



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

Making government work better

Official Audit Report – Issued December 12, 2019

Office for Refugees and Immigrants

For the period July 1, 2016 through June 30, 2018





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Making government work better

December 12, 2019

Ms. Mary Truong, Executive Director
Office for Refugees and Immigrants
600 Washington Street, Fourth Floor
Boston, MA 02111

Dear Ms. Truong:

I am pleased to provide this performance audit of the Office for Refugees and Immigrants. This report details the audit objective, scope, and methodology for the audit period, July 1, 2016 through June 30, 2018. My audit staff discussed the contents of this report with management of the agency, whose comments are reflected in this report.

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. Marylou Sudders, Secretary, Executive Office of Health and Human Services

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LIST OF ABBREVIATIONS

DCF	Department of Children and Families
DPH	Department of Public Health
EOHHS	Executive Office of Health and Human Services
ISA	interagency service agreement
MMARS	Massachusetts Management Accounting and Reporting System
ORI	Office for Refugees and Immigrants
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 performed an audit of the Office for Refugees and Immigrants (ORI) for the period July 1, 2016 through June 30, 2018. According to its website, “ORI supports services that meet cultural and linguistic needs of refugees and immigrants through a network of service providers in Massachusetts.”

In this performance audit, we examined whether ORI properly administered program services for refugees and immigrants.

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

OVERVIEW OF AUDITED ENTITY

The Office for Refugees and Immigrants (ORI), within the Executive Office of Health and Human Services (EOHHS), was established in 1992 by Section 205 of Chapter 6 of the Massachusetts General Laws.¹ ORI is administered by a director, who is appointed by the Secretary of EOHHS, with the approval of the Governor, and had 14 employees as of June 30, 2018. Section 206 of Chapter 6 of the General Laws states,

The director shall be the state refugee coordinator pursuant to the federal Refugee Act of 1980. . . . The director shall also have primary responsibility for the administration of programs and services pursuant to the federal Immigration Reform and Control Act of 1986.

Sections 207 and 208 of Chapter 6 of the General Laws outline ORI's powers and duties and establish an advisory council to advise the Governor on policy, planning, and priorities for refugees and immigrants in the Commonwealth. Section 205 of Chapter 6 of the General Laws states,

The purpose of the office is to promote the full participation of refugees and immigrants as self-sufficient individuals and families in the economic, social, and civic life of the commonwealth.

To achieve its mission, ORI offers programs for refugees and immigrants that facilitate services such as health assessments, assistance with obtaining medical coverage, assistance to legal permanent residents with obtaining citizenship, financial literacy training, case management, employment services, cash assistance, and various social adjustment services.² According to correspondence from ORI officials, populations that are eligible for services include "refugees, asylees, Cuban and Haitian entrants, some Amerasians, certified victims of human trafficking, and special immigrant visa holders from Iraq and Afghanistan."³ ORI refers to all these groups as "refugees" in its publications and documents.

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1. Before ORI was created, the Massachusetts Office of Refugee Resettlement was designated in 1985 by executive order as the office responsible for refugee affairs in the Commonwealth.
 2. The federal Department of State facilitates the placement of immigrants and refugees into the United States by contracting directly with resettlement organizations in various states that provide benefits for 90 days, including food for the first week; clothing; housing assistance; transportation services for appointments; and assistance with using public transportation, applying for Social Security cards, registering children for school, and community and cultural orientation. Newly enrolled individuals become eligible for ORI services upon application (which can occur in the first week of arrival) and approval by the Massachusetts Refugee Resettlement Program.
 3. The federal Department of Homeland Security determines whether a person can legally enter the United States and whether the person is considered a refugee. Refugee status for eligibility for benefits in the Commonwealth is determined by Section 2 of Title 121 of the Code of Massachusetts Regulations in conjunction with Section 400 of Title 45 of the Code of Federal Regulations.

ORI executes interagency service agreements (ISAs) with the Department of Children and Families (DCF), the Department of Public Health (DPH), EOHHS/MassHealth, and the Department of Transitional Assistance to provide services to refugees. A list of the programs administered by ORI and various contracted service providers is shown in [Appendix A](#).

During our audit period, ORI incurred the following expenses to administer its programs.

