

Department of Education

Background

The Department of Education (Department) is the state agency responsible for administering the laws and regulations pertaining to elementary and secondary education, for distributing state and federal funds to local educational agencies (LEA), and for improving the quality of education for all public school students in the Commonwealth. The primary responsibility for the operation of schools rests with local and regional school committees. The Department carries out its mandate by providing assistance and funds to the schools, by setting standards, by administering regulations, and by collecting data on the condition of education.

During fiscal year 1998, the Department administered approximately \$2.9 billion of state funds, and \$448 million of federal funds.

The federal funding to this Department is detailed in the accompanying Schedule of Expenditures of Federal Awards. The Department's major programs were:

CFDA# Federal Program Description

84.010 Title I Grants to Local Education Agencies

84.027 Special Education – State Grants

84.173 Special Education – Preschool Grants

84.048 Vocational Education – Basic Grants to States

10.550 Food Distribution

10.558 Child and Adult Food Care Program

10.553 School Breakfast Program

10.555 National School Lunch Program

10.556 Special Milk Program for Children

10.559 Summer Food Service Programs for Children

FINDINGS ON COMPLIANCE WITH RULES AND REGULATIONS

Finding Number 54: Subrecipient Report Review Needs Improvement

The Department of Education (Department) did not adequately document the review of not-for-profit subrecipient Single Audit Reports

OMB Circular A-133 "Audits of States, Institutions of Higher Education, and Non-Profit Organizations", requires that a state which provides \$300,000 or more in federal financial assistance to a subrecipient in any fiscal year must determine that the subrecipient has met the audit requirements of the Circular.

During fiscal year 1996, the responsibility for monitoring subrecipient audits was assigned to the Department's Grants Management Unit. The desk review checklist had been revised to allow for the documentation of an appropriate review of audit reports received. The results of these system improvements were reflected in fiscal year 1997 in that local government subrecipient report monitoring has greatly improved. However, the controls in place for collection and monitoring of the A-133 audit reports of the not-for-profit subrecipients had not been implemented during fiscal year 1998.

The Department had developed a mechanism to identify all of its not-for-profit subrecipients that received \$300,000 or more directly from the Department. However, no audit reports had been received from any of these subrecipients before the 13-month deadline of July 31, 1998. The Department has begun to develop a mechanism to identify other subrecipients that are audited under OMB Circular A-133 as a result of multiple federal funding sources that in total exceeds \$300,000 per year.

The Department and the federal government lack assurance that a subrecipient organization has an adequate internal control structure in place to comply with all applicable laws and regulations. (*Department of Agriculture - Food Distribution Program 10.550, School Breakfast Program 10.553, National School Lunch Program 10.555 and Child and Adult Care Food Program 10.558; Fiscal Year 1994; 1997 Single Audit Finding 48*)

Recommendation:

The Department should continue to implement the policies and procedures for collection, review and follow up of subrecipient audit reports. The current instructions to subrecipients found in the Standard Assurances that are signed as part of each contract are to follow all aspects of the OMB Circulars. This would be that all have been instructed to have an audit if the total federal funding exceeds \$300,000 and to forward that report, within 30 days of completion, to the Department of Education. Clearly, most subrecipients had disregarded this instruction, as the reports are not being received. The Department has plans to send a specific letter of instruction to each subrecipient to emphasize the audit requirements. They should do so with sufficient time to allow for the proper collection of audit reports for the fiscal

year 1998.

Department corrective action plan:

The Department will follow the auditors' recommendation and continue the implementation of policies and procedures to improve the monitoring and review of subrecipient audit reports.

Person Responsible: Ron Honesty

Time Frame: Ongoing

Finding Number 55: Inadequate Subrecipient Monitoring

The number of subrecipients receiving on-site monitoring visits by the Department of Education (Department) was not adequate. The Department conducted program-wide monitoring reviews at selected school districts during fiscal year 1998, however, the number of districts visited was inadequate. In many instances, monitoring reviews are the only method by which the Department can ensure that subrecipients are complying with all federal and state laws and regulations.

Education programs do not have specific requirements relating to the number of subrecipients to be monitored or the frequency of such reviews to be conducted. Federal regulations, 20 USC 1232 d (b)(3) (A) and (E), General Education Provisions Act Section 435 (b)(2) and (5), and 34 CFR 80.40, state that state agencies must monitor grant and subgrant supported activities to assure compliance with applicable federal requirements and that performance goals are being achieved.

