



The Commonwealth of Massachusetts

PUBLIC DOCUMENT #6

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF THE STATE AUDITOR
ANNUAL REPORT
FISCAL YEAR ENDED JUNE 30, 1977

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I. FOREWORD

Fiscal 1977 has been an interesting and productive year for the Department of the State Auditor. A number of significant accomplishments and commitments bode well for the future of the department and the Commonwealth of Massachusetts.

One of the more significant occurrences during the last fiscal year was the advent of new and more demanding Revenue Sharing audit requirements. The federal statute creating Revenue Sharing now requires a complete audit of all state accounts, conducted in accordance with AICPA and GAO auditing standards. This department, responding to a request from Governor Dukakis, has agreed to perform these audits, and to meet the new audit requirements. This agreement will allow the Commonwealth to receive over 75 million dollars of federal funds from the United States Treasury. Plans have been made to convert most of the Fiscal Year 1978 audit reports to the new audit format, with the remainder converted by the following year. Realizing also that these requirements translate into a more demanding sense of professionalism, a rigorous training program was begun. The first step was the pursuit of a suitable sized federal grant for a major training effort, which was eventually obtained from funds awarded under the Intergovernmental Personnel Act. The grant was used for the basis of the next step; i.e., the negotiation of a contract with a college or university for an appropriate training program. After a thorough search, the Department selected Boston University, which, along with our Training Director, established an intensive course of study for our professional staff. The course ran for ten consecutive days, and was given on four separate occasions, three times in Boston and once in Worcester. A number of federal and state auditors attended as guests, along with approximately 150 auditors from the staff. The course covered quite a lot

of ground and required a good deal of study and work by the employees. Three principle areas were taught: AICPA auditing standards, the attributes of an audit finding, and a survey study of computers and auditing. A final exam was given covering the course material. A subsequent survey of the course was made, and generally high marks were given to the content of the course and the instructors. Plans are currently underway for a continuation of the training program next year.

The Department of the State Auditor also participated in the planning of a joint audit training program with the New England Intergovernmental Audit Forum (NEIAF), of which this department is a charter member. The NEIAF has authorized the national accounting firm of Peat, Marwick and Mitchell to establish an audit training seminar applicable to all governmental accountants. This department has committed itself to participating in, and evaluating the seminar.

Last, the department is continuing its efforts in two unique training areas. The first is its tuition reimbursement program. During Fiscal Year 1977 the department reimbursed twenty six employees of the department who took courses that were directly job related. Second, our program of encouraging our staff to join and be active in the Association of Governmental Accountants is also bearing fruit.

Another highlight during the year was the increased number of federal contracts and audits. In Fiscal Year 1976, realizing that there existed a clear need for audits of federal monies spent by state agencies, the Department of the State Auditor introduced legislation that allowed the negotiation of contracts between us and the federal government to perform such audits. The legislation passed (G.L.c.11, S.13) and the department's federal effort is resulting in significantly greater audit coverage. Such programs as LEAA and CETA are now

being audited. Contracts with EPA, HEW and the Department of Agriculture are in the negotiation stage. The increase in audits augurs well for the taxpayers of Massachusetts.

The traditional audits of state agencies and authorities went well during the year, considering the large number of unfillable vacancies within the department. Although there was a 10% increase in the number of field audit days, the workload also increased. Several new agencies created were audited, plus the financial activity in most existing agencies continued to increase. See pages 9, 10, 20, 29 and 30.

The department also continued its major effort to audit the Supplemental Security Income (SSI) program, undertaken at the behest of the Department of Public Welfare in order to insure the Commonwealth's interests in the participating program.

One of the more interesting and potentially disturbing audit areas is the increased demand for audits of c.180 non-profit corporations doing business with the Commonwealth. In the cases audited, it became quite evident that a great deal of attention is needed, both at the agency level and post-audit level, of these enterprises. The department intends to continue its audits in this area.

In the budget area, we are still plagued by insufficient state appropriations. As was explained in some detail in our analysis of the budget, which was submitted with the budget proposals, there exists a constant strain between workload increases and the size of the audit staff.

Several important savings have been made during the year. The Office Manager saved several thousand dollars by renegotiating our contract for audit covers. Previously costing about 22¢, the covers now cost about 17¢. Considering the fact that thousands of covers are used each year, this represents a sizeable

savings. Another savings was made after analyzing the distribution of the audit reports. Realizing that a number of our reports of smaller agencies are of significance only to the agency itself, and its principal governing body, excessive distribution has been curtailed. Third, the process of audit consolidation continues. In cases of related spending activities (such as Mental Health Clinics) the audit effort has been consolidated into one report, thus cutting down audit production costs.

