

**STATE OF RHODE ISLAND  
2014 FINANCIAL INTEGRITY  
AND  
ACCOUNTABILITY REPORTS  
March 2015**



State of Rhode Island and Providence Plantations  
Department of Administration  
BUREAU OF AUDITS  
One Capitol Hill  
Providence, RI 02908-5889  
(401) 574-8170  
[www.audits.ri.gov](http://www.audits.ri.gov)

March 13, 2015

Honorable Gina M. Raimondo  
Governor  
State of Rhode Island  
State House, Room 222  
Providence, RI 02903

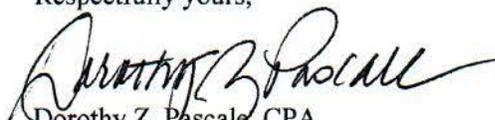
Dear Governor Raimondo:

The Bureau of Audits (Bureau) has compiled the Financial Integrity and Accountability (FIA) Reports filed by each of the state departments, agencies, and quasi-public agencies as of December 31, 2014. This compilation was performed in accordance with R.I. General Laws §35-14 and §35-20, which require that every state agency head submit a report on the adequacy of the agency's controls by December 31 of each year.

In order to facilitate compliance with the general laws mentioned above and to assist the Controller, the Bureau supplied each state agency with an internal control questionnaire. The Bureau collected these completed questionnaires and summarized the responses. The summary of the responses is included herein, as well as the full report from each agency. The disk accompanying this correspondence provides a directory of FIA reports filed by every agency. To view the report for an individual agency, simply click on the agency name.

Any questions related to the above or specific questions related to the survey may be directed to me or Michael Sprague, Deputy Chief, Bureau of Audits.

Respectfully yours,

  
Dorothy Z. Pascale, CPA  
Chief

Enclosure

c- Michael DiBiase, Director, Department of Administration, w/enclosure  
Kenneth Kirsch, Deputy Director, Department of Administration, w/enclosure  
Honorable Daniel DaPonte, Chairperson, Senate Committee on Finance, w/enclosure  
Honorable Raymond Gallison, Chairperson, House Finance Committee, w/enclosure  
Dennis Hoyle, CPA, Auditor General, w/enclosure  
Tom Evans, State Librarian, w/enclosure  
Marc A. Leonetti CPA, State Controller, w/enclosure

## **PURPOSE and BACKGROUND**

Financial Integrity and Accountability (FIA) is the culmination of a statewide assessment of the adequacy of internal controls reported by state departments, agencies, and quasi-public agencies. In 1986, the General Assembly enacted R.I. General Law §35-14, entitled *Financial Integrity and Accountability*. The statute requires state agency heads to establish a system or systems of internal accounting and administrative controls within their agencies and to prepare and submit a report on the adequacy of the agency's controls by December 31 of each year which shall be signed by the head of the agency and addressed to the governor. In 1995, the General Assembly enacted R.I. General Law §35-20, entitled *Public Corporation Financial Integrity and Accountability*. This chapter applies the same requirements relative to internal controls to quasi-public corporations as it does to state agencies. The FIA reporting process is an administrative function performed by the Bureau on behalf of the Director of the Department of Administration and does not constitute an audit.

In 2006 the Director of Administration asked the Bureau of Audits to review FIA reporting and provide a more efficient process for agencies and public corporations to report on their systems of internal accounting and administrative controls. The Bureau revised the FIA report into an electronic questionnaire format. This new format is segmented into General Information, Strategic Controls, Operational Controls, Financial Controls, Human Resource Management Controls, Regulatory Compliance Controls, and Government Service. The report is reviewed by both the FIA agency report preparer and the agency head.

## **SUMMARY OF RESPONSES**

The information contained on the following pages provides totals (in percentages) of the internal control responses from 85 state departments, agencies and quasi-agencies. In two instances the questions asked of the quasi's was significantly different than the question asked of all other state entities, in the instances the quasi questions are designated with a Q. The information contained on the following pages is an executive summary of the responses. The accompanying disk includes a complete copy of each agency, state department and quasi-public agency response to the survey. Appendix A lists all responding entities.

