

OFFICE OF THE STATE AUDITOR

DIANA DIZOGLIO

Official Audit Report – Issued April 25, 2023

Executive Office of Elder Affairs

For the period July 1, 2019 through June 30, 2021



OFFICE OF THE STATE AUDITOR

DIANA DIZOGLIO

April 25, 2023

Dr. Elizabeth Chen, Secretary
Executive Office of Elder Affairs
One Ashburton Place, Fifth Floor
Boston, MA 02108

Dear Dr. Chen:

I am pleased to provide to you the results of the enclosed performance audit of the Executive Office of Elder Affairs. As is typically the case, this report details the audit objectives, scope, methodology, findings, and recommendations for the audit period, July 1, 2019 through June 30, 2021. As you know, my audit team discussed the contents of this report with agency managers. This report reflects those comments.

I appreciate you and all your efforts at the Executive Office of Elder Affairs. The cooperation and assistance provided to my staff during the audit went a long way toward a smooth process. Thank you for encouraging and making available your team. I am available to discuss this audit if you or your team have any questions.

Sincerely,



Diana DiZoglio
Auditor of the Commonwealth

cc: Kate Walsh, Secretary of the Executive Office of Health and Human Services
Gabriel Cohen, Program Planning & Implementation Manager of the Executive Office of Health and Human Services
Robin Lipson, Deputy Secretary of the Executive Office of Elder Affairs
Carole Malone, Assistant Secretary of the Executive Office of Elder Affairs
Matt Casey, General Counsel of the Executive Office of Elder Affairs
Siobhan Coyle, Deputy General Counsel and Legislative Liaison of the Executive Office of Elder Affairs
Erin Schulz, Acting Chief Financial Officer of the Executive Office of Elder Affairs
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LIST OF ABBREVIATIONS

APS	Adult Protective Services
CMR	Code of Massachusetts Regulations
COVID-19	2019 coronavirus
CTR	Office of the Comptroller of the Commonwealth
DA	district attorney
EOEA	Executive Office of Elder Affairs
ICP	internal control plan
IDA	Interview for Decisional Abilities
OSA	Office of the State Auditor
PSA	protective services agency

EXECUTIVE SUMMARY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor has conducted a performance audit of the Executive Office of Elder Affairs' (EOEA's) Protective Services Program for the period July 1, 2019 through June 30, 2021.

In this performance audit, we examined whether EOEA implemented recommendations from our prior audit report (No. 2018-0004-3S), issued October 9, 2018. Specifically, we did the following:

- We determined whether EOEA developed a guidance manual addressing case record documentation practices for referring elder¹ abuse reports to district attorneys' (DAs') offices to reflect the requirements of Sections 5.18(2)(e) and 5.19 of Title 651 of the Code of Massachusetts Regulations.
- We determined whether EOEA established monitoring controls to ensure that the DA referral process complies with its policies and procedures for reporting incidents of alleged abuse to DAs' offices.
- We examined whether EOEA had monitored the effectiveness of the Interview for Decisional Abilities (IDA) tool, which is a standardized screening form, when it was implemented in assisting protective service agencies' (PSAs') assessments of elders' decisional capability
- We determined whether EOEA updated its internal control plan (ICP) to address 2019 coronavirus (COVID-19) protocols and whether its employees who had access to COVID-19 funds completed annual cybersecurity awareness training.

Below is a summary of our findings and recommendations, with links to each page listed.

Finding 1 Page 11	EOEA did not establish monitoring controls to ensure that all applicable incidents of alleged elder abuse are reported to DAs' offices.
Recommendation Page 12	While EOEA works to establish a different automated method for monthly queries, it should establish manual monitoring controls to ensure that each person involved in the DA referral process complies with its policies and procedures for reporting incidents of alleged elder abuse.
Finding 2 Page 12	EOEA did not monitor the use of the IDA tool to ensure that its PSAs properly assessed the decisional capacity of elders.
Recommendation Page 13	EOEA should establish a manual review process of the data from the IDA tool forms while it works on enhancements to its system to ensure that its PSAs are properly assessing the decisional capacity of elders.

