



Commonwealth of Massachusetts
Office of the State Auditor
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Making government work better

Official Audit Report – Issued June 6, 2013

Plymouth County District Attorney's Office Use of American Recovery and Reinvestment Act Funds

For the period September 14, 2009 through September 30, 2012



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INTRODUCTION

This audit was conducted as part of the Office of the State Auditor's ongoing efforts to audit the receipt, administration, and disbursement of American Recovery and Reinvestment Act of 2009 (ARRA) funds by state entities. In addition to reviewing controls over the receipt and expenditure of ARRA funds and determining compliance with applicable laws, rules, and regulations, we assessed whether the Plymouth County District Attorney's Office (PCDA) complied with ARRA accounting and reporting requirements and accurately reported on the number of jobs created/retained with ARRA funds.

Based on our audit we have concluded that, for the period September 14, 2009 through September 30, 2012, PCDA maintained adequate management controls and complied with applicable laws, rules, and regulations for the areas tested.

OVERVIEW OF AUDITED AGENCY

The Plymouth County District Attorney's Office (PCDA) was established under the provisions of Chapter 12, Sections 12 and 13, of the Massachusetts General Laws, which provide for the administration of criminal law and the defense of civil actions brought against the Commonwealth in accordance with Chapter 258 of the General Laws (Claims and Indemnity Procedure for the Commonwealth, its Municipalities, Counties and Districts and the Officers and Employees Thereof). PCDA serves one city and 26 towns¹ in Southeastern Massachusetts, representing the Commonwealth in criminal and civil proceedings. PCDA represents the Commonwealth at bail hearings, commitment proceedings related to criminal matters, and the presentation of evidence in all inquests and rendition proceedings and assists with the investigation of a variety of criminal activities. PCDA maintains its main administrative office in Brockton and has satellite offices in Brockton, Plymouth, Wareham, and Hingham.

During our audit period, PCDA was awarded three separate grants through the American Recovery and Reinvestment Act of 2009 (ARRA) totaling \$1,293,961. As of September 30, 2012, PCDA had expended \$1,198,806 of this amount, as indicated below.

ARRA Grant	Grantor	Award Amount	Funds Expended
Edward Byrne Memorial Justice Assistance Grant	U.S. Department of Justice	\$1,053,655	\$ 961,581
STOP Violence Against Women Recovery Act Grant	Mass. Office of Victim Assistance	64,400	64,400
Victims of Crime Act Grant	Mass. Executive Office of Public Safety and Security	<u>175,906</u>	<u>172,825</u>
Total		<u>\$1,293,961</u>	<u>\$1,198,806</u>

Each program is described as follows:

Edward Byrne Memorial Justice Assistance Grant

PCDA was awarded an Edward Byrne Memorial Justice Assistance Grant (JAG), amounting to \$1,053,655, by the United States Department of Justice (DOJ). Although the project period of the

¹ PCDA serves the City of Brockton and the following 26 towns: Abington, Bridgewater, Carver, Duxbury, East Bridgewater, Halifax, Hanover, Hanson, Hingham, Hull, Kingston, Lakeville, Marion, Marshfield, Mattapoisett, Middleborough, Norwell, Pembroke, Plymouth, Plympton, Rochester, Rockland, Scituate, Wareham, West Bridgewater, and Whitman.

grant was March 1, 2009 through February 28, 2013, the grant was not awarded until September 14, 2009. The grant provided for improving the function of the Plymouth County criminal justice system by supporting specialized training, equipment purchases, and the investigation of drug and gun crime for police departments within 14 jurisdictions. The DOJ requires that JAG recipients submit quarterly reports that help identify the impact of ARRA funds received and expended, including statistics on the creation and/or retention of jobs. In addition to reporting the uses of program funds, information reported to the Massachusetts Recovery and Reinvestment Office for the quarter ended September 30, 2012 indicated that 75 full- or part-time jobs had been created or retained by PCDA and the police departments within Plymouth County.