There are several in-house studies continuing. The first is an analysis of travel expenses. After one full year of analyzing each quarterly cost, a proposal will be drafted to make the travel costs more accurate and fair. The project of work load measurement continues, although slowly. Last, money was requested in next year's budget for a small computer system. Hopefully, such a system will help make our administrative record keeping more efficient and cost conscious.

A number of personnel innovations were begun or continued during the year. The personnel evaluation system was modified to a more objective rather than subjective system, as was the case in the previous year. The educational co-op and intern program was continued, with students from Bentley College, Northeastern University, Merrimack College and University of Massachusetts participating. The program has been an outstanding success for the participating colleges and the second, third and fourth year students. The department also participated in the "Shared Experience" program in which college students are given the opportunity to work alongside an individual in the profession to which the student aspires. Wheaton College and Boston University sent two outstanding young students.

Work has just about finished on the codification of Administrative Rules and Regulations authorized under c.689 of the Acts of 1975. When finished, they will be published and distributed to all the employees.

Work on the Marketing Survey is progressing and should be completed in the Fall. For the first time we should have accurate data on the effect of our audit reports on the agencies audited. Studies are also being done on our personnel evaluation system and on sick/vacation day data. The Office Manager has embarked on an ambitious project of insuring that all the clerical help are cross-trained. By doing this he has prevented needless backlog of work as a result of illness or vacations, and saved money in insuring that the rental equipment used in the production process did not lay idle for any extensive period of time.

On the legislative side of the department, two bills were filed on behalf of the department. At the end of the fiscal year, neither had passed. The first was legislation establishing a Bureau of Vendor Audits. This bill would create a mechanism and have resources to make more timely audits of vendors doing business with the Commonwealth of Massachusetts. Although the bill received favorable editorial response, and much discussion, the prognosis for passage is not good. The second bill, adjusting the frequency of audit, has passed the Senate, and is currently pending in the House.

I have also supported Common Cause's legislation to create a "Sunset" Act for the Commonwealth of Massachusetts. The bill is still pending in the Legislature.

All in all, Fiscal Year 1977 was a productive and successful year for the Department of the State Auditor, primarily due, of course, to the hard

work and professionalism of the staff. We all look forward to an equally productive year in Fiscal Year 1978.

Sincerely,

THADDEUS BUCZKO
State Auditor

II. INTRODUCTION

The election of an auditor is provided for by Article XVII of the Articles of Amendment to the Constitution of the Commonwealth of Massachusetts.

The Department of the State Auditor operates under the authority granted by Chapter 11 of the General Laws, as amended. Sections 12 and 13 of said Chapter 11 state as follows:

"Section 12. The department of the state auditor shall make an audit as often as the state auditor determines it necessary, but in no event less than once in every two years of the accounts of all departments, offices, commissions, institutions, and activities of the commonwealth, including those of districts and authorities created by the general court, and including those of the income tax division of the department of corporations and taxation, and for said purpose the authorized officers and employees of said department of the state auditor shall have access to such accounts at reasonable times and said department may require the production of books, documents and vouchers, except tax returns, relating to any matter within the scope of such audit. The state auditor shall annually reconcile the income and balance the cash of all agencies that receive revenue. The accounts of the last named department shall be subject at any time to such examination as the governor and council or the general court may order. Said department shall comply with any written regulations, consistent with law, relative to its duties made by the governor and council. This section shall not apply to the accounts of state officers which the director of accounts of the department of corporations and taxation is required by law to examine. The department of the state auditor shall, in any audit of the department of public welfare or any agency thereof, refer to the fraudulent claims commission any case coming to its attention in the course of such audit which appears to involve fraud. In any such audit the department of the state auditor is hereby authorized to examine the records of vendors to verify bills submitted to the department of public welfare to the extent necessary to determine the propriety and accuracy of their charges against the commonwealth. The department of the state auditor shall keep no books or records except records of audits made by it, and its annual report shall relate only to such audits. The examination of the accounts of districts and authorities required by this section shall be made in addition to any audit required by the law creating such district or authority.

