



Commonwealth of Massachusetts
Office of the State Auditor
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Making government work better

Official Audit Report-Issued December 28, 2012

Suffolk County District Attorney's Office

For the period July 1, 2010 through March 31, 2012



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INTRODUCTION AND SUMMARY OF FINDINGS AND RECOMMENDATIONS

The Suffolk County District Attorney's Office (SCDA) was established under the provisions of Chapter 12, Sections 12 and 13, of the Massachusetts General Laws, which provides for the administration of criminal law and the defense of civil actions brought against the Commonwealth in accordance with Chapter 258 of the General Laws (Claims and Indemnity Procedures for the Commonwealth, its Municipalities, Counties and Districts and the Officers and Employees Thereof).

SCDA is one of 11 District Attorney (DA) offices located throughout the Commonwealth. DA offices represent the Commonwealth in most criminal proceedings brought by complaint in the District Courts, as well as indictment in the Superior Courts. DA offices also represent the Commonwealth before grand juries and assist with the investigation of a variety of criminal activities as well as victim-witness assistance services. Further, DA offices provide outreach services to local communities and schools, discussing topics such as bullying/harassment, Internet and cyber-safety programs, drug and alcohol use, identity theft, and domestic violence.

This audit, which covered the period July 1, 2010 through March 31, 2012, was initiated to review the internal controls established by SCDA over certain aspects of its operations. Specifically, we reviewed the internal controls established by SCDA in the following areas: revenue collection, expenditures, and the inventory of assets. We also reviewed various aspects of SCDA's fiscal and programmatic activities including activities in its programs for victim-witness services, juvenile justice, and asset forfeiture. Finally, we followed up on issues raised in our prior SCDA audit report (No. 2008-1255-3S).

Highlight of Audit Findings

- Although our prior audit report noted that improvements were needed in key areas of SCDA's internal control plan (ICP), our current audit found that SCDA had updated its ICP and properly implemented our prior audit report's recommendations.

OVERVIEW OF AUDITED AGENCY

The Suffolk County District Attorney's Office (SCDA) was established under the provisions of Chapter 12, Sections 12 and 13, of the Massachusetts General Laws, which provide for the administration of criminal law and the defense of civil actions brought against the Commonwealth in accordance with Chapter 258 of the General Laws (Claims and Indemnity Procedures for the Commonwealth, its Municipalities, Counties and Districts and the Officers and Employees Thereof). Suffolk County encompasses four cities in eastern Massachusetts, representing approximately 730,932 citizens. SCDA represents the Commonwealth in criminal and civil proceedings in nine district and municipal courts within the jurisdiction of Suffolk County, including the Boston Municipal Court and the Brighton, Charlestown, Chelsea, Dorchester, East Boston, South Boston, Roxbury, and West Roxbury District Courts. Each district court is staffed with assistant district attorneys (ADAs), victim witness advocates, investigators, and administrative personnel. In addition, SCDA prosecutes cases in Suffolk Superior Court and the Boston Juvenile Court and presents legal arguments on conviction appeals to the Massachusetts Appeals Court or the Supreme Judicial Court. SCDA represents the Commonwealth at bail hearings, commitment proceedings related to criminal matters, the presentation of evidence in all inquests, and rendition proceedings and assists with the investigation of a variety of criminal activities. Other activities involving SCDA include child abuse investigations, educational programs, and victim-witness assistance services.

For fiscal year ended June 30, 2011, and for the period July 1, 2011 through March 31, 2012, SCDA received state maintenance appropriations to fund its administrative operations totaling \$15,281,820 and \$11,238,466, respectively. In addition, SCDA received \$1,147,704 during the first of these fiscal periods, and \$1,048,227 during the second, in state appropriations and funding from other sources to support various programs, e.g., witness protection expenses and overtime for state police investigations.

AUDIT SCOPE, OBJECTIVES, AND METHODOLOGY

In accordance with Chapter 11, Section 12, of the Massachusetts General Laws, we have conducted an audit of certain activities of the Suffolk County District Attorney's Office (SCDA) for the period July 1, 2010 through March 31, 2012. The objectives of our audit were to (1) review SCDA's internal control plan (ICP) and its internal controls over various financial and program activities, including revenue collection, expenditures, financial reporting, and the inventory of assets; (2) determine whether SCDA's financial records are accurate and being maintained in accordance with established criteria; (3) review certain agency expenditures, including payroll, program, and administrative costs, to determine whether they are appropriate and reasonable; (4) review advanced expenses to determine whether they are processed properly with supporting documentation; and (5) review the operation of SCDA's community-based juvenile justice program to determine whether it is being operated in accordance with Chapter 12, Section 32, of the General Laws. We also conducted a follow-up review of SCDA's progress in addressing the issue noted in our prior audit report (No. 2008-1255-3S).

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 interviewed appropriate SCDA personnel and reviewed the following:

- Applicable state laws and regulations; the Office of the State Comptroller's (OSC's) Internal Control Guides; and Chapter 647 of the Acts of 1989 (An Act Relative to Improving the Internal Controls within State Agencies).
- SCDA's budgetary process and the spending plan.
- SCDA's ICP, risk assessment, and internal control structure, along with existing verbal and written administrative and accounting policies and procedures.
- SCDA's financial records to determine whether they were accurate and up to date.
- SCDA's financial records, including judgmental sampling of SCDA's revenue, expenditures, and inventory.

- Selected SCDA revenue (forfeited funds), expenditure, advance, and payroll transactions to verify that these transactions were appropriately accounted for, recorded, and safeguarded in accordance with established criteria.
- SCDA's inventory control system for furnishings and equipment during our audit period.
- SCDA's community-based juvenile justice program to determine whether it is operated in compliance with Chapter 12, Section 32, of the General Laws.
- SCDA's progress in addressing the issue noted in our prior audit report (No. 2008-1255-3S).

We obtained appropriation activity, grant award amounts, and expenditure information from systems maintained by the Commonwealth, as well as forfeited fund case activity from systems maintained by the Massachusetts District Attorneys Association (MDAA). We compared this information with other source documents and interviewed knowledgeable SCDA officials about the data. We determined that the data were sufficiently reliable for the purposes of this report.

Based on our audit, we have concluded that for the period July 1, 2010 through March 31, 2012, SCDA maintained adequate internal controls over financial operations and program activities for the areas tested.

AUDIT FINDINGS

PRIOR AUDIT RESULTS RESOLVED – IMPROVEMENTS MADE IN THE INTERNAL CONTROL PLAN

Our prior audit report disclosed that the Suffolk County District Attorney's Office (SCDA) had prepared and developed an internal control plan (ICP) that was generally compliant with Chapter 647 of the Acts of 1989 (An Act Relative to Improving the Internal Controls within State Agencies) and Office of the State Comptroller (OSC) requirements. Chapter 647 of the Acts of 1989 requires that departments develop an ICP in accordance with OSC guidelines. However, our prior audit report noted that improvements were needed in key areas of the ICP. Specifically, SCDA needed to identify information and communication systems in place; identify related monitoring activities throughout SCDA for identified risks; update the ICP for the new OSC guidelines issued on September 13, 2007; and make the ICP available to all employees. SCDA also needed to develop and update written departmental fiscal and programmatic policies and procedures to mitigate identified risks.

Our current audit indicated that SCDA has taken corrective action by updating its ICP, effective July 1, 2011, to comply with the OSC guidelines issued on September 13, 2007, and has included the information and communication systems in place and the monitoring activities for identified risks in the new ICP. In addition, SCDA has developed and updated written departmental fiscal and programmatic policies and procedures and has made the ICP available to its employees.