Commonwealth Department	Fiscal Year 2017	Fiscal Year 2018
ORI	\$ 9,315,205	\$ 6,961,697
DCF, ISA	8,266,695	8,881,274
DPH, ISA	2,072,910	979,077
Total	<u>\$ 19,654,810</u>	<u>\$ 16,822,048</u>

* See [Appendix B](#) for spending by account.

The federal Office of Refugee Resettlement funded 93% of ORI's 2017 and 2018 expenditures. The Commonwealth and private donors funded the rest.

According to its annual reports, ORI provided services to 1,993 new arrivals from more than 40 countries in federal fiscal year 2017 and 783 new arrivals from more than 49 countries in federal fiscal year 2018. According to ORI's 2018 annual report, the number of new arrivals dropped because the national refugee admission ceiling⁴ was lowered to 45,000.

4. The refugee admission ceiling is the maximum number of refugees who can be admitted into the United States annually. The US President sets this number, organized into regional subcategories, before each fiscal year begins.

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 Office for Refugees and Immigrants (ORI) for the period July 1, 2016 through June 30, 2018. The list of refugees obtained is based on the federal fiscal year, which is October 1 through September 30. Our list of expenses is based on the state fiscal year, which is July 1 through June 30.

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 our audit objective, indicating the question we intended our audit to answer and the conclusion we reached regarding the objective.

Objective	Conclusion
1. Does ORI properly administer program services for refugees and immigrants in accordance with Section 207(a) of Chapter 6 of the General Laws?	Yes

We gained an understanding of internal controls over ORI's administration of its integration process that we deemed significant to our audit objective by interviewing ORI management and reviewing ORI policies and procedures.

We performed the following audit procedures to obtain sufficient audit evidence to address our audit objective:

- For expenses that the Department of Children and Families (DCF) and the Department of Public Health (DPH) charged to ORI's interagency service agreement (ISA) account during the audit period, we selected a statistical sample of 100 expenses, totaling \$2,675,422, from a population of 1,020 expenses, totaling \$20,199,957. We then compared payroll documents and invoices to determine whether the charges were for the services specified in the ISA. Because we found no

errors in our test, we are 95% confident that the populations contain no more than a 5% error rate.⁵

- To determine whether non-ISA expenses incurred during the audit period were properly supported and authorized, we selected a statistical sample of 120 expenses, totaling \$82,987, from a population of 26,673 expenses, totaling \$16,276,902. We reviewed payroll documents, invoices, and summary expense reports. Because we found no errors in our test, we are 95% confident that the populations contain no more than a 5% error rate.
- To determine eligibility to receive ORI benefits, we selected a statistical sample of 100 refugees from a population of 4,466 refugees who received benefits during federal fiscal years 2017 and 2018, and we reviewed US Citizenship and Immigration Services documents (Form I-94 or a visa) disclosing their immigration status. Because we found no errors in our test, we are 95% confident that the populations contain no more than a 5% error rate.
- The ISAs with DCF and DPH required that financial and programmatic reports be submitted to ORI. We reviewed all 22 financial and 8 programmatic reports that were submitted to ORI during our audit period to show evidence of ORI monitoring.
- ORI conducted 47 site visits to its contractors during our audit period to ensure that various refugee programs were properly conducted in accordance with contract requirements. These reviews included case file reviews, staff interviews, observations of operations, and other procedures deemed necessary under the circumstances. We reviewed all of these reports to verify ORI's monitoring activities.

Data Reliability

We obtained appropriation and expenditure data from the Massachusetts Management Accounting and Reporting System (MMARS). In 2018, OSA performed a data reliability assessment of MMARS that focused on testing selected system controls (i.e., access controls, application controls, configuration management, contingency planning, and segregation of duties) for the period April 1, 2017 through March 31, 2018. OSA performed a similar assessment in 2014. Further, as part of our current audit, we selected random samples of expenses from MMARS from ORI, DPH, and DCF accounts related to refugee programs. We traced these expenses to the invoices from ORI, DCF, and DPH to determine whether the information on the invoices matched the data in MMARS.

We obtained a list of refugees for federal fiscal years 2017 and 2018 from ORI management. To verify the accuracy of the refugee immigration status of a sample of refugees, we tested the list for duplicates and observed ORI personnel as they accessed the US Customs and Border Protection website.