1. Persons who are 60 years old or older are considered elders.

Finding 3 Page <u>14</u>	EOEA's ICP was not updated with a COVID-19 component.
Recommendation Page <u>14</u>	EOEA should establish policies and procedures, including a monitoring component, to ensure that its ICP is updated when significant changes occur.
Finding 4 Page <u>15</u>	EOEA did not always ensure that its employees who had access to COVID-19 funds completed cybersecurity awareness training.
Recommendation Page <u>15</u>	EOEA should develop and implement policies, procedures, and controls to ensure that its employees with access to COVID-19 funds complete EOTSS-compliant cybersecurity awareness training.

OVERVIEW OF AUDITED ENTITY

According to the Executive Office of Elder Affairs' (EOEA's) 2020 Annual Legislative Report, its core mission is to "develop, implement, and evaluate innovative programs to promote the independence, empowerment, and well-being of older adults, individuals with disabilities, and their caregivers." EOEA, established by Section 1 of Chapter 19A of the Massachusetts General Laws, contracts with a network of Aging Services Access Points,² 19 of which are designated protective service agencies (PSAs), in various regions throughout the Commonwealth that receive and investigate reports of alleged elder abuse on behalf of EOEA in accordance with procedures established by EOEA. These 19 PSAs, if necessary, make referrals so that elders can seek other services, including, but not limited to, housing, nutrition, in-home support, caregiver support, and healthcare counseling.

EOEA's fiscal year 2020 budget was \$555,438,273, of which \$32,721,172 was allocated to its Protective Services Program. In fiscal year 2021, the budget was \$591,064,464, of which \$36,348,223 was allocated to the Protective Services Program.

Protective Services Program

EOEA administers its Protective Services Program from its central office in Boston and from the 19 designated PSAs across the Commonwealth. Through this program, EOEA enters into contracts with PSAs to process reports of alleged abuse of elders. According to Section 16(c) of Chapter 19A of the General Laws,

Subject to appropriation, [EOEA] shall designate at least one local agency to act on behalf of the department with a geographic area as defined by the department. The department may designate any public agency or private nonprofit organization which has the capacity to implement a service plan through direct access to social, health and mental health services.

While the aforementioned law allows EOEA to designate some protective service responsibilities to PSAs, Section 16(c) of Chapter 19A of the General Laws also requires EOEA to "monitor assessments, evaluations and the provision of protective services by designated local agencies." To accomplish this, EOEA has

2. According to Section 5.02 of Title 651 of the Code of Massachusetts Regulations, Aging Services Access Points are "locally based private, non-profit corporations which contract with [EOEA] to provide community based services to certain Eligible Elders."

annual performance metrics³ that the PSAs must meet, and the Protective Services Program has assigned a program director and three regional program managers to oversee this process.

Abuse Report Receipt

PSAs receive abuse reports in a variety of ways, such as by telephone, email, online intake reports, walk-ins, fax, or mail. Section 15 of Chapter 19A of the General Laws requires certain professionals whose work directly involves elders to make an immediate verbal report and a subsequent written report to a designated PSA within 48 hours when they have reasonable cause to believe that an elder is suffering from, or has died as a result of, abuse.

Abuse Report Screening

Upon receipt of a verbal or written report (whichever the PSA receives first) of alleged abuse of an elder, the PSA is required to ensure that the report is evaluated immediately by a PSA supervisor or a designated backup supervisor. According to Section 5.09 of Title 651 of the Code of Massachusetts Regulations (CMR), a PSA supervisor is required to screen reports as follows:

To determine the immediacy and severity of the alleged harm or risk, and the appropriate initial response. . . .

(a) To determine whether the allegation constitutes a Reportable Condition to the Protective Services Program/Agency, and

(b) To determine whether or not an Emergency, Rapid Response, or Routine response is needed.

