



State of Rhode Island and Providence Plantations  
Department of Administration  
BUREAU OF AUDITS  
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February 1, 2015

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

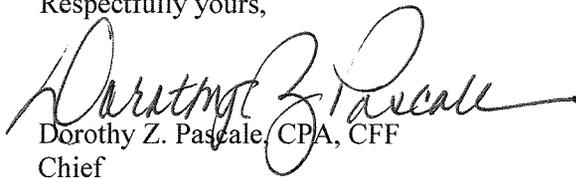
Dear Governor Raimondo:

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, 2015. This compilation was performed in accordance with Rhode Island 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. The completed questionnaires can be found on the Bureau of Audits' website at [www.audits.ri.gov](http://www.audits.ri.gov).

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, CFF  
Chief

Enclosure

c- Michael DiBiase, Director, Department of Administration  
Honorable Daniel DaPonte, Chairperson, Senate Committee on Finance  
Honorable Helio Melo, Chairperson, House Finance Committee  
Dennis Hoyle, CPA, Auditor General  
Tom Evans, State Librarian  
Marc A. Leonetti, CPA, State Controller

## **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 Rhode Island 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 their agencies' 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 Rhode Island 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 81 state departments, agencies and quasi-agencies. In two instances the questions asked of the quasi-agencies were significantly different than the questions asked of all other state entities; in those instances the quasi-agencies' questions are designated with a Q. The information contained on the following pages is an executive summary of the responses. The full text of each completed questionnaire can be found on the Bureau of Audits website at [www.audits.ri.gov](http://www.audits.ri.gov).

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| <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?   | 88.89%  | 6.35%                                     | 4.76%                                     |  |                                    |  |
|  |   | <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>                      | N/A                                |  |
| 10                                     | If the entity has a written strategic plan, when was it last updated?   | 69.84%  | 17.46%                                    | 3.17%                                     | 0.00%  | 9.52%                              |  |
|  |   | <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.  | 49.21%  | 55.56%                                    | 47.62%                                    | 28.57%   | 4.76%                              | 12.70%   |
|  |   | <i>yes</i>                                      | <i>no</i>                                 | <i>N/A</i>                                |  |                                    |  |
| 12                                     | Does the department's strategic plan have quantifiable goals to determine success?  | 82.54%  | 3.17%                                     | 14.29%                                    |  |                                    |  |
|  |   | <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?  | 39.68%  | 36.51%                                    | 14.29%                                    | 9.52%  |                                    |  |
|  |   | <i>more than once a month</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                                     | Does the department use performance-based data, or other measures to compare it's actual performance, with programmatic goals and objectives? If yes, how often is this done? | 17.46%  | 42.86%                                    | 17.46%                                    | 9.52%  | 3.17%                              | 9.52%  |
|  |   | <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?          | 49.21%  | 50.79%                                    |   |  |                                    |  |
| 16                                     | Does the entity have an emergency preparedness plan in the event of catastrophe (e.g. fire, flood, hurricane, blizzard, pandemic illness)?                                    | 76.19%  | 23.81%                                    |   |  |                                    |  |
|  |   | <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?  | 38.10%  | 11.11%                                    | 11.11%                                    | 7.94%  | 12.70%                             | 19.05%   |
|  |   | <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>                      | N/A                                |  |
| 18                                     | If the entity has an emergency preparedness plan, when was it last updated?   | 28.57%  | 26.98%                                    | 12.70%                                    | 4.76%  | 26.98%                             |  |
|  |   | <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.  | 28.57%  | 57.14%                                    | 42.86%                                    | 17.46%   | 11.11%                             | 19.05%   |
|  |   | <i>yes</i>                                      | <i>no</i>                                 |   |  |                                    |  |
| 20                                     | Does the department actively monitor staff who perform vital functions, especially in those areas where non-performance could adversely affect risk?                          | 80.95%  | 19.05%                                    |   |  |                                    |  |
| 21                                     | Has inadequate/outdated technology affected the entity's progress toward meeting its objectives?  | 55.56%  | 44.44%                                    |   |  |                                    |  |
| 22                                     | Has inadequate/outdated equipment (other than technology) affected the entity's efforts toward meeting it's objectives?   | 28.57%  | 71.43%                                    |   |  |                                    |  |

