

THE AUDITOR'S REPORT



News & Updates

from the Office of the State Auditor Suzanne M. Bump

Making government work better



Suzanne M. Bump
State Auditor



Dear Friend,

Making government work better. For our office, this is more than just a tagline, it is a commitment we bring to the office every day.

While one could choose to see our audits as pointing out where government falters, we see them differently. We see them as a roadmap to help government live up to the expectations of its constituents and meet its mission to serve the taxpayers of Massachusetts. It is an opportunity for an agency to invite an independent person in to look at what it is doing and provide recommendations for where it can do better.

As you can imagine, some of our auditees do not see our audits this way, however a recent [audit of Greenfield Community College](#) was different. The school not only quickly took steps in response to our audit to better serve students with disabilities, but also when a reporter asked the school for comment, it embraced the opportunity for improvement. A representative for the school told the [Greenfield Recorder](#), "I don't look at doing an audit or assessment of what we're doing as a negative thing, but as an opportunity for growth. We ask our students to do that all the time, so we should be doing the same thing."

This quote truly summarizes how we see our work. It is not a chance to point out what went wrong; it is about taking a step back to look for ways to do better, to challenge old processes, and embrace innovative ways to make government work better.

Thank you,

Suzanne M. Bump
Auditor of the Commonwealth

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Recent Audits/Reports

[Montachusett Regional Transit Authority](#)

[Massachusetts Board of Library Commissioners](#)

[Berkshire Regional Transit Authority](#)

[Bureau of Special Investigations FY 18 Quarter 2 Report](#)

[Massachusetts Rehabilitation Commission](#)

[Cape Cod Regional Transit Authority](#)

[Public Employee Retirement Administration \(PERAC\)](#)

[Greenfield Community College](#)

[MetroWest Regional Transit Authority](#)

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[Department of Conservation and Recreation](#)

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Recent Press Releases

[Audit Shows Millions of Dollars in Unemployment Insurance Contributions Still Uncollected by the State](#)

[Audit Shows DCR Still Not Collecting All User Fees for State Land](#)

[Cyberscammer Steals \\$93k from Massachusetts Clean Energy Center](#)

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An audit released last month found the [Department of Conservation and Recreation](#) was not adequately collecting fees from businesses that leased state-owned public land.

OSA Focus: Ensuring a Level Playing Field

One of the goals of the Office of State Auditor Suzanne M. Bump (OSA) is ensuring taxpayer dollars are spent wisely and appropriately. However, many state government agencies are not completely funded by tax dollars and instead finance some of their operations through fees charged to businesses or other entities—the OSA looks at these too.

Two recent audits from the OSA—of the Department of Unemployment Assistance (DUA) and the Department of Conservation and Recreation (DCR)—looked at the audited agencies' processes for collecting fees that were due to the Commonwealth and showed there was significant need for improvement. [The DUA audit](#) found that the agency failed to collect millions of dollars in unemployment insurance contributions from businesses in the Bay State. Similarly, [the audit of DCR](#) showed that the agency was not adequately collecting fees from businesses that leased state-owned public land.

The failure to collect fees from businesses creates several significant problems. First, it creates an uneven playing field that benefits those businesses who do not pay their fair share of fees. Those who live up to their responsibility to pay these fees end up shouldering a burden that is not placed on those who skirt the rules.

Additionally, it shortchanges the residents of the Commonwealth. In the case of the audit of DCR, these public lands belong to the residents of the state; it is up to DCR to ensure that if a private business uses that land for profit, residents are fairly compensated for that use. Failure to do so means that those businesses get a free-ride at the taxpayer's expense.

State government has a responsibility to not only ensure that it is effectively using tax dollars, but to also make sure that fees owed to the state are effectively and accurately collected. As these two audits show, this is an area where significant attention is needed to prevent the Commonwealth from losing additional revenue it is due.

OSA's Work Makes Headlines

[Auditor on target with park mis-management probe \(Editorial\)](#)

In an editorial, the Springfield Republican highlights the OSA's work as an agent of accountability in state government.

[State audit cites GCC for lack of evacuation plan for disabled students](#)

Following an audit, Greenfield Community College updated its policies to ensure all students have a safe environment to learn and grow, the *Greenfield Recorder* reports.

[Quasi-public state agency wired \\$94K to cybercriminal, audit finds](#)

The *Boston Business Journal* reports on an audit that found the Massachusetts Clean Energy Center has implemented new policies and procedures to ensure its data is secure after falling victim to a cyberscammer.