According to 651 CMR 5.02, a reportable condition is one of the following:

(a) Abuse;

(b) Physical Abuse;

(c) Sexual Abuse;

(d) Emotional Abuse;

(e) Neglect;

3. EOEa requires its contracted PSAs to ensure that services produce desired results and meet the requirements of the contract. The contracts specify the Protective Services Program outcomes and measures, which are the performance metrics. There are annual revisions to performance targets, or new target goals established, during the yearly contract modification process. The contracted PSAs are required to meet with EOEa, as necessary, to review performance under the contract.

(f) Self-neglect; and

(g) Financial Exploitation.

If the PSA supervisor determines that a report needs an emergency response,⁴ they must immediately assign it to a PSA caseworker for investigation. The PSA caseworker must assess the needs of the allegedly abused elder within 24 hours after it receives the abuse report. If the PSA supervisor determines that a report needs a rapid response,⁵ the supervisor must immediately assign the report to a PSA caseworker for investigation, and a PSA caseworker must assess the needs of the allegedly abused elder within 72 hours after it receives the report. If the PSA supervisor determines that a report needs a routine response, a PSA must assess the needs of the allegedly abused elder within five days after it receives the report. If a PSA caseworker determines that there is no reasonable cause to believe⁶ that the allegation of abuse constitutes a reportable condition, the PSA supervisor determines that an investigation of the allegation is not necessary.

Investigation of Alleged Abuse

PSAs are required to investigate information from reports of alleged abuse of elders. Investigations include in-person visits to the residences of elders who are the alleged victims of abuse and may include meeting with appropriate service agencies, such as medical offices or social work agencies, and, according to Section 18(a) of Chapter 19A of the General Laws, “individuals who have knowledge of the elderly person’s situation including the person filing the report.” If a PSA’s investigation determines that the allegations are substantiated, it must immediately refer the report to protective services, which offers a variety of services, including, but not limited to, medical care, mental health care, home care, and legal services.

At the conclusion of an investigation, if a PSA caseworker determines that there is no reasonable cause to believe that a reportable condition exists, they conclude, with approval from the PSA supervisor, that the allegations are unsubstantiated.

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4. According to 651 CMR 5.02, an emergency is “an abusive situation in which an Elder is at risk of: (a) imminent death; (b) immediate and Serious Physical Injury or emotional harm; and/or (c) immediate, substantial and irrevocable financial loss.”
 5. According to 651 CMR 5.02 a rapid response is “a non-emergency, but urgent situation in which an Elder is living in conditions which present a potential, or rapidly developing risk of Serious Physical Injury or emotional harm; or a potential, or developing risk of immediate, substantial and irrevocable financial loss.”
 6. According to 651 CMR 5.02, “reasonable cause to believe” is “a basis for judgment that rests on specific facts, either directly observed or obtained from reliable sources, that supports a belief that it is more probable than not that a particular event took place or a particular condition exists.”

Referrals to District Attorneys' Offices

EOEA's designated PSAs must refer all substantiated reports of serious abuse to the district attorney's (DA's) office that covers the county where abuse occurred. At the conclusion of an investigation, if a reportable condition other than death is substantiated and meets the conditions of 651 CMR 5.19(2), the PSA must submit a referral to a DA's office within 48 hours. Under 651 CMR 5.19(2), reportable conditions other than death that required a DA referral included, but were not limited to, "brain damage," "fracture of a bone," "sexual assault," "serious bodily injury as the result of a pattern of repetitive actions," "financial exploitation" involving potential "criminal" behavior, and any other injury that was deemed "non-trivial." If it is determined that the elder died because of the abuse, the PSA is required to make an immediate referral to a DA's office, and a written follow-up notice must be made available to the DA's office as soon as possible. EOEA conducts a review, called a designation review, of PSAs every three years to ensure compliance with 651 CMR 5.

