

OFFICE OF THE STATE AUDITOR

DIANA DIZOGLIO

Official Audit Report – Issued June 23, 2023

Massachusetts Developmental Disabilities Council

For the period July 1, 2020 through June 30, 2022



OFFICE OF THE STATE AUDITOR

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June 23, 2023

Dan Shannon, Executive Director
Massachusetts Developmental Disabilities Council
108 Myrtle Street, Suite 202
Quincy, MA 02171

Dear Mr. Shannon:

I am pleased to provide to you the results of the enclosed performance audit of the Massachusetts Developmental Disabilities Council. As is typically the case, this report details the audit objectives, scope, methodology, findings, and recommendations for the audit period, July 1, 2020 through June 30, 2022. 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 Massachusetts Developmental Disabilities Council. 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: Craig Hall, Chief Financial Officer of the Massachusetts Developmental Disabilities Council
Rebecca Fillmore, Acting Chairperson of the Massachusetts Developmental Disabilities Council

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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 Developmental Disabilities Council (MDDC) for the period July 1, 2020 through June 30, 2022. In this performance audit, we examined whether MDDC developed a five-year state plan in accordance with Executive Order 512c and whether MDDC reviewed and monitored the state plan's goals and activities. In addition, we examined whether MDDC developed programs and trainings for individuals with limited English proficiency in accordance with Section 1385 of Title 45 of the Code of Federal Regulations.

We also examined whether MDDC updated its internal control plan to address risks related to the 2019 coronavirus (COVID-19) pandemic in compliance with the Office of the Comptroller of the Commonwealth's "COVID-19 Pandemic Response Internal Controls Guidance" and whether MDDC personnel who had access to COVID-19 funds completed cybersecurity awareness training in accordance with Sections 6.2.3 and 6.2.4 of the Executive Office of Technology Services and Security's Information Security Risk Management Standard IS.010.¹

Our audit revealed no significant instances of noncompliance by MDDC that must be reported under generally accepted government auditing standards.

1. While all state employees are required to take the cybersecurity awareness training annually, this audit only looked at MDDC's employees who were responsible for the management of COVID-19 funds.

OVERVIEW OF AUDITED ENTITY

The Massachusetts Developmental Disabilities Council (MDDC) is an independent agency funded through federal grant programs under Subtitle B of the Developmental Disabilities Assistance and Bill of Rights Act of 2000 (Federal Public Law 106-402). MDDC was established in accordance with Executive Order 512, signed by the Governor in 2009. It is made up of 14 members appointed by the Governor, as well as representatives from state agencies and the Massachusetts Developmental Disabilities Network.² According to its website,

MDDC is an independent agency, funded by the federal government, dedicated to empowering people with developmental disabilities and their families to enjoy full productive lives by promoting self-sufficiency, community inclusion & opportunity.

During the audit period, MDDC received federal funding of approximately \$1,282,120 in 2020 and \$1,192,317 in 2021. MDDC, located at 108 Myrtle Street in Quincy, is led by an executive director, who manages its 14 employees.

State Plan and Goals

Under Subtitle B of the Developmental Disabilities Assistance and Bill of Rights Act of 2000, MDDC is responsible for developing a five-year state plan that outlines its goals and planned activities (e.g., trainings and meetings). MDDC submits its state plan to the Administration for Community Living within the United States Department of Health and Human Services for review and approval. MDDC, in an effort to accomplish its goals, contracts with external organizations to set up and provide trainings for individuals with disabilities and their families. MDDC awards grants to organizations that apply and meet the requirements outlined in its Notice of Funding Available.³

MDDC is required to monitor its state plan implementation and report its progress at least once per year.

To meet these reporting requirements, MDDC does the following:

- MDDC submits its own Annual Program Performance Report to the Administration for Community Living. (See [Appendix](#) for examples of MDDC's objectives and performance measures for fiscal year 2021.) The Administration for Community Living then reviews the Annual Program

2. This network consists of MDDC, the Institute for Community Inclusion, the University of Massachusetts Chan Medical School Shriver Center, and the Disability Law Center. According to its website, the network provides "advocacy, education, research and dissemination of information."

