

OFFICE OF THE STATE AUDITOR

DIANA DIZOGLIO

Official Audit Report – Issued June 11, 2025

Massachusetts Emergency Management Agency

For the period March 1, 2020 through June 30, 2023



OFFICE OF THE STATE AUDITOR

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June 11, 2025

Dawn Brantley, Director
Massachusetts Emergency Management Agency
400 Worcester Road
Framingham, MA 01702

Dear Director Brantley:

I am pleased to provide to you the results of the enclosed performance audit of the Massachusetts Emergency Management Agency. As is typically the case, this report details the audit objectives, scope, methodology, findings, and recommendations for the audit period, March 1, 2020 through June 30, 2023. 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 Emergency Management Agency. 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 has any questions.

Best regards,



Diana DiZoglio
Auditor of the Commonwealth

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LIST OF ABBREVIATIONS

ANF	Executive Office for Administration and Finance
CCC	COVID-19 Resource Command Center
CORI	Criminal Offender Record Information
DPH	Department of Public Health
FEMA	Federal Emergency Management Agency
ISA	intergovernmental service agreement
MEMA	Massachusetts Emergency Management Agency
MMARS	Massachusetts Management Accounting and Reporting System
OSD	Operational Services Division
PPE	personal protective equipment

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 Emergency Management Agency (MEMA) for the period March 1, 2020 through June 30, 2023.

The purpose of our performance audit was to determine the following:

- whether MEMA fulfilled COVID-19 resource requests accurately and timely in accordance with Sections 3.1 and 3.2 of MEMA’s “Concept of Operations for Managing Resource Requests”;
- whether MEMA assisted applicants with public assistance grant applications related to COVID-19 in accordance with certain aspects of Section IV(A) numbers 1, 8, 12, 13, 14, 17, and 21 of MEMA’s “State Administrative Plan for the [Federal Emergency Management Agency] Public Assistance Grant Program”;
- whether MEMA collaborated with the Operational Services Division and the Department of Public Health (DPH) in coordinating COVID-19 resource management and delivery; and
- whether MEMA had controls in place over the receipt, expense, and reporting of COVID-19 funds in accordance with MEMA’s reimbursement and payment practices.

In addition to the conclusions we reached regarding our audit objectives, we also identified issues not specifically addressed in our objectives. For more information, see [Other Matters](#).

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

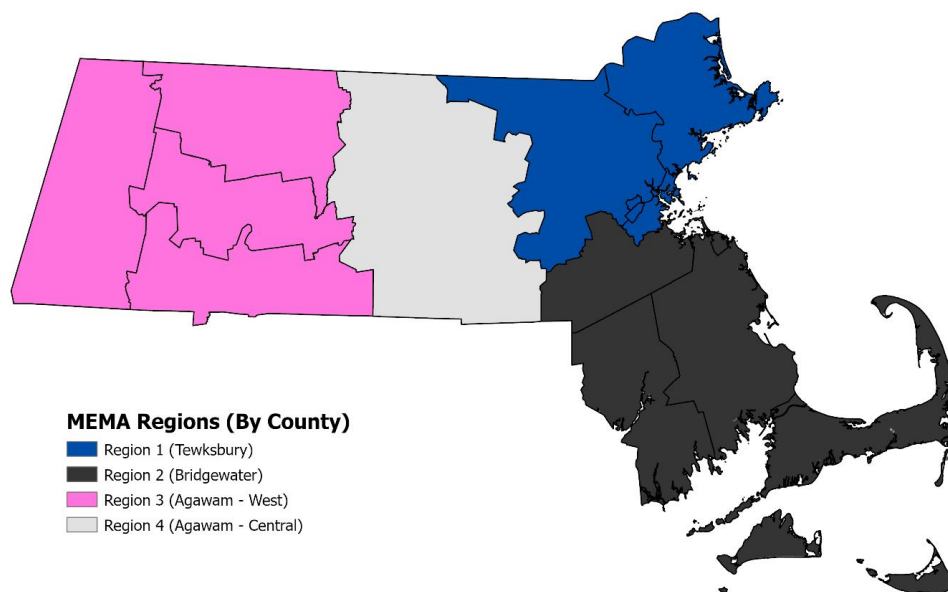
Finding 1 Page 23	MEMA did not develop or implement internal controls to ensure compliance with the reporting requirements of its intergovernmental service agreements (ISAs) with the Executive Office for Administration and Finance (ANF) or DPH.
Effect	MEMA’s failure to submit the required biweekly reports to ANF and the required final report to DPH constitutes noncompliance with contractual obligations and regulatory requirements. This lack of reporting undermines transparency and accountability in tracking ISA-related expenditures and performance and may have hindered effective oversight by both ANF and DPH.
Recommendation Page 24	MEMA should develop and implement internal controls or procedures to ensure that it submits all required reports in a timely manner. MEMA should also designate responsible employees to monitor compliance with reporting obligations.

OVERVIEW OF AUDITED ENTITY

The Massachusetts Emergency Management Agency (MEMA) was established under the Massachusetts Civil Defense Act, Chapter 639 of the Acts of 1950. Section 18 of Chapter 6A of the Massachusetts General Laws placed MEMA within the Executive Office of Public Safety and Security. According to MEMA's website, MEMA is the state agency charged with ensuring that "the state is prepared to withstand, respond to, and recover from all types of emergencies and disasters." During the audit period, MEMA's operations were funded through state appropriations that were supplemented by grants from the Federal Emergency Management Agency (FEMA), as shown below.

	2020	2021	2022	2023
State Appropriations	\$ 1,745,506	\$ 1,903,780	\$ 4,080,283	\$ 4,788,327
Federal Grants	67,625,000	73,800,000	337,069,024	672,378,099
Total	<u>\$ 69,370,506</u>	<u>\$ 75,703,780</u>	<u>\$ 341,149,307</u>	<u>\$ 677,166,426</u>

During the audit period, MEMA was led by a Governor-appointed director and had 92 employees in four departments: Planning and Preparedness, Mitigation and Disaster Recovery, Administration and Finance, and Operations, each functioning under the strategic direction and oversight of executive leadership. To facilitate emergency responses, MEMA has established four regions across the state to encompass all cities and towns in the Commonwealth, as indicated in the map below. MEMA's Region 1 office is in Tewksbury, its Region 2 office is in Bridgewater, and its Region 3 and Region 4 offices are in Agawam.



