

75-5-S-232



The Commonwealth of Massachusetts

NO. 75-5-S-232

REPORT ON THE EXAMINATION OF THE ACCOUNTS
OF THE
LEGISLATIVE POST AUDIT AND
OVERSIGHT BUREAU
FEBRUARY 11, 1974 TO MAY 27, 1975

STATE AUDITOR'S DEPT.
REPORTS ON THE EXAMINATIONS OF
THE ACCOUNTS OF THE VARIOUS
STATE AGENCIES.

OFFICIAL AUDIT REPORT
SEP 13 1975
ISSUED BY THE
STATE AUDITOR
THADDEUS BUCZYKO

From the Office of
State Auditor Thaddeus Buczyko

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ORGANIZATION

May 27, 1975

The Legislative Post Audit and Oversight Bureau is authorized by Section 64 of Chapter 3 of the General Laws, as inserted by Section 1 of Chapter 1008 of the Acts of 1971.

Legislative Post Audit and Oversight Bureau

	<u>Date of Original Appointment</u>	<u>Annual Salary</u>
Director of Bureau: William H. Finnegan	March 1, 1972	\$29,205 00
Assistant Director of Bureau: Cornelius R. Owens	March 1, 1972	25,858 00

Functions

The Legislative Auditor (Director of Bureau) and his assistants shall, at the direction of the Committee, (the Joint Committee on Post Audit and Oversight of the General Court) have access to and authority to examine, during regular business hours, any and all records, including but not limited to books, reports, accounts, vouchers, bank accounts and money or other property of any agency of the State and it shall be the duty of any officer or employee of any such agency having such records or property in his possession or under his control, to permit access to and examination thereof upon the request of the Legislative Auditor or his authorized representative. The Bureau shall submit all reports to the Committee as requested.

Location of Bureau

This Bureau is located and occupies space on the first floor in room 146 State House, Boston.

STATUTORY REFERENCES

1. Legislative Post Audit and Oversight Bureau established by Section 64 of Chapter 3 of the General Laws, as inserted by Section 1 of Chapter 1008 of the Acts of 1971
2. Section 63 of Chapter 3, as amended by Chapter 243 of the Acts of 1972 relates to the powers and duties of the Joint Committee on Post Audit and Oversight

SCOPE OF AUDIT

An examination has been made of the accounts of the Legislative Post Audit and Oversight Bureau covering the period from February 11, 1974 to May 27, 1975.

There is no cash at this Bureau.

All appropriation expenditures are preaudited by the Comptroller's Division before payment. The individual charges to the appropriation account were checked for the audit period.

The appropriation account was reconciled with the Comptroller's Division records as of June 30, 1974 and May 27, 1975.

NOTES AND COMMENTS

Audit Review: At the conclusion of this audit a draft of this report was reviewed with the Director of this Bureau.

General: The Legislative Post Audit and Oversight Bureau under the direction of the Joint Committee on Post Audit and Oversight of the General Court, on request by such Committee, conducts performance audits of any particulars affecting a specified agency of the Commonwealth.

The Committee oversees the development and implementation of a legislative auditing program to be conducted by the Bureau with special emphasis on performance auditing. The Committee receives the reports of the Department of the State Auditor and the Legislative Auditor and shall determine what remedial measures, if any, are necessary.

The Bureau is currently involved in eight studies authorized by the Joint Committee on Post Audit and Oversight. The study on the "Acquisition and Use of Gasoline Credit Cards" was completed during this audit period.

FINANCIAL STATEMENT

The financial statement listed in the "Table of Contents" follows:

Schedule No. IComparative Statement of Disbursements under Maintenance Appropriations

Two Fiscal Years Ending June 30, 1974

	<u>1973</u>	<u>1974</u>
Appropriations (Account #0169-7102)	\$300,000 00	\$300,000 00
Balance Forwarded	64,271 25	115,199 23
	<u>\$364,271 25</u>	<u>\$415,199 23</u>
Disbursements	\$249,072 02	\$358,262 84
Balance Forward	115,199 23	56,936 39
	<u>\$364,271 25</u>	<u>\$415,199 23</u>
Analysis of Disbursements:		
Salaries - Other	\$217,416 17	\$313,801 68
Services - Non-employees	10,725 80	2,475 00
Laboratory and Medical Supplies and Expenses		
and General Care	139 00	73 00
Travel and Automotive Expenses	979 83	909 30
Printing and Advertising	4,465 20	20,065 27
Special Supplies and Expenses	-	88 50
Office and Administrative Expenses	10,765 22	11,122 32
Equipment	500 50	103 00
Rentals	4,080 30	9,624 77
	<u>\$249,072 02</u>	<u>\$358,262 84</u>