



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

*Making government work better*

Official Audit Report – Issued March 18, 2011

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## Greater Attleboro Taunton Regional Transit Authority

For the period July 1, 2009 through June 30, 2010



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**AUDIT RESULTS**

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The Greater Attleboro Taunton Regional Transit Authority (GATRA) was established in accordance with the provisions of Chapter 161B of the Massachusetts General Laws. GATRA was established to provide fixed-route bus service and paratransit service to 26 cities and towns located within the counties of Bristol, Plymouth, and Norfolk. Local control is maintained through an Advisory Board that is chaired by the mayor of Taunton and consists of members from the remaining communities served. In addition, a member representing the disabled community also serves on the board. The Advisory Board is responsible for providing policy decisions for and general oversight of GATRA's administrative operations.

In accordance with Chapter 11, Section 12, of the Massachusetts General Laws, we have conducted an audit of certain activities of GATRA for the period July 1, 2009 through June 30, 2010. The objectives of our audit were to review GATRA's controls over and monitoring of American Recovery and Reinvestment Act (ARRA) funds received and expended. Also, we reviewed ARRA expenditures to determine whether these funds were expended for their intended purposes.

Based on our review, we have concluded that, during the one-year period ended June 30, 2010, GATRA maintained adequate management controls and complied with applicable laws, rules, and regulations for the areas tested.

## INTRODUCTION

### *Background*

The Greater Attleboro Taunton Regional Transit Authority (GATRA) was established in 1976 pursuant to the provisions of Chapter 161B of the Massachusetts General Laws. GATRA provides fixed-route bus service and paratransit service to 26 cities and towns within the counties of Bristol, Plymouth, and Norfolk. GATRA contracts with a private company to operate its buses, perform maintenance services, and conduct various administrative functions. Local control is maintained through an Advisory Board that is chaired by the mayor of Taunton and consists of members from the remaining communities served. In addition, a member representing the disabled community also serves on the board. The Advisory Board is responsible for providing policy decisions for and general oversight of GATRA's administrative operations.

During our audit period, GATRA received an American Recovery and Reinvestment Act (ARRA) grant totaling \$8,058,795, which included an amendment in the amount of \$732,618 from the Federal Transit Administration (FTA). The grant funds are to be used for the following: (1) 10 Demand Response vans, 12 mini-buses, and four 30-foot transit buses; (2) renovations for the GATRA bus terminal and the Attleboro rail terminal; and (3) preventive maintenance on GATRA's fleet of vehicles. As of June 30, 2010 GATRA had received and expended ARRA funds totaling \$1,435,505. In addition to the funds expended from the ARRA grant, GATRA has also obligated \$1,046,091 of the total funds awarded to them under the grant during fiscal year 2010. The obligated amount is for the purchase of the 10 Demand Response vans, 12 mini-buses, and four 30-foot buses.

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

In accordance with Chapter 11, Section 12, of the Massachusetts General Laws, we have conducted an audit of certain activities of GATRA for the period July 1, 2009 to June 30, 2010. The objectives of our audit were to review GATRA's controls over and monitoring of ARRA funds received and expended. Also, we reviewed ARRA expenditures to determine whether these funds were expended for their intended purposes.

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 audit objectives, we reviewed the following:

- The ARRA Application and Grant awarded to GATRA by the FTA;
- Controls over the receipt and expenditures of ARRA funds;
- The receipt and expenditure of ARRA funds to ensure that they were reasonable and allowable under the terms of the grant award;
- GATRA's ARRA reports to ensure that they were in compliance with reporting requirements; and
- Reports on jobs created or sustained utilizing ARRA funds that were filed with FTA to ensure they were in compliance with FTA reporting requirements.

Based on our review, we have concluded that during the one-year period ended June 30, 2010, GATRA maintained adequate management controls and complied with applicable laws, rules, and regulations for the areas tested.