Resource Request Management

MEMA follows a structured process to manage resource requests made by communities and state agencies within the Commonwealth during disasters, including during the COVID-19 pandemic. When a disaster is declared, communities and state agencies submit resource requests, which include but are not limited to services, equipment, supplies, or labor. These resource requests are submitted electronically through MEMA's Resource Request System. According to MEMA's website:

[The Resource Request System] is the primary incident management system utilized by MEMA and all municipal emergency management agencies in the Commonwealth as well as numerous regional, state and federal agencies and [organizations]. It is the primary tool for managing situational awareness, resource requests, and mutual aid during major incidents and disasters.

Resource requests can also be submitted by telephone call or email, which MEMA then enters into its Resource Request System.

All resource requests, regardless of how they are submitted, are first processed by the MEMA Regional Emergency Operation Center in the region in which they originate. If the Regional Emergency Operation Center is closed or not activated for the specific disaster because of personnel constraints (e.g., the region could support a day shift but not a night shift), a mechanical failure, or a fire in the facility, resource requests are handled by the State Emergency Operations Center. According to MEMA's website,

The State Emergency Operations Center (SEOC) is a central location from which local, state and federal partners can provide interagency coordination and executive decision-making in support of any incidents or planned events in the Commonwealth.

Regardless of whether the resource request is fulfilled by the Regional Emergency Operation Center or the State Emergency Operations Center, all resource requests are reviewed and processed by multiple MEMA staff members. According to MEMA's "Concept of Operations for Managing Resource Requests," these MEMA staff members include, but are not limited to, the following:

The Region Intake Specialist is responsible for receiving and initially processing Resource Requests that arrive into a MEMA Region Office. . . .

The Region Operations Staffer is responsible for conducting an operational assessment of the Resource Request to determine if it was appropriate and consistent with Region priorities, and whether it can be fulfilled using resources at the Region level. . . .

The Region Tasker is responsible for taking action based on the outcome of the Operations Staffer's operational assessment of a Resource Request, for example by transferring it to MEMA

[Headquarters] or overseeing its fulfillment within the Region. The Region Tasker also coordinates the return of the resource to the Resource Owner once it is no longer needed. . . .

The State [Headquarters] Intake Specialist is responsible for receiving and initially processing Resource Requests that were to be fulfilled at the state level.

If the resources requested are unavailable because of supply chain issues or labor shortages, then requests are partially fulfilled or substituted as agreed to by the requester or delayed until the requested resources become available. Once MEMA processes the resources requested, MEMA arranges delivery or notifies the requester to pick up the resources directly from one of MEMA's warehouses.

COVID-19 Response Command Center and Resource Requests

At the start of the pandemic, the Commonwealth established the COVID-19 Response Command Center (CCC), which comprised multiple state agencies. The "Baker-Polito Administration Launches COVID-19 Response Command Center" press release, dated March 14, 2020, which announced the creation of CCC, stated the following:

The Command Center, under the leadership of Secretary Sudders and reporting to Governor Baker and Lt. Governor Karyn Polito, will be the Commonwealth's single point of strategic decision making and coordination for the Administration's comprehensive COVID-19 response. . . .

The Command Center will work closely with and support the Department of Public Health's ongoing response in conjunction with federal and local partners, and will include decision-makers from across state government:

- *Executive Office of Health and Human Services*
- *Massachusetts Emergency Management Agency*
- *Massachusetts Department of Transportation*
- *[The Massachusetts Bay Transportation Authority]*
- *Executive Office of Education*
- *Executive Office of Public Safety and Security*
- *Executive Office of Technology and Security Services*
- *Human Resources Division*

CCC assigned MEMA the responsibility of fulfilling resource requests from local emergency management directors, fire departments, county governments, state agencies, and similar organizations, while the

Department of Public Health (DPH) was tasked with addressing requests from healthcare organizations, including hospitals, nursing homes, and other similar entities.

To address pandemic-related resource requests, MEMA used its Resource Request System; however, MEMA worked closely with the Operational Services Division (OSD) to expand MEMA's inventory to include items such as personal protective equipment (PPE), cleaning supplies, tents with heaters, isolation hotels, and other supplies. We noted in our audit work that MEMA did not receive or maintain a supply of COVID-19 vaccines.

During the pandemic, MEMA fulfilled resource requests based on priority, availability of resources, and appropriateness. Resource requests were categorized into four priority levels:¹ Urgent (1–3 days), High (3–7 days), Medium (7–10 days), and Low (10+ days). Availability referred to the quantity of the resources requested in MEMA's inventory, considering the demand for specific resources and MEMA's ability to deliver the resources (or the requester's ability to pick up the requested resources). Appropriateness referred to which responsible agency—MEMA or DPH—should have fulfilled the resource request based on the requester. For example, MEMA was responsible for fulfilling requests from local emergency management directors, local fire departments, local county governments, state agencies, and similar organizations. DPH was responsible for fulfilling requests from hospitals, nursing homes, and other similar healthcare organizations. A DPH-related request would be considered inappropriate if it was directed to MEMA; MEMA would forward these requests to DPH if MEMA received them or would direct the requester to make their request directly to DPH.

Throughout the resource request management process, MEMA used its Resource Request System to monitor the status of resource requests to ensure timely delivery, return of reusable items (e.g., iPads and tents), and fulfillment of partially completed requests as additional supplies became available.

Proactive Resource Request Management

In addition to the general resource request management process described above, on two occasions, MEMA proactively fulfilled resource requests using excess available PPE. We noted in our audit work that MEMA did not receive or maintain a supply of COVID-19 vaccines.

1. According to MEMA, the agency allowed multiple priority levels to be used for different resource requests. This created overlapping timeframes designed to provide some flexibility in fulfilling the volume of requests it received.

On March 25, 2021 and February 28, 2022, at the direction of CCC, MEMA notified requesters (local emergency management directors, local fire departments, county governments, state agencies, and similar organizations) that excess PPE was available for distribution.

On March 25, 2021, MEMA sent an email with a PDF form for requesters to complete in order to receive these resources. Each requester was asked to submit only one PDF form. For all PDF forms submitted, MEMA staff members entered the proactive resource requests into its Resource Request System to manage fulfillment.

On February 28, 2022, MEMA sent an email to requesters with a hyperlink to a Smartsheet² data entry form. When requests were submitted via Smartsheet, an automated email was sent to MEMA and DPH. MEMA was only responsible for fulfilling resource requests for K-N95 masks and, at the request of DPH, for fulfilling other requests based on resources available in MEMA's warehouses. MEMA and DPH tracked resource request fulfillments in Smartsheet, ensuring that orders were processed following the same fulfillment process for appropriateness as described above.