State of Rhode Island Bureau of Audits  
Financial Integrity and Accountability Reports  
Summary of Responses as of 12/31/2014

<b>Section 3 Strategic Information</b>						
#	yes	no	other			
9	Does the entity have a written strategic plan that guides employees on what the entity is working to achieve?					
	92.41%	10.13%	5.06%			
	<i>within the last year</i>	<i>within the last 3 years</i>	<i>within the last 5 years</i>	<i>within the last 10 years</i>	<i>N/A</i>	
10	If the entity has a written strategic plan, when was it last updated?					
	69.62%	15.19%	7.59%	0.00%	15.19%	
	<i>quarterly or annual entity wide meetings</i>	<i>written communication</i>	<i>email</i>	<i>posted on agency website or internal intranet</i>	<i>no formal communication</i>	<i>N/A</i>
11	How is the strategic plan communicated within the organization? Select all that apply.					
	58.23%	54.43%	41.77%	31.65%	6.33%	13.92%
	<i>yes</i>	<i>no</i>	<i>N/A</i>			
12	Does the department's strategic plan have quantifiable goals to determine success?					
	88.08%	6.33%	15.19%			
	<i>yes for all programs</i>	<i>yes for more than half of programs</i>	<i>yes for less than half of programs</i>	<i>no</i>		
13	Does the department have performance measures for programs it administers?					
	46.84%	31.65%	11.39%	17.72%		
	<i>every 1-4 weeks</i>	<i>every 1-3 months</i>	<i>every 3-6 months</i>	<i>every 6-12 months</i>	<i>less than once per year</i>	<i>N/A</i>
14	How frequently does senior management review strategic goals and performance data to determine whether success is being achieved?					
	18.99%	37.97%	17.72%	17.72%	3.80%	11.39%
	<i>yes</i>	<i>no</i>				
15	Is the entity responsible for meeting the immediate needs of the public or its constituents in an emergency situation such as a security threat or natural disaster?					
	50.63%	58.96%				
16	Does the entity have an emergency preparedness plan in the event of catastrophe (e.g. fire, flood, hurricane, blizzard, pandemic illness)?					
	81.01%	28.58%				
	<i>within the last year</i>	<i>within the last 2 years</i>	<i>within the last 5 years</i>	<i>longer than 5 years ago</i>	<i>we have never used the plan</i>	<i>we do not have a plan</i>
17	If the entity has an emergency preparedness plan, when was the last time this plan was used in exercise or actual emergency?					
	37.97%	22.78%	5.06%	5.06%	12.66%	24.05%
	<i>within the last year</i>	<i>within the last 3 years</i>	<i>within the last 5 years</i>	<i>within the last 10 years</i>	<i>N/A</i>	
18	If the entity has an emergency preparedness plan, when was it last updated?					
	39.24%	27.85%	10.13%	2.53%	27.85%	
	<i>quarterly or annual entity wide meetings</i>	<i>written communication</i>	<i>email</i>	<i>posted on agency website or internal intranet</i>	<i>no formal communication</i>	<i>entity does not have an emergency preparedness plan</i>
19	If the entity has an emergency preparedness plan, how is it communicated within the organization? Select all that apply.					
	27.85%	55.70%	44.30%	22.78%	12.66%	22.78%
	<i>yes</i>	<i>no</i>				
20	Is the entity financially affected by changing demographics? (i.e. Aging population, poverty levels)					
	41.77%	65.82%				
21	Has inadequate/outdated technology affected the entity's progress toward meeting its objectives?					
	49.37%	58.23%				
22	Has inadequate/outdated equipment (other than technology) affected the entity's efforts toward meeting its objectives?					
	22.78%	84.81%				

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**Section 3 Strategic Information**