During fiscal year 1996, the Department took great strides in improving the monitoring process under the initiative of the "Quality Assurance" Department by emphasizing a coordinated review process and monitoring schedule. This monitoring schedule is the primary result of a corrective action plan for the Education of the Handicapped Program and has been approved by the U.S. Office of Special Education. The schedule dictates that 50 school districts with Education of the Handicapped Programs be monitored in 1997 and each subsequent year.

Forty-seven school districts with Education of the Handicapped programs were monitored in fiscal year 1998 — 42 reviews and 5 follow-up reviews. All of these were coordinated, program-wide on-site monitoring visits in which 8 school districts (8%) from a total of 96 with Vocational Education Programs and 42 school districts (12%) from a total of 351 with the Title 1 Program were included.

The Department scheduled coordinated reviews at the required 50 school districts with the Education of the Handicapped Program audits. However, three local superintendents requested the review of that LEA be postponed and the request was granted. As a result, only 47 reviews were conducted in fiscal year 1998.

The number of on-site visits for Vocational Education and Title 1 programs is not adequate. The monitoring cycle is less than the once each seven years deemed sufficient by the Office of Special Education. In addition, it is not clear that the other Programs are bound by this agreement and may require a shorter cycle. (*Department of Education- Vocational Education, Basic Grants to States 84.048, Title 1 Grants to Local Educational Agencies 84.010 and Special Education, State Grants 84.027; Fiscal Year 1994; 1997 Single Audit Finding 49*)

Recommendation:

The Department should continue its efforts in implementing a coordinated review process. The Office of Special Education has made an agreement that 50 on-site visits for the Special Education program is sufficient. In determining which school districts to monitor, one of the criteria to consider is whether or not the school districts also participate in the Title 1 and Vocational Education programs, selecting the schools with the most programs will maximize monitoring coverage in the earlier years. In addition, the Department should schedule more than 50 on-site visits in the event some of the visits have to be deferred to another time.

Department corrective action plan:

Through the continued implementation of the Department's Coordinated Program Review process, the Department will increase to 60 the Coordinated Program Reviews scheduled for school year 1998-99. These 60 scheduled Reviews will impact upon 68 School Districts and 4 Charter Schools and will address the following program area:

60 Special Education Reviews

3 Transitional Bilingual Education Reviews

17 Safe and Drug Free Schools Reviews

44 Title I Reviews

6 Perkins Vocational Reviews

60 MOA Civil Rights Reviews

60 Federal Funds Reviews (Title I and/or Special Education entitlement funds)

30 Reviews of Selected Education Reform Act Requirements

34 Nutrition Reviews

Note that not all federal programs are represented in each district. Where the Department has not recently monitored programs in the area of Perkins Vocational Education programs, this component is scheduled for the targeted districts as needed. The School to Careers Cluster will additionally monitor other Perkins programs outside of the Department's Coordinated Program Review process.

Person Responsible: John D. Stager, Administrator, Program Quality Assurance Services

Neither the Perkins Act nor the U.S. Division of Vocational Technical Education has specified a minimum number of Perkins Act on-site monitoring visits that must be done annually. We have therefore used the guideline of a seven-year monitoring cycle. Since there are 98 recipients of Perkins Act allocation funds (both secondary and postsecondary), we would need to monitor 14 districts and/or colleges each year. In fiscal year 1998, we scheduled 14 Perkins Act monitoring visits and were able to complete 13 of these. The fourteenth visit, Chelsea Public Schools, was postponed by the Program Quality Assurance cluster. This postponement was beyond our control. In fiscal years 1996 and 1997, despite a staff shortage, we completed 12 and 13 visits respectively. We can easily catch up to the seven year cycle during fiscal year 1999.

In addition to the visits specifically designed to monitor Perkins Act criteria, the cluster completed on-site monitoring visits in eight other districts with vocational technical programs. Many of the activities that would be reviewed as part of a Perkins Act visit were included in these eight on-sites conducted by teams of DOE staff and local administrators and staff. Three of these were High Schools That Work three-day on-site visits, two were four-day new England Association of Schools and Colleges technical school accreditation visits, and three were one-day visits to review new Chapter 74 vocational technical programs.