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**Section 4 Operational Information**

|           | <b>yes</b>   | <b>no</b>                      |   |   |   |   |
|-----------|--|--------------------------------|---|---|---|---|
| <b>23</b> | Has there been a change in the nature, size or structure, of the entity, within the last year?   |                                | 30.16%  | 69.84%  |   |   |
|           | <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>  | <i>the entity does not have policies and procedures manuals</i> |
| <b>26</b> | If the entity has policies and procedures manuals, when were they last updated?  |                                | 42.86%  | 30.16%  | 4.76%   | 9.52%   |
|           | <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> | 3.17%   |
| <b>27</b> | If the entity has policies and procedures manuals, how often does the entity provide training on the policies and procedures to the staff?                                     |                                | 58.73%  | 19.05%  | 84.13%  | 3.17%   |
|           | <b>yes</b>   | <b>no</b>                      | <b>not sure</b>   |   |   |   |
| <b>28</b> | Are policies and procedures (written or un-written) designed to provide adequate segregation of duties or independent checks?  |                                | 88.89%  | 6.35%   | 4.76%   |   |
|           | <b>yes</b>   | <i>generally yes</i>           | <i>sometimes</i>  | <b>no</b>   | <b>not sure</b>   | <b>N/A</b>  |
| <b>29</b> | Is the internal control structure supervised and reviewed by management to determine if it is operating as intended?   |                                | 60.32%  | 28.57%  | 3.17%   | 0.00%   |
|           | <b>yes</b>   | <i>generally yes</i>           | <b>no</b>   | <b>not sure</b>   |   | 7.94%   |
| <b>30</b> | Are there adequate systems of authorization and approval of transactions?  |                                | 84.13%  | 14.29%  | 1.59%   | 0.00%   |
| <b>31</b> | Does the entity have adequate staffing in order to reasonably ensure all control activities are in place and operating as designed?  |                                | 28.57%  | 52.38%  | 19.05%  | 0.00%   |
|           | <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>                                       | <i>greater than 250,000</i>                                     |
| <b>32</b> | Estimate the number of financial transactions the entity processes on a monthly basis.   |                                | 34.92%  | 19.05%  | 19.05%  | 14.29%  |
|           | <b>yes</b>   | <i>generally yes</i>           | <b>no</b>   | <b>not sure</b>   |   | 7.94%   |
| <b>33</b> | Is there timely (2-3 business days) and appropriate documentation and recording of financial transactions?   |                                | 52.38%  | 39.68%  | 3.17%   | 4.76%   |
|           | <b>yes</b>   | <b>no</b>                      |   |   |   |   |
| <b>34</b> | Does management identify and analyze risks relating to change, such as new technology, new regulations, restructuring and rapid growth?  |                                | 87.30%  | 12.70%  |   |   |