#	yes	no	other				
9	Does the entity have a written strategic plan that guides employees on what the entity is working to achieve?						
	92.41%	10.13%	5.06%				
	<i>within the last year</i>	<i>within the last 3 years</i>	<i>within the last 5 years</i>	<i>within the last 10 years</i>	<i>N/A</i>		
10	If the entity has a written strategic plan, when was it last updated?						
	69.62%	15.19%	7.59%	0.00%	15.19%		
	<i>quarterly or annual entity wide meetings</i>	<i>written communication</i>	<i>email</i>	<i>posted on agency website or internal intranet</i>	<i>no formal communication</i>	<i>N/A</i>	
11	How is the strategic plan communicated within the organization? Select all that apply.						
	58.23%	54.43%	41.77%	31.65%	6.33%	13.92%	
	<i>yes</i>	<i>no</i>	<i>N/A</i>				
12	Does the department's strategic plan have quantifiable goals to determine success?						
	86.08%	6.33%	15.19%				
	<i>yes for all programs</i>	<i>yes for more than half of programs</i>	<i>yes for less than half of programs</i>	<i>no</i>			
13	Does the department have performance measures for programs it administers?						
	46.84%	31.65%	11.39%	17.72%			
	<i>every 1-4 weeks</i>	<i>every 1-3 months</i>	<i>every 3-6 months</i>	<i>every 6-12 months</i>	<i>less than once per year</i>	<i>N/A</i>	
14	How frequently does senior management review strategic goals and performance data to determine whether success is being achieved?						
	18.99%	37.97%	17.72%	17.72%	3.80%	11.39%	
	<i>yes</i>	<i>no</i>					
15	Is the entity responsible for meeting the immediate needs of the public or its constituents in an emergency situation such as a security threat or natural disaster?						
	50.63%	56.96%					
16	Does the entity have an emergency preparedness plan in the event of catastrophe (e.g. fire, flood, hurricane, blizzard, pandemic illness)?						
	81.01%	26.58%					
	<i>within the last year</i>	<i>within the last 2 years</i>	<i>within the last 5 years</i>	<i>longer than 5 years ago</i>	<i>we have never used the plan</i>	<i>we do not have a plan</i>	
17	If the entity has an emergency preparedness plan, when was the last time this plan was used in exercise or actual emergency?						
	37.97%	22.78%	5.06%	5.06%	12.66%	24.05%	
	<i>within the last year</i>	<i>within the last 3 years</i>	<i>within the last 5 years</i>	<i>within the last 10 years</i>	<i>N/A</i>		
18	If the entity has an emergency preparedness plan, when was it last updated?						
	39.24%	27.85%	10.13%	2.53%	27.85%		
	<i>quarterly or annual entity-wide meetings</i>	<i>written communication</i>	<i>email</i>	<i>posted on agency website or internal intranet</i>	<i>no formal communication</i>	<i>entity does not have an emergency preparedness plan</i>	
19	If the entity has an emergency preparedness plan, how is it communicated within the organization? Select all that apply.						
	27.85%	55.70%	44.30%	22.78%	12.66%	22.78%	
	<i>yes</i>	<i>no</i>					
20	Is the entity financially affected by changing demographics? (i.e. Aging population, poverty levels)						
	41.77%	65.82%					
21	Has inadequate/outdated technology affected the entity's progress toward meeting its objectives?						
	49.37%	58.23%					
22	Has inadequate/outdated equipment (other than technology) affected the entity's efforts toward meeting its objectives?						
	22.78%	84.81%					

