



The Commonwealth of Massachusetts

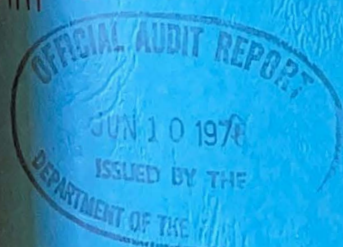
NO. 76-5-S-233

REPORT ON THE EXAMINATION OF THE ACCOUNTS
OF THE
LEGISLATIVE RESEARCH COUNCIL AND
LEGISLATIVE RESEARCH BUREAU
MAY 21, 1975 TO DECEMBER 22, 1975

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

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76-5-S-233

*From the Office of
State Auditor Thaddeus Buczyko*

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ORGANIZATION

December 22, 1975

The Legislative Research Council and the Legislative Research Bureau are authorized by Sections 56 and 57 of Chapter 3 of the General Laws, as amended.

Legislative Research Council

Appointed by President of the Senate:

Senator Anna P. Buckley, Chairman
16 Rutland Square, Brockton

Senator John F. Parker
28 Orchard Street, Taunton

Senator Joseph B. Walsh
44 Valley Road, Dorchester

Senator William L. Saltonstall
388 Summer Street, Manchester

Appointed by Speaker of the House of Representatives:

Representative John F. Coffey
20 Day Street, West Springfield

Representative Sidney Q. Curtiss
Guilder Hollow Road, Sheffield

Representative James L. Grimaldi
102 Florence Street, Springfield

Representative Robert C. Reynolds
20 Solomon Pond Road, Northborough

Representative Michael J. Lombardi
114 Fifth Street, Cambridge

Representative Alan P. Danovitch
94 Albermarle Road, Norwood

Representative Rudy Chmura
71 Chauncey Drive, Springfield

Representative Iris K. Holland
38 Hazelwood Avenue, Longmeadow

Legislative Research Bureau

<u>Name</u>	<u>Date of Appointment</u>	<u>Annual Salary</u>
Daniel M. O'Sullivan, Director	December 19, 1966	\$29,205 00
Robert D. Webb, Assistant Director	July 15, 1970	23,257 80

The statutory functions of these agencies are as follows:

Legislative Research Council:

"....shall determine all policies with respect to a legislative research program. ...and shall provide for the creation of a legislative research bureau, ..., under its direction, which shall carry out the policies so determined."

Legislative Research Bureau:

"....shall assist the members of the general court and any committee and recess commission thereof in all matters requiring statistical research of fact finding in connection with proposed legislation or other matters pertaining to the functions of the general court."

ORGANIZATION (CONTINUED - 2)

The offices of the Legislative Research Council and the Legislative Research Bureau are located at 11 Beacon Street, Boston.

STATUTORY REFERENCES

Establishment of the Legislative Research Council and the Legislative Research Bureau, Sections 56 and 57 of Chapter 3 of the General Laws, as amended

Powers and duties, Sections 57 to 61, inclusive, of Chapter 3 of the General Laws, as amended

Limitation on the amount allowable for meals for members of Special Commissions and Legislative Committees and of certain other persons while traveling, and making certain other changes in the law relative to such travel, Section 32A of Chapter 3 of the General Laws, as amended

SCOPE OF AUDIT

An examination has been made of the accounts of the Legislative Research Council and the Legislative Research Bureau covering the period from May 21, 1975 to December 22, 1975.

Appropriations: All appropriation expenditures are preaudited by the Comptroller's Division before payment. The salaries are recorded on monthly payrolls.

A summary of expenditures was taken from the Budgetary Control Register for the fiscal period ending June 30, 1975 and for the period from July 1, 1975 to December 22, 1975. The accounts were reconciled to the corresponding appropriation accounts in the Comptroller's Division as of June 30, 1975 and December 22, 1975. Payments to consultants made during the audit period were checked.

Advance Money: Advance money was reconciled with the records in the Comptroller's Division as of June 30, 1975 and December 22, 1975.

Minutes of Meetings: The minutes of the Council's meetings held during the period under audit were reviewed.

