2011-4549-3C

Sonya Esber, Executive Director
ARCHway, Inc.
77 Mulberry Street
Leicester, Massachusetts 01524

Dear Executive Director Esber:

In accordance with Chapter 11, Section 12 of the Massachusetts General Laws, as amended, we have conducted an audit of ARCHway, Inc. (ARCHway) for the period July 1, 2008 through September 30, 2010. The objectives of our audit were to evaluate and analyze controls over state funds and contracts; determine if said controls are adequate to safeguard state monies and in compliance with laws, rules and regulations; and conduct transaction testing to determine if expenditures are reasonable, allowable, and applicable to contracted program services.

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 objectives, we held discussions with ARCHway officials, examined ARCHway’s organization chart, policies and procedures, and internal controls and performed such audit procedures and tests as we considered necessary to meet these standards.

Based on our review, we have concluded that, during the 27-month period ended September 30, 2010, ARCHway maintained adequate management controls and complied with applicable laws, rules, and regulations for the areas tested.

Sincerely,

Suzanne M. Bump
Auditor of the Commonwealth