5. The expected error rate is the anticipated rate of occurrence of the error of improper billing for expenses to ORI's ISA.

We obtained the *Community Partners Directory* posted on ORI's website to compute the number of contractors to test monitoring activities.

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.

APPENDIX A

Programs Offered by the Office for Refugees and Immigrants through Various Providers⁶

<i>Program Name (with brief description)</i>	<i>Contract</i>
<i>Refugee Health Assessment Program (RHAP)</i> <i>In collaboration with MA Department of Public Health, ensures newly-arriving refugees receive an initial health assessment and linked to primary care.</i>	<i>Interagency service agreement (ISA) with the Department of Public Health</i>
<i>Unaccompanied Refugee Minors Program (URMP)</i> <i>Collaboratively administered between ORI and the MA Department of Children and Families, provides residential and foster care services to refugee minors arriving in the U.S. without parents or guardians.</i>	<i>ISA with the Department of Children and Families</i>
<i>Refugee Medical Assistance (RMA)</i> <i>Provides up to 8 months of medical coverage for refugees ineligible for the Medicaid/Mass Health program.</i>	<i>ISA with the Executive Office of Health and Human Services. The passage of the Affordable Care Act in 2014 caused an expansion of Medicaid coverage in Massachusetts to include adults without dependent children, including refugees. As a result, there have been no new enrollees in RMA since January 1, 2014.</i>
<i>Employment Support Services Program (ESSP)</i> <i>Supported by the [Department of Transitional Assistance's] ISA with ORI, ESSP provides comprehensive bilingual/bicultural employment services to refugees and immigrants with time-limited [Transitional Aid to Families with Dependent Children] benefits.</i>	<i>Ascentria Care Alliance—Westfield and Worcester; Jewish Vocational Service; and Russian Community Association of Massachusetts (now called New American Association of Massachusetts)</i>

6. The text of this appendix is quoted from a document provided to us by the Office for Refugees and Immigrants.

<i>Program Name (with brief description)</i>	<i>Contract</i>
<i>Refugee Cash Assistance (RCA)</i> <i>Provides up to 8 months of cash assistance for income-eligible refugees without dependent children, who reside in Massachusetts.</i>	<i>Administered directly by ORI</i>
<i>Early Employment Retention Bonus (EERB)</i> <i>This is a benefit . . . issued to RCA recipients, when they become early employed (within 4 months or earlier) and achieve 90-day retention. Their RCA benefits will be terminated or reduced based on employment income.</i>	<i>Administered directly by ORI</i>
<i>Re/Certification</i> <i>[This] benefit is, up to \$500 per individual provided within 5 years since the date of arrival, issued to assist eligible pre- and post-employment clients to attain their career goals in a profession or trade requiring certification or licensing.</i>	<i>Administered directly by ORI</i>
<i>Refugee Case Management (RCM)</i> <i>Provides intake, orientation, enrollment into [the Massachusetts Refugee Resettlement Program], employability assessment, referral to mainstream benefits and basic social services as well as employment referral.</i> <i>The program also provides RCA administration.</i>	<i>Ascentria Care Alliance—Westfield and Worcester;</i> <i>Catholic Charities Archdiocese of Boston;</i> <i>Catholic Charities of Springfield and Worcester;</i> <i>International Institute of New England—Boston and Lowell;</i> <i>Jewish Family Service of Metrowest [and Jewish Family Service of] Western Massachusetts;</i> <i>Refugee & Immigrant Assistance Center—Boston and Worcester</i>

<i>Program Name (with brief description)</i>	<i>Contract</i>
<i>Comprehensive Refugee Employment Services (CRES)</i> <i>Provides integrated English language instruction with core employment services leading to an early and long-term economic self-sufficiency.</i>	<i>Ascentria Care Alliance – Westfield and Worcester;</i> <i>Catholic Charities of Springfield;</i> <i>International Institute of New England—Boston & Lowell;</i> <i>Jewish Family Service of Western Massachusetts;</i> <i>Jewish Vocational Service; and</i> <i>Russian Community Association of Massachusetts (now called New American Association of Massachusetts)</i>
<i>Targeted Assistance Grant/Formula (TAG/F)</i> <i>Provides intensive integrated English language instruction and employment services with Vocational Skills Trainings (VST) leading to achieving employment within the first year from date of arrival and ensuring client’s long-term economic self-sufficiency.</i>	<i>Ascentria Care Alliance—Westfield and Worcester;</i> <i>International Institute of New England—Boston & Lowell;</i> <i>Jewish Family Service of Western Massachusetts;</i> <i>Jewish Vocational Service—Boston</i>
<i>TeamWORKS!</i> <i>Provides focused integration supports, behavioral services, Vocational Skills Training (VST) program, and employability, and employment services leading to self-sufficiency and community integration.</i>	<i>New American Association of Massachusetts</i>

