



The Commonwealth of Massachusetts
Office of the Inspector General

GREGORY W. SULLIVAN
INSPECTOR GENERAL

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September 1, 2009

Leslie Kirwan
Secretary
Executive Office of Administration and Finance
The State House
Boston, MA 02108

Dear Secretary Kirwan:

As you may be aware, my staff and I met with members of your staff on August 18, 2009 regarding oversight of the Commonwealth of Massachusetts share of American Recovery and Reinvestment Act ("ARRA") funding. Specifically, your office asked whether this office had suggestions for information required for reporting purposes pursuant to the Act Mobilizing Economic Recovery of the Commonwealth, chapter 30 of the Acts of 2009 ("Act"). Specifically, Section 39 of the Act required the Executive Office of Administration and Finance to create reporting requirements for any entity receiving federal funds through ARRA. After review of ARRA and the Act, this office is pleased to make the following recommendations. Please note that these suggestions incorporate ARRA reporting requirements as required by the Act; ARRA reporting requirements are labeled (ARRA requirement):

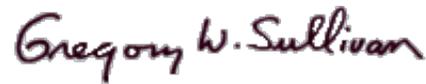
1. Total amount of ARRA funds under the award (ARRA requirement);
2. Name of Federal or State agency that awarded the grantee and date of award;
3. Inform whether grant was competitively awarded or not;
4. Provide a copy of grant language explaining what the grantee would do with ARRA funds;
5. The amount of ARRA funds received under this award that were obligated and expended to the projects (ARRA requirement);
6. The expected amount of ARRA funds that the Federal or State agency will award the grantee;
7. The amount of ARRA funds unobligated award balance (ARRA requirement);
8. Statement of procurement requirements that will be/were followed;
9. Project List including:
 - a. The name of the project or activity (ARRA requirement);
 - b. A description of the project or activity (ARRA requirement);
 - c. An evaluation of the completion status of the project or activity (ARRA requirement);
 - d. An estimate of the number of jobs created and the number of jobs retained by the project or activity (ARRA requirement);
 - e. For infrastructure investments made by state and local governments, the purpose, total cost, and rationale of the agency for funding the infrastructure investment with funds made available under this Act, and the name of the person to contact at the agency if there are concerns with the infrastructure investment (ARRA requirement);
10. Individual responsible (and his or her contact information) for researching and drafting the grant;

11. Individual responsible (and his or her contact information) for receipt and expenditure of the grant;
12. A sworn statement regarding the use of the ARRA funds meeting the stated purpose within the grant application by the individual responsible for expenditure;
13. Requirement of a Non-Collusion Statement, and;
14. Detailed information on any sub-awards (sub-contractors or sub-grants) made by the grant recipient to include the data elements required to comply with the Federal Funding Accountability and Transparency Act of 2006 (ARRA requirement).

These suggestions include the ARRA reporting requirements set forth Title XV, as well as recommended terms regarding how the recipients received the funding, what the funding will be spent on, and how the recipient will conform to procurement rules to ensure the funding is spent in accordance with applicable law. Requiring that the recipient report these items will assist my office and other oversight agencies in overseeing ARRA spending.

If you have any questions, feel free to contact me to discuss these recommendations.

Sincerely,

A handwritten signature in black ink that reads "Gregory W. Sullivan". The signature is written in a cursive, slightly slanted style.

Gregory W. Sullivan
Inspector General

cc: Jeffery Simon, Director of Infrastructure Investment
Jan Vogel, Deputy Counsel, for Executive Office of Administration and Finance
Douglas Rice, Reporting and Compliance Director, Office of Infrastructure Investment