COVID-19 Public Assistance Grants

According to MEMA's website, the FEMA Public Assistance Grant Program provided grants to help state, tribal, and local governments and certain private nonprofit organizations respond to and recover from disasters, such as the pandemic declared in Massachusetts on March 27, 2020. In Massachusetts, FEMA designated MEMA as the recipient³ of the FEMA Public Assistance Grant program funds. Annually, MEMA developed and submitted to FEMA for approval a State Administrative Plan for the Public Assistance Grants Program. This administrative plan outlined how MEMA would work to comply with the FEMA Public Assistance Grant Program. MEMA acted as the liaison between FEMA and applicants to assist applicants in receiving grants through the FEMA Public Assistance Grant Program. Applicants were required to provide regular updates to FEMA through MEMA and could request amendments or time extensions.

During the pandemic, MEMA informed potential applicants about the FEMA Public Assistance Grant program through media releases, website updates, and applicant briefings. To receive FEMA Public Assistance Grant program funds for incurred costs related to the pandemic, each applicant submitted a

2. Smartsheet is a cloud-based spreadsheet that MEMA used to help track proactive resource requests.

3. A recipient is an entity that receives and manages grant funds, often referred to as a grant recipient.

Request for Public Assistance application through FEMA’s Grant Application System. MEMA then reviewed each applicant’s eligibility. If eligible, MEMA worked with the applicant during a Recovery Scoping Meeting in which the scope of work and cost estimates for each project reimbursement were determined. The applicant then submitted a project worksheet, which outlined details of the project reimbursement—including the location; the damage description;⁴ the scope of work; and the estimated costs for labor, materials, and other expenses—in FEMA’s Grant Application System.

For project reimbursements costing \$1 million or more, FEMA assigned a program delivery manager⁵ who worked with MEMA to provide assistance for the project worksheet to applicants. For smaller project reimbursements, MEMA assisted applicants with the project worksheet upon request. For all project worksheets completed, MEMA performed a preliminary review of the project worksheet before its submission to FEMA. FEMA then reviewed and accepted the project worksheet. MEMA then performed a post-review check of the project worksheet. Once MEMA completed its final review, FEMA approved the project reimbursement and obligated the FEMA Public Assistance Grant program funds to MEMA.

During the COVID-19 pandemic, FEMA issued a blanket extension for all projects; applicants did not need to request a time extension. The applicant and FEMA coordinated with MEMA to formally close projects upon completion of work. MEMA was responsible for the final processing of the projects and for initiating applicant reimbursements (see the [“Expense of COVID-19 Funds”](#) section for more information).

MEMA’s Collaboration with Specific State Agencies

During the COVID-19 pandemic, MEMA collaborated with OSD and DPH as follows:

- CCC coordinated statewide efforts to expand COVID-19 testing, manage quarantines, and ensure effective communication and supply chain management during the pandemic. MEMA was not the party responsible for storing or distributing COVID-19 vaccines but collaborated with DPH and other key agencies through CCC.
- OSD, MEMA, and DPH held virtual meetings regularly (weekly and, later in the pandemic, monthly) to coordinate the purchase of PPE and other supplies through a demand model, which tracked distribution and forecasted future demand for resources, which allowed OSD, MEMA, and DPH to manage the purchasing process for these resources.

4. Damage description refers to any damages to a municipality that arose from a disaster, such as a natural disaster or a pandemic.

5. The program delivery manager is a FEMA program expert who represents the applicant or subrecipient on Public Assistance Program matters and manages the processing of the subrecipient’s projects.

- MEMA entered into an interdepartmental service agreement (ISA) with DPH to provide clinical supplies and PPE to health sites that did not have necessary supplies.
- MEMA formed the Interagency Working Group on March 16, 2020, which included MEMA, DPH, the Governor’s Office, the National Guard, the American Red Cross, and other agencies and organizations. It had three subgroups: Planning/Care; Support to First Responders; and Logistics/Human Services, which focused on areas like hotel support for quarantine efforts, sharing COVID-19-related information with first responders, and logistics for PPE distribution efforts.
- According to DPH’s Massachusetts COVID-19 Vaccination Plan (Interim Draft) dated October 16, 2020, MEMA was a member of the COVID-19 Vaccine Advisory Group, established by then-Governor Baker, serving on the leadership group and communications group for this advisory group. According to MEMA officials, MEMA was not responsible for the COVID-19 vaccine rollout. MEMA provided the tents for two vaccine sites but did not handle vaccines. MEMA indicated that vaccine distribution was primarily the responsibility of DPH.
- MEMA and DPH also served on the state’s COVID-19 Enforcement and Intervention Team, established by the Baker-Polito administration in a press release dated August 7, 2020. According to MEMA officials, as a member of this team, MEMA developed guidance on using the Commonwealth’s Public Alert Systems for COVID-19 Communications. This guidance was made available on the Commonwealth’s website (Mass.gov).
- MEMA and DPH periodically posted their COVID-19 collaborative accomplishments on MEMA’s social media website (specifically, MEMA’s Facebook account).

Controls Over Receipt, Expense, and Reporting of COVID-19 Funds

During the audit period, MEMA’s internal controls over COVID-19 funding included management approvals over the receipt and expense of money related to COVID-19 and a requirement to report MEMA’s expenditures to the Executive Office for Administration and Finance (ANF) and DPH as required by the ISAs.

Receipt of COVID-19 Funds

During the pandemic, MEMA used its own funds and later received reimbursements from ANF and DPH through ISAs and from FEMA through FEMA’s Public Assistance Grant Program.

For MEMA to receive reimbursements through the FEMA Public Assistance Grant Program, MEMA followed the process described in the “Expense of COVID-19 Funds” section. Once FEMA obligated funds through the FEMA Public Assistance Grant Program, MEMA’s Grants Support Unit submitted a payment request to MEMA’s fiscal division. MEMA’s fiscal division then drew funds from the Federal Payment Management System and prepared a cash deposit form that was sent to MEMA’s chief financial officer for approval. Once the cash deposit form was approved, MEMA’s fiscal division forwarded the cash

deposit form to the Office of the State Treasurer and Receiver General with the account details, informing the Office of the State Treasurer and Receiver General of the amount of funding and the account to which the funds were to be deposited.

According to MEMA's ISA with ANF, the purpose of the agreement was "to plan for, respond to, and recover from" the pandemic. According to MEMA's ISA with DPH, the purpose of the agreement was "to provide DPH with clinic supplies and PPE not included in the ancillary supply kits that come with the vaccine." For MEMA to access these funds, ANF and DPH each set up respective accounts in the Massachusetts Management Accounting and Reporting System (MMARS), the Commonwealth's accounting and reporting system. Approval for MEMA to access these funds was provided by the Office of the Comptroller of the Commonwealth.