Citing examples from the MassHealth program and the OSA's work to advocate for the funding needs of regional school districts, Auditor Bump talked about how the work of her office helps build public trust in government during a taping of SouthCoast Matters with hosts Paul Letendre and Rebecca Hyman earlier this year. Watch [part 1](#) and [part 2](#) of the interview to learn more.



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The Auditor's Report

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Accountability in Action: Happy Fiscal New Year

Happy fiscal new year!

While most people celebrate the new year in January, in government we generally operate on a fiscal year that ends on June 30th. This means agencies not only wrap up their budgets and reporting, but also reflect on their accomplishments of the last twelve months.

To celebrate the fiscal new year, we do not have a ball to drop in Times Square, but we are counting down 10 ways that the Office of State Auditor Suzanne M. Bump made government work better in Fiscal Year 2018.



1. In September, Auditor Bump released [an audit of the Sex Offender Registry Board \(SORB\)](#) which found 1,769 sex offenders that were in violation of their reporting requirements and nearly 1,000 that were never classified. [Bump called on the agency to take a more active approach](#) to finding those offenders that had fallen off the radar. Since the audit was released, SORB has expanded its data-sharing agreements with state agencies to help them find missing offenders and members of the legislature have brought forward legislation to close reporting gaps identified by the audit.
2. [Auditor Bump determined that parts of the early voting law that went into effect in 2016 constituted an unfunded mandate on local governments.](#) Since that determination, she has worked with city and town clerks, as well as lawmakers, to reimburse communities for their 2016 spending, and to develop a way to fund this service for future elections. As a result of that work and advocacy, [Massachusetts communities received over \\$1 million to cover 2016 expenditures](#) and a permanent funding process was included in the Senate budget and is currently being debated by the budget conference committee.
3. In October, [Auditor Bump and her Division of Local Mandates released a report that highlighted the challenges facing regional school districts \(RSDs\) in the Commonwealth.](#) Since then, she's toured the Commonwealth to speak with school officials and policymakers about [the difficulties that result from the state's broken promises to fund the transportation costs of these schools.](#) In response to this and the work of educators, legislators and advocates across the state, the House and Senate included funding increases in their budget proposals for RSDs.
4. A November [audit of Salem State University](#) found that the school was not adequately inventorying its information technology assets, which left them at greater risk for loss, theft or misuse. The loss or theft of laptops and other IT assets is a problem that has been well documented by Auditor Bump's [audits of educational institutions.](#) Following the audit, the school reports it conducted a top-to-bottom review of its IT inventory and is making better use of technology to ensure it continues to adequately track computers, cell phones, servers, and other equipment.
5. Auditor Bump's Bureau of Special Investigations (BSI) announced that it had continued its record of success in identifying fraud in public benefit programs by [identifying \\$16.9 million in potential fraud during the previous year.](#) In addition, the work of BSI resulted in the indictments of [multiple individuals](#) for allegedly defrauding these important programs.
6. After Auditor Bump called on the Catastrophic Illness in Children Relief Fund to reduce the 9 month wait time [her audit found](#) for families with critically-ill children, the agency took steps to implement the audit's recommendations. As a result, the agency reports that the wait-time for families has been reduced by 33 percent.
7. At the request of county leadership, Auditor Bump conducted an audit of the Barnstable County government. [The audit recommended significant improvements to the County's processes for administering leases of its property and its financing of capital projects.](#) Following the audit, county leadership reports it reexamined, renegotiated, and in some cases terminated leases of its property, and implemented a new process for funding capital projects. Through these two steps, the county expects to see hundreds of thousands of dollars in taxpayer savings.
8. In September, [Auditor Bump provided recommendations to the Department of Veterans Services](#) to improve its process for paying benefits to veterans in the Commonwealth. Following the audit, DVS took steps to better use data and other resources that are available to it—such as the Social Security Death Master File—to make sure its resources are going to assist veterans and to eliminate payments that continued to be sent to veterans after they were deceased.
9. As part of a series of audits examining the protocols in place at colleges and universities in the Commonwealth to meet the needs of students with disabilities, Auditor Bump found that [Greenfield Community College did not have protocols to evacuate these students in the event of an emergency.](#) The school reports that it quickly [took steps](#) to improve its emergency evacuation protocols to ensure they addressed the needs of these students.
10. A recently released [audit of the Public Employee Retirement Administration Commission \(PERAC\)](#) found that the agency was not properly approving disability retirement benefits that were calculated by the retirement boards it oversees. This could result in individuals receiving greater retirement benefits than they are entitled. In response to the audit, PERAC reports that it cleared the backlog of reviewed calculations and has taken steps to ensure all calculations are reviewed in a timely fashion going forward.