3. Notices of Funding Available are public announcements that MDDC has funding for, and is looking to enter into, agreements with qualified organizations to provide trainings that align with MDDC's state plan and/or goals.

Performance Report, provides feedback about the strengths and weakness of MDDC's trainings, and approves the Annual Program Performance Report.

- MDDC requires its grantees and council members to submit quarterly reports regarding the progress of their trainings and/or activities. MDDC's Notices of Funding Available include a stipulation about monitoring and reporting requirements. The following is an example of some requirements included in MDDC's Notice of Funding Available:

MDDC Grantees submit periodic and final reports. . . . Periodic program reports will summarize project activities, project participant demographic data and performance measures. Grantees will submit a final program report with an overview of the grant project activities and accomplishments, output, outcomes and federal performance measure data. Addenda to be submitted with the final report will include grant products, deliverables, survey copies or summary information and evaluation documents. . . . Grantees will distribute the MDDC participant surveys to project participants with developmental disabilities and family members, provide survey copies and report survey summary data to the MDDC. . . . Final drafts of any training materials, publications, videos, websites or other products shall be reviewed and approved by the MDDC prior to dissemination to the general public.

Individuals with Limited English Proficiency

MDDC's 2020 Annual Report to the Citizens of Massachusetts highlighted significant barriers to reaching individuals with developmental disabilities who also have limited English proficiency and these individuals' families. MDDC is subject to Section 1385.3(1)(ii) of Title 45 of the Code of Federal Regulations, which requires it to offer assistive aids to ensure that all individuals with disabilities, including those with limited English proficiency, understand their rights and can access MDDC's trainings and other resources.

The 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 guidelines helped state agencies experiencing significant changes to their business processes to identify their goals, objectives, and risks associated with COVID-19. Objectives could include telework; return-to-office plans; a risk assessment of the impact of COVID-19 on state agency 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. The guidance also stated that Commonwealth agencies experiencing a significant impact should draft separate COVID-19 Pandemic Response Plan Appendixes to their internal control plans.

Cybersecurity Awareness Training

The Executive Office of Technology Services and Security (EOTSS) has established policies and procedures that apply to all Commonwealth agencies using EOTSS-managed information technology infrastructure, such as email, websites, etc. EOTSS's Information Security Risk Management Standard IS.010 requires that all Commonwealth personnel are trained annually in cybersecurity awareness. According to Section 6.2 of EOTSS's Information Security Risk Management Standard IS.010, "The objective of the Commonwealth 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 has conducted a performance audit of certain activities of the Massachusetts Developmental Disabilities Council (MDDC) for the period July 1, 2020 through June 30, 2022.

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 and the conclusion we reached regarding each objective.

Objective	Conclusion
1. Did MDDC develop a state plan as required by Section 124 of the Developmental Disabilities Assistance and Bill of Rights Act of 2000?	Yes
2. Did MDDC review and monitor Objectives 1.1–1.4 of Goal 1 (Advocacy and Leadership), as stated in its Five-Year State Plan for 2017–2021, as required by Executive Order 512c?	Yes
3. Did MDDC review and monitor Objective 3.2 of Goal 3 (Inclusive Communities), as stated in its Five-Year State Plan for 2017–2021, as required by Executive Order 512c?	Yes
4. Did MDDC develop programs and trainings for individuals with limited English proficiency in accordance with Section 1385.3(1)(ii) of Title 45 of the Code of Federal Regulations?	Yes
5. Did MDDC update its internal control plan to address the 2019 coronavirus (COVID-19), goals, objectives, and risks, as required by the Office of the Comptroller of the Commonwealth’s “COVID-19 Pandemic Response Internal Controls Guidance”?	Yes
6. Did MDDC ensure that MDDC employees who were responsible for the management of COVID-19 funds completed cybersecurity awareness training in accordance with the Executive Office of Technology Services and Security’s (EOTSS’s) Information Security Risk Management Standard IS.010?	Yes

To achieve our audit objectives, we gained an understanding of MDDC’s internal control environment related to the objectives by both reviewing applicable policies and procedures and interviewing MDDC employees and management.