MEMA's ISA With	Number of ISAs	ISA Date	Total ISA Amount
ANF	4	March 10, 2020 through June 30, 2022	\$ 272,219,633
DPH	1	December 7, 2020 through June 30, 2021	505,000
Total	<u>5</u>	—	<u>\$ 272,724,633</u>

Reporting of COVID-19 Funds

For each of the four ISAs MEMA had with ANF, MEMA was required to submit to ANF a biweekly report of pandemic-related expenditures for the length of the contract. According to MEMA officials, MEMA also provided periodic expenditure-related reports to ANF upon request.

For the one ISA MEMA had with DPH, MEMA was required to submit a report of pandemic-related expenditures to DPH upon the termination of the ISA. According to MEMA officials, MEMA was unable to locate the report submitted to DPH.

Expense of COVID-19 Funds

FEMA Public Assistance Grant Program Project Reimbursements

When an applicant requested payment on a Public Assistance Grant Program project (either a partial or full payment), MEMA's Grants Support Unit verified that the applicant was set up as a vendor in MMARS. If applicant information was outdated or the applicant was not set up in MMARS, MEMA's Grants Support Unit collected from the applicant the necessary information, including, but not limited

to, a Form W-9 (an Internal Revenue Service form used to provide the applicant's taxpayer identification number), electronic funds transfer information for the applicant to receive payments, and a Contractor Authorized Signatory Listing form, which is used to identify authorized signatories. Once the necessary information was collected, MEMA's Grants Support Unit submitted the information to MEMA's fiscal division for vendor setup in MMARS.

Once the vendor was set up in MMARS, MEMA's Grants Support Unit sent FEMA contract documents, referred to as the contract package, to the applicant for their signature and forwarded the award information to MEMA's fiscal division to set up the appropriation in MMARS. For each FEMA Public Assistance Grant Program project, MEMA's grants support unit supervisor or assistant director of mitigation and recovery verified that the documentation in the contract package was complete and accurate. MEMA's Grants Support Unit then sent the contract package to MEMA's chief financial officer and director for approval. After receiving the fully executed contract package from MEMA's chief financial officer and director, MEMA's Grants Support Unit notified MEMA's Fiscal Division to encumber funds in MMARS for each obligated Public Assistance Grant Program project. MEMA's Fiscal Division prepared the encumbrance and sent it to MEMA's chief financial officer for approval. Once MEMA's chief financial officer approved the encumbrance, MEMA's fiscal division provided the Grants Support Unit with a screenshot of the approved encumbrance.

To provide project reimbursements to the applicants that were municipalities or nongovernmental organizations under the FEMA Public Assistance Grant Program, MEMA's Fiscal Division entered all payments that were ready for the chief financial officer's approval to a spreadsheet in SharePoint. The chief financial officer approved each payment request in MMARS and marked the corresponding payment on the spreadsheet in SharePoint as "final."

To provide FEMA Public Assistance Grant Program project reimbursements to the applicants that were Commonwealth agencies (including MEMA), MEMA's Fiscal Division prepared a credit resolution in MMARS for MEMA's chief financial officer to approve. Once approved, the Office of the State Treasurer and Receiver General deposited the funds into the Commonwealth's General Fund.

Vendor Payment Process for Pandemic-Related Resource Expenditures

MEMA coordinated with OSD and DPH to purchase pandemic-related resources—including, but not limited to, PPE, cleaning supplies, tents with heaters, isolation hotels, and other supplies—from

Commonwealth-authorized vendors. During the COVID-19 pandemic, the standard vendor payment process was modified to allow for coordination between OSD and MEMA. Upon receipt of a vendor invoice, OSD or MEMA's Fiscal Division (depending on which agency received the invoice) entered invoice information, such as vendor name, vendor invoice number, and amount due, on a secured spreadsheet that was shared between both agencies. MEMA's Fiscal Division reviewed the spreadsheet daily for new entries and determined which invoices were ready to be processed for payment. MEMA's Fiscal Division prepared/entered a payment request in MMARS to process each invoice that was ready to be paid. MEMA's Fiscal Division entered all payments that were ready for the chief financial officer's approval on a spreadsheet in SharePoint. The chief financial officer submitted payment requests in MMARS and marked the payment requests on the spreadsheet as "final." The chief financial officer's submittal of the payment requests was their approval of the payment.

Once the payment request was finalized in MMARS, the vendor would be paid in accordance with the scheduled payment date by an electronic funds transfer.

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 Emergency Management Agency (MEMA) for the period March 1, 2020 through June 30, 2023.

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 was discussed in the audit findings.

Objective	Conclusion
1. Did MEMA fulfill COVID-19 resource requests accurately and timely in accordance with Sections 3.1 and 3.2 of MEMA's "Concept of Operations for Managing Resource Requests"?	Yes
2. Did MEMA assist applicants with public assistance grant applications related to COVID-19 in accordance with certain aspects of Section IV(A) numbers 1, 8, 12, 13, 14, 17, and 21 of MEMA's "State Administrative Plan for the [Federal Emergency Management Agency (FEMA)] Public Assistance Grant Program"?	Yes
3. To what extent did MEMA collaborate with the Operational Services Division (OSD) and the Department of Public Health (DPH) to coordinate COVID-19 resource management and delivery?	To a sufficient extent
4. Did MEMA have controls in place over the receipt, expense, and reporting of COVID-19 funds in accordance with MEMA's reimbursement and payment practices?	No; see Finding <u>1</u>

To accomplish our audit objectives, we gained an understanding of the internal control environment relevant to our objectives by reviewing applicable policies, procedures, and MEMA's internal control plan, by interviewing MEMA management and employees, and by performing walkthroughs of the processes related to the administration of COVID-19 funds. In addition, to obtain sufficient, appropriate evidence to address our audit objectives, we performed the procedures described below.

COVID-19 Resource Requests

To determine whether MEMA fulfilled COVID-19 resource requests accurately and timely in accordance with Sections 3.1 and 3.2 of MEMA's "Concept of Operations for Managing Resource Requests," we selected a random, statistical⁶ sample of 60 COVID-19 resource requests from the total population of 6,460 COVID-19 resource requests completed during the audit period, using a 95% confidence level,⁷ a 0% expected error rate,⁸ and a 5% tolerable error rate.⁹

For our audit purposes, we defined accurately and timely as detailed below, based upon MEMA's Concept of Operations for Managing Resource Requests procedures. This document outlined MEMA's processes on how it fulfilled resource requests. We confirmed these definitions with MEMA management.

