



The Commonwealth of Massachusetts

AUDITOR OF THE COMMONWEALTH

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AUDITOR

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2011-0051-3R

April 20, 2011

Ms. Janet LaBreck, Commissioner
Massachusetts Commission for the Blind
48 Boylston Street
Boston, Massachusetts 02116 - 4718

Dear Ms. LaBreck:

In accordance with Chapter 11, Section 12, of the Massachusetts General Laws, we have conducted an audit of American Recovery and Reinvestment Act (ARRA) funds received and expended at the Massachusetts Commission for the Blind (MCB) for the period February 17, 2009 to September 30, 2010. The objectives of our audit were to assess the adequacy of MCB's management control system for measuring, reporting, and monitoring the effectiveness of its programs and to evaluate compliance with laws, rules, and regulations applicable to each program.

During the audit period, MCB was awarded federal stimulus funds totaling \$1,881,702. As of September 30, 2010, MCB had expended \$1,211,605, or 64.4%, of the total federal stimulus awarded, as follows:

	<u>Funds Awarded</u>	<u>Funds Expended</u>
Vocational Rehabilitation Services to States Program	\$ 1,060,294	\$671,586

The expended funds were used to hire four full-time employees to provide training on adaptive software, hardware, and other systems related to employment and develop curriculum for job-specific computer skills training. They will devise and implement training elements in the production of radio programs for blind individuals, as well as transport legally blind program staff to appointments and prepare reports in print and Braille. The grant period ends September 30, 2011 and it is anticipated that all funds will be expended.

	<u>Funds Awarded</u>	<u>Funds Expended</u>
State Independent Living Services Program	\$ 42,958	\$ 35,048

The expended funds were used to make modifications to homes of blind individuals to enable them to live independently. The grant period ends September 30, 2011 and it is anticipated that all funds will be expended.

Older Independent Blind Services Program	\$ 778,450	\$504,971
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The expended funds were used to hire one full-time employee to provide clerical and administrative support duties for the BRIDGE program (people legally blind, age 55 or older with a secondary disability, such as hearing loss). Funds were also used to purchase Assistive Technology (AT) services such as low-vision, AT devices, hearing aids and other assistive listening devices, and other adaptive equipment and supplies. In addition, funds were used to provide essential skills training for living with a secondary disability, as well as training on how to self-manage diabetes. The grant period ends September 30, 2011 and it is anticipated that all funds will be expended.

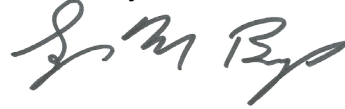
We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

To achieve our audit objectives, we reviewed the following:

- All federal stimulus funds awarded to MCB during our audit review period.
- Internal controls developed to ensure that federal stimulus funds are safeguarded against loss, theft, and misuse.
- Recordkeeping procedures to verify that ARRA programs are properly authorized, supported by adequate documentation, and accounted for separately within the agency's accounting records.
- Procedures for evaluating the impact of ARRA funds received.
- Whether MCB has identified and reported the number of jobs created/retained with ARRA funds.

Our tests in the above-mentioned areas disclosed no material weaknesses. Based on our review, we have concluded that during the approximate 19-month period ended September 30, 2010, MCB maintained adequate management controls and complied with applicable laws, rules, and regulations for the areas tested.

Sincerely,

A handwritten signature in black ink, appearing to read "Suzanne M. Bump". The signature is written in a cursive, flowing style.

Suzanne M. Bump
Auditor of the Commonwealth