To obtain sufficient, appropriate audit evidence to address our audit objectives, we performed the following procedures.

State Plan

We inspected MDDC's Five-Year State Plan for 2021–2026 to determine whether it included the following criteria, which are listed in Section 124 of the Developmental Disabilities Assistance and Bill of Rights Act of 2000:

(3) COMPREHENSIVE REVIEW AND ANALYSIS. . . .

(C) an analysis of the extent to which community services and opportunities related to the areas of emphasis directly benefit individuals with developmental disabilities, especially with regard to their ability to access and use services provided in their communities, to participate in opportunities, activities, and events offered in their communities, and to contribute to community life. . . .

(4) PLAN GOALS. . . .

(A) specifying 5-year goals, as developed through data driven strategic planning, for advocacy, capacity building, and systemic change related to the areas of emphasis, to be undertaken by the Council, that— . . .

(ii) include a goal, for each year of the grant, to—

(I) establish or strengthen a program for the direct funding of a State self-advocacy organization led by individuals with developmental disabilities;

(II) support opportunities for individuals with developmental disabilities who are considered leaders to provide leadership training to individuals with developmental disabilities who may become leaders; and

(III) support and expand participation of individuals with developmental disabilities in cross-disability and culturally diverse leadership coalitions; and

(B) for each year of the grant, describing—

(i) the goals to be achieved through the grant, which, beginning in fiscal year 2002, shall be consistent with applicable indicators of progress described in section 104(a)(3);

(ii) the strategies to be used in achieving each goal; and

(iii) the method to be used to determine if each goal has been achieved. . . .

(5) ASSURANCES. . . .

- (D) *CONFLICT OF INTEREST.*—The plan shall provide an assurance that no member of such Council will cast a vote on any matter that would provide direct financial benefit to the member or otherwise give the appearance of a conflict of interest.
- (E) *URBAN AND RURAL POVERTY AREAS.*—The plan shall provide assurances that special financial and technical assistance will be given to organizations that provide community services, individualized supports, and other forms of assistance to individuals with developmental disabilities who live in areas designated as urban or rural poverty areas.
- (F) *PROGRAM ACCESSIBILITY STANDARDS.*—The plan shall provide assurances that programs, projects, and activities funded under the plan, and the buildings in which such programs, projects, and activities are operated, will meet standards prescribed by the Secretary in regulations and all applicable Federal and State accessibility standards, including accessibility requirements of the Americans with Disabilities Act of 1990, . . . the Rehabilitation Act of 1973, . . . and the Fair Housing Act. . . .
- (G) *INDIVIDUALIZED SERVICES.*—The plan shall provide assurances that any direct services provided to individuals with developmental disabilities and funded under the plan will be provided in an individualized manner, consistent with the unique strengths, resources, priorities, concerns, abilities, and capabilities of such individual.
- (H) *HUMAN RIGHTS.*—The plan shall provide assurances that the human rights of the individuals with developmental disabilities . . . who are receiving services under programs assisted under this subtitle will be protected
- (I) *MINORITY PARTICIPATION.*—The plan shall provide assurances that the State has taken affirmative steps to assure that participation in programs funded under this subtitle is geographically representative of the State, and reflects the diversity of the State with respect to race and ethnicity.

Goals

We met with MDDC officials to learn how MDDC reviewed and monitored the progress on its goals in its Five-Year State Plan for 2017–2021. Specifically, we looked at Objectives 1.1–1.4 of Goal 1 (Advocacy and Leadership) and Objective 3.2 of Goal 3 (Inclusive Communities), listed below:

Goal #1: Advocacy and Leadership. . . .