"Accurately" was defined as whether the amount and type of the resource(s) delivered equaled the amount and type of resource(s) requested. If the resource(s) requested were unavailable at the time of the request, then substitutions were allowed if agreed upon between MEMA and the requester.

MEMA's definition of "timely" comprised the following three criteria:

1. Appropriateness of the request was based on whether MEMA fulfilled the request according to the COVID-19 Resource Command Center's (CCC's) Resource Flow document. For example, MEMA was responsible for fulfilling requests from local emergency management directors, local fire departments, local county governments, state agencies, and similar organizations. DPH was responsible for fulfilling requests from hospitals, nursing homes, and other similar healthcare organizations. Appropriateness was also based on whether the resource request was related to COVID-19, (e.g., personal protective equipment (PPE) or cleaning supplies).
2. Urgency of the request was based on priority level (Urgent, High, Medium, or Low), which was modified during the COVID-19 pandemic from the Concept of Operations for Managing Resource Requests procedures to the following:

6. Auditors use statistical sampling to select items for audit testing when a population is large (usually over 1,000) and contains similar items. Auditors generally use a statistical software program to choose a random sample when sampling is used. The results of testing using statistical sampling, unlike those from judgmental sampling, can usually be used to make conclusions or projections about entire populations.

7. Confidence level is a mathematically based measure of the auditor's assurance that the sample results (statistic) are representative of the population (parameter), expressed as a percentage.

8. Expected error rate is the number of errors that are expected in the population, expressed as a percentage. It is based on the auditor's knowledge of factors such as prior year results, the understanding of controls gained in planning, or a probe sample.

9. Tolerable error rate is the maximum error in the population that auditors would be willing to accept and still conclude that the result from the sample has achieved the audit objective.

- Urgent: 1–3 days
 - High: 3–7 days
 - Medium: 7–10 days
 - Low: 10+ days
3. Availability of the resource was defined as the amount of the resource requested in MEMA’s inventory balanced against other incoming requests and MEMA’s ability to provide the resource to the requester, either by delivering it or by having the requester pick it up from MEMA.

For each of the 60 COVID-19 resource requests in our sample, we performed the following procedures:

- To determine whether MEMA fulfilled COVID-19 resource requests accurately, we compared the total number and type of resources that MEMA delivered to what was requested, allowing for substitutions as agreed upon between MEMA and the requester. If there were substitutions, we confirmed that the reasons for the substitutions were documented.
- To determine whether MEMA fulfilled COVID-19 resource requests according to the criteria we used to define timely for this testing (appropriateness, urgency, and availability), we took the following actions:
 - For appropriateness, we inspected the requester’s information on MEMA’s resource request detail form to confirm that MEMA was responsible for fulfilling the resource request and that the resources requested were related to COVID-19.
 - For urgency, we confirmed that the assigned priority aligned with the requester’s due date and, based on the assigned priority, we confirmed that the fulfillment of the request met the required timing.
 - For availability, we identified whether the resource requests were fully or partially completed. For the requests that were partially completed, we confirmed that the requester agreed to either a substitute resource or fulfillment of the partial resource request.

Additionally, from a population of 719 proactive COVID-19 resource requests¹⁰ that were made when MEMA had an excess of PPE during the audit period, we selected a random, nonstatistical¹¹ sample of 50 proactive COVID-19 resource requests. For each of the 50 proactive COVID-19 resource requests in our sample, we performed the actions described below.

10. See the “Proactive Resource Request Management” section for an explanation of proactive COVID-19 resource requests.

11. Auditors use nonstatistical sampling to select items for audit testing when a population is very small, the population items are not similar enough, or there are specific items in the population that the auditors want to review.

To determine whether MEMA fulfilled proactive COVID-19 resource requests accurately, we compared the total number and type of resources MEMA delivered to what was requested in the Smartsheet.¹²

To determine whether MEMA fulfilled proactive COVID-19 resource requests in a timely manner, we verified that MEMA fulfilled proactive COVID-19 resource requests appropriately (as defined above) by comparing the requester information in the Smartsheet to the Resource Flow document. We only tested for appropriateness because there was no question of urgency or availability, as these were proactive resource requests. Resources were readily available, and we did not measure urgency.

We noted no significant exceptions in our testing. Therefore, we concluded that MEMA fulfilled COVID-19 resource requests accurately and in a timely manner during the audit period.

MEMA's Assistance with the FEMA Public Assistance Grant Program

We determined whether MEMA assisted applicants with FEMA Public Assistance Grant Program applications related to COVID-19 in accordance with Section IV (A) numbers 1, 8, 12, 13, 14, 17, and 21 of MEMA's "State Administration Plan for FEMA Public Assistance Grant Program" for calendar year 2023,¹³ which states in part the following:

[MEMA] shall provide guidance and assistance, including, but not limited to:

- 1. Submitting the Application for Federal Assistance (SF-424). . . .*
- 8. Conducting Applicant Briefings and attending Recovery Scoping Meetings. . . .*
- 12. Assisting FEMA in developing project worksheets, determining work and applicant eligibility, and identifying special considerations.*
- 13. Approving project worksheets prior to final obligation. . . .*
- 14. Notifying subrecipient or applicants of decisions regarding time extensions . . .*
- 17. Reviewing and certifying project completion information. . . .*
- 21. Closing out project worksheets (PWs), applicants, and programs.*

12. Local emergency management directors, local fire departments, county governments, state agencies, and similar organizations could request excess PPE by completing and submitting a data entry form in Smartsheet to MEMA and DPH.

13. MEMA's "State Administration Plan for FEMA Public Assistance Grant Program" documents for calendar years 2021 and 2022 include the same requirements as calendar year 2023.

To do this, we selected a random, statistical sample of 60 COVID-19-related FEMA Public Assistance Grant Program projects from a population of 3,315 COVID-19-related FEMA Public Assistance Grant Program projects from the audit period, using a 95% confidence level, a 0% expected error rate, and a 5% tolerable error rate. For each of the COVID-19-related Public Assistance Grant Program projects selected, we inspected supporting documentation, including requests for public assistance applications, the notes from Recovery Scoping Meetings, MEMA checklists for pre- and post-reviews of FEMA's project worksheet, project worksheets, payments to the applicants and time extensions (FEMA issued a blanket time extension to applicants for all projects).

We noted no exceptions in our testing. Therefore, we concluded that, during the audit period, MEMA assisted applicants with COVID-19-related FEMA Public Assistance Grant Program applications in accordance with Section IV(A) numbers 1, 8, 12, 13, 14, 17, and 21 of MEMA's "State Administration Plan for the FEMA Public Assistance Grant Program [Calendar Year] 2023."

