



The Commonwealth of Massachusetts

AUDITOR OF THE COMMONWEALTH

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SUZANNE M. BUMP, ESQ.
AUDITOR

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2011-0074-3R

April 20, 2011

Ms. Janet E. Fine, Executive Director
Massachusetts Office for Victim Assistance
One Ashburton Place, Suite 1101
Boston, Massachusetts 02108

Dear Ms. Fine:

In accordance with Chapter 11, Section 12, of the Massachusetts General Laws, we have conducted an audit of American Recovery and Reinvestment Act (ARRA) funds received and expended at the Massachusetts Office for Victim Assistance (MOVA)/Victim Witness Assistance Board for the period April 24, 2009 to December 31, 2010. The objectives of our audit were to assess the adequacy of MOVA's management control system for measuring, reporting, and monitoring the effectiveness of its programs and to evaluate compliance with laws, rules, and regulations applicable to each program.

During the audit period, MOVA was awarded federal stimulus funds totaling \$930,000. As of December 31, 2010, MOVA had awarded \$509,433 to five subrecipients, or 54.8%, of the total federal stimulus funds received. The subrecipients had expended \$265,118 of the total \$509,433 awarded, or 52%, as detailed in the table below:

| Subrecipient | Amount of Award | Amount Expended | Jobs Created/Retained | Contract Term Start | Contract Term End |
|--|----------------------------|----------------------------|----------------------------------|------------------------------------|----------------------------------|
| Baystate Medical Center | \$121,588 | \$ 75,405 | 1 | 10-01-09 | 6-30-11 |
| Mass Parole Board | 125,999 | 46,256 | 1 | 10-01-09 | 6-30-11 |
| Plymouth County District Attorney's Office | 100,276 | 45,090 | 1 | 10-01-09 | 6-30-11 |
| Suffolk County Sheriff's Office ¹ | 59,484 | 59,484 | 1 | 10-01-09 | 1-01-11 |
| Wayside Youth & Family | <u>102,086</u> | <u>38,883</u> | <u>1.05</u> | 10-01-09 | 6-30-11 |
| Total | <u>\$509,433</u> | <u>\$265,118</u> | <u>5.05</u> | | |

¹ Original award of \$110,002 was reduced to \$59,484 when contract terminated on January 1, 2011.

The awards to the five subrecipients were for the purpose of hiring or retaining counselors for victims of domestic abuse, survivors of trauma, and advocates for families and victims. MOVA's remaining \$420,567 will be awarded in fiscal year 2012.

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 reviewed the following:

- All federal stimulus funds awarded to MOVA during our audit review period.
- Internal controls developed to ensure that federal stimulus funds are safeguarded against loss, theft, and misuse.
- Recordkeeping procedures to verify that ARRA programs are properly authorized, supported by adequate documentation, and accounted for separately within the agency's accounting records.
- MOVA's subrecipients' monitoring procedures and reports.
- Procedures for evaluating the impact of ARRA funds received.
- Whether MOVA has identified and reported the number of jobs created/retained with ARRA funds.

Our tests in the above-mentioned areas disclosed no material weaknesses. Based on our review, we have concluded that, during the approximate 20-month period ended December 31, 2010, MOVA maintained adequate management controls and complied with applicable laws, rules, and regulations for the areas tested.

Sincerely,



Suzanne M. Bump
Auditor of the Commonwealth