



Commonwealth of Massachusetts  
Office of the State Auditor  
Suzanne M. Bump

*Making government work better*

Official Audit Report – Issued August 27, 2020

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## Massachusetts Commission on the Status of Women

For the period July 1, 2017 through June 30, 2019





Commonwealth of Massachusetts  
Office of the State Auditor  
Suzanne M. Bump

*Making government work better*

August 27, 2020

Ms. Jill Ashton, Executive Director  
Massachusetts Commission on the Status of Women  
19 Staniford Street, Sixth Floor  
Boston, MA 02114

Dear Ms. Ashton:

I am pleased to provide this performance audit of the Massachusetts Commission on the Status of Women. This report details the audit objectives, scope, methodology, findings, and recommendations for the audit period, July 1, 2017 through June 30, 2019. My audit staff discussed the contents of this report with management of the agency, whose comments are reflected in this report.

I would also like to express my appreciation to the Massachusetts Commission on the Status of Women for the cooperation and assistance provided to my staff during the audit.

Sincerely,

A handwritten signature in blue ink, appearing to read "SMB", written over a light blue circular background.

Suzanne M. Bump  
Auditor of the Commonwealth

cc: Ms. Nina Kimball, Chair of the Board of Directors

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## TABLE OF CONTENTS

<b>EXECUTIVE SUMMARY .....</b>	<b>1</b>
<b>OVERVIEW OF AUDITED ENTITY .....</b>	<b>2</b>
<b>AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY.....</b>	<b>4</b>
<b>DETAILED AUDIT FINDINGS WITH AUDITEE’S RESPONSE .....</b>	<b>7</b>
<b>1. The Massachusetts Commission on the Status of Women did not ensure that all commissioners had signed Certificates of Receipt of Open Meeting Law Materials. ....</b>	<b>7</b>
<b>2. MCSW did not ensure that all commissioners had completed the required Conflict of Interest Law training. ....</b>	<b>8</b>

## 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 Massachusetts Commission on the Status of Women (MCSW) for the period July 1, 2017 through June 30, 2019. The purpose of our audit was to determine whether MCSW had a fully appointed 19-member commission as required by Section 66(1) of Chapter 3 of the General Laws, complied with Section 20(h) of Chapter 30 of the General Laws (the Open Meeting Law), ensured that its employees completed an online training program<sup>1</sup> related to the state's Conflict of Interest Law as required by Section 28 of Chapter 268A of the General Laws, and ensured that its 11 regional commissions had up-to-date bylaws.

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

<b>Finding 1</b> <b>Page <u>7</u></b>	MCSW did not ensure that all commissioners had signed Certificates of Receipt of Open Meeting Law Materials.
<b>Recommendation</b> <b>Page <u>8</u></b>	MCSW should develop a formal policy informing newly appointed and reappointed commissioners that they are required to sign a Certificate of Receipt of Open Meeting Law Materials within two weeks of qualifying for office and provide a copy of the certificate to MCSW.
<b>Finding 2</b> <b>Page <u>8</u></b>	MCSW did not ensure that all commissioners had completed the required Conflict of Interest Law training.
<b>Recommendation</b> <b>Page <u>9</u></b>	MCSW should update its procedures to include informing newly appointed and reappointed commissioners that they are required to complete Conflict of Interest Law training within 30 days after their appointment or reappointment, and every 2 years thereafter, and to provide MCSW with a Certificate of Completion of Conflict of Interest Law Training once it has been completed.

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1. The training program provides employees who are subject to the Conflict of Interest Law with information on how the law governs situations where their public responsibilities conflict with personal interests. These situations include receipt of gifts, favoritism toward family or friends, and decisions benefiting personal financial interests. The training explains how to recognize and properly address these situations.

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## OVERVIEW OF AUDITED ENTITY

The Massachusetts Commission on the Status of Women (MCSW) was established by Section 66 of Chapter 3 of the Massachusetts General Laws as an independent agency that is not subject to the control of any other Commonwealth department or agency. MCSW operates under the direction of a 19-member board of commissioners whose members serve three-year terms. In accordance with Section 66, five commissioners are appointed by the Governor, four are appointed by the Speaker of the Massachusetts House of Representatives, four are appointed by the President of the Massachusetts Senate, and six are appointed by the Massachusetts Caucus of Women Legislators or its successor organization.

