



GREGORY W. SULLIVAN  
INSPECTOR GENERAL

*The Commonwealth of Massachusetts*  
*Office of the Inspector General*

JOHN W. MCCORMACK  
STATE OFFICE BUILDING  
ONE ASHBURTON PLACE  
ROOM 1311  
BOSTON, MA 02108  
TEL: (617) 727-9140  
FAX: (617) 723-2334

March 11, 2011

Mr. Jeffrey Nicholas  
Food Service Director  
Ware Public Schools  
P.O. Box 240  
Ware, MA 01082

Dear Mr. Nicholas:

As you know, the Massachusetts Office of the Inspector General (OIG) reviewed Ware Public Schools' June 2009 receipt of a \$20,000 Richard B. Russell National School Lunch Program Equipment Assistance Grant from the Department of Elementary and Secondary Education (DESE) under the American Recovery and Reinvestment Act (ARRA).

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. This review should not be construed as an investigation of the program or a comprehensive programmatic review. The OIG intends these reviews to assist recipients of ARRA funding to identify and address risks.

According to the grant application, your district planned to purchase a "walk-in refrigerator/freezer" for the Koziol Elementary School. In December 2010, OIG staff visited Koziol Elementary to verify that you conducted the purchase pursuant to federal and state requirements and to verify installation of the equipment.

The OIG review verified that:

- The district complied with the requirements of M.G.L. c. 30B (Chapter 30B), the Uniform Procurement Act;
- The district obtained three quotes from legitimate business entities;
- The amount paid by the district for the refrigerator/freezer (Nor-lake walk-in cooler/freezer combination) matched the amount of the DESE grant award;

Mr. Nicholas  
March 11, 2011  
Page 2

- During the site visit, the equipment appeared in operating condition and met the general specifications outlined to DESE in the grant application;
- The equipment had been appropriately “tagged” as an ARRA-funded item pursuant to DESE’s requirements.

For your information, helpful and practical free guidance and training can be found on the OIG website, including step-by-step procurement information available in the OIG manual, [Municipal, County, District, and Local Authority Procurement of Supplies, Services, and Real Property](http://www.mass.gov/ig/igpubl.htm) (the Chapter 30B manual), available at <http://www.mass.gov/ig/igpubl.htm>. In addition, an introductory Online Bidding Basics training course is available on the OIG’s website at [http://www.mass.gov/ig/mcppo/bb\\_online.htm](http://www.mass.gov/ig/mcppo/bb_online.htm).

I appreciate your cooperation in this review of ARRA funding. Please do not hesitate to contact my office with any questions or concerns you may have regarding this review.

Sincerely,

Neil Cohen  
Deputy Inspector General

cc: Mary Anne Gilbert, Department of Elementary and Secondary Education  
Kathleen C. Millett, Department of Elementary and Secondary Education  
Dr. Mary-Elizabeth Beach, Ware Public Schools