Interview for Decisional Abilities Tool

In 2016, EOEA applied, and was approved, for a grant from the Administration for Community Living⁷ for the implementation of a standardized screening form called the Interview for Decisional Abilities (IDA) tool and the development of a standardized Protective Services Program training curriculum for PSAs on the IDA tool. EOEA implemented the IDA tool in October 2017 for PSA caseworkers to assess whether an elder appears to require a professional evaluation of their decisional capacity. According to 651 CMR 5.02, decisional capacity is,

An Elder's ability to:

- (a) understand and appreciate the nature and consequences of decisions, including the benefits and risks of and alternatives to any proposed Protective Services; and*
- (b) reach an informed decision while free from any apparent duress, intimidation, coercion, use of force, or threat of force by another.*

A PSA caseworker's screening of decisional capacity includes an assessment of the elder's living situation and how they function in their environment (for example, who they live with, their hygiene, their ability to feed and bathe themselves, their ability to get out of bed independently, etc.). All potential conditions of abuse (such as verbal abuse or abandonment by family members, confusion, or injuries) that are

7. The Administration for Community Living gives grants to organizations and states that provide services to the older population and people with disabilities.

observed are recorded. The purpose of the screening is to determine whether a comprehensive evaluation is required. A comprehensive evaluation is only conducted by an appropriately licensed healthcare professional and may include a physical, a neurological examination, a memory assessment, an executive function assessment, and/or a mental health assessment.

EOEA's Adult Protective Services System

The Adult Protective Services (APS) system is an online system that EOEA uses to document reports of alleged abuse of elders. EOEA also uses it to maintain case notes, referrals, and inquiries, as well as to run a variety of general and administrative reports on incidents, abuse reports, and investigations of alleged abuse of elders. PSA caseworkers use the APS system for pending notifications for action, cases, investigations, and other tasks. Additionally, PSA supervisors document their screening decisions in the APS system before initiating investigations. Abuse reports received by PSAs are transcribed into the APS system by PSA caseworkers.

Office of the Comptroller of the Commonwealth's Pandemic Response Guidance

On September 30, 2020, the Office of the Comptroller of the Commonwealth provided guidance in response to the 2019 coronavirus (COVID-19) pandemic for state agencies. The guidance helped state agencies that were experiencing significant changes identify their goals, objectives, and risks associated with the COVID-19 pandemic. Objectives included telework; return-to-office plans; a risk assessment of the impact of COVID-19 on department operations; changes to the business process; safety protocols for staff members and visitors; and tracking of COVID-19–related awards and expenditures, which were tracked separately from other federal, state, and local expenditures.

Cybersecurity Awareness Training

The Executive Office of Technology Services and Security has established policies and procedures that apply to all Commonwealth agencies. Its Information Security Risk Management Standard IS.010 ensures that all Commonwealth personnel are trained annually for cybersecurity awareness. Section 6.2 of the document states that the objective of information security training is to “educate users on their responsibility to help protect the confidentiality, availability and integrity of the Commonwealth’s information assets.”

AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor (OSA) has conducted a performance audit of certain activities of the Executive Office of Elder Affairs (EOEA) for the period July 1, 2019 through June 30, 2021.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Below is a list of our audit objectives, indicating each question we intended our audit to answer; the conclusion we reached regarding each objective; and, if applicable, where each objective is discussed in the audit findings.

Objective	Conclusion
1. Did EOEA develop a guidance manual addressing case record documentation practices for referring abuse reports to district attorneys' (DAs') offices to reflect the requirements of Sections 5.18(2)(e) and 5.19 of Title 651 of the Code of Massachusetts Regulations (CMR)?	Yes
2. Did EOEA establish monitoring controls to ensure that each person involved in the DA referral process complies with 651 CMR 5.19?	No; see Finding <u>1</u>
3. Did EOEA monitor its effectiveness for assessing an elder's decisional capacity by EOEA's protective services agencies in accordance with Section 16(c) of Title 19A of the General Laws?	No; see Finding <u>2</u>
4. Did EOEA update its internal control plan (ICP) to address the 2019 coronavirus (COVID-19), as required by the Office of the Comptroller of the Commonwealth's (CTR's) "COVID-19 Pandemic Response Internal Controls Guidance," dated September 30, 2020?	No; see Finding <u>3</u>
5. Did EOEA employees who had access to COVID-19 funds complete cybersecurity awareness training in accordance with the Executive Office of Technology Services and Security's Information Security Risk Management Standard IS.010?	No; see Finding <u>4</u>

To achieve our audit objectives, we gained an understanding of EOEA's internal control environment related to the objectives by reviewing applicable policies and procedures, as well as conducting inquiries with EOEA employees and management.