<i>Program Name (with brief description)</i>	<i>Contract</i>
<i>Refugee Community Services (RCS)</i> <i>Provides orientation to refugee populations regarding how to access and navigate the mainstream service system and local resources.</i>	<i>Ascentria Care Alliance—Westfield;</i> <i>International Institute of New England—Lowell;</i> <i>Jewish Family Service of Western Massachusetts;</i> <i>Refugee & Immigrant Assistance Center—Worcester; Haitian American Public Health Initiative, with:</i> <i>Eritrean Community Center (sub-grantee);</i> <i>Ethiopian Community Mutual Assistance Association (sub-grantee);</i> <i>Refugee & Immigrant Assistance Center—Boston (sub-grantee);</i> <i>Somali Development Center (sub-grantee);</i> <i>Russian Community Association of Massachusetts (now called New American Association of Massachusetts), with:</i> <i>Bosnian Community Center for Resource Development (sub-grantee);</i> <i>Congolese Development Center (sub-grantee);</i> <i>Refugee & Immigrant Assistance Center—Boston (sub-grantee);</i> <i>Southern Sudanese Solidarity Organization (sub-grantee)</i>
<i>Youth Adjustment Services (YAS)</i> <i>Assists at-risk refugee youth to integrate and assimilate into their communities by providing social, emotional, cultural, vocational, educational, and recreational supports.</i>	<i>Haitian American Public Health Initiative, with:</i> <i>Refugee & Immigrant Assistance Center—Boston (sub-grantee); Somali Development Center (sub-grantee);</i> <i>Russian Community Association of Massachusetts (now called New American Association of Massachusetts)</i>

<i>Program Name (with brief description)</i>	<i>Contract</i>
<i>Refugee School Impact (RSI)</i> <i>Addresses the impact of refugee children on local public school districts by providing support to identify and address gaps in services to elementary, middle- and high-school age refugee children.</i>	<i>African Community Education Program;</i> <i>Ascentria Care Alliance—Worcester;</i> <i>Refugee & Immigrant Assistance Center—Boston;</i> <i>Russian Community Association of Massachusetts (now called New American Association of Massachusetts);</i> <i>West Springfield Public Schools; and</i> <i>Westfield Public Schools; Lowell Public Schools</i>
<i>Program to Enhance Elder Refugee Services (PEERS)</i> <i>Strengthens the existing coordination and collaboration between refugee and elder service providers in Massachusetts to address unmet needs of refugees and asylees 60 years of age or older who have not yet attained citizenship status.</i>	<i>Ascentria Care Alliance—Westfield and Worcester;</i> <i>Jewish Family Service of Western Massachusetts; and</i> <i>Russian Community Association of Massachusetts (now called New American Association of Massachusetts), with:</i> <i>Congolese Development Center (sub-grantee)</i>