| <b>35</b> | Does the department have a process in place to identify new (or changed) laws, or statutory requirements that could affect its operations?                                     |                                | 92.06%  | 7.94%   |   |   |
|           | <b>yes</b>   | <b>no</b>                      |   |   |   |   |
| <b>36</b> | 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?                 |                                | 11.11%  | 88.89%  |   |   |
| <b>37</b> | Is the entity responsible for overseeing multiple year and varied federal award programs?  |                                | 63.49%  | 36.51%  |   |   |
|           | <b>yes</b>   | <b>no</b>                      | <i>the entity is not responsible for the administration of federal award programs</i> |   |   |   |
| <b>38</b> | Does the entity have written policies and procedures related to the administration of federal awards?  |                                | 58.73%  | 9.52%   | 31.75%  |   |
|           | <b>yes</b>   | <i>generally yes</i>           | <i>sometimes</i>  | <b>no</b>   | <b>not sure</b>   |   |
| <b>39</b> | Is there adequate management understanding of information technology?  |                                | 60.32%  | 33.33%  | 3.17%   | 3.17%   |
|           | <b>yes</b>   | <b>no</b>                      |   |   |   | 0.00%   |
| <b>40</b> | Are controls in place to ensure information systems and data are protected from unauthorized access, theft, or malicious acts?   |                                | 92.06%  | 7.94%   |   |   |
| <b>41</b> | Does the entity interact with the public using the Internet? (i.e. accept payments, take applications, complaints)   |                                | 77.78%  | 22.22%  |   |   |
| <b>42</b> | Other than services provided by the Division of Information Technology (DoIT), are any information technology related functions outsourced?                                    |                                | 61.90%  | 38.10%  |   |   |
| <b>44</b> | Do information systems' controls effectively prevent and/or detect missing, or invalid data?   |                                | 69.84%  | 30.16%  |   |   |
| <b>45</b> | Do only authorized staff have information system override privileges?  |                                | 92.06%  | 7.94%   |   |   |
|           | <b>yes</b>   | <b>no</b>                      | <b>not sure</b>   |   |   |   |
| <b>46</b> | 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? |                                | 17.46%  | 79.37%  | 3.17%   |   |
|           | <b>yes</b>   | <i>generally yes</i>           | <i>sometimes</i>  | <b>no</b>   | <b>not sure</b>   |   |
| <b>47</b> | Does management promote the identification and discussion of potential and known problems with auditors and other evaluators?  |                                | 68.25%  | 25.40%  | 0.00%   | 3.17%   |
|           | <b>yes</b>   | <i>generally yes</i>           | <i>sometimes</i>  | <b>no</b>   | <b>not sure</b>   | 3.17%   |