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**Section 4 Operational Information**

	yes	no				
23	Has there been a change in the nature, size or structure, of the entity, within the last year?	29.11%	78.48%			
		<i>within the last year</i>	<i>within the last 3 years</i>	<i>within the last 5 years</i>	<i>within the last 10 years</i>	<i>never updated</i>
26	If the entity has policies and procedures manuals, when were they last updated?	60.76%	22.78%	5.06%	8.86%	0.00%
		<i>at time of hire</i>	<i>annually</i>	<i>as needed due to changes or additions</i>	<i>the entity does not provide training on the policies and procedure manuals</i>	<i>the entity does not have policies and procedures manuals</i>
27	If the entity has policies and procedures manuals, how often does the entity provide training on the policies and procedures to the staff?	58.96%	15.19%	89.87%	1.27%	7.59%
		<i>yes</i>	<i>no</i>	<i>not sure</i>		
28	Are policies and procedures (written or un-written) designed to provide adequate segregation of duties or independent checks?	97.47%	2.53%	7.59%		
		<i>yes</i>	<i>generally yes</i>	<i>sometimes</i>	<i>no</i>	<i>not sure</i>
29	Are control activities described in the policy and procedure manuals actually applied and monitored?	58.23%	34.18%	5.06%	0.00%	1.27%
		<i>yes</i>	<i>generally yes</i>	<i>no</i>	<i>not sure</i>	
30	Are there adequate systems of authorization and approval of transactions?	97.47%	10.13%	0.00%	0.00%	
31	Does the entity have adequate staffing in order to reasonably ensure all control activities are in place and operating as designed?	41.77%	53.16%	11.39%	1.27%	
		<i>less than 100</i>	<i>100 to 1,000</i>	<i>1,001 to 10,000</i>	<i>10,001 to 100,000</i>	<i>100,001 to 250,000</i>
32	Estimate the number of financial transactions the entity processes on a monthly basis.	37.97%	24.05%	18.99%	15.19%	6.33%
		<i>yes</i>	<i>generally yes</i>	<i>no</i>	<i>not sure</i>	<i>greater than 250,000</i>
33	Is there timely (2-3 business days) and appropriate documentation and recording of financial transactions?	62.03%	41.77%	2.53%	1.27%	
		<i>yes</i>	<i>no</i>			
34	Is the entity responsible for providing protective care for RI residents?	22.78%	84.81%			
35	Is the entity in some way responsible for safeguarding the lives of the people it serves?	46.84%	60.76%			
		<i>yes</i>	<i>no</i>			
36	Are there new (within the last year) and significant legal, regulatory, or professional requirements of the entity that the entity may not be able to satisfy?	7.59%	100.00%			
37	Is the entity responsible for overseeing multiple year and varied federal award programs?	63.29%	44.30%			
		<i>yes</i>	<i>no</i>	<i>the entity is not responsible for the administration of federal award programs</i>		
38	Does the entity have written policies and procedures related to the administration of federal awards?	56.96%	12.65%	37.97%		
		<i>yes</i>	<i>generally yes</i>	<i>sometimes</i>	<i>no</i>	<i>not sure</i>
39	Is there adequate management understanding of information technology?	72.15%	29.11%	5.06%	1.27%	0.00%
		<i>yes</i>	<i>no</i>			
40	Have there been any significant agency specific technology changes within the last year?	41.77%	65.82%			
41	Does the entity interact with the public using the internet? (i.e. accept payments, take applications, complaints)	74.68%	32.91%			
42	Other than services provided by the Division of Information Technology (DoIT), are any information technology related functions outsourced?	63.29%	44.30%			
44	Does the entity outsource any non information technology functions?	58.23%	49.37%			
45	Does the entity have geographically dispersed locations?	51.90%	55.70%			
		<i>yes</i>	<i>no</i>	<i>not sure</i>		
46	Have deficiencies been detected in internal controls, by management, internal audit, the Office of the Auditor General, or other regulatory authorities, within the last year?	17.72%	88.61%	1.27%		
		<i>yes</i>	<i>generally yes</i>	<i>sometimes</i>	<i>no</i>	<i>not sure</i>
47	Does management promote the identification and discussion of potential and known problems with auditors and other evaluators?	91.14%	12.66%	0.00%	2.53%	1.27%