STOP Violence Against Women Recovery Act Grant

PCDA was also awarded \$64,400 from the STOP Violence Against Women Recovery Act Grant Program (VAWA) through an Interdepartmental Service Agreement (ISA)² with the Massachusetts Executive Office of Public Safety and Security (EOPSS). The grant program, by statute, supports communities in their efforts to hire and retain criminal justice and victim services personnel who respond to violent crimes against women and develop and strengthen effective law enforcement, prosecution strategies, and victim services in cases involving violent crimes. The grant enabled the domestic violence staff of PCDA's Wareham satellite office to increase services provided by the prosecution to the victims and witnesses of domestic violence, intimate partner sexual assault, stalking, and criminal harassment. The project period of the ISA was February 1, 2010 through April 30, 2011, and the grant was awarded on January 22, 2010. EOPSS requires subrecipients of the grant (the federal government funds VAWA, and the EOPSS distributes it) to submit quarterly financial reports.

Victims of Crime Act Grant

PCDA was additionally awarded ARRA funding totaling \$175,906 as part of the Victims of Crime Act Grant Program through the Massachusetts Office of Victim Assistance (MOVA). An ISA form was executed between MOVA and PCDA. The grant provided for the funding of a full-time domestic violence advocate within the Plymouth District Court, with the responsibility of handling all cases involving domestic violence and providing notification, court support, case management, and referral services. The initial ISA, which covered the project period October 1, 2009 through

² The ISA is the contract that documents the business agreement between two state departments within any branch of state government, pursuant to 815 Code of Massachusetts Regulations 6.00.

June 30, 2010, amounted to \$34,263. The ISA was renewed in the amount of \$66,013 for the fiscal year ended June 30, 2011 and again renewed in the amount of \$75,630 for the fiscal year ended June 30, 2012. As a subrecipient of the grant, the submission of monthly reimbursement invoices to MOVA was required.

AUDIT SCOPE, OBJECTIVES, AND METHODOLOGY

In accordance with Chapter 11, Section 12, of the Massachusetts General Laws, we have conducted an audit of certain activities of the Plymouth County District Attorney's Office (PCDA) for the period September 14, 2009 through September 30, 2012. The objectives of our audit were to determine whether American Recovery and Reinvestment Act of 2009 (ARRA) funds awarded to PCDA for programs were used for their intended purposes and in compliance with program requirements, and to evaluate whether PCDA was complying with ARRA accounting and reporting requirements.

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 performed the following procedures:

- Reviewed the Internal Control Plan (ICP) established by PCDA to ensure that the ICP has been updated to include ARRA-specific risk assessments and related internal controls to ensure that federal stimulus funds are safeguarded against loss, theft, and misuse.
- Obtained and reviewed a listing of all ARRA grants applied for and awarded to PCDA during our audit period.
- Tested internal controls over ARRA expenditures and determined whether ARRA funds are being expended for the intended purposes and in compliance with applicable laws, rules, and regulations. The auditors used a nonstatistical sampling approach based on their professional judgment to test ARRA expenditure compliance.
- Reviewed recordkeeping procedures to determine whether the expenditure of ARRA funds was properly authorized, supported by adequate documentation (e.g., vendor invoices, receipts, payroll records), and accounted for separately within PCDA's accounting records.
- Reviewed ARRA reports and supporting documentation (e.g., quarterly reports required for prime recipients and subrecipients) to ensure that PCDA complied with ARRA reporting requirements, including identifying the number of jobs created/retained.

We obtained grant award and expenditure information from systems maintained by the federal government, the Commonwealth, and PCDA. We compared this information with other source

documents and interviewed knowledgeable PCDA officials about the data. We determined that the data were sufficiently reliable for the purposes of this report.

Based on our audit we have concluded that, for the period September 14, 2009 through September 30, 2012, PCDA maintained adequate management controls and complied with applicable laws, rules, and regulations for the areas tested.