Person Responsible: Fran Kane

Time Frame: Ongoing, though June 1999

Findings on Compliance with Rules and Regulations

Finding Number 56: Local Education Agencies (LEA) Compliance with Supplement Not Supplant Requirement is Not Monitored Annually

The Department of Education (Department) did not adequately review or monitor the supplement not supplant requirements (SNS) in fiscal year 1998 for the Education of the Handicapped Program and the Vocational Education Program.

The monitoring of SNS for Special Education was not done during fiscal year 1998. Shortly after the end of the fiscal year the Special Needs Comparison Report was prepared by the Department for the actual expenditures of fiscal year 1996 and fiscal year 1997. The basis for this report is the LEA

prepared Annual End of School Year Report that is due 90 days after the end of the fiscal year, September 30. During July and August the results were reviewed and the Grants Management Unit was directed to hold fiscal year 1999 funds for 22 LEAs that did not, on the report level review, seem to meet the SNS requirements. Letters were sent to these LEAs requesting additional information to determine if they met one of four allowable exceptions to the SNS requirement. This process is an improvement over prior years. However, it was after the year under audit and did not comply with the Department's procedures to request comparison reports by February 1 and resolve non-compliance issues by June 1 of each year. The timing set in the procedures is important to allow the LEAs an opportunity to correctly budget for the following fiscal year. Federal Special Education regulation, 34 CFR 300.230(a), states that "Each [LEA] application must provide assurance satisfactory to the SEA that the LEA uses funds... to supplement and,... in no case to supplant... State and local funds."

Vocational Education federal regulation, 34 CFR 403.196 has the same requirement. The Department disagreed with the auditor's assertion that the program had an SNS requirement in response to the fiscal year 1997 Single Audit finding. During fiscal year 1998 the Department changed its position and began to implement procedures to monitor SNS for Vocational Education. The Vocational Education Spending Per Pupil Report was prepared for fiscal years 1995 and 1996. Follow-up was begun with districts that had a decrease in spending between the two years. At the time of the audit, many school districts had not replied to the letter of inquiry. No monitoring of the requirement was done for fiscal year 1997 spending. (*Department of Education - Special Education, State Grants 84.027 and Vocational Education, Basic Grants to States 84.048; Fiscal Year 1992; 1997 Single Audit Finding 50*)

Recommendation:

The procedures are in place to properly monitor the SNS requirements and the implementation of the procedures is underway. The Department must complete the reviews within the stated time frames for fiscal year 1999.

Department corrective action plan:

Procedures are in place to conduct this monitoring. As soon as the School Finance Cluster has time, they will run the printout comparing fiscal year 1996 End-of-Year Report expenditures for vocational technical education with fiscal year 1997 expenditures. Letters will be mailed to districts that did not maintain effort requesting verification that they did not supplant state or local funds with Perkins Act funds.

Person Responsible: Fran Kane

The process for monitoring the Special Education compliance will be implemented as planned, according to the stated timelines.

Person Responsible: Marcia Mittnacht

Time Frame: February 1999 request expenditure comparison report. March through May 1999 complete review and follow-up.

Finding Number 57: Salaries Allocated to Federally-Funded Programs Are Not Supported by Proper Documentation

The Department of Education (Department) time records did not support the salaries charged to the federal programs. The Department implemented a process to determine that salaries charged to federal programs reflect employee hours spent on these programs. The Department developed a process, in consultation with the Office of Special Education Programs, to record the percentage of time each employee spent monthly on each program. The Department was unable to implement after-the-fact time reporting due to the interwoven nature of the work done by clusters. OMB Circular A-87, Attachment B (h) requires that charges to a federal program be based on payrolls documented in accordance the generally accepted practice of the governmental unit and approved by a responsible official. Where employees are expected to work solely on one federal program, charges to that program will be supported by at least semi-annual certifications that the employee worked solely on that program for the period covered by the certification. The certifications will be signed by the employee or a supervisory official having first-hand knowledge of the work performed by the employee. Where employees work on multiple programs, a distribution of their salaries must be supported by personnel activity reports or equivalent documentation. Generally, these activity reports must reflect an after-the-fact distribution of the actual activity of each employee and account for the employee's total activity. In the "Dear Colleague" letter dated April 28, 1992, the Secretary of Education also summarized the salary support guidelines under OMB Circular A-87 and the federal government's position on the requirement.