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<b>Section 5 Financial Information</b>							
		<b>yes</b>	<b>no</b>	<b>not sure</b>			
48	Did you request a supplemental budget this year?	43.94%	53.03%	3.03%			
48 Q	Does the entity have a formal budgeting process and budget that is reviewed at least annually by senior management and the governing board if applicable?	84.21%	15.79%				
		<b>highly effective</b>	<b>effective</b>	<b>somewhat effective</b>	<b>not effective</b>	<b>not sure</b>	
49	Evaluate the budget process as an effective control mechanism.	32.91%	53.16%	16.46%	3.80%	1.27%	
		<b>yes often</b>	<b>sometimes</b>	<b>occasionally</b>	<b>no</b>		
50	Are there disagreements between the Controller's/Budget Offices and the entity with regard to accounting, auditing and reporting matters?	20.25%	12.88%	26.58%	48.10%		
50 Q	Are budget to actual reports monitored at least quarterly by senior management?	94.74%					5.26%
		<b>yes</b>	<b>no</b>	<b>not sure</b>			
51	Have formal or informal restrictions been applied to the internal or external auditor to limit access to people and information?	6.33%	96.20%	5.06%			
		<b>audit findings are corrected within 6 months</b>	<b>audit findings are prioritized by management and corrected when possible</b>	<b>audit findings are generally not corrected</b>	<b>the entity has not had audit findings</b>		
52	Which answer best describes how the entity handles audit findings?	34.18%	35.44%	0.00%	37.97%		
		<b>has met all reporting requirements</b>	<b>generally meets all reporting requirements</b>	<b>has been unable to meet some reporting requirements</b>	<b>generally unable to meet its reporting requirements</b>		
53	Considering the past two years, please select the answer that best describes the entities ability to meet its periodic reporting requirements.	78.48%	26.58%	2.53%	0.00%		
		<b>yes</b>	<b>no</b>	<b>no sub-awards issued using federal funds</b>			
54	Did the entity complete the required Federal Funding Accountability and Transparency Act (FFATA) reporting within one month of issuing the sub-awards using federal funds?	17.72%	12.66%	77.22%			
		<b>yes</b>	<b>generally yes</b>	<b>not really</b>	<b>no</b>		
56	Is the entity's organizational structure appropriate for its size and responsibilities?	37.97%	41.77%	18.99%	8.86%		
		<b>yes</b>	<b>no</b>				
57	Has the entity failed to obtain or been forced to return federal funds due to staffing issues or any other reason?	10.13%	97.47%				
		<b>highly effective</b>	<b>effective</b>	<b>somewhat effective</b>	<b>not effective</b>	<b>N/A</b>	
58	How effective is the entity at tracking federal award revenue and federal award expenses?	39.24%	28.58%	2.53%	0.00%	39.24%	
		<b>grant management system</b>	<b>excel spreadsheets</b>	<b>other</b>	<b>agency does not systematically track federal revenue and expenditures</b>		
59	What tools does the agency use to track federal award revenue and federal award expenditures? Check all that apply.	31.65%	62.03%	32.91%	26.56%		
		<b>yes</b>	<b>occasionally</b>	<b>generally no</b>	<b>no</b>		
60	Is there excessive pressure on management or operating personnel to meet financial targets?	27.85%	17.72%	25.32%	36.71%		
		<b>high risk</b>	<b>moderate risk</b>	<b>low risk</b>	<b>little or no risk</b>		
61	Evaluate the risk of theft or misappropriation of assets by management or employees due to their access to cash or other assets.	0.00%	10.13%	30.38%	67.09%		
		<b>yes</b>	<b>no</b>				
62	Are you aware of or do you suspect any theft, misappropriation or fraud that is currently occurring or occurred during the last year within your entity?	3.80%	103.80%				
		<b>yes</b>	<b>generally yes</b>	<b>not in all instances</b>	<b>no</b>		
63	Are there adequate physical safeguards over cash, investments, inventory and fixed assets, of the entity?	72.15%	30.38%	3.80%	0.00%		
		<b>cash</b>	<b>personal/business check</b>	<b>certified/bank check/money order</b>	<b>credit/debit card</b>	<b>sch/direct deposit/wire transfer</b>	<b>entity does not accept payment from the public</b>
64	If the entity accepts payments from the public, please indicate which forms of payment are accepted. Select all that apply.	39.24%	70.89%	84.56%	27.85%	32.91%	32.91%
		<b>highly effective</b>	<b>effective</b>	<b>adequate</b>	<b>less than adequate</b>	<b>poor</b>	
65	Evaluate the entity's physical location in terms of safety and security. If the entity has multiple facilities, consider the safety and security of the facility in conjunction with its purpose.	27.85%	48.84%	22.78%	7.59%	2.53%	
		<b>highly effective</b>	<b>effective</b>	<b>adequate</b>	<b>less than adequate</b>	<b>poor</b>	<b>not sure</b>
66	Evaluate the physical access controls for information systems. (i.e. locked closets and service rooms, public access to employee work areas)	29.11%	51.90%	17.72%	6.33%	2.53%	0.00%
67	Evaluate the logical access controls for information systems. (i.e. password policies, authorized access procedures)	43.04%	58.96%	6.33%	0.00%	0.00%	1.27%
		<b>highly effective</b>	<b>effective</b>	<b>adequate</b>	<b>less than adequate</b>	<b>poor</b>	
68	Evaluate oversight of employee expenditures, such as travel and expense reimbursement.	68.35%	34.18%	3.80%	0.00%	0.00%	
69	Evaluate oversight of senior management's expenditures, such as travel and expense reimbursement.	72.15%	30.38%	3.80%	0.00%	0.00%	
70	Evaluate the entity's internal accounting and administrative controls.	54.43%	43.04%	8.88%	1.27%	0.00%	

