



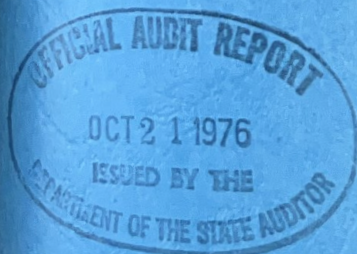
The Commonwealth of Massachusetts

NO. 76-5-S-232

REPORT ON THE EXAMINATION OF THE ACCOUNTS
OF THE
LEGISLATIVE POST AUDIT AND
OVERSIGHT BUREAU
MAY 27, 1975 TO MARCH 8, 1976

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

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*From the Office of
State Auditor Thaddeus Buczyko*

10-5-5-232

TABLE OF CONTENTS

Organization
Statutory References
Scope of Audit
Notes and Comments
Financial Statement:

Page

1

2

3

4

I Comparative Statement of Disbursements
under Maintenance Appropriations,
Two Fiscal Years Ended June 30, 1975

5

TABLE OF CONTENTS

Organization
Statutory References
Scope of Audit
Notes and Comments
Financial Statement:

Page

1

2

3

4

I Comparative Statement of Disbursements
under Maintenance Appropriations,
Two Fiscal Years Ended June 30, 1975

5

ORGANIZATION

March 8, 1976

The Legislative Post Audit and Oversight Bureau is authorized by Section

64 of Chapter 3 of the General Laws.

Legislative Post Audit and Oversight Bureau

Director of Bureau:
William H. Finnegan

Assistant Director of Bureau:
Cornelius R. Owens

Date of Original
Appointment

Annual Salary

March 1, 1972

\$29,205 00

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

5-5-232
Legislative Post Audit and Oversight Bureau established by Section 64 of
Chapter 3 of the General Laws
Section 63 of Chapter 3, of the General Laws, as amended, relates to
the powers and duties of the Joint Committee on Post Audit and
Oversight

SCOPE OF AUDIT

4-5-S-232
An examination has been made of the accounts of the Legislative Post Audit

and Oversight Bureau covering the period from May 27, 1975 to March 8, 1976.

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, 1975 and March 8, 1976.

NOTES AND COMMENTS

Audit Review: At the conclusion of this audit a draft of this report was reviewed with William H. Finnegan, 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 the 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 seven studies authorized by the Joint Committee on Post Audit and Oversight. During the audit period the Bureau completed and published the following studies:

- 1.) "Department of Education - School Building Assistance Program"
- 2.) "Department of Public Welfare - Child Support Enforcement Program".

FINANCIAL STATEMENT

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

Schedule No. I

Comparative Statement of Disbursements under Maintenance Appropriations
Two Fiscal Years Ended June 30, 1975

	<u>1974</u>	<u>1975</u>
Appropriations (Account No. 0169-7102)	\$300,000 00	\$350,000 00
Balance Forwarded	<u>115,199 23</u>	<u>56,936 39</u>
	<u>\$415,199 23</u>	<u>\$406,936 39</u>
Disbursements	\$358,262 84	\$344,199 26
Balance Forwarded	<u>56,936 39</u>	<u>62,737 13</u>
	<u>\$415,199 23</u>	<u>\$406,936 39</u>
Analysis of Disbursements:		
Salaries - Other	\$313,801 68	\$319,567 09
Services - Non-employees	2,475 00	2,212 55
Laboratory and Medical Supplies, Expenses	73 00	-
and General Care	909 30	849 64
Travel and Automotive Expenses	20,065 27	5,743 14
Printing and Advertising	88 50	-
Special Supplies and Expenses	11,122 32	5,637 23
Office and Administrative Expenses	103 00	1,117 95
Equipment	9,624 77	9,071 66
Rentals	<u>\$358,262 84</u>	<u>\$344,199 26</u>