



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

Making government work better

Official Audit Report – Issued March 4, 2022

Massachusetts Office for Victim Assistance

For the period January 1, 2019 through December 31, 2020





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Making government work better

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Mr. William Lowney, Executive Director
Massachusetts Office for Victim Assistance
One Ashburton Place, Room 1101
Boston, MA 02108

Dear Mr. Lowney:

I am pleased to provide this performance audit of the Massachusetts Office for Victim Assistance. This report details the audit objectives, scope, methodology, findings, and recommendations for the audit period, January 1, 2019 through December 31, 2020. 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 Office for Victim Assistance 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 stamp.

Suzanne M. Bump
Auditor of the Commonwealth

cc: Maura Healey, Attorney General of the Commonwealth

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LIST OF ABBREVIATIONS

EOTSS	Executive Office of Technology Services and Security
MMARS	Massachusetts Management Accounting and Reporting System
MOVA	Massachusetts Office for Victim Assistance
OSA	Office of the State Auditor

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 Office for Victim Assistance (MOVA) for the period January 1, 2019 through December 31, 2020. In this performance audit, we determined whether MOVA printed materials explaining victim and witness rights and services and provided the materials to medical facilities, social service organizations, and law enforcement agencies, as required by Sections 4(a), 4(b), and 4(c) of Chapter 258B of the General Laws. We also determined whether MOVA administered the operations of the Garden of Peace memorial in accordance with Section 4(e) of Chapter 258B of the General Laws.

In addition, as part of the data reliability assessment we performed during the audit, we determined whether MOVA ensured that its employees received the cybersecurity awareness training required by the Executive Office of Technology Services and Security (EOTSS).

Below is a summary of our finding and our recommendation, with links to each page listed.

Finding 1 Page 7	MOVA did not ensure that its employees received cybersecurity awareness training.
Recommendation Page 8	MOVA should establish policies and procedures that require all of its staff members to receive cybersecurity awareness training.

Post-Audit Action

MOVA officials told us that after our audit, they contacted EOTSS and arranged for all MOVA staff members to have cybersecurity awareness training.

OVERVIEW OF AUDITED ENTITY

The Massachusetts Office for Victim Assistance (MOVA) was established in 1984 by Section 4 of Chapter 258B of the Massachusetts General Laws. It is governed by a five-member board that is chaired by the Attorney General of the Commonwealth and also includes two district attorneys and two members of the public, one of whom must be a victim of violence, all appointed by the Governor. The board's role is to appoint an executive director who oversees the agency's day-to-day operations and to provide oversight of MOVA's activities, including determining which organizations will receive funding to provide assistance to victims of crime.

According to MOVA's brochure *The Massachusetts Victim Bill of Rights: Understanding Your Rights as a Crime Victim*,

The mission of the Massachusetts Office for Victim Assistance (MOVA) is to empower all crime victims and witnesses in the Commonwealth of Massachusetts. MOVA strives to ensure access to equitable services, across the Commonwealth, which meet the unique needs of those impacted by crime through survivor-informed policy development, fund administration, training, and individual assistance.

MOVA provides this brochure in both English and Spanish. Using the Massachusetts Trial Court's *Language Access Plan* (which outlines information about statewide spoken languages, including the languages spoken most commonly in the state), we determined that the brochure in these two languages could be readable by approximately 94.6% of the state's population.

During our audit period, MOVA had 27 employees working in its administrative office at One Ashburton Place in Boston and a satellite office at 403 Pleasant Street in Northampton. During fiscal years 2019 and 2020, MOVA received state appropriations totaling \$892,531 and \$1,009,450, respectively.

Garden of Peace

The Garden of Peace is a memorial at 100 Cambridge Street in Boston dedicated by the Commonwealth in 2004 to victims of homicide. Initially, its operations were administered by a nonprofit organization, Garden of Peace Inc. However, on May 22, 2018, the state Legislature enacted Chapter 91 of the Session Laws of 2018, which amended Section 4 of Chapter 258B of the General Laws by adding Section 4(e). Effective January 17, 2019, this transferred the following responsibilities to MOVA's board:

The management and administration of the Garden of Peace, a public memorial garden located on the plaza of 100 Cambridge Street in the city of Boston to honor victims of homicide, to receive gifts or grants of money or property to assist the board in the maintenance and operation of the memorial and to establish an advisory committee which shall consist of individuals who have served on the board of directors of the Garden of Peace or other interested citizens appointed by [MOVA's] board to provide ongoing advice to the board.

Currently, MOVA performs all of the Garden of Peace's administrative functions, including managing the receipt and deposit of funds¹ and purchasing goods and services for the maintenance of the memorial.