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**Section 5 Financial Information**

|      | yes   | no  | not sure   |  |   |
|------|---|---|--|--|---|
| 48   | 34.92%  | 61.90%  | 3.17%  |  |   |
| 48 Q | 83.33%  | 16.67%  | 0.00%  |  |   |
| 49   | 22.22%  | 46.03%  | 23.81%   | 4.76%  | 3.17%                                   |
|      | <i>yes often</i>                                    | <i>sometimes</i>  | <i>occasionally</i>  | <i>no</i>  |   |
| 50   | 0.00%   | 15.87%  | 26.98%   | 57.14%   |   |
| 50 Q | 77.78%  | 5.56%   | 5.56%  | 11.11%   |   |
| 51   | 4.76%   | 92.06%  | 3.17%  |  |   |
|      | <i>audit findings are corrected within 6 months</i> | <i>audit findings are prioritized by management and corrected when possible</i> | <i>audit findings are generally not corrected</i>          | <i>the entity has not had audit findings</i>                                 |   |
| 52   | 33.33%  | 39.68%  | 1.59%  | 25.40%   |   |
|      | <i>has met all reporting requirements</i>           | <i>generally meets all reporting requirements</i>                               | <i>has been unable to meet some reporting requirements</i> | <i>generally unable to meet its reporting requirements</i>                   |   |
| 53   | 53.97%  | 46.03%  | 0.00%  | 0.00%  |   |
|      | <i>yes</i>  | <i>no</i>   | <i>no sub-awards issued using federal funds</i>            |  |   |
| 54   | 19.05%  | 4.76%   | 76.19%   |  |   |
|      | <i>yes</i>  | <i>generally yes</i>  | <i>not really</i>  | <i>no</i>  |   |
| 56   | 22.22%  | 42.86%  | 26.98%   | 7.94%  |   |
|      | <i>yes</i>  | <i>no</i>   |  |  |   |
| 57   | 14.29%  | 85.71%  |  |  |   |
|      | <i>highly effective</i>                             | <i>effective</i>  | <i>somewhat effective</i>                                  | <i>not effective</i>   | <i>N/A</i>                              |
| 58   | 33.33%  | 28.57%  | 3.17%  | 0.00%  | 34.92%                                  |
|      | <i>grant management system</i>                      | <i>excel spreadsheets</i>   | <i>other</i>   | <i>agency does not systematically track federal revenue and expenditures</i> |   |
| 59   | 33.33%  | 63.49%  | 28.57%   | 22.22%   |   |
|      | <i>yes</i>  | <i>occasionally</i>   | <i>generally no</i>  | <i>no</i>  |   |
| 60   | 42.86%  | 1.59%   | 7.94%  | 47.62%   |   |
|      | <i>high risk</i>                                    | <i>moderate risk</i>  | <i>low risk</i>  | <i>little or no risk</i>   |   |
| 61   | 0.00%   | 9.52%   | 22.22%   | 68.25%   |   |
|      | <i>yes</i>  | <i>no</i>   |  |  |   |
| 62   | 6.35%   | 93.65%  |  |  |   |
|      | <i>yes</i>  | <i>generally yes</i>  | <i>not in all instances</i>                                | <i>no</i>  |   |
| 63   | 61.90%  | 33.33%  | 4.76%  | 0.00%  |   |
|      | <i>cash</i>   | <i>personal/business check</i>  | <i>certified/bank check/money order</i>                    | <i>credit/debit card</i>   | <i>ach/direct deposit/wire transfer</i> |
| 64   | 28.57%  | 57.14%  | 55.56%   | 23.81%   | 23.81%                                  |
|      | <i>highly effective</i>                             | <i>effective</i>  | <i>adequate</i>  | <i>less than adequate</i>  | <i>poor</i>                             |
| 65   | 25.40%  | 31.75%  | 22.22%   | 14.29%   | 6.35%                                   |
|      | <i>highly effective</i>                             | <i>effective</i>  | <i>adequate</i>  | <i>less than adequate</i>  | <i>poor</i>                             |
|      |   |   |  |  | <i>not sure</i>                         |
| 66   | 22.22%  | 36.51%  | 31.75%   | 4.76%  | 3.17%                                   |
| 67   | 34.92%  | 57.14%  | 7.94%  | 0.00%  | 0.00%                                   |
|      | <i>highly effective</i>                             | <i>effective</i>  | <i>adequate</i>  | <i>less than adequate</i>  | <i>poor</i>                             |
| 68   | 65.08%  | 33.33%  | 1.59%  | 0.00%  | 0.00%                                   |
| 69   | 69.84%  | 30.16%  | 0.00%  | 0.00%  | 0.00%                                   |
| 70   | 53.97%  | 38.10%  | 6.35%  | 1.59%  | 0.00%                                   |

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**Section 6 Human Resource Management**