"Section 13. The state auditor may enter into agreements or contracts with the federal government or its agencies, or state agencies, acting in behalf thereof for the purpose of conducting mutual financial audits of programs funded in whole or in part by the federal government and carried out by agencies of the commonwealth. Such audits shall be undertaken only after related contracts or agreements between the parties have been

filed with the joint legislative committee on federal financial assistance and funds received in accordance with such agreements have been deposited with the state treasurer into a separate account and expended solely for the purpose of this section. The costs of these audits shall not exceed the amount of funds received therefor and for these purposes may be expended without appropriation and providing further that the commonwealth shall receive the maximum reimbursement for the cost of providing group insurance, workmen's compensation and retirement benefits. The term of employment of any individual hired by the state auditor under the provisions of this section shall be expressly limited in duration by the availability of federal funds. The term of employment shall expire on the date of expiration of the federal funds."

The Department of the State Auditor is comprised of four divisions and a licensing of private business schools section.

All requirements of the law relating to the duties and functions of the State Auditor have been carefully complied with for the fiscal year ending June 30, 1977.

III. DIVISION OF STATE AUDITS

The Division of State Audits makes careful annual audits of the accounts of all departments, offices, commissions, institutions and activities of the Commonwealth. In addition, the Division makes special cash audits at the request of State agency heads in order to provide an orderly change-over in the custodianship of funds from one State employee to another.

Funds and property administered by agencies of the Commonwealth amount to several billions of dollars and consist principally of assets belonging to the Commonwealth; however, substantial amounts of Federal grants and trust funds are also administered by various Commonwealth agencies. Through the years, there has been a consistent growth of funds and property in all three categories. Also the Legislature has expanded on-going programs considerably and has established new State agencies to administer new programs. As a result, the audit responsibility of the Division of State Audits has grown considerably through the years.

New Audits: During the fiscal year, initial audits of the following agencies were completed:

Governor and Council

Commission on Status of Women
Office of Intergroup Affairs

Executive Office for Administration and Finance

Division of Employee Relations
Division of Hearing Officers
Division of Personnel Administration
Government Land Bank
Office of Federal/State Resources

Executive Office of Consumer Affairs

Department of Public Utilities:
Energy Facilities Siting Council

Executive Office of Environmental Affairs

Department of Environmental Quality Engineering:
Pesticide Board
Wetlands Regulation Division
Department of Fisheries, Wildlife and Recreational
Vehicles:
Office of the Commissioner

Executive Office of Human Services

Department of Mental Health:
Treatment Center at
Massachusetts Correctional
Institution - Bridgewater
Department of Public Welfare:
Child Support Enforcement
Program
Growth of the Department of
Public Welfare
Homemakers and Chore Services
Elma Lewis School of Fine
Arts, Inc.
Supplementary Security Income
Xenadelphia, Inc., D/B/A -
Hyde Park House

Executive Office of Manpower Affairs

Department of Commerce and Development:
Massachusetts Industrial Mortgage
Insurance Agency

During the fiscal year, a total of 335 State accounts were audited,
including 316 regular audits and 19 new audits.