According to the Garden of Peace's website,

The Garden of Peace was dedicated in 2004 with a mission to create and maintain a memorial to victims of homicide that through its location in Boston near the Massachusetts State House:

- *Raises the awareness of citizens, public officials, and business leaders of the human cost of violence*
- *Stands as a symbol of connection for the many and diverse communities and constituencies in Massachusetts touched by violence, who share a common grief and common hope; and*
- *Provides a site for anti-violence education and advocacy groups, survivor groups and individual survivors, that is both evocative and inspirational.*

1. Section 35LLL of Chapter 10 of the General Laws established a Garden of Peace Trust Fund within the Office of the State Treasurer and Receiver General. All contributions and other revenue associated with the Garden of Peace are deposited in this fund, and money for expenses related to the Garden of Peace is withdrawn from it.

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 Massachusetts Office for Victim Assistance (MOVA) for the period January 1, 2019 through December 31, 2020.

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. Does MOVA print and make available materials explaining victim and witness rights and services for medical facilities, social service organizations, and law enforcement agencies as required by Sections 4(a), 4(b), and 4(c) of Chapter 258B of the General Laws?	Yes; see <u>Other Matters</u>
2. Does MOVA administer the operations of the Garden of Peace in accordance with Section 4(e) of Chapter 258B of the General Laws?	Yes

In performing our audit work, we found that MOVA did not conduct cybersecurity awareness training as required by the standards of the Executive Office of Technology Services and Security; we discuss this issue in [Finding 1](#).

To achieve our audit objectives, we gained an understanding of MOVA's internal control environment as it related to the objectives by reviewing MOVA's most recent internal control plan, policies, and procedures, as well as conducting inquiries with MOVA management and other agency staff members involved in the activities under review. We tested the effectiveness of MOVA's controls over receipt and use of funds related to the Garden of Peace.

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

Information on Victim and Witness Rights and Services

To determine whether MOVA printed information about victim and witness rights and services and made it available to medical facilities, social service organizations, and law enforcement agencies as required by Sections 4(a), 4(b), and 4(c) of Chapter 258B of the General Laws, we obtained and reviewed copies of the written materials that MOVA supplied on victim and witness rights. We verified that MOVA provided this information to the organizations on its distribution log by matching the log to email requests for printed materials from medical facilities, social service organizations, and law enforcement agencies as well as shipping documents. This match enabled us to confirm that the requested information was mailed to each group that emailed a request. In addition, to ensure that MOVA made information available electronically, we determined whether the *Massachusetts Victim Bill of Rights: Understanding Your Rights as a Crime Victim* brochure links on MOVA's website worked.

Finally, we selected a judgmental, nonstatistical sample of 14 training events from MOVA's list of the 34 training events it said it hosted during our audit period to comply with Sections 4(b) and 4(c) of Chapter 258B of the General Laws. We reviewed the agenda for each sampled training event to confirm that each event was associated with providing information on victim and witness rights.

Administration of the Garden of Peace

To determine whether MOVA administered the operations of the Garden of Peace in accordance with Section 4(e) of Chapter 258B of the General Laws, we performed a site visit to the Garden of Peace and observed that MOVA was properly physically maintaining it. We selected a judgmental, nonstatistical sample of 15 of the 74 deposits attributable to the Garden of Peace Trust Fund during the audit period from MOVA's accounting records and verified each deposit amount by reviewing and reconciling the related checks, deposit slips, and bank statements. Using information in the Commonwealth's accounting system, the Massachusetts Management Accounting and Reporting System (MMARS), we randomly selected 9 of the 23 expenditures from the fund during the audit period. These expenditures totaled \$28,472 and represented 93% of the total \$30,640 in expenditures from the fund during the audit period. We confirmed that the expenditures were properly authorized, invoiced, paid, and recorded.

We used a nonstatistical sampling method for our audit objectives and did not project the results from the samples to the populations.

Data Reliability

In 2018, OSA conducted a data-reliability assessment of MMARS. As part of this assessment, OSA tested general information technology controls for system design and effectiveness. During the current audit, we tested cybersecurity training (see [Finding 1](#)) and personnel screening. We also reconciled MOVA's revenue tracking sheets and expenses to those in MMARS. In addition, we conducted interviews with MOVA management officials who were knowledgeable about the financial information provided.

During the current audit, we noted that MOVA did not maintain a list of all organizations that provided victim and witness assistance services in the Commonwealth (see [Other Matters](#)). Therefore, we conducted Internet research and attempted to identify all medical facilities, social service organizations, and law enforcement agencies in the Commonwealth that addressed victim and witness issues and concerns. Examples of information that we researched and used to compile our list include an online directory of Massachusetts district attorneys' offices, the Massachusetts Department of Public Health's list of certified medical facilities, and the most recent data from the United States Department of Justice's Bureau of Justice census of law enforcement agencies.

