



Commonwealth of Massachusetts
Office of the State Auditor
Suzanne M. Bump

Making government work better

Official Audit Report – Issued November 17, 2016

Massachusetts Commission on the Status of Women

For the period July 1, 2013 through June 30, 2015





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Ms. Victoria A. Budson, Chair
Massachusetts Commission on the Status of Women
19 Staniford Street, 6th Floor
Boston, MA 02114

Dear Ms. Budson:

I am pleased to provide this performance audit of the Massachusetts Commission on the Status of Women. This report details the audit objectives, scope, and methodology for the audit period, July 1, 2013 through June 30, 2015. My audit staff discussed the contents of this report with management of the agency, whose comments are reflected in this report.

I would also like to express my appreciation to the Massachusetts Commission on the Status of Women for the cooperation and assistance provided to my staff during the audit.

Sincerely,

A handwritten signature in blue ink, appearing to read "SMBump".

Suzanne M. Bump
Auditor of the Commonwealth

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EXECUTIVE SUMMARY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor has conducted a performance audit of the Massachusetts Commission on the Status of Women (MCSW) for the period July 1, 2013 through June 30, 2015. In this performance audit, we examined certain MCSW activities related to the appointment of its commissioners, its identification and recommendation of qualified women for appointive positions at all levels of government, and the conduct of its board meetings.

Based on our audit, except for the Open Meeting Law certification deficiency detailed in the “Other Matters” section of this report, we have concluded that for the period July 1, 2013 through June 30, 2015, MCSW had established adequate controls and complied with applicable laws and regulations for the areas we reviewed. We did not identify any significant deficiencies in those areas.

Post-Audit Action

As a result of our audit, MCSW is establishing policies and procedures that will require all board members, upon receiving required information about the state’s Open Meeting Law, to certify their receipt of these materials in writing. The policies and procedures will also require that a copy of these certifications be kept on file with MCSW in accordance with the Commonwealth’s record-retention schedule.

OVERVIEW OF AUDITED ENTITY

The Massachusetts Commission on the Status of Women (MCSW) is authorized by Section 66 of Chapter 3 of the Massachusetts General Laws and operates under the direction of a 19-member board of commissioners. The board members are appointed by one of four authorities: the Governor, the Senate President, the Speaker of the House of Representatives, or the Caucus of Women Legislators.¹ According to its website,

The Mission of the Commission is to advance women toward full equality in all areas of life and to promote rights and opportunities for all women. The Commission exists to provide a permanent, effective voice for women across Massachusetts.

The website states that in order to accomplish this, MCSW is authorized to perform a variety of activities, such as the following:

- *Study, review and report on the status of women in the Commonwealth;*
- *Advise executive and legislative bodies on the effect of proposed legislation on women . . .*
- *Provide referrals and serve as a resource of information on issues pertaining to women;*
- *Identify and recommend qualified women for positions at all levels of government.*

During our audit period, MCSW was staffed by a part-time director, a part-time outreach coordinator, and several volunteer interns (12 in fiscal year 2015). MCSW is funded by a line item in the state budget, which was \$71,500 for fiscal year 2014 and \$100,000 for fiscal year 2015. According to its enabling legislation, MCSW is required to meet once every month, except July and August. In addition, MCSW meets with the members of the Legislature, its four appointing authorities, and other interested parties each fall to discuss goals and objectives for the current fiscal year.

1. Fourteen members of the Massachusetts House of Representatives founded the caucus in April 1975.

AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor (OSA) has conducted a performance audit of certain activities of the Massachusetts Commission on the Status of Women (MCSW) for the period July 1, 2013 through June 30, 2015.

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.

Below is a list of our audit objectives, indicating each question we intended our audit to answer and the conclusion we reached regarding each objective.

Objective	Conclusion
1. Were all appointments that were made to the commission during our audit period made in accordance with the requirements of Section 66 of Chapter 3 of the General Laws?	Yes
2. Did the commission have a process to identify women for appointive positions at all levels of government, including boards and commissions within the Commonwealth, and recommend qualified women to fill these positions?	Yes
3. Did the commission meet monthly, as required by law?	Yes, but see <u>Other Matters</u>

To achieve our audit objectives, we gained an understanding of internal controls and evaluated the design and effectiveness of those controls over monthly board meeting minutes.

In order to achieve our audit objectives, we performed the following audit procedures:

- We obtained and reviewed Section 66 of Chapter 3 of the General Laws, which established MCSW, in order to fully understand its organization, responsibilities, and authority.
- We obtained and reviewed MCSW's bylaws to determine whether they were up to date and consistent with the requirements of Section 66 of Chapter 3 of the General Laws.
- We obtained and reviewed letters disseminated by MCSW to appointing authorities concerning expiring commission-member terms and confirmed final correspondence with the recommended appointments. Because vacancies on the commission are filled by the original

appointing authority, who is independent of MCSW, we did not test the appointing authority's selection process. Our examination was limited to MCSW activities, and therefore, we confirmed all new and returning appointed commissioners to the commissioner roster, the commission minutes, and the commissioner appointments listed in annual reports that MCSW published during our audit period.

- To determine whether there was a process in place to identify women to appointive positions in all levels of government, we conducted interviews with MCSW's executive director and the chair of its board of commissioners. We reviewed documentation from various women's organizations that partner with MCSW as well as documentation related to the formation of regional commissions to identify qualified women.
- We obtained and reviewed MCSW's annual reports for fiscal years 2014 and 2015 to gain an understanding of its activities and accomplishments, especially those related to our audit objectives.
- We obtained and reviewed all MCSW's minutes of meetings from July 1, 2013 through June 30, 2015 to determine whether meetings were held monthly as required by Section 66 of Chapter 3 of the General Laws and MCSW's bylaws; whether MCSW properly notified all interested parties as required by the state's Open Meeting Law (Chapter 30A of the General Laws); whether a quorum existed for each meeting; and whether meeting minutes were documented and posted. We also reviewed important votes taken at each meeting.
- We obtained and reviewed supporting documentation to determine whether MCSW complied with Chapter 30A of the General Laws.

OTHER MATTERS

The Massachusetts Commission on the Status of Women should obtain written certification that board members have received required information about the state's Open Meeting Law.

Although this matter was not part of the audit objectives, during our review of the Massachusetts Commission on the Status of Women's (MCSW's) records, the Office of the State Auditor (OSA) determined that the commission did not have on file certifications from its board members indicating that they had received copies of the Commonwealth's Open Meeting Law (Sections 18–25 of Chapter 30A of the Massachusetts General Laws) and related materials. This certification is required under Section 20(h) of Chapter 30A of the General Laws:

Within 2 weeks of qualification for office, all persons serving on a public body shall certify, on a form prescribed by the attorney general, the receipt of a copy of the open meeting law, regulations promulgated under section 25 and a copy of the educational materials prepared by the attorney general explaining the open meeting law and its application under section 19. Unless otherwise directed or approved by the attorney general, the appointing authority, city or town clerk or the executive director or other appropriate administrator of a state or regional body, or their designees, shall obtain certification from each person upon entering service and shall retain it subject to the applicable records retention schedule where the body maintains its official records.

To comply with this law, MCSW should have required each board member to complete, and submit to MCSW, a copy of the Attorney General's prescribed certification form once s/he received these materials and should have kept these forms on file. During our audit, OSA brought this matter to the attention of MCSW officials. After being informed of the issue, officials told us that MCSW would establish policies and procedures requiring all board members to sign the certification form upon receipt of these materials and would keep copies of these forms on file in accordance with the Commonwealth's record-retention schedule.