We performed the following procedures to obtain sufficient, appropriate audit evidence to address the audit objectives.

Guidance Manual

We determined whether EOEA developed a guidance manual addressing case record documentation practices for referring abuse reports to DAs' offices. To do this, we interviewed EOEA officials and reviewed training materials, manuals, and guidelines that supported that EOEA and its protective services employees received training on the Protective Services Program, as well as abuse case investigation, record documentation, and reporting, during the audit period.

DA Referral Process

To determine whether EOEA established monitoring controls to ensure that each person involved in the DA referral process complies with 651 CMR 5.19, we interviewed EOEA officials who were responsible for establishing and implementing these controls. Specifically, we inquired about EOEA's response to OSA's 2018 post-audit review questionnaire where EOEA responded that it was running monthly queries to monitor the DA referral process to fix the issue OSA found that not all reports of abuse were referred to DAs' offices. We requested the monthly queries that were completed during the audit period and any results that came from the queries. EOEA stated during an interview with us that it was unable to run the queries because of the volume of data and was in the process of trying to determine another way to monitor the process. (See Finding 1.)

IDA Tool

To determine whether EOEA monitored the effectiveness of the Interview for Decisional Abilities (IDA) tool, we interviewed EOEA officials who were responsible for monitoring it and requested any reports and documentation regarding reviewing the form. We also requested training materials and any policies and procedures related to the IDA tool. EOEA officials stated in an email to us that its Adult Protective Services system was unable to run reports on the IDA tool because the forms were uploaded as Portable Document Format files, and therefore, EOEA was not monitoring the use of the IDA tool. (See Finding 2.)

ICP

To determine whether EOEa updated its ICP to address the effects of COVID-19, as required by CTR's "COVID-19 Pandemic Response Internal Controls Guidance," we received EOEa's current fiscal year 2022 ICP from EOEa and reviewed it.

Cybersecurity Awareness Training

To determine whether all seven EOEa employees who had access to COVID-19 funds during our audit period completed annual refresher or new hire cybersecurity awareness training in accordance with the Executive Office of Technology Services and Security's Information Security Risk Management Standard IS.010, we obtained and inspected certificates of completion of cybersecurity awareness training for all these employees.

Data Reliability

We received a list of its employees who had access to COVID-19 funds from EOEa. We performed validity and integrity tests on this list, including testing for duplicates and blank fields, as well as tracing the list to the Massachusetts Management Accounting and Reporting System.

In 2018 and 2022, OSA performed a data reliability assessment of the Massachusetts Management Accounting and Reporting System that focused on testing certain information system general controls, including access controls, application controls, configuration management, contingency planning, and segregation of duties.

Based on the results of our data reliability procedures described above, we determined the data to be sufficiently reliable for the purpose of this audit.

DETAILED AUDIT FINDINGS WITH AUDITEE'S RESPONSE

1. The Executive Office of Elder Affairs did not establish monitoring controls to ensure that all applicable incidents of alleged elder abuse are reported to district attorneys' offices.

In our prior audit (No. 2018-0004-3S) of the Executive Office of Elder Affairs (EOEA), we found seven instances where EOEA and its protective service agencies (PSAs) did not report incidents of elder abuse to the appropriate district attorneys' (DAs') offices for investigation. Our prior audit recommended that EOEA establish monitoring controls to ensure that each person involved in the DA referral process complies with EOEA's policies and procedures for reporting incidents of alleged elder abuse to DAs' offices.

In its response to our post-audit review questionnaire for the prior audit, EOEA informed us that it had established monitoring controls over this activity in February 2019. Specifically, EOEA indicated that it runs a monthly query of its Adult Protective Services (APS) system and that this query is designed to determine whether all required incidents of elder abuse have been referred to a DA.