<i>Program Name (with brief description)</i>	<i>Contract</i>
<i>Refugee Health Promotion Program (RHPP)</i> <i>Provides on-going individual health care access assistance to the newest refugee arrivals, preventive health information to refugee communities, and cultural information to mainstream agencies.</i>	<i>Ascentria Care Alliance—Westfield;</i> <i>Edward M. Kennedy Health Center;</i> <i>Somali Development Center, with:</i> <i>Ethiopian Community Mutual Assistance Association (sub-grantee); Haitian American Public Health Initiative (sub-grantee);</i> <i>Refugee & Immigrant Assistance Center—Boston (sub-grantee);</i> <i>International Institute of New England—Lowell;</i> <i>Jewish Family Service of Western Massachusetts;</i> <i>Russian Community Association of Massachusetts (now called New American Association of Massachusetts), with:</i> <i>Bosnian Community Center for Resource Development (sub-grantee);</i> <i>Congolese Development Center (sub-grantee);</i> <i>Refugee & Immigrant Assistance Center—Boston (sub-grantee);</i> <i>Southern Sudanese Solidarity Organization (sub-grantee)</i>
<i>Financial Literacy for Newcomers (FLN)</i> <i>Provides culturally and linguistically appropriate financial literacy content to refugees and immigrants.</i>	<i>Catholic Charities of Springfield;</i> <i>Jewish Family Service of Western Massachusetts;</i> <i>Russian Community Association of Massachusetts (now called New American Association of Massachusetts); and</i> <i>Southeast Asian Coalition of Central MA;</i> <i>Refugee & Immigrant Assistance Center—Worcester</i>

<i>Program Name (with brief description)</i>	<i>Contract</i>
<i>Citizenship for New Americans Program (CNAP)</i> <i>Assists legal permanent residents of the Commonwealth to become U.S. citizens.</i>	<i>Action for Boston Community Development; Agencia ALPHA;</i> <i>Ascentria Care Alliance—Westfield;</i> <i>Ascentria Care Alliance—Worcester;</i> <i>Berkshire Immigrant Center;</i> <i>Bosnian Community Center for Resource Development;</i> <i>Catholic Charities of Worcester County;</i> <i>Center for New Americans;</i> <i>East Boston Ecumenical Community Council; Haitian American Public Health Initiatives; Immigrants' Assistance Center;</i> <i>Irish International Immigrant Center;</i> <i>Jewish Family Service of Metrowest;</i> <i>Jewish Family Service of Western Massachusetts; Massachusetts Alliance for Portuguese Speakers; Massachusetts Immigrant and Refugee Advocacy Coalition; Merrimack Valley Immigrant and Education Center; Russian Community Association of Massachusetts (now called New American Association of Massachusetts);</i> <i>Somali Development Center; and</i> <i>United Neighbors of Fitchburg</i>
<i>Massachusetts Refugee Enterprise Achievement Program (MassREAP)</i> <i>MassREAP supported small business development and micro-loans for refugee populations to build their own business.</i>	<i>Ascentria Care Alliance—Westfield and Worcester; and Jewish Vocational Service</i>
<i>Empowering Families Program (EFP)</i> <i>An employment-based program that addresses the extensive employment-related needs of families with dependent children.</i>	<i>International Institute of New England—Lowell; and</i> <i>Russian Community Association of Massachusetts (now called New American Association of Massachusetts)</i>

APPENDIX B

Expenditures by Spending Account

Spending Account Name	2017	2018
Office for Refugees and Immigrants (ORI) Trust Fund	\$ 123,968	\$ 56,200
Low-Income Citizenship Program	388,010	360,388
Refugee Health Promotion	122,044	108,935
Elderly Refugee Services	101,302	93,180
Targeted Assist Discretionary Program	60,573	208,648
AmeriCorps New American Integration Program Expense	2,272	0
School Impact	177,693	343,477
Refugee Cash and Medical Assistance—ORI	844,637	623,676
Department of Children and Families	8,266,695	8,881,274
Department of Public Health	2,072,910	979,077
Refugee School Impact	120,619	0
Wilson-Fish Program	3,966,018	2,718,652
Refugee Targeted Assistance Program	798,289	420,860
Massachusetts Refugee Enterprise Achievement Program	232,472	57,134
Refugee Social Services Program	1,354,173	1,225,613
Empowering Families Program	82,712	0
Employment and Training Services	940,423	744,934
Total Expenditures	<u>\$19,654,810</u>	<u>\$16,822,048</u>

Expenditures by Funding Source	2017	2018
ORI Trust Fund	\$ 123,968	\$ 56,200
Low-Income Citizenship Program	388,010	360,388
Employment and Training Services	940,423	744,934
Total State Funding and Donations	<u>\$ 1,452,401</u>	<u>\$ 1,161,522</u>
Federal Funding	18,202,409	15,660,526
Total Funding	<u>\$19,654,810</u>	<u>\$16,822,048</u>
Federal Funding Percentage	93%	93%