The following is the over-charged salary and fringe benefit costs (totaling \$790,913) associated with each program for fiscal year 1998:

Department of Education

Vocational Education, Basic Grants to States \$240,081

Special Education, State Grants 401,637

Title 1 Grants to Local Educational Agencies 149,195

For fiscal year 1998, the Office of Special Education of the U.S. Department of Education approved a method of reporting and charging salaries to its programs on a monthly basis. However, \$790,913 in salaries were still charged inappropriately. As a result, the salaries charged to the programs cited above are considered to be questioned costs under OMB Circular A-87. (*Department of Education - Vocational Education, Basic Grants to States 84.048, Special Education, State Grants 84.027 and Title 1 Grants to Local Educational Agencies 84.010; United States Department of Education, Office of Special*

Education and Rehabilitative Services, Monitoring Review Report Dated May 2, 1995 Finding 4; Fiscal Year 1995; 1997 Single Audit Finding 51)

Recommendation:

The Department has funded these \$790,913 in salaries with state dollars for fiscal year 1999. Careful attention should be given to the many other areas of federal financial participation that are affected by time spent and salaries such as the matching calculations, indirect cost rates and special financial measurements required by some programs. All areas should be updated to reflect the change in position assignment.

For the other programs, the allocation plan must meet the requirements of the revised OMB Circular A-87. The allowable methods of time recording, allocations, budget based preliminary allocations and quarterly reconciliations are found in Attachment B (h) of the revised Circular A-87. The same section requires certification by each employee or the immediate supervisor that the work done was 100% attributable to the grant charged at least once each six months.

Department corrective action plan:

We acknowledge the overcharging of federal accounts in fiscal year 98. Supplemental state funding has been received in fiscal year 99 to remedy this problem. We believe the payroll allocation process instituted in fiscal year 98 meets the requirements of OMB Circular A-87, and will continue to use this process in fiscal year 99.

Person Responsible: Jeff Wulfson

Time Frame: Ongoing

Finding Number 58: Vocational Education Grant Requirements for Eliminating Sex Discrimination Not Met

The Department of Education (Department) did not comply with Vocational Education Program requirements for eliminating sex discrimination.

A requirement of the program as stated in 34 CFR 403.180 (b) (4) (I) is to dedicate at least \$60,000 of the grant award each year to personnel assigned to the task of eliminating sex discrimination. In prior years, there was a full time Gender Equity Coordinator whose salary was approximately \$40,000, with fringe benefits applied at a rate of 29% and indirect charges of 17.2%, the \$60,000 was nearly met. In addition, there was a small amount of word processing and data coordination costs assigned to the task.

In fiscal year 1998, the Gender Equity Coordinator position was vacant for part of the year, so the

Department allocated a percentage of the salary of the Vocational Education Program Director as assigned to the task of eliminating sex discrimination to meet the \$60,000 grant requirement. The Director has been involved in the Vocational Education Program for a number of years, and had not been charged to this task when the coordinator position was filled. There are no time records to support the percentage of the Director's time that was spent on the task.

There is a lack of documentation to show the Department met the \$60,000 eliminating sex discrimination earmarking requirement. As a result, the Department could be required to refund that portion of the grant which fell short of meeting the \$60,000 requirement. (*Department of Education - Vocational Education, Basic Grants to States 84.048; Fiscal Year 1997 Single Audit Finding 52*)

Recommendation:

The Department needs to develop documentation, which shows that it met the Vocational Education earmarking requirement. As in prior years, establishment of a coordinator whose responsibility is to eliminate sex discrimination would appear to be the most viable option.

Department corrective action plan:

A full-time vocational gender equity coordinator was hired and began work in January 1998. While the position was vacant and recruitment was taking place, the work of the gender equity coordinator was performed by another person. Although she was also the Acting State Director of Vocational Technical Education at the time, a portion of her time was allocated to gender equity activities in order to assure that the basic requirements of this position were maintained. She was assisted by an administrative assistant and two word processors. A summary of the time they devoted to gender equity activities is attached. The time listed on the printouts can be verified from the prior coordinator's appointment books and from correspondence, reports, and grants prepared on or just after those dates.

Person Responsible: Fran Kane

Time Frame: Gender equity coordinator is currently in place.

Finding Number 59: Core Standards and Measures are Inadequate

The Department of Education (Department) Standards and Measures Reports for the Vocational Education Program do not include a report on the students' academic skills or special population information.

Federal regulation, 34 CFR 403.202, regarding the measurement of learning and competency gains and the targeting of special populations, requires that the Department institute procedures to test the students' academic skills and to document the special populations served. These items are in the Department's State Plan but implementation has been delayed for a number of years.