|    |  | yes   | no   |  |  |   |
|----|--|---|--|--|--|---|
| 71 | Have there been any significant changes in senior management or directors, within the last year?   | 47.62%  | 52.38%   |  |  |   |
| 72 | Has management established a code or other policies communicating appropriate ethical and moral behavioral standards for its employees?  | 85.71%  | 14.29%   |  |  |   |
| 73 | Is there an employee handbook that is readily accessible?  | 73.02%  | 26.98%   |  |  |   |
|    |  | <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>  |
| 74 | When was the employee handbook last updated?   | 23.81%  | 22.22%   | 14.29%   | 7.94%  | 31.75%  |
| 75 | When were job descriptions last updated?   | 33.33%  | 7.94%  | 11.11%   | 20.63%   | 26.98%  |
|    |  | <b>yes</b>  | <b>generally yes</b>   | <b>no</b>  |  |   |
| 76 | Are there standardized hiring procedures and are they consistently applied?  | 77.78%  | 17.46%   | 4.76%  |  |   |
|    |  | <b>yes</b>  | <b>no</b>  |  |  |   |
| 77 | Are background checks conducted on potential hires?  | 88.89%  | 11.11%   |  |  |   |
|    |  | <b>yes, sufficient</b>  | <b>yes, but barely sufficient</b>  | <b>no, not sufficient</b>  |  |   |
| 78 | Does the entity have sufficient numbers of people with the requisite skills to achieve its organizational objectives?  | 26.98%  | 46.03%   | 26.98%   |  |   |
|    |  | <b>yes</b>  | <b>no</b>  |  |  |   |
| 79 | Does the agency have a succession plan in place for senior management and other key employees?   | 36.51%  | 63.49%   |  |  |   |
|    |  | <b>yes</b>  | <b>no</b>  | <b>not sure</b>  |  |   |
| 80 | Does the entity have operations or individuals that have evidenced significant ethical shortfalls and the appropriate personnel actions have not been taken?   | 0.00%   | 96.83%   | 3.17%  |  |   |
|    |  | <b>excellent</b>  | <b>good</b>  | <b>fair</b>  | <b>low</b>   |   |
| 81 | Evaluate morale among senior management.   | 47.62%  | 46.03%   | 4.76%  | 1.59%  |   |
| 82 | Evaluate morale among employees.   | 33.33%  | 41.27%   | 22.22%   | 3.17%  |   |
|    |  | <b>yes</b>  | <b>no</b>  |  |  |   |
| 83 | Are there mandatory vacations for employees performing key control functions?  | 3.17%   | 96.83%   |  |  |   |
| 84 | Does management utilize methods such as cross-training, strategic hiring practices, detailed procedure documentation, enhanced supervision, etc. to help mitigate the risk associated, with sudden, or significant changes in key personnel? | 77.78%  | 22.22%   |  |  |   |
| 85 | 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?               | 1.59%   | 98.41%   |  |  |   |
| 86 | Is there any indication that unreliable or inaccurate estimates have been provided, or that management has been less than forthright?  | 0.00%   | 100.00%  |  |  |   |
|    |  | <i>management has a long track record of meeting or exceeding strategic goals, as well as a positive history of reacting to changing conditions</i> | <i>management has been successful in meeting goals and objectives, appears to be in control of operations</i>  | <i>moderately successful in meeting goals and forecasts, occasional crisis management due to changing operating conditions</i> | <i>often unable to meet goals, operational changes often create crisis situations for management</i> | <i>rarely able to meet goals, constant management by crisis</i> |
| 87 | Evaluate management's past performance:  | 46.03%  | 36.51%   | 14.29%   | 1.59%  | 1.59%   |
|    |  | <i>experienced management team that has successfully managed through one or more business cycles</i>  | <i>management team of average experience that has successfully managed through one or more business cycles</i> | <i>senior management team lacks experience in a key area</i>   | <i>senior management team lacks experience with common industry problems</i>                         |   |
| 88 | Evaluate management's experience and skill mix:  | 80.95%  | 15.87%   | 1.59%  | 1.59%  |   |
|    |  | <i>good management depth at key positions with full succession planning</i>   | <i>adequate management depth with all key positions covered by qualified individuals</i>                       | <i>insufficient management depth with an active recruiting effort to fill positions</i>  | <i>insufficient management depth in key positions representing serious exposures</i>                 |   |
| 89 | Evaluate management's depth:   | 31.75%  | 53.97%   | 11.11%   | 3.17%  |   |