MEMA Collaboration with DPH and OSD

To determine to what extent MEMA collaborated with OSD and DPH in coordinating COVID-19 resource management and delivery, we performed the procedures described below.

CCC Membership

We judgmentally selected 68 CCC situation reports, called Sitreps, out of a total population of 140 Sitreps that were issued during the audit period. We targeted all 45 Sitreps that were issued daily during the first two months of the COVID-19 pandemic, which covered the period March 17, 2020 through April 30, 2020. CCC issued the remaining reports, which covered the 14-month period from May 1, 2020 through June 17, 2021, on a more sporadic basis. From these remaining reports, we selected a judgmental, nonstatistical sample of 23 Sitreps—at least one Sitrep from each month. Our sample included multiple reports issued during the months of September 2020, October 2020, November 2020, and December 2020. We inspected the 68 Sitreps for evidence of collaboration between MEMA and DPH and/or OSD (e.g., mentions of MEMA, DPH, and/or OSD working on the same taskforce; distribution of PPE by MEMA or DPH; and the establishment of the interagency working group).

Interagency Meetings

- We inspected all 74 (100%) PowerPoint presentations documenting virtual meetings between MEMA, DPH, and OSD on COVID-19 inventory status and resource delivery. The presentations covered the period May 22, 2020 through March 1, 2022.
- We inspected all 117 emails provided to us by MEMA that were exchanged between MEMA, OSD, the Executive Office of Health and Human Services, DPH, vendors, consultants, and other state agencies regarding resource management, inventory movement, and demand forecasting. The emails covered the period March 23, 2020 through May 8, 2023.
- We examined Microsoft Teams screenshots showing a meeting that took place on July 22, 2020 between MEMA and OSD regarding personal protective equipment (PPE) and five weekly meetings between MEMA and DPH regarding PPE covering the period March 29, 2022 through April 26, 2022.

Intergovernmental Service Agreements

We examined the interdepartmental service agreement (ISA) between DPH and MEMA, effective December 7, 2020 through June 30, 2021, for providing COVID-19-related clinical supplies and PPE to local health departments, emergency departments, and community health centers.

Collaborative Initiatives

We examined MEMA Situation Report #4, dated March 16, 2020, which established the Interagency Working Group. We examined all 28 Interagency Working Group Sub-Committee Reports that showed evidence of collaboration between MEMA and DPH between March 13, 2020 and April 30, 2020.

We examined the Massachusetts COVID-19 Vaccination Plan (Interim Draft) from DPH, dated October 16, 2020, with MEMA participating as a member of the Leadership and Communications Group.

We examined the press release, dated August 7, 2020, regarding MEMA's role in the COVID-19 Enforcement and Intervention Team, and we examined an email from MEMA, dated August 28, 2024, which demonstrated evidence of its collaboration with this team.

Social Media

We examined MEMA's Facebook posts that showed its collaboration with DPH (e.g., mentions of how MEMA and DPH collaboratively worked to procure emergency materials and equipment in response to the COVID-19 pandemic) during the audit period.

We noted no exceptions in our testing. Therefore, we concluded that, during the audit period, MEMA collaborated with OSD and DPH in coordinating COVID-19 resource management and delivery.

Receipt, Expense, and Reporting of COVID-19 Funds

To determine whether MEMA had controls in place over the receipt, expense, and reporting of COVID-19 funds in accordance with MEMA's reimbursement and payment practices, we performed the following procedures.

Receipt

We selected a random, statistical sample of 60 COVID-19 revenue transactions from a population of 3,002 COVID-19 revenue transactions in the Massachusetts Management Accounting and Reporting System (MMARS) from the audit period, using a 95% confidence level, a 0% expected error rate, and a 5% tolerable error rate. We tested the COVID-19 revenue transactions to ensure that a supervisor approved the revenue that MEMA received.

For each of the samples selected, we inspected the following documents for supervisor approvals:

- MMARS Cash Deposit Forms;
- MMARS Cash Receipts showing transfers to the Commonwealth's General Fund, where applicable; and
- Cash Management Improvement Act of 1990 Forms.

Expense

We selected a random, statistical sample of 108 expenditures from a population of 19,909 COVID-19 expenditures in MMARS from the audit period, using a 95% confidence level, a 1% expected error rate, and a 5% tolerable error rate. We tested the transactions for supervisor approvals over both the expenditure request and the payment.

For each of the samples selected, we inspected the following documents for supervisor approvals:

- expenditure request—MMARS Payment Request document, MMARS cost allocation report (for payroll-related expenditures), and related invoices and emails approving the expenditure request and
- payment—MMARS electronic funds transfer document and approved timesheets.

Reporting

Based on the terms of the four ISAs with the Executive Office for Administration and Finance (ANF), effective between March 30, 2020 and June 30, 2022, MEMA was required to submit biweekly reports of ISA-related expenditures to ANF. We calculated a total of 55 biweekly reports that MEMA should have submitted to ANF during the audit period. When we requested the 55 biweekly reports, MEMA stated that it did not send biweekly reports to ANF during the audit period. (See [Finding 1](#) for more information.) However, MEMA provided 27 cost reports that it periodically submitted to ANF during the audit period, according to ANF's request.

Additionally, based on the terms of the ISA with the Department of Public Health (DPH), effective December 7, 2020 through June 30, 2021, MEMA was required to submit a report of expenditures upon termination of the ISA. We inquired whether MEMA submitted the report upon termination of the ISA with DPH and noted that MEMA did not submit the required report of expenditures to DPH. (See [Finding 1](#) for more information.)

See [Finding 1](#) for more information regarding the results of our testing of MEMA's reporting of COVID-19 funds.

We used both statistical and nonstatistical sampling methods; however, we did not project the results of our testing to any of the corresponding populations.

Data Reliability Assessment

MEMA's Resource Request System

To determine the reliability of MEMA's Resource Request System data, we interviewed MEMA's assistant director of operations and other MEMA employees who were knowledgeable about the system. We tested certain general information system controls, including security management, access controls, configuration management, and contingency planning for MEMA's Resource Request System to determine the reliability of the data therein.