Academic skills testing has been the subject of considerable work within the Department. It is at the core of Massachusetts Education Reform and plans are to implement testing and measuring for all students, not only Perkins Students. The coordinated approach has delayed the finalization of the plan for the Standards and Measures Report. The students are being tested using the Stanford Achievement Test. The Department's Coordinated Review Procedures - Interview Guide includes questions to document the Local Education Agencies' procedures for measuring academic competency gain and attainment. (*Department of Education - Vocational Education, Basic Grants to States 84.048; Fiscal Year 1997 Single Audit Finding 53*)

Recommendation:

The Department continued to develop the methods to test students and accumulate the data for the Standards and Measures Reports. Test results are due in November 1998. The Department should use these results to report the gains in students' academic skills and special population targeted information.

Department corrective action plan:

The first set of MCAS test scores will be available next month. These scores will become the basis of the measure of academic competency gain and attainment in the future. In the meantime, school districts and community colleges must maintain their own measure of academic competency gain and attainment. These measures are reviewed during Perkins Act on-site monitoring.

Person Responsible: Fran Kane

Time Frame: MCAS results are expected to be available at the end of November 1998. The review process will begin as soon as they are available.

Finding Number 60: State Plan Administrative Matching Requirement Deficiencies

The Department of Education (Department) does not verify the amounts used to satisfy the administrative expense matching requirement of the program.

According to federal regulation, 34 CFR 403.181, the State is required to match from non-federal sources and on a dollar-for-dollar basis, the funds reserved for administration of the State Plan for the Vocational Education Program. The Department uses the Local Education Agencies' (LEA) expenditures for this match. Each LEA's expenditures are reported to the Department each year on the End-of-Year Reports. The Department accepts the amounts reported by the LEAs without review. The End-of-Year Report was not included in the items tested during the Coordinated Reviews done at 8 schools during fiscal year 1998.

The Department has no assurance that the amounts used for the match are accurately reported by the LEA, nor used as a match for any other federal programs.

Additionally, the Department uses \$391,872 of state administrative funds as part of the match. The individuals used to satisfy the match do not keep time records in accordance with OMB Circular A-87. Five to 20% of the salaries of five senior administration and financial personnel who are included in the match are also included in the indirect cost plan as indirect costs. Rent and utilities are included in the match based on the number of employees used in the match as a % of the total Department employees. The rent and utilities are therefore, unsupported to the same extent as the salaries. These costs are not questioned because the match is met without their inclusion. (*Department of Education - Vocational Education, Basic Grants to States 84.048; Fiscal Year 1997 Single Audit Finding 54*)

Recommendation:

The Department is committed to the Coordinated Review process and plans are in place to add a financial monitoring component. The administrative expenditures reported should be reviewed at each LEA visited. In addition, the Department must design a process of review for each LEA's amount reported prior to inclusion in the match calculation. At a minimum, this should be a formal desk review of the amount and results of Coordinated Reviews should be used as an integral part of the desk review. The Department must keep careful time records for individuals whose time is split between federal grants, state accounts and the indirect cost plan. Records should be kept to monitor the use of salaries as components to meet a federal matching requirement and indirect costs to ensure that the costs are not double counted.

Department corrective action plan:

The Department is strengthening its coordinated review process with additional resources and a financial monitoring process will be added to review the financial data submitted by the LEA.

The department will also carefully review its calculation for future year's administrative match and not include cost factored into the indirect cost base.

Person Responsible: Tony DeLorenzo

Time Frame: Immediately and ongoing

Finding Number 61: Inadequate Site Monitoring

The Department of Education (Department) failed to monitor the required number of Child and Adult Care Sponsors for the year ended June 30, 1997. The Department is required by 7 CFR 226.6 (l) to perform a monitoring review of at least 1/3 of all the Child and Adult Care Sponsors receiving federal

awards annually.

The "Operational Plan Report", which provides a detail of the Child and Adult Care sponsors that were reviewed, was obtained for fiscal year 1997. The report detailed 104 Sponsor site visits. In that fiscal year, there were 351 Sponsors, thus 117 required monitoring.

There is no system in place for the Department to measure the adherence to this requirement during the year. Such a system would raise potential shortfalls with sufficient notice for the plan to be adjusted. (*Department of Agriculture - Child and Adult Care Food Program 10.558*)

Recommendation:

The Department should assign the responsibility of achieving the goal of 1/3 of the Sponsors to an individual with the authority to ensure that the correct number of visits are made.