According to the MCSW website,

*The purpose of the Commission is to advance women and girls toward full equity in all areas of life and to promote rights and opportunities for all women and girls. The mission of the Commission is to provide a permanent, effective voice for women and girls across Massachusetts. The Commission stands for fundamental freedoms, basic human rights and the full enjoyment of life for all women and girls throughout their lives.*

The website states that in order to accomplish this, MCSW is authorized to perform a variety of activities, such as the following:

- *Advise executive and legislative bodies on the effect of proposed legislation on women*
- *Inform leaders of business, education, health care, state and local governments and the communications media of issues pertaining to women*
- *Provide referrals and serve as a resource of information on issues pertaining to women*
- *Identify and recommend qualified women for positions at all levels of government*
- *Promote and facilitate collaboration among local women's commissions and among women's organizations in the state*
- *Serve as a liaison between government and private interest groups concerned with issues affecting women*
- *Assess programs and practices in all state agencies as they affect women.*

In addition, there are 11 regional commissions<sup>2</sup> that help expand MCSW's reach. The website states,

*Regional Commissions are comprised of 9–13 volunteer members who have had prior experience working towards the improvement of the status of women, and exist to provide a positive and effective voice for women and girls in their respective regions. Commissioners are drawn from diverse racial, ethnic, religious, age, sexual orientation, gender identification, and socio-economic backgrounds throughout the state.*

*Regional Commissions' duties include: studying, reviewing and reporting on the status of women in the county; promoting and facilitating collaboration among local women's organizations; recommending policies that benefit women to agencies, officers of the state, and local government; and holding fact-finding hearings and other public forums as it may deem necessary.*

During our audit period, MCSW was staffed by an executive director, a program director, and several volunteer interns.

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2. MCSW's website lists the regional commissions based on the geographic areas they represent, as follows: Berkshire County, Bristol County, Cape and Islands, Eastern Regional, Essex County, Hampden County, Hampshire-Franklin, MetroWest, Plymouth County, Upper Middlesex, and Worcester County.

## AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

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 certain activities of the Massachusetts Commission on the Status of Women (MCSW) for the period July 1, 2017 through June 30, 2019.

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. Does MCSW have a fully appointed 19-member commission as required by Section 66(1) of Chapter 3 of the General Laws?	Yes
2. Does MCSW follow Section 20(h) of Chapter 30A of the General Laws (the Open Meeting Law)?	No; see Finding <u>1</u>
3. Does MCSW ensure that its commissioners complete an online training program as required by Section 28 of Chapter 268A of the General Laws?	No; see Finding <u>2</u>
4. Does MCSW ensure that its 11 regional commissions regularly review and approve their bylaws?	Yes

To achieve our audit objectives, we gained an understanding of the internal controls that we determined to be relevant to the objectives by reviewing MCSW's mission statement, policies, and procedures, as well as conducting interviews with key personnel. Additionally, we performed the procedures described below.

### Commissioner Appointments

We obtained and reviewed all the letters that MCSW disseminated during our audit period to the authorities that appoint its commissioners to notify them of commissioners' expiring terms. We

reviewed all the commissioner appointment letters MCSW received from these appointing authorities and reconciled the names of the individuals who were either newly appointed or reappointed to various MCSW source documents, including a spreadsheet MCSW maintained that listed commissioner appointments.

### **Open Meeting Law Compliance**

We requested copies of Certificates of Receipt of Open Meeting Law Materials for all 30 MCSW commissioners who served during the audit period and were subject to the requirements of Section 20(h) of Chapter 30A of the General Laws. We reviewed this documentation and determined whether MCSW received a Certificate of Receipt of Open Meeting Law Materials from each appointed commissioner as required by Section 20(h) of Chapter 30A of the General Laws.

### **Certification of Online Training Program Completion**

We requested all copies of the certificates of completion of online training on Section 28 of Chapter 268A of the General Laws for the 30 MCSW commissioners who were subject to the requirements of that law during the audit period. We tested the records for 100% (all 30) of the commissioners to determine whether each commissioner completed training within the prescribed 30 days of being appointed or reappointed and every 2 years thereafter.

### **MCSW Regional Commission Bylaws**

We obtained and reviewed bylaws for each of MCSW's 11 regional commissions to determine whether they were up to date and consistent with the requirements of MCSW's vision and goals. In addition, we reviewed meeting minutes from 9 regional commissions to ascertain whether regional commission bylaws had been regularly reviewed, amended as necessary, and approved. We did find some insignificant issues in this area, which we discussed with MCSW management. MCSW officials stated that they would implement process improvements to ensure that all bylaws were reviewed and approved in a timely manner.

### **Data Reliability**

To determine the reliability of data on the MCSW spreadsheet of commissioner appointments during the audit period, we interviewed management personnel who were responsible for the source data. Further, we used electronic spreadsheet functionality to identify hidden cells and rows or other



irregularities and noted no exceptions. To determine the completeness of the MCSW spreadsheet of commissioner appointments, we compared 5 of the 30 listed commissioners to internal documents (appointment and reappointment records) maintained by MCSW's executive director. We determined that the MCSW spreadsheets were sufficiently reliable for the purpose of this audit. For the test of MCSW regional commission bylaws, we received meeting minutes for only 9 of the regional commissions, which did not reflect the minutes of all meetings held during the audit period. However, the ones we received were adequate for us to conclude on the objective.

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## DETAILED AUDIT FINDINGS WITH AUDITEE'S RESPONSE

### 1. The Massachusetts Commission on the Status of Women did not ensure that all commissioners had signed Certificates of Receipt of Open Meeting Law Materials.

