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INSPECTOR GENERAL

The Commonwealth of Massachusetts
Office of the Inspector General

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August 19, 2010

Mr. John LaFleche,
Business Manager
Bay Path Regional Vocational Technical High School
Southern Worcester Regional Vocational School District
57 Old Muggett Hill Road
Charlton, MA 01507

Dear Mr. LaFleche:

Thank you for your assistance in providing the Massachusetts Office of the Inspector General (OIG) with the State Fiscal Stabilization Fund (SFSF) documents requested by our letter of May 26, 2010.

The OIG is reviewing American Recovery and Reinvestment Act (ARRA)-related grants to identify potential vulnerabilities to fraud, waste, and abuse and other risks that could negatively impact the accountability, transparency, and anti-fraud mandates contained in the statutory language and interpretive guidance of ARRA. Our review of the provided documents should not be construed as an audit, investigation, or a comprehensive programmatic review.

Regarding SFSF funds, the OIG has limited its review to procurement and non-payroll related expenditures. Your response to our request indicated that your district used SFSF funds only for payroll purposes. As a result, your expenditure falls outside the scope of our current review.

ARRA requires that grant funds, including SFSF funds, be maintained in separate and distinct bank accounts. The documents you provided do not indicate whether your district has done this. Please ensure that these grant funds are segregated per ARRA grant requirements if not already done so. If you need additional

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information regarding this, please contact the Department of Elementary and Secondary Education.

I appreciate your cooperation in this review. Please do not hesitate to contact the OIG with any questions or concerns you may have regarding this review.

Sincerely,

Neil Cohen
Deputy Inspector General