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<b>Section 6 Human Resource Management</b>					
		<b>yes</b>	<b>no</b>		
<b>71</b>	Have there been any significant changes in senior management or directors, within the last year?	43.04%	64.56%		
<b>72</b>	Has management established a code or other policies communicating appropriate ethical and moral behavioral standards for its employees?	94.94%	12.68%		
<b>73</b>	Is there an employee handbook that is readily accessible?	87.34%	20.25%		
		<b>within the last year</b>	<b>within the last 3 years</b>	<b>within the last 5 years</b>	<b>within the last 10 years</b>
<b>74</b>	When was the employee handbook last updated?	31.65%	29.11%	12.68%	10.13%
<b>75</b>	When were job descriptions last updated?	29.11%	24.05%	16.46%	11.39%
		<b>yes</b>	<b>generally yes</b>	<b>no</b>	<b>N/A</b>
<b>76</b>	Are there standardized hiring procedures and are they consistently applied?	91.14%	11.39%	5.06%	
		<b>yes</b>	<b>no</b>		
<b>77</b>	Are background checks conducted on potential hires?	91.14%	16.46%		
		<b>yes, sufficient</b>	<b>yes, but barely sufficient</b>	<b>no, not sufficient</b>	
<b>78</b>	Does the entity have sufficient numbers of people with the requisite skills to achieve its organizational objectives?	40.51%	41.77%	25.32%	
<b>79</b>	Does the agency have a succession plan in place for senior management and other key employees?	39.24%	68.35%	0.00%	
		<b>yes</b>	<b>no</b>	<b>not sure</b>	
<b>80</b>	Does the entity have operations or individuals that have evidenced significant ethical shortfalls and the appropriate personnel actions have not been taken?	1.27%	105.06%	1.27%	
		<b>excellent</b>	<b>good</b>	<b>fair</b>	<b>low</b>
<b>81</b>	Evaluate morale among senior management.	45.57%	53.16%	6.33%	1.27%
<b>82</b>	Evaluate morale among employees.	30.38%	45.57%	24.05%	5.06%
		<b>yes</b>	<b>no</b>		
<b>83</b>	Are there mandatory vacations for employees performing key control functions?	8.86%	96.73%		
<b>84</b>	Is cross training of employees a common practice?	77.22%	30.38%		
<b>85</b>	Is there a risk that the Finance function of the entity will fail to function as a control in the event that senior management seeks to override established controls or take overly aggressive financial reporting positions?	2.53%	105.06%		
<b>86</b>	Is there any indication that unreliable or inaccurate estimates have been provided, or that management has been less than forthcoming?	0.00%	107.59%		
		<b>management has a long track record of meeting or exceeding strategic goals, as well as a positive history of reacting to changing conditions</b>	<b>management has been successful in meeting goals and objectives, appears to be in control of operations</b>	<b>moderately successful in meeting goals and forecasts, occasional crisis management due to changing operating conditions</b>	<b>often unable to meet goals, operational changes often create crisis situations for management</b>
<b>87</b>	Evaluate management's past performance:	53.16%	40.51%	13.92%	0.00%
		<b>experienced management team that has successfully managed through one or more business cycles</b>	<b>management team of average experience that has successfully managed through one or more business cycles</b>	<b>senior management team lacks experience in a key area</b>	<b>senior management team lacks experience with common industry problems</b>
<b>88</b>	Evaluate management's experience and skill mix:	93.87%	13.92%	0.00%	0.00%
		<b>good management depth at key positions with full succession planning</b>	<b>adequate management depth with all key positions covered by qualified individuals</b>	<b>insufficient management depth with an active recruiting effort to fill positions</b>	<b>insufficient management depth in key positions representing serious exposures</b>
<b>89</b>	Evaluate management's depth:	31.65%	63.26%	7.59%	3.80%