For 16 of its 30 commissioners, the Massachusetts Commission on the Status of Women (MCSW) did not have Certificates of Receipt of Open Meeting Law Materials signed within two weeks of the commissioners' qualifying for office. During the audit, we brought the issue to the attention of MCSW officials, and the 12 of the 16 commissioners in question who were still active signed the certificates.

Without evidence that newly appointed or reappointed commissioners had received the Open Meeting Law educational materials within two weeks of qualifying for office, there was an elevated risk that board members were unaware of their responsibilities under the law.

### Authoritative Guidance

Section 20(h) of Chapter 30A of the Massachusetts General Laws states,

*Within 2 weeks of qualification for office, all persons serving on a public body shall certify, on a form prescribed by the attorney general, the receipt of a copy of the open meeting law, regulations promulgated under section 25 [of Chapter 30A] and a copy of the educational materials prepared by the attorney general explaining the open meeting law and its application under section 19 [of Chapter 30A]. Unless otherwise directed or approved by the attorney general, the appointing authority, city or town clerk or the executive director or other appropriate administrator of a state or regional body, or their designees, shall obtain certification from each person upon entering service and shall retain it subject to the applicable records retention schedule where the body maintains its official records. The certification shall be evidence that the member of a public body has read and understands the requirements of the open meeting law and the consequences of violating it.*

In addition, the Attorney General's Open Meeting Law Guide and Educational Materials states,

*Within two weeks of a member's election or appointment or the taking of the oath of office, whichever occurs later, all members of public bodies must complete the . . . Certificate of Receipt of Open Meeting Law Materials. . . .*

*A public body member must sign a new Certificate upon reelection or reappointment to the public body.*

## Reasons for Issue

MCSW did not have a policy informing newly appointed and reappointed commissioners that they were required to sign the certificate and provide it to MCSW.

## Recommendation

MCSW should develop a policy informing newly appointed and reappointed commissioners that they are required to sign a Certificate of Receipt of Open Meeting Law Materials within two weeks of qualifying for office and provide a copy of the certificate to MCSW.

## Auditee's Response

*The MCSW has in place a procedure for orienting new commissioners. This includes providing information regarding the Open Meeting Law and the commissioner's responsibility to sign a certificate of receipt. Given findings from the auditors the Commission has begun to formally record the issuance and receipt of the documents in a central location. In addition, the Commission is in the process of developing a formal policy informing newly appointed and reappointed commissioners that they are required to sign a Certificate of Receipt of Open Meeting Law Materials within two weeks of qualifying for office and provide a copy of the certificate to the MCSW.*

## **2. MCSW did not ensure that all commissioners had completed the required Conflict of Interest Law training.**

MCSW could not provide any Certificates of Completion of Conflict of Interest Law Training for 9 of the 30 commissioners who were required to complete the training and provide notification (in the form of such certificates) to MCSW during our audit period. An additional 8 commissioners had emailed MCSW to say they had completed the training, but MCSW could not produce the actual Certificates of Completion of Conflict of Interest Law Training. Without completing the training, commissioners could inadvertently commit ethical violations.

These certificates would have substantiated that the commissioners had completed the training within 30 days of appointment and every two years thereafter. The training describes certain types of activities that are prohibited for public employees and covers topics such as gifts, outside employment, business ownership interests, volunteering, and political activities.

During the audit, we brought this matter to the attention of MCSW officials, and the 6 of the 9 commissioners in question who were still active completed the training and submitted certificates to MCSW.

## **Authoritative Guidance**

Section 28 of Chapter 268A of the General Laws states,

*Every state, county, and municipal employee shall, within 30 days after becoming such an employee, and every 2 years thereafter, complete the online training program.*

## **Reasons for Issue**

The informal procedures that MCSW had established to ensure that all commissioners had completed the required Conflict of Interest Law training were deficient; although MCSW collected and retained certificates from some commissioners, it did not have procedures to inform newly appointed and reappointed commissioners of their responsibility of completing training and providing the certificate to MCSW.

## **Recommendation**

MCSW should update its procedures to include informing newly appointed and reappointed commissioners that they are required to complete Conflict of Interest Law training within 30 days after their appointment or reappointment, and every 2 years thereafter, and to provide MCSW with a Certificate of Completion of Conflict of Interest Law Training once it has been completed.

## **Auditee's Response**

*The MCSW has in place a procedure for orienting new commissioners. This includes providing information regarding the required Conflict of Interest Law training. Given findings from the auditors the Commission has begun to formally record submission of evidence of completion of the training in a central location. In addition, the Commission is in the process of updating its procedures and establishing a formal policy that will inform newly appointed and reappointed commissioners that they are required to complete Conflict of Interest Law Training within 30 days after their appointment or reappointment, and every 2 years thereafter, and to provide MCSW with a Certificate of Conflict of Interest Law Training once it has been completed.*