



The Commonwealth of Massachusetts

AUDITOR OF THE COMMONWEALTH

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A. JOSEPH DeNUCCI
AUDITOR

TEL. (617) 727-6200

2010-4544-3C

November 23, 2010

Dr. Robert F. Littleton, Jr.
Executive Director
Evergreen Center, Inc.
Milford, MA 01757

Dear Dr. Littleton:

In accordance with Chapter 11, Section 12 of the Massachusetts General Laws, as amended, we have conducted an audit of Evergreen Center, Inc. (Evergreen), for the period July 1, 2008 through March 31, 2010. The objectives of our audit were to: (1) examine certain administrative activities of Evergreen, (2) review and analyze transactions between Evergreen and its related party organization Human Services Management Corporation (HSMC) to ensure compliance with state regulations governing related party transactions and (3) examine Evergreen's administration of the \$10,270 in funding it received under the American Recovery and Reinvestment Act (ARRA) to ensure that these funds were properly recorded and reported by the agency and were expended for their intended purposes.

Our audit was conducted in accordance with generally accepted government auditing standards for performance audits issued by the Comptroller General of the United States. To achieve our objectives we held discussions with Evergreen and HSMC officials, examined each agency's organization charts, policies and procedures and internal controls and performed audit procedures and tests, as we considered necessary to meet these standards.

Based on our review, we have concluded that, during the 21-month period ended March 31, 2010, Evergreen maintained adequate management controls and complied with applicable laws, rules, and regulations for the areas tested. In addition, we determined that Evergreen properly recorded and reported the \$10,270 in ARRA funds it received during this period and expended these funds on two pieces of equipment to be used in its programs which is an appropriate use of these funds.

Sincerely,

A handwritten signature in black ink, appearing to read "A. Joseph DeNucci".

A. JOSEPH DeNUCCI
Auditor of the Commonwealth