Department corrective action plan:

The review monitoring system has been examined. The PRIME computer system has the capacity to track reviews and provide information on the status of reviews. The system has not been followed. It will be the responsibility of the supervisor of Program Compliance and Technical Assistance to oversee the process. Nutrition Programs & Services' Acting Administrator will meet with the supervisor as a minimum, quarterly to review the status of completed reviews and reassign staff to each requirements.

Person Responsible: Kate Millett

Time Frame: Immediately and ongoing

Finding Number 62: Inadequate Site Monitoring

The Department of Education (Department) failed to monitor the required number of School Lunch and Breakfast Programs. Although the U.S. Department of Agriculture extended the review cycle from 4 years to 5 years and the regulations at 7 CFR 210.18 (c)(1) require that each school be reviewed at least once every 6 years. The Department failed to meet the very minimum suggested by either source. If the 6-year rule is applied approximately 17% of the schools should be reviewed each year.

In fiscal year 1997, there were 504 school districts and agencies that received funding from the School Lunch and Breakfast Programs. Based on a standard of 17%, 86 recipients needed to be monitored. The Department monitored 66 school districts and agencies in fiscal year 1997. A lack of sufficient staff was cited as the cause for the lack of monitoring. It was noted that the number of employees in the cluster had decreased by one. (*Department of Agriculture - School Breakfast Program 10.553 and National School Lunch Program 10.555*)

Recommendation:

Monitoring is an important part of the Programs and the staffing levels should be maintained to meet the workload. If the staff levels can not be maintained, consideration should be given to a monitoring design that can be achieved by the available employees.

Department corrective action plan:

The monitoring process is being reviewed by the supervisor of review staff and Nutrition Programs Acting Administrator. The analysis will look at the number of staff needed to complete the required reviews of the School Lunch and Breakfast Programs.

Staff may be requested to complete the reviews or a restructuring of staff may occur to reach the required reviews.

Person responsible: Kate Millett

Time Frame: Immediately and ongoing

Finding Number 63: Failure to Recapture Funds or Obtain a Waiver for Maintenance of Effort Failure

The Department of Education (Department) determined that one school had not met the Maintenance of Effort Requirements in fiscal year 1997. A school may receive Title I funds for any fiscal year only if the combined fiscal effort per student, or the aggregate expenditures of the school and the State with respect to the provision of free public education by the school for the preceding year was not less than 90% of the combined fiscal effort or aggregate expenditures for the second preceding fiscal year. If the school fails to meet this level for both comparison criteria, the State must reduce the school's allocation by the exact percentage that the school failed to meet the requirement. The school may request a waiver from the requirement for uncontrollable circumstances or a precipitous decline in the financial resources of the school. There is no evidence that a waiver was requested or granted.

The Department intended to reduce the fiscal year 1998 award to recapture the funds. The fiscal year 1998 award was not reduced. This error points to a lack of procedures to document and recapture award adjustments. (*Department of Education - Title 1 Grants to Local Educational Agencies 84.010*)

Recommendation:

A system should be established to track funds that are to be recaptured and other grant adjustments that need to be made. The responsibility should be shared between the Program Manager and the Grants Management Unit. Each time a Program Manager requires a change in grant amount the Grants

Management Unit should be notified. A tracking system should be established to document the needed adjustments and the implementation of the adjustment. The log must be reviewed periodically for open items. The Program Manager should maintain a separate log of adjustment to use in the review prior to approval of grants.

Department corrective action plan:

A system is now in place to track funds and adjustments to grants for Title 1. Once the Maintenance of Effort report has been reviewed and non-compliant districts identified, they will be notified by the Title 1 office that they may request a waiver, if applicable, or their award will be reduced accordingly. There will be regular communication with Grants Management.

Person Responsible: Barbara Solomon

Time Frame: Ongoing communications with Grants Management. The Maintenance of Effort will be requested in February 1999, with review and follow-up March through May 1999.

Findings Not Repeated From Prior Years

1. The Department of Education (Department) could not reconcile the Federal Cash Transaction Report, PMS 272, prepared from its internal accounting system with MMARS. The new U.S. Department of Education EDGAPS system went into effect in April 1998 and the monthly PMS 272 Report has been eliminated. Additionally, ongoing coordination with the Comptroller's Office has produced progress in developing MMARS useful to the Department. (*Fiscal Year 1997 Single Audit Finding 47*)

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