



GREGORY W. SULLIVAN
INSPECTOR GENERAL

The Commonwealth of Massachusetts
Office of the Inspector General

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December 16, 2010

Mr. Paul Dakin
Superintendent of Schools
Revere Public Schools
101 School Street
Revere, MA 02151

Dear Superintendent Dakin:

As you know, the Massachusetts Office of the Inspector General (OIG) reviewed the Revere Public Schools' (RPS) American Recovery and Reinvestment Act (ARRA)–funded Fiscal Year 2009 State Fiscal Stabilization Fund (SFSF) Grant. RPS received this grant from the Massachusetts Department of Elementary and Secondary Education.

The OIG is reviewing 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. The OIG intends these reviews to assist recipients of ARRA funding identify and address risks.

RPS received \$3,532,544 in SFSF funding in FY2009. The OIG review focused on the \$1,180,705 of these funds spent on special education tuition. RPS spent the remaining funds for salary, employee fringe benefits, and student transportation.

RPS expended these grant funds during the last quarter of FY2009. Therefore, the OIG reviewed this quarter only. The OIG reviewed a sample of special education (SPED) contracts, verified that these SPED schools charged appropriate tuition rates and verified that RPS paid the appropriate tuition rates.

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The OIG found the following:

- The OIG verified that during the last quarter of FY2009, all 25 private SPED schools used by RPS charged the appropriate Operational Service Division (OSD)-established special education tuition rates to the RPS.
- On a sample basis, the OIG verified that the RPS paid the amounts invoiced by the SPED schools.
- On a sample basis, the OIG verified that RPS maintained appropriate contracts with these SPED schools pursuant to 603 CMR 28.06 (3)(f).

The OIG appreciates your cooperation with this review. Please do not hesitate to contact us with any questions or concerns you may have regarding this review.

Sincerely,

Neil Cohen
Deputy Inspector General

cc: Mayor Thomas G. Ambrosino
DESE Director of Audit & Compliance David LeBlanc