



DIANA DIZOGLIO  
AUDITOR

# The Commonwealth of Massachusetts

AUDITOR OF THE COMMONWEALTH

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2023-0583-3A

February 15, 2023

Gina Fiandaca, Secretary and Chief Executive Officer  
Massachusetts Department of Transportation  
10 Park Plaza, Suite 4160  
Boston, MA 02116

Dear Secretary Fiandaca:

In accordance with Chapter 11, Section 12, of the Massachusetts General Laws, we will be conducting a performance audit of the Massachusetts Bay Transportation Authority (MBTA) for the period of January 1, 2021 through December 31, 2022. We intend to start this audit in March 2023.

The Generally Accepted Government Auditing Standards (GAGAS), commonly referred to as the "Yellow Book", are produced in the United States by the Government Accountability Office (GAO). The standards apply to both financial and performance audits of government agencies. Our audit will be conducted in accordance with these standards and will include but not be limited to [REDACTED]

As you may know, Chapter 11, Section 12, of the General Laws requires organizations being audited to provide our audit team with books, documents, and other records pertaining to the audit. We will also make inquiries regarding audit issues with the members of your staff responsible for the functions involved in this audit. If you would like to have a member of your management team meet with our data analytics unit for a better understanding of the process and what may be expected regarding the accuracy, completeness and security of the information we are requesting, please contact our Penny Dillon upon receipt of this letter at 617-694-3461. We ask that all requested records and information be made available to us within 72 hours of the date of request. Also, we ask that you allow inquiries with your staff to be completed as expeditiously as possible. As part of our audit process, we also may request from management, written confirmation of statements your staff made to us during the audit.

At the completion of our audit, we will provide your agency with a draft copy of our audit report for your review and comments. Your comments should be forwarded to us within 15 day of

notification. Also, if you would like a formal exit meeting, please request the meeting at this time.

Paul Travaglino, Audit Manager, will contact you to make arrangements for an entrance conference to be scheduled during March 2023. He can be reached at 857-242-5418 if you have any questions.

Sincerely,



Sarah B. Mongeau  
Director of Authority and Education Audits

Cc:

Jeffrey Gonneville, Interim General Manager, MBTA  
Kevin Scanlon, General Counsel, MBTA  
Judith Bromley, Deputy General Counsel, Office of State Auditor  
Tyler Carlton-Kelley, Director of Intergovernmental Affairs, Office of State Auditor  
Kimberly Stanley, Audit Planning Manager, Office of State Auditor  
Penny Dillon, Director of Data Analytics, Office of the State Auditor