We checked the accuracy of MOVA's distribution log by tracing all the information from the log (for a total of 18 organizations) to information in source documents (United Parcel Service invoices for shipping brochures). We checked the training list MOVA provided for accuracy by selecting a judgmental, nonstatistical sample of 14 of the 34 training events that MOVA said it hosted during the audit period and matching the title and date of each item in the sample to source documents (agendas and evaluations). We could not determine the completeness of the distribution log or the training list, but the lists are relevant and the sole sources to determine the populations of brochures shipped and training events provided during the audit period.

Based on the work performed, we determined that the information obtained for our audit period was sufficiently reliable for the purposes of our audit work.

DETAILED AUDIT FINDINGS WITH AUDITEE'S RESPONSE

1. The Massachusetts Office for Victim Assistance did not ensure that its employees received cybersecurity awareness training.

The Massachusetts Office for Victim Assistance (MOVA) did not ensure that all new employees received cybersecurity awareness training as part of their orientation when they began working or that all other employees received annual cybersecurity awareness training. A lack of such training may lead to user error and compromise the integrity and security of protected information in MOVA's information technology systems.

Authoritative Guidance

Section 6 of state Executive Order 504, which was in effect from January 1, 2009 through October 25, 2019, states,

All agency heads, managers, supervisors, and employees (including contract employees) shall attend mandatory information security training within one year of the effective date of this Order. For future employees, such training shall be part of the standardized orientation provided at the time they commence work. Such training shall include, without limitation, guidance to employees regarding how to identify, maintain and safeguard records and data that contain personal information.

Section 6.1.1 of the Executive Office of Technology Services and Security's (EOTSS's) Acceptable Use of Information Technology Policy IS.002, which went into effect October 15, 2018, requires all new hires to complete security awareness training during their orientation and regularly thereafter.

Section 6.2.4 of EOTSS'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."

Section 3.1 of EOTSS's Acceptable Use of Information Technology Policy IS.002 requires MOVA to comply with EOTSS's security standards because MOVA uses services provided by EOTSS.

Reasons for Issue

In an email on April 2, 2021, in response to our request for the names of employees who completed cybersecurity awareness training during our audit period, MOVA stated,

It is our understanding that the Executive Office of Technology Services and Security (EOTSS) annual information security awareness training (Cyber Security Awareness Training) is intended for Executive Department employees, which does not include MOVA staff as employees of an independent state agency.

Therefore, MOVA did not establish any policies and procedures that required its staff members to receive cybersecurity awareness training.

Recommendation

MOVA should establish policies and procedures that require all of its staff members to receive cybersecurity awareness training.

Auditee's Response

At the time of the audit's initiation, MOVA was not aware that non-Executive Department employees utilizing the Executive Office of Technology Services and Security (EOTSS) services were required to complete the Annual Security Awareness Training. After MOVA learned of this requirement from the Office of the State Auditor, all MOVA employees completed the trainings within 60 days.

MOVA agrees with the recommendation provided by the Office of the State Auditor and has already implemented the suggested changes. In addition to the completion of the Annual Security Awareness Training by all current MOVA employees, MOVA has incorporated these trainings into the onboarding procedure for new staff, requires the trainings to be completed annually by all MOVA employees, and has implemented a process for tracking annual completion.

Auditor's Reply

Based on its response, MOVA is taking steps to address this issue.

OTHER MATTERS

The Massachusetts Office for Victim Assistance should maintain a complete and up-to-date list of the organizations it is supposed to serve.

As previously noted, during our audit, we determined that the Massachusetts Office for Victim Assistance (MOVA) complied with Section 4(a) of Chapter 258B of the Massachusetts General Laws by making sure it printed information on victim and witness rights and services and making this information available to social service agencies, medical facilities, and law enforcement agencies. In addition to printing it, MOVA also made the information available on its website. Section 4 of Chapter 258B of the General Laws also requires MOVA to do the following:

- b. Assist hospitals, clinics and other medical facilities, whether public or private, in disseminating information giving notice of the rights established under this chapter. This assistance may include providing informational materials including posters suitable to be displayed in emergency and waiting rooms;*
- c. Assist law enforcement agencies in familiarizing all of their officers and employees with the crime victims' rights as provided under this chapter. This assistance may include supplying informational literature on this subject to be utilized as part of the training curriculum for all trainee officers.*

Although MOVA kept track of the organizations that requested and received printed information about victim and witness rights and services, in performing our testing regarding Objective 1, we found that MOVA did not maintain a complete and up-to-date list of all the Massachusetts organizations that would benefit from having this information. In the Office of the State Auditor's (OSA's) opinion, MOVA should maintain a complete and up-to-date list of all organizations that may need information about victim and witness rights and services. OSA believes that such a list would be a valuable management tool in facilitating effective outreach and making sure that MOVA can contact these organizations to help provide the information.