



# The Commonwealth of Massachusetts

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INDEPENDENT STATE AUDITOR'S REPORT ON  
CERTAIN ACTIVITIES OF THE  
BRIDGEWATER STATE COLLEGE  
JULY 1, 2007 TO JUNE 30, 2008

OFFICIAL AUDIT  
REPORT  
APRIL 7, 2009

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### **INTRODUCTION**

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Bridgewater State College (BSC) is authorized by Chapter 15A, Section 5, of the Massachusetts General Laws and operates under the oversight of the Board of Higher Education. A Board of Trustees appointed by the Governor of the Commonwealth controls its operations, and BSC's President is responsible for implementing the policies set by the Board of Trustees, in accordance with the policies and procedures established by the Board of Higher Education.

The Office of the State Auditor has conducted a follow-up review of our prior audit of BSC (No. 2008-0177-7S). Our follow-up audit covered the period July 1, 2007 to June 30, 2008. Our review was conducted in conjunction with the Single Audit of the Commonwealth of Massachusetts for the fiscal year ended June 30, 2008.

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Our follow up audit disclosed that BSC took corrective action to improve upon its internal controls and procedures over the payroll process within the Federal Work Study Program (FWS). BSC addressed this issue by ensuring the accurate preparation of timesheets by students, improving the supervisory monitoring and certification practices over timesheets, and installing more effective internal controls overall through the implementation of an electronic timesheet system for the FWS payroll process.

## INTRODUCTION

### ***Background***

Bridgewater State College (BSC) is authorized by Chapter 15A, Section 5, of the Massachusetts General Laws and operates under the oversight of the Board of Higher Education. A Board of Trustees appointed by the Governor of the Commonwealth controls its operations, and BSC's President is responsible for implementing the policies set by the Board of Trustees, in accordance with the policies and procedures established by the Board of Higher Education.

### ***Audit Scope, Objectives, and Methodology***

In accordance with Chapter 11, Section 12, of the General Laws, the Office of the State Auditor has conducted a follow-up review of BSC's federal student financial assistance programs funded through the United States Department of Education (DOE) for the period July 1, 2007 through June 30, 2008. We conducted our review in conjunction with the Single Audit of the Commonwealth of Massachusetts for the fiscal year ended June 30, 2008. The Commonwealth's Fiscal Year 2008 Single Audit Report consists of the following volumes:

- Statutory Basis Financial Report
- Comprehensive Annual Financial Report
- OMB Circular A-133 Report

The Audit Results contained in this report are also reported in the Commonwealth of Massachusetts OMB Circular A-133 Report for the fiscal year ended June 30, 2008, as mentioned above.

We conducted a follow-up review of the issues contained in our prior audit report (No. 2008-0177-7S) and in the Single Audit of the Commonwealth of Massachusetts for the fiscal year ended June 30, 2008. Our review was conducted in accordance with applicable generally accepted government auditing standards and standards set forth in OMB Circular A-133, revised June 27, 2003, and the American Institute of Certified Public Accountants (AICPA) Audit and Accounting Guide, Audits of State and Local Governments. Additionally, our review evaluated BSC's compliance with Office of the State Comptroller (OSC) policies and procedures; Massachusetts General Laws; and other applicable laws, rules, and regulations.

In performing our review of BSC's activities, we referred to OMB's Circular A-133, March 2008 Compliance Supplement, to determine the compliance requirements that must be considered in an audit conducted under OMB Circular A-133.

Our follow-up review of BSC's procedures for corrective action and improvements in the areas identified in our prior audit were as follows:

- Improving Federal Work Study internal control and payroll procedures

We concluded that BSC has implemented the corrective action plan for the Audit Result identified in our prior report (No. 2008-0177-7S) and has adequate internal controls in place to improve upon the area previously cited. We further concluded that BSC has complied with the requirements of the United States DOE, OMB Circular A-133 and the Compliance Supplement; the Massachusetts General Laws; and other applicable laws, rules, and regulations for the areas tested in our follow-up review.

**AUDIT RESULTS****PRIOR AUDIT RESULTS RESOLVED – IMPROVED FEDERAL WORK STUDY INTERNAL CONTROLS AND PROCEDURES IMPLEMENTED**

Our follow-up review disclosed that Bridgewater State College (BSC) satisfactorily resolved the issue reported in our prior audit relating to BSC's need to improve upon internal controls and procedures over the payroll process within the Federal Work Study Program (FWS). Our follow up audit disclosed that BSC took corrective action by ensuring the accurate preparation of timesheets by students, improving the supervisory monitoring and certification practices over timesheets, and installing more effective internal controls overall through the implementation of an electronic timesheet system for the FWS payroll process.