State of Rhode Island Bureau of Audits  
Financial Integrity and Accountability Reports  
Summary of Responses as of 12/31/2014

<b>Section 7 Regulatory / Compliance</b>						
		<b>yes</b>	<b>no</b>			
<b>90</b>	Is there an oversight authority or board of directors to whom management is responsible?	81.01%	26.58%			
		<b>yes</b>	<b>no</b>	<b>N/A</b>		
<b>91</b>	If the entity does have an oversight authority or board of directors to whom management is responsible, is there evidence of ineffective monitoring of management?	5.06%	77.22%	25.32%		
<b>92</b>	Have there been any changes in the entity's legal counsel during the past year?	18.99%	75.95%	12.66%		
		<b>yes</b>	<b>no</b>			
<b>93</b>	Is the entity currently under a regulatory or other supervisory order?	15.19%	91.25%			
<b>94</b>	Are there any actual or pending inquiries, investigations, or actions by a regulatory agency, that would affect the entity's ability to operate?	2.53%	105.06%			
<b>95</b>	Does the entity have any specific anti-fraud policies?	49.37%	58.23%			
<b>96</b>	Does the entity have an internal audit function, other than the Bureau of Audits?	40.51%	67.09%			
<b>97</b>	Does the entity work with client information, requiring security, privacy, and confidentiality?	88.61%	18.99%			
<b>98</b>	Does the entity have a documented privacy policy?	82.28%	25.32%			
<b>99</b>	Is the entity subject to debt covenant requirements?	30.38%	77.22%			
		<b>yes</b>	<b>no</b>	<b>N/A</b>		
<b>100</b>	If the entity is subject to debt covenant requirements, is the entity in compliance?	30.38%	1.27%	75.95%		
<b>101</b>	Does the entity have policies/procedures for maintaining compliance with environmental laws?	41.77%	10.13%	55.70%		
		<b>yes</b>	<b>no</b>			
<b>102</b>	Is the entity involved in the production or handling of hazardous substances (besides the office related items such as ink and toner cartridges)?	25.32%	82.28%			
		<b>yes, often</b>	<b>occasionally</b>	<b>no</b>		
<b>103</b>	Does the entity conduct internal self-reviews with regard to compliance with laws and regulations?	53.16%	40.51%	13.92%		
<b>Section 8 Government Service</b>						
		<b>very well</b>	<b>adequately well</b>	<b>adequately well in most areas, though some need improvement.</b>	<b>not very well</b>	
<b>104</b>	How well is the entity meeting the needs of its constituents?	49.37%	37.97%	20.25%	0.00%	
		<b>yes</b>	<b>no</b>			
<b>105</b>	Does the entity have a means of monitoring constituent satisfaction with its services?	79.75%	27.85%			
		<b>yes</b>	<b>generally yes</b>	<b>no, this has not been an area of focus</b>		
<b>106</b>	Does the entity focus on improving accountability and transparency to the general public through the use of internet portals (.ri.gov) or another means of information disbursement?	72.15%	17.72%	17.72%		
		<b>physical relocation</b>	<b>physical improvement to facilities</b>	<b>change in hours</b>	<b>improved phone service</b>	<b>internet services</b>
<b>107</b>	How is the entity working to improve government accessibility? Please check all that apply.	8.86%	49.37%	10.13%	41.77%	61.14%
					<b>improved customer service program</b>	60.76%