STATE AUDITS FOR 1977 FISCAL YEAR

<u>Department or Institution</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Governor and Council:			
Armory Commission	Sept. 22, 1975	Sept. 10, 1976	77-7-S-13
Civil Defense Agency	Mar. 8, 1976	Jan. 17, 1977	77-2-S-16
Committee on Criminal Justice	Oct. 6, 1975	Nov. 10, 1976	77-7-S-19
Committee on Status of Women	July 1, 1973	Nov. 22, 1976	77-7-S-366
Governor's Highway Safety Bureau	Oct. 14, 1975	Sept. 24, 1976	77-7-S-38
Military Division of the Executive Department	Sept. 22, 1975	Sept. 10, 1976	77-7-S-57
New England Regional Commission	Feb. 23, 1976	Apr. 1, 1977	77-7-S-61
Office of Intergroup Affairs	July 1, 1973	Nov. 8, 1976	77-7-S-362
Special Military Reservation Commission	Sept. 22, 1975	Sept. 10, 1976	77-7-S-66
State Council on Juvenile Behavior	Nov. 24, 1975	Sept. 29, 1976	77-7-S-67
Constitutional Offices:			
Department of the Attorney General:			
Administration	Oct. 6, 1975	Sept. 15, 1976	77-7-S-72
Commissioners on Uniform State Laws	Nov. 25, 1975	Sept. 22, 1976	77-7-S-73
Obscene Literature Control Commission	Oct. 1, 1975	Sept. 22, 1976	77-7-S-75
Department of the State Secretary:			
Administration	July 1, 1975	July 6, 1976	77-7-S-76
Ballot Law Commission	Aug. 25, 1975	Aug. 17, 1976	77-7-S-77
Board of Publication of Massachusetts Reports	July 28, 1975	Aug. 24, 1976	77-7-S-78
Commission on Interstate Cooperation	Aug. 20, 1975	Sept. 30, 1976	77-7-S-80
Elections Division	Aug. 11, 1975	July 6, 1976	77-7-S-82
Massachusetts Historical Commission	Sept. 10, 1975	Sept. 20, 1976	77-7-S-83
Office of Campaign and Political Finances	Jan. 5, 1976	Oct. 13, 1976	77-7-S-865
Records Conservation Board	Aug. 27, 1975	Oct. 6, 1976	77-7-S-84
Department of the State Treasurer:			
Administration	Feb. 3, 1976	Feb. 1, 1977	77-7-S-85
Board of Commissioners on Firemen's Relief	Nov. 6, 1975	Sept. 27, 1976	77-7-S-86
Emergency Finance Board	Nov. 13, 1975	Sept. 23, 1976	77-7-S-87
State Board of Retirement	Jan. 1, 1975	Dec. 31, 1975	77-7-S-88
State Lottery Commission	Jan. 1, 1976	Dec. 31, 1976	77-7-S-89
Vietnam Bonus Division	Feb. 9, 1976	Dec. 22, 1976	77-7-S-90
Department of Elder Affairs	Nov. 4, 1975	Aug. 10, 1976	77-6-S-4
Executive Office for Administration and Finance:			
Office of the Commissioner	Jan. 13, 1976	Nov. 1, 1976	77-7-S-27
Appellate Tax Board	Jan. 20, 1976	Nov. 3, 1976	77-7-S-143
Board of Economic Advisors	June 30, 1975	Sept. 3, 1976	77-7-S-23
Bureau of Accounts	Oct. 7, 1975	Sept. 23, 1976	77-7-S-144
Bureau of Building Construction	Oct. 20, 1975	Oct. 18, 1976	77-7-S-25
Bureau of Welfare Auditing	Mar. 1, 1976	Nov. 30, 1976	77-7-S-31
Central Services Division:			
Bureau of Administrative Services	July 1, 1975	Aug. 27, 1976	77-7-S-24
Bureau of State Buildings	Aug. 11, 1975	July 26, 1976	77-7-S-26
Comptroller's Division	July 1, 1975	June 30, 1976	77-7-S-28
Computer Service Center	Apr. 16, 1976	Jan. 19, 1977	77-7-S-884
Contributory Retirement Appeal Board	Oct. 3, 1975	Sept. 15, 1976	77-7-S-22
Criminal History Systems Board	Oct. 6, 1975	Sept. 16, 1976	77-7-S-857
Department of Corporations and Taxation	Apr. 1, 1976	Feb. 10, 1977	77-7-S-142