Objective 1. *A minimum of 100 youth with developmental disabilities will develop advocacy skills and engage in disability advocacy by September 30, 2021.*

Objective 2. *A minimum of 200 adults with developmental disabilities will develop advocacy skills and engage in disability advocacy by September 30, 2021.*

Objective 3. *A minimum of 100 minority students with developmental disabilities and family members will develop advocacy skills and engage in disability advocacy by September 30, 2021.*

Objective 4. *A minimum of 50 people with developmental disabilities and family members will become leaders in disability advocacy by September 30, 2021. . . .*

Goal #3: Inclusive Communities. . . .

Objective 2. *A minimum of 100 people with developmental disabilities will develop the skills needed to obtain competitive, integrated employment by September 30, 2021.*

We determined whether each grantee and/or council member submitted quarterly reports and verified that MDDC approved each report submitted by each grantee and/or council member.

Limited English Proficiency

We interviewed MDDC officials to gather evidence of how MDDC ensured that individuals with limited English proficiency had access to resources and trainings. We reviewed MDDC's Notices of Funding Available, the grantees' applications, and the grantees' and/or council members' quarterly reports. In addition, we reviewed post-training surveys (which are filled out by attendees) from grantees' trainings to determine whether MDDC's grantees provided the trainings they were contracted to provide and that the trainings were related to MDDC's goals.

Internal Control Plan

To determine whether MDDC updated its internal control plan to address the effects of COVID-19, as required by the Office of the Comptroller of the Commonwealth's "COVID-19 Pandemic Response Internal Controls Guidance," we obtained the fiscal year 2021 internal control plan from MDDC and reviewed it.

Cybersecurity Awareness Training Attendance

To determine whether MDDC employees responsible for managing COVID-19 funds completed cybersecurity awareness training, in accordance with EOTSS's Information Security Risk Management Standard IS.010, we reviewed the list of all MDDC employees who had access to COVID-19 funds and cross-referenced this list with the certificates of completion for all employees who completed cybersecurity awareness training.

Data Reliability Assessment

We performed validity and integrity tests on the list of MDDC employees who managed COVID-19 funds. These tests included checking for duplicates, checking for blank fields, and comparing the list's data to information available in the Massachusetts Management Accounting and Reporting System.

In 2018 and 2022, the Office of the State Auditor performed a data reliability assessment of the Massachusetts Management Accounting and Reporting System by testing selected information system general controls (access controls, application controls, configuration management, contingency planning, and segregation of duties). Based on the results of our data reliability procedures as described above, we determined the data to be sufficiently reliable for the purpose of this audit.

Conclusion

Our audit revealed no significant instances of noncompliance that must be reported under generally accepted government auditing standards.

APPENDIX

The following table summarizes some of MDDC's objectives (specifically, the ones we reviewed during our audit) for 2017–2021. MDDC determined whether it met these objectives by counting how many people with developmental disabilities participated in its activities, which were mostly trainings, during this five-year period.

Objective		Activity Participants
[1.1]	A minimum of 100 youth with developmental disabilities will develop effective skills and engage in self-advocacy by September 30, 2021.	235
[1.2]	A minimum of 200 adults with developmental disabilities will improve interactive skills and engage in self-advocacy by September 30, 2021.	218
[1.3]	A minimum of 100 students with developmental disabilities and family members from racially diverse communities will develop advocacy skills and engage in self-advocacy by September 30, 2021.	119
[1.4]	A minimum of 50 people with developmental disabilities and family members will develop and demonstrate leadership skills by September 30, 2021.	165
[3.2]	A minimum of 100 people with developmental disabilities will develop the skills needed to obtain competitive, integrated employment by September 30, 2021.	108

Source: MDDC's Annual Program Performance Report for Fiscal Year 2021