**EXHIBIT A**  
**2014 Financial Integrity and Accountability Report**  
**Participant List**

Airport Corporation	Emergency Management Agency
Atomic Energy Commission	Employees Retirement System
Board of Elections	EOHHS - Department of Behavioral Healthcare, Developmental Disabilities and Hospitals
Office of Higher Education	EOHHS - Department of Children Youth and Families
Capitol Center Commission	EOHHS - Department of Health
Clean Water Finance Agency	EOHHS - Department of Human Services
Coastal Resources Management Council	Ethics Commission
Commerce RI	Executive Military Staff
Commission for Human Rights	General Assembly
Commission on the Deaf and Hard of Hearing	Governor's Commission on Disabilities
Community College of Rhode Island	Health and Educational Building Corporation
Convention Center Authority	Health Source RI
Davies School	Higher Education Assistance Authority
Department of Business Regulation	Historical Preservation & Heritage Commission
Department of Corrections	Housing and Mortgage Finance Corp
Department of Education	I-195 Redevelopment District Commission
Department of Environmental Management	Industrial Facilities Corporation
Department of Labor and Training	Industrial-Recreational Building Authority
Department of Transportation	Judiciary - Unified Court System
DOA - Accounts and Controls	Narragansett Bay Commission
DOA - Office of Management and Budget	Office of the Attorney General
DOA - Bureau of Audits	Office of the Child Advocate
DOA - Central Business Office	Office of the General Treasurer
DOA - Central Services	Office of the Governor
DOA - Division of Capital Projects	Office of the Lieutenant Governor
DOA - Division of Information Technology	Office of the Mental Health Advocate
DOA - Division of Legal Services	Office of the Secretary of State
DOA - Division of Planning	Public Defender
DOA - Division of Purchasing	Public Transit Authority
DOA - Energy Resources	Public Utilities Commission
DOA - Office of Library and Information Services	Quonset Development Corporation
DOA - Office of Personnel Administration	Resource Recovery Corporation
DOR - Division of Motor Vehicles	Rhode Island College
DOR - Division of Property Valuation (Municipal Affairs)	School for the Deaf
DOR - Division of Taxation	Small Business Loan Fund Corporation
DOR - Division of Lotteries	State Council on the Arts
DPS - Capitol Police	Student Loan Authority
DPS - E 9-1-1	The College Crusade of Rhode Island
DPS - Central Management	Tobacco Settlement Financing Corporation
DPS - Division of Sheriffs	Turnpike and Bridge Authority
DPS - Municipal Police Training Academy	University of Rhode Island
DPS - State Police	Water Resources Board
DPS - State Fire Marshal Office	