To determine the completeness and accuracy of the resource request data from the Resource Request System (i.e., the resource requests), we observed the MEMA assistant director of operations query the Resource Request System and extract 6,717 resource requests that were made during the audit period. The assistant director of operations then provided the list of 6,717 resource requests to us in

an Adobe PDF, which we converted to a Microsoft Excel spreadsheet. We ensured that the total number of requests we observed within the Resource Request System matched the total number of requests in both the Adobe PDF and the Excel spreadsheet. We identified a total of 234 canceled requests that were made during the audit period and selected a systematic sample¹⁴ of 10 canceled requests to determine whether the canceled requests needed to be included in the final test population. We obtained copies of the Resource Request System's detailed request forms and reviewed them to understand the reasons for cancellation. Based on the review, we determined that we could exclude canceled requests from the population, thus reducing the population to 6,483 resource requests. We inspected the data for hidden rows and columns, blank fields, and request dates outside the audit period. We also tested the data for duplicate requests (e.g., requests with the same tracking number that were the result of the same request being in process in the first COVID-19 incident and completed in the second COVID-19 incident within MEMA's Resource Request System) and eliminated 23 duplicates, resulting in a final total population of 6,460 resource requests.

From the population of 6,460 resource requests that occurred during the audit period, we judgmentally selected a sample of 20 resource requests from the Excel spreadsheet and traced the resource request details (e.g., submitted date, tracking number, requester, assistance requested, date needed, requester priority, date fulfilled, and resources deployed) to the resource request detail forms. We followed up with MEMA officials to review required documentation to clarify any anomalies in the data, including, but not limited to, duplicates and blank fields.

Smartsheet Proactive Resource Requests

To determine the reliability of the Smartsheet resource requests, we interviewed MEMA's assistant director of operations and other MEMA employees who were knowledgeable about the Smartsheet that MEMA used for proactive resource management. MEMA provided the requests in an Excel format for the audit period, which consisted of 719 requests. We tested user access controls. We also verified the location of the requester to determine whether the requester was from a Massachusetts city or town and not from out of state. Additionally, we followed up with MEMA officials to review required documentation to clarify any anomalies in the data, such as hidden rows and columns, blank fields, duplicate requests, and request dates outside the audit period.

14. A systematic sample is a sample selected from a population using a fixed interval (e.g., every Nth number).

FEMA Grants Management System

To determine the reliability of data from FEMA's Grants Management System, which is used by MEMA to administer FEMA's Public Assistance Grant Program, we interviewed MEMA employees who were knowledgeable about the system and tested user access controls.

Further, we observed MEMA's recovery unit supervisor query the system and extract 3,315 COVID-19-related FEMA Public Assistance Grant Program projects that were submitted during the audit period. The recovery unit supervisor then provided the 3,315 COVID-19-related Public Assistance Grant Program projects to us in an Adobe PDF, which we converted to an Excel spreadsheet. We ensured that the total number of COVID-19-related Public Assistance Grant Program projects we observed within the system matched the total number of COVID-19-related Public Assistance Grant Program projects in both the Adobe PDF and the Excel spreadsheet. We followed up with MEMA officials to review required documentation to clarify any anomalies in the data, including, but not limited to, blank fields, duplicate projects, and application dates outside the audit period.

We also compared the data from FEMA's system of record to the population of 3,315 COVID-19-related Public Assistance Grant Program projects and noted anomalies in the data. We followed up with MEMA officials to review required documentation to clarify any anomalies in the data, including, but not limited to, incomplete data (e.g., recipients without a project number).

Additionally, from the population of 3,315 COVID-19-related Public Assistance Grant Program projects, we judgmentally selected a sample of 20 COVID-19-related Public Assistance Grant Program projects and traced the COVID-19-related Public Assistance Grant Program project details (e.g., project number, project worksheet number, applicant, project type, project title, process step, project size, declaration date, subrecipient type, activity completion deadline, number of damages, best available cost and best available federal share cost) to either the final FEMA project report or screenshots from FEMA's Grants Management System (for projects either still pending or withdrawn).

MMARS

In 2018 and 2022, the Office of the State Auditor performed a data reliability assessment of MMARS that focused on testing selected system controls (access, security awareness, audit and accountability, configuration management, identification and authentication, and personnel security). We interviewed MEMA employees who were knowledgeable about MMARS, which MEMA used for

finance management. We tested certain general information system controls, including security management (i.e., obtained and reviewed security awareness and training policies and procedures, personnel screenings / Criminal Offender Record Information [CORI] background checks, and security training certificates of completion) and access controls (i.e., supervision and review of user access to MMARS), to determine the reliability of the data therein. (See Other Matters for more information regarding the results of our testing of CORI background checks.)

To determine the completeness and accuracy of MEMA's MMARS data, which detailed its COVID-19 expenditure and revenue transactions, we queried the Commonwealth's Information Warehouse¹⁵ to obtain a total population of MEMA's 3,002 COVID-19 revenue transactions and 19,909 COVID-19 expenditures for the audit period. We followed up with MEMA officials to review required documentation to clarify any anomalies in the data, including, but not limited to, blank fields, duplicate records, and data entry errors (i.e., incorrect reporting codes for expenditures).

We judgmentally selected a sample of 20 expenditures from the 19,909 COVID-19 expenditures. For each of the samples selected, we traced the expenditures to at least one of the following documents: (1) invoices, (2) MMARS cost allocation reports, or (3) MMARS payment or request documents to either (a) MMARS electronic funds transfer documents or (b) automated distribution documents. We did this to verify the posting amount, vendor customer number, and vendor payment.

We judgmentally selected a sample of 20 revenue transactions from the 3,002 revenue transactions. For each of the transactions in our sample, we traced the revenue transactions to Cash Management Improvement Act of 1990 draw reports, State Public Assistance Grant Summary, and MEMA-provided central expense details to verify the amount of revenue received.

Based on the results of the data reliability assessment procedures described above, we determined that the information we obtained was sufficiently reliable for the purposes of our audit.

15. The Commonwealth Information Warehouse contains historical budget, human resources, and payroll information as well as financial transaction data from the Massachusetts Management Accounting and Reporting System.

DETAILED AUDIT FINDINGS WITH AUDITEE'S RESPONSE

1. The Massachusetts Emergency Management Agency did not develop or implement internal controls to ensure compliance with the reporting requirements of its intergovernmental service agreements with the Executive Office for Administration and Finance or the Department of Public Health.

During the audit period, the Massachusetts Emergency Management Agency (MEMA) did not develop or implement internal controls to ensure its compliance with reporting requirements outlined in its intergovernmental service agreements (ISAs).

Specifically, MEMA did not have controls to ensure its compliance with the reporting requirements of its four ISAs with the Executive Office for Administration and Finance (ANF) and the one ISA with the Department of Public Health (DPH).

The four ISAs executed with ANF covered the period March 10, 2020 through June 30, 2022. According to these ISAs, MEMA was required to submit biweekly expenditure reports (approximately 55 for the audit period) detailing ISA-related expenditures to ANF. However, MEMA could not provide evidence that it submitted any biweekly reports to ANF during the audit period.