However, during our current audit, EOEA senior management stated that EOEA was, in fact, not performing these monthly queries of the APS system. As a result, EOEA cannot ensure that its designated PSAs are referring all incidents of alleged elder abuse to DAs' offices as required, which can put elders at risk of continued abuse.

Authoritative Guidance

According to Section 5.19 of Title 651 of the Code of Massachusetts Regulations,

- 1. If the Department or its Protective Services Agency has Reasonable Cause to Believe that an Elder has died as a result of Abuse, the death shall be reported immediately to the District Attorney of the County in which the Abuse occurred. . . .*
- 2. If a Reportable Condition is substantiated and an Investigation results in a determination that the Elder has suffered a Reportable Condition(s) other than death, the Department or Protective Services Agency shall report such determination within 48 hours to the District Attorney of the County where the Abuse occurred for further investigation.*

Reason for the Issue

Contrary to its written response to us in the post-audit review questionnaire, EOEA management told us that it had not established monitoring controls in the form of an automated monthly query of the APS system because of the complexity and volume of data. EOEA management stated that EOEA is currently working on a different automated method that will allow it to monitor its process for reporting incidents of alleged abuse to DAs' offices. However, this should not have prevented EOEA in the interim from establishing a manual review process to ensure that each person involved in the DA referral process complies with its policies and procedures for reporting incidents of alleged elder abuse to DAs' offices. For example, EOEA could have reviewed a sample of the incidents of elder abuse by downloading the corresponding case files from the APS system and reading these case files to determine whether PSAs refer incidents of alleged abuse to DAs' offices as required.

Recommendation

While EOEA works to establish a different automated method for monthly queries, it should establish manual monitoring controls to ensure that each person involved in the DA referral process complies with its policies and procedures for reporting incidents of alleged elder abuse.

Auditee's Response

While EOEA's Protective Services unit continues its efforts to develop an automated system to identify cases for evaluation regarding DA referrals, it will establish a system of manual monitoring through its Protective Services unit. EOEA expects the process to be addressed over the next year, and DA referrals will be built into the designation review process for [Aging Services Access Points] serving as PSAs.

Auditor's Reply

Based on its response, EOEA must continue to take measures to address our concerns from our prior audit report (No. 2018-0004-3S), issued in October 2018, which found that EOEA did not report seven incidents of serious abuse to DAs' offices as required.

2. EOEA did not monitor the use of the Interview for Decisional Abilities tool to ensure that its PSAs properly assessed whether a healthcare professional should evaluate the decisional capacity of elders.

We found that during our audit period, EOEA did not monitor the use of the Interview for Decisional Abilities (IDA) tool to ensure that its PSAs properly assessed whether a healthcare professional should

evaluate the decisional capacity of elders. PSA caseworkers are required to upload each IDA tool form as a static Portable Document Format file⁸ to the APS system. However, we determined that EOEa has not yet established the ability to extract information from the IDA tool forms in the APS system, which would allow it to effectively monitor each PSA's compliance, nor are EOEa staff members manually reviewing data from the IDA tool forms in the APS system to monitor compliance with this requirement.

By not monitoring use of the IDA tool, EOEa cannot ensure that elders are making coherent decisions when refusing protective services, which puts them at risk of continued abuse.

Authoritative Guidance

Section 16(c) of Chapter 19A of the Massachusetts General Laws states, "The department shall monitor assessments, evaluations and the provision of protective services by designated local agencies."

Reasons for Issue

EOEA is currently working on an enhancement of the APS system's reporting capabilities because the system currently is unable to pull the data to monitor the use of the IDA tool. However, this should not have prevented EOEa from conducting manual reviews of the data from the IDA tool forms in the APS system or requiring that PSAs report their usage of the IDA tool in their annual performance metric reviews to EOEa.

Recommendation

EOEA should establish a manual review process of the data from the IDA tool forms while it works on enhancements to its system to ensure that its PSAs are properly assessing the decisional capacity of elders.