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| <b>Section 7 Regulatory / Compliance</b> |   |                            |   |   |                               |                          |  |
|--|---|----------------------------|---|---|-------------------------------|--------------------------|--|
|  |   | <i>yes</i>                 | <i>no</i>                                 |   |                               |                          |  |
| 90                                       | Is there an oversight authority or board of directors to whom management is responsible?  | 68.25%                     | 31.75%                                    |   |                               |                          |  |
|  |   | <i>yes</i>                 | <i>no</i>                                 | <i>N/A</i>  |                               |                          |  |
| 91                                       | 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?                  | 1.59%                      | 65.08%                                    | 33.33%  |                               |                          |  |
| 92                                       | Have there been any changes in the entity's legal counsel during the past year?   | 22.22%                     | 60.32%                                    | 17.46%  |                               |                          |  |
|  |   | <i>yes</i>                 | <i>no</i>                                 |   |                               |                          |  |
| 93                                       | Is the entity currently under a regulatory or other supervisory order?  | 12.70%                     | 87.30%                                    |   |                               |                          |  |
| 94                                       | Are there any actual or pending inquiries, investigations, or actions by a regulatory agency, that would affect the entity's ability to operate?                                    | 3.17%                      | 96.83%                                    |   |                               |                          |  |
| 95                                       | Does the entity have any specific anti-fraud policies?  | 41.27%                     | 58.73%                                    |   |                               |                          |  |
| 96                                       | Does the entity have an internal audit function, other than the Bureau of Audits?   | 39.68%                     | 60.32%                                    |   |                               |                          |  |
| 97                                       | Does the entity work with client information, requiring security, privacy, and confidentiality?   | 84.13%                     | 15.87%                                    |   |                               |                          |  |
| 98                                       | Does the entity have a documented privacy and confidentiality policy?   | 77.78%                     | 22.22%                                    |   |                               |                          |  |
| 99                                       | Is the entity subject to debt covenant requirements?  | 11.11%                     | 88.89%                                    |   |                               |                          |  |
|  |   | <i>yes</i>                 | <i>no</i>                                 | <i>N/A</i>  |                               |                          |  |
| 100                                      | If the entity is subject to debt covenant requirements, is the entity in compliance?  | 11.11%                     | 0.00%                                     | 88.89%  |                               |                          |  |
| 101                                      | Does the entity have policies/procedures for maintaining compliance with environmental laws?  | 33.33%                     | 9.52%                                     | 57.14%  |                               |                          |  |
|  |   | <i>yes</i>                 | <i>no</i>                                 |   |                               |                          |  |
| 102                                      | Is the entity involved in the production or handling of hazardous substances (besides the office related items such as ink and toner cartridges)?                                   | 23.81%                     | 76.19%                                    |   |                               |                          |  |
|  |   | <i>yes, often</i>          | <i>occasionally</i>                       | <i>no</i>   |                               |                          |  |
| 103                                      | Does the entity conduct internal self-reviews with regard to compliance with laws and regulations?  | 44.44%                     | 41.27%                                    | 16.36%  |                               |                          |  |
| <b>Section 8 Government Service</b>      |   |                            |   |   |                               |                          |  |
|  |   | <i>very well</i>           | <i>adequately well</i>                    | <i>adequately well in most areas, though some need improvement.</i> | <i>not very well</i>          |                          |  |
| 104                                      | How well is the entity meeting the needs of its constituents?   | 46.03%                     | 30.16%                                    | 23.81%  | 0.00%                         |                          |  |
|  |   | <i>yes</i>                 | <i>no</i>                                 |   |                               |                          |  |
| 105                                      | Does the entity have a means of monitoring constituent satisfaction with its services?  | 69.84%                     | 30.16%                                    |   |                               |                          |  |
|  |   | <i>yes</i>                 | <i>generally yes</i>                      | <i>no, this has not been an area of focus</i>                       |                               |                          |  |
| 106                                      | 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? | 55.56%                     | 33.33%                                    | 11.11%  |                               |                          |  |
|  |   | <i>physical relocation</i> | <i>physical improvement to facilities</i> | <i>change in hours</i>  | <i>improved phone service</i> | <i>internet services</i> | <i>improved customer service program</i> |
| 107                                      | How is the entity working to improve government accessibility? Please check all that apply.   | 15.87%                     | 52.38%                                    | 11.11%  | 39.68%                        | 85.71%                   | 60.32%                                   |