The one ISA MEMA executed with DPH covered the period December 7, 2020 through June 30, 2021. This ISA required MEMA to submit a final report upon completion of the ISA. No evidence was provided to confirm that MEMA complied with this requirement.

MEMA's failure to submit the required biweekly reports to ANF and the required final report to DPH constitutes noncompliance with contractual obligations and regulatory requirements. This lack of reporting undermines transparency and accountability in tracking ISA-related expenditures and performance and may have hindered effective oversight by both ANF and DPH.

Authoritative Guidance

Section 8 of Attachment A—Terms of Performance and Justifications of the ISA between MEMA and ANF states the following:

[REQUIRED] Identify the format and timing of ISA reports to the Buyer/Parent Department. Include the type of reports (e.g., progress or status, data, etc.), timing of reports (e.g., weekly, monthly, final) and the medium for submission of reports (e.g., e-mail, Excel spreadsheet, paper, telephone):

MEMA shall report to ANF on a bi-weekly basis costs and activities related to this ISA.

Section 8 of Attachment A—Terms of Performance and Justifications of the ISA between MEMA and DPH states the following:

[REQUIRED] Identify the format and timing of ISA reports to the Buyer/Parent Department. Include the type of reports (e.g., progress or status, data, etc.), timing of reports (e.g., weekly, monthly, final) and the medium for submission of reports (e.g., e-mail, Excel spreadsheet, paper, telephone):

Final report of the expenditures was to be sent through email at the [completion] of the ISA to DPH.

Reasons for Issue

MEMA stated that the reason for a lack of internal controls over the reporting requirements was because MEMA relied on collaboration activities and informal communication with the two agencies with which it executed ISAs. MEMA stated that it relied on strong relationships with these two agencies and had never encountered a case where a funding agency expressed concern over a lack of information from MEMA.

Regarding the ISAs with ANF, MEMA officials informed us that MEMA was periodically providing ANF with reports of COVID-19 fund expenditures at ANF's request. Because of this, MEMA officials considered that MEMA was in compliance with the ISA. However, we noted that the evidence of MEMA's periodic reporting to ANF was not done on a biweekly basis as required by the ISA, and, therefore, MEMA did not comply with the terms of the ISA.

MEMA was unable to provide evidence that it had sent the required final report to DPH.

Recommendation

MEMA should develop and implement internal controls or procedures to ensure that it submits all required reports in a timely manner. MEMA should also designate responsible employees to monitor compliance with reporting obligations.

Auditee's Response

MEMA agrees that it failed to submit biweekly reports to ANF and a final report to DPH as required by the applicable ISAs. Accordingly, MEMA was not in strict compliance with the ISAs and [Section 6 of Title 815 of the Code of Massachusetts Regulations]. That said, MEMA responded to all of ANF's requests to fill out spreadsheets concerning spending as described in the 11/20/2020 email from ANF to MEMA. In addition, the Massachusetts Management and Reporting System (MMARS) is the official accounting system used by the State to record and report on the State's accounting

and financial activity. As the "parent" in the ISAs with MEMA, it is MEMA's understanding that ANF had access to costs and activities associated with its ISAs via MMARS. Similarly, it is MEMA's understanding that DPH had the ability to run the expenditure report requested at the termination of its ISA with MEMA.

Despite transparency via MMARS, MEMA agrees that it must strictly comply with ISAs and regulations. To that end, prompted by the Comptroller's annual Internal Control Certification (ICC) requirement, MEMA formed an internal team led by the [chief financial officer], to update its written policies and procedures, and create a system of written internal controls to ensure compliance with the Comptroller's published guidance, and prevent fraud, waste, and abuse of Commonwealth resources. These updated policies and procedures will include a tracking system or procedure to ensure contract terms are identified and complied with, to include ensuring all reports are submitted in a timely manner and documentation is properly stored and retrievable. Finally, MEMA understands the need for a designated compliance officer and is actively weighing its options in this regard, subject to fiscal and [full-time equivalent] limitations.

Auditor's Reply

Based on MEMA's response, it is taking measures to address our concerns regarding this matter. We will follow up on this matter in approximately six months as part of our post-audit review process.

OTHER MATTERS

The Massachusetts Emergency Management Agency does not have a written policy and procedure to ensure that Criminal Offender Record Information background checks occur.

During the audit, we noted that there was no documentation to support that Criminal Offender Record Information (CORI) background checks were conducted for 5 of the 10 MEMA employees we tested to comply with our data reliability assessment testing of MEMA's information system controls. This occurred despite the fact that these employees had access to critical systems, such as the Massachusetts Management Accounting and Reporting System (MMARS). Furthermore, our audit revealed a lack of formalized policies and procedures governing the requirement and execution of CORI background checks for MEMA employees.

The absence of background checks for employees with access to critical systems increases the risk of unauthorized access, fraud, and potential malicious activities within the organization. Moreover, the lack of formalized policies and procedures governing this process may lead to inconsistent application, lack of accountability, and potential noncompliance with regulatory requirements.

According to Section PS-3 of Chapter 3.14 of the National Institute of Standards and Technology's Special Publication 800-53 Revision 5, Security and Privacy Controls for Information Systems and Organizations, organizations should do the following:

- a. Screen individuals prior to authorizing access to the system; and*
- b. Rescreen individuals in accordance with [Assignment: organization-defined conditions requiring rescreening and, where rescreening was so indicated, the frequency of rescreening]*

Discussion: Personnel screening and rescreening activities reflect applicable laws, executive orders, directives, regulations, policies, standards, guidelines, and specific criteria established for the risk designations of assigned positions. Examples of personnel screening include background investigations and agency checks. Organizations may define different rescreening conditions and frequencies for personnel accessing systems based on types of information processed, stored, or transmitted by the systems.

MEMA officials told us that while they do perform background checks on new employees, they do not have the policy or procedure documented. Regarding the exceptions we identified, MEMA informed us that it was unable to locate the evidence to show that these employees received CORI background checks.

We recommend that MEMA establish and maintain formal policies to ensure that it consistently performs CORI background checks and that it retains evidence of those background checks in compliance with applicable regulations. This should occur for all employees, especially employees with access to critical systems and sensitive information.

Auditee's Response

MEMA agrees that it should have a written policy and procedure as described in the "other matters" section of the draft audit report. MEMA is in the process of documenting, in policy and procedure, its practice of conducting CORI checks on all prospective new hires and employees selected for promotions. The policy will also address record retention, in accordance with the Massachusetts Statewide Retention Schedule, and storage requirements.

Auditor's Reply

Based on MEMA's response, it is taking measures to address our concerns regarding this matter.