Auditee's Response

EOEA has already implemented a training program to ensure that the IDA tool is properly used by PSA staff throughout all operating areas. In addition to confirming that PSA caseworkers complete the required training, an automated system will be developed to identify a sample pool of IDA forms for manual review on a monthly basis to ensure that the forms are correctly processed.

8. Static Portable Document Format files contain text that is not automatically readable/searchable within the APS system.

Auditor's Reply

Based on its response, EOEА must continue to take measures to address our concerns related to monitoring the effectiveness of the IDA tool, which was implemented in October 2017.

3. EOEА's internal control plan was not updated with a 2019 coronavirus component.

As of September 27, 2022, EOEА's internal control plan (ICP) was not updated with a 2019 coronavirus (COVID-19) component as required by the Office of the Comptroller of the Commonwealth's (CTR's) "COVID-19 Pandemic Response Internal Controls Guidance," issued September 30, 2020.

The absence of an up-to-date ICP may hinder EOEА's effective and efficient achievement of its mission and objectives.

Authoritative Guidance

CTR's "COVID-19 Pandemic Response Internal Controls Guidance," dated September 30, 2020, states,

Department internal control plans must be based on risk assessments and updated annually, or when significant changes occur. Because the COVID-19 Pandemic has affected all departments, The Comptroller, in consultation with the State Auditor's Office, is providing two options for updating internal controls.

- 1. If the impact to your department is such that it can be reflected in your Internal Control Plan (ICP), then update the ICP as you would for any other mid-year changes.*
- 2. Departments experiencing a significant impact, and requiring the accumulation of substantial documentation (e.g. changes to business processes, requirements of federal and state specific laws or guidance, new funds or new programs), can draft a separate COVID-19 Pandemic Response Plan Appendix to the ICP as an organized set (hard or soft copies) of emails, documents, risk assessments, policies and procedures.*

Reasons for Issue

EOEA did not have policies and procedures, including a monitoring component, to ensure that its ICP was updated when significant changes occurred.

Recommendation

EOEA should establish policies and procedures, including a monitoring component, to ensure that its ICP is updated when significant changes occur.

Auditee's Response

EOEA will review CTR's "COVID-19 Pandemic Response Internal Controls Guidance" and take appropriate action to ensure that the ICP is updated, incorporated into the agency's policies and procedures, and monitored for compliance.

Auditor's Reply

Based on its response, EOEA has not updated its internal control plan to reflect COVID-19 guidance from September 30, 2020, but has pledged to take measures to ensure it is updated and monitored going forward.

4. EOEA did not always ensure that its employees who had access to COVID-19 funds completed cybersecurity awareness training.

EOEA was unable to provide evidence that two of its seven employees who had access to COVID-19 funds completed annual cybersecurity awareness training for 2020, and it was unable to provide evidence that four out of seven employees completed annual cybersecurity awareness training for 2021. If EOEA does not ensure that its employees complete cybersecurity awareness training, it is exposed to a higher risk of cyberattacks and financial and/or reputation losses.

Authoritative Guidance

Section 6.2.4 of the Executive Office of Technology Services and Security's Information Security Risk Management Standard IS.010, which went into effect October 15, 2018, states, "All personnel will be required to complete Annual Security Awareness Training."

Reasons for Issue

EOEA stated that it encountered obstacles when retrieving certificates of completion of cybersecurity awareness training associated with transitioning to a different cybersecurity awareness training provider.

Recommendation

EOEA should develop and implement policies, procedures, and controls to ensure that its employees with access to COVID-19 funds complete EOTSS-compliant cybersecurity awareness training.

Auditee's Response

Documentation of cybersecurity awareness training has migrated from PACE to MassAchieve. EOEa will assess the MassAchieve reporting capability and establish a process to track and monitor cybersecurity awareness training, determine an appropriate means by which to ensure such training is complete, and incorporate the resulting process into its policies and procedures to ensure compliance.

Auditor's Reply

Based on its response, EOEa is taking measures to address our concerns on this matter.