NOTES AND COMMENTS

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

General: The Legislative Research Council and the Legislative Research Bureau were created by Chapter 607, Section 2 of the Acts of 1954 and commenced operations on February 1, 1955. The research projects conducted by the Council and Bureau may be classified as follows:

1. Research assignments by the General Court, which invariably constitute major and lengthy work projects resulting in printed reports.
2. Research requests made by individual members, committees and commissions of the General Court. This type of project generally is less extensive in scope and may result in a typed or mimeographed report. However, certain of these requests are readily satisfied orally or by providing available material relevant to the information desired.

The following data indicates the volume of research projects carried out by this Council and Bureau since their creation.

Research Requests

<u>Report Year</u>	<u>Research Assignments</u>	<u>Research Requests</u>	
		<u>(Report Prepared)</u>	<u>(Other)</u>
1955	-	76	Not available
1956	10	108	Not available
1957	14	90	74
1958	14	81	90
1959	7	80	57
1960	9	68	151
1961	12	69	242
1962	12	57	189
1963	6	75	246
1964	11	62	218
1965	14	112	247
1966	13	76	326
1967	11	65	504
1968	12	63	466
1969	9	71	559
1970	12	55	592
1971	8	74	785
1972	10	73	817
1973	9	47	766
1974	8	47	949
1975	7	40	901
	<u>208</u>	<u>1,489</u>	<u>8,179</u>

Advance Money: As of the audit date there was a balance of \$2,000.00 in the Legislative Research Council advance account. An analysis of the balance is as follows:

Travel advances to Council members	\$1,575 00
Cash on hand	425 00
	<u>\$2,000 00</u>

Rental Agreement: The Legislative Research Bureau occupies 2,397 square feet of space at 11 Beacon Street, Boston at a monthly rental charge of \$1,348.32. The lease is on a tenant-at-will basis. Since January 1975, the Bureau has been providing office space and other services to a three-member Legislative Science Resource Network, a Federally and State funded project administered by the Joint Rules Committee. For the 1975 fiscal year the Federal government granted \$45,000.00 for Legislative Investigations, Developing Science and Technological Utilization through Legislature. The State matching funds for this purpose during the 1975 fiscal year was \$25,000.00. No rental payment is made to the Legislative Research Bureau for the space used for this project. Since this condition was commented upon in the prior audit report and no payments in lieu of rent were received by the Legislative Research Bureau from the Coordinator of this project, the recommendation that the Bureau bill the Federal project Coordinator for space use is again offered for consideration.

FINANCIAL STATEMENT

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

Schedule No. IComparative Statement of Disbursements under Appropriation

Two Fiscal Periods Ended June 30, 1975

	<u>1974</u>	<u>1975</u>
Research Bureau:		
Appropriation (Account #0142-0000)	<u>\$221,000 00</u>	<u>\$246,985 00</u>
Disbursements	\$209,898 42	\$220,542 71
Encumbrances	-	8,495 00
Reverted	<u>11,101 58</u>	<u>17,947 29</u>
	<u>\$221,000 00</u>	<u>\$246,985 00</u>
Analysis of Disbursements:		
Salaries - Other	\$187,680 41	\$196,884 58
Services - Non-employees	1,366 50	810 00
Travel and Automotive Expenses	2,008 42	1,323 86
Advertising and Printing	2,718 77	1,270 70
Special Supplies and Expenses	165 00	243 62
Maintenance, Repairs, Replacements and Alterations	1,588 10	-
Office and Administration Expenses	4,843 48	4,533 18
Equipment	607 46	-
Rentals	<u>8,920 28</u>	<u>15,476 77</u>
	<u>\$209,898 42</u>	<u>\$220,542 71</u>
Research Council:		
Appropriation (Account #0141-0000)	<u>\$8,500 00</u>	<u>\$8,500 00</u>
Disbursements	\$5,299 63	\$5,020 01
Reverted	<u>3,200 37</u>	<u>3,479 99</u>
	<u>\$8,500 00</u>	<u>\$8,500 00</u>
Analysis of Disbursements:		
Travel and Automotive Expenses	\$4,600 38	\$5,020 01
Office and Administrative Expenses	<u>699 25</u>	<u>-</u>
	<u>\$5,299 63</u>	<u>\$5,020 01</u>