement Findings

No matters were reported.

Section III – Federal Award Findings and Questioned Costs

No matters were reported.