<u>Department or Institution</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Executive Office for Administration and Finance (Continued):			
Division of Employee Relations	July 1, 1974	Sept. 24, 1976	77-7-S-369
Division of Hearing Officers	July 1, 1974	Sept. 29, 1976	77-7-S-345
Division of Personnel Administration	July 1, 1975	Aug. 24, 1976	77-7-S-373
Finance Advisory Board	Sept. 29, 1975	Sept. 7, 1976	77-7-S-29
Fiscal Affairs Division	July 24, 1975	Aug. 12, 1976	77-7-S-30
Flood Relief Board	Dec. 16, 1975	Oct. 15, 1976	77-7-S-36
Government Land Bank	May 15, 1975	Oct. 8, 1976	77-7-S-340
Group Insurance Commission	May 3, 1976	Dec. 1, 1976	77-7-S-40
Massachusetts Commission Against Discrimination	Aug. 6, 1975	Aug. 27, 1976	77-7-S-45
New England Board of Higher Education	July 1, 1975	June 30, 1976	77-2-S-60
Office of Federal/State Resources	July 1, 1975	Mar. 7, 1977	77-7-S-894
Old State House	Oct. 2, 1975	Sept. 22, 1976	77-7-S-62
Purchasing Agent's Division	Mar. 8, 1976	Nov. 1, 1976	77-7-S-33
Retirement Law Commission	Sept. 29, 1975	Sept. 8, 1976	77-7-S-63
Executive Office of Communities and Development:			
Office of the Secretary	Aug. 26, 1975	May 31, 1977	77-8-S-1
American and Canadian French Cultural Exchange Commission	Sept. 30, 1975	May 31, 1977	77-8-S-12
Office of Minority Business Assistance	Aug. 26, 1975	May 31, 1977	77-8-S-871
Department of Community Affairs:			
Administrative Section	Jan. 17, 1976	May 31, 1977	77-8-S-137
Division of:			
Community Development	Jan. 17, 1976	May 31, 1977	77-8-S-138
Community Services	Jan. 17, 1976	May 31, 1977	77-8-S-139
Social and Economic Development	Jan. 17, 1976	May 31, 1977	77-8-S-140
Mobile Homes Commission	Oct. 3, 1975	May 31, 1977	77-8-S-59
State Building Code Commission	Jan. 17, 1976	May 31, 1977	77-8-S-839
Executive Office of Consumer Affairs:			
Office of the Secretary	Sept. 10, 1975	Aug. 16, 1976	77-6-S-2
Alcoholic Beverages Control Commission	July 16, 1975	July 1, 1976	77-6-S-11
Community Antenna Television Commission	Nov. 20, 1975	Aug. 23, 1976	77-6-S-836
Consumers' Council	Dec. 12, 1975	Aug. 25, 1976	77-6-S-21
Division of:			
Banks and Loan Agencies	Dec. 1, 1975	Sept. 9, 1976	77-6-S-100
Insurance	Feb. 2, 1976	Apr. 12, 1977	77-6-S-101
Registration	Sept. 15, 1975	Feb. 28, 1977	77-6-S-105
Boards of Registration:			
Architects	Nov. 18, 1975	Mar. 4, 1977	77-6-S-106
Barbers	Feb. 25, 1976	Jan. 31, 1977	77-6-S-107
Chiropractors	Nov. 25, 1975	Apr. 4, 1977	77-6-S-108
Dental Examiners	Sept. 22, 1975	Nov. 2, 1976	77-6-S-109
Dispensing Opticians	Oct. 20, 1975	Oct. 5, 1976	77-6-S-110
Electricians	Dec. 1, 1975	Sept. 14, 1976	77-6-S-111
Electrologists	Oct. 14, 1975	Jan. 25, 1977	77-6-S-112
Embalming and Funeral Directing	Oct. 17, 1975	Apr. 6, 1977	77-6-S-113
Hairdressers	Mar. 15, 1976	May 13, 1977	77-6-S-114
Health Officers	Nov. 17, 1975	Apr. 12, 1977	77-6-S-115
Landscape Architects	Nov. 15, 1975	Aug. 31, 1976	77-6-S-116

<u>Department or Institution</u>	<u>Audit Period</u>		<u>Report Number</u>	
	<u>From</u>	<u>To</u>		
Executive Office of Educational Affairs (Cont.):				
Department of Education (Cont.):				
Division of:				
Special Education	Oct. 14, 1975	Oct. 13, 1976	77-10-S-172	
State and Federal Assistance	Oct. 14, 1975	Oct. 13, 1976	77-10-S-173	
Educational Development Commission and State Experimental School	Oct. 14, 1975	Oct. 13, 1976	77-10-S-187	
Executive Committee for Educational Television	Sept. 22, 1975	May 11, 1977	77-10-S-166	
School Buildings Assistance Bureau	Sept. 22, 1975	Feb. 2, 1977	77-10-S-171	
Board of Trustees of State Colleges:				
Division of State Colleges	Jan. 5, 1976	Nov. 17, 1976	77-10-S-175	
Massachusetts College of Art	May 3, 1976	May 23, 1977	77-10-S-181	
Massachusetts Maritime Academy	Mar. 8, 1976	Apr. 1, 1977	77-3-S-270	
State Colleges:				
Boston	Nov. 10, 1975	May 9, 1977	77-10-S-176	
Bridgewater	Sept. 8, 1975	Nov. 1, 1976	77-3-S-177	
Fitchburg	Aug. 18, 1975	Aug. 19, 1976	77-2-S-178	
Framingham	June 1, 1976	May 24, 1977	77-2-S-179	
North Adams	May 10, 1976	May 2, 1977	77-1-S-183	
Salem	Mar. 15, 1976	June 1, 1977	77-10-S-184	
Westfield	Nov. 9, 1975	Nov. 1, 1976	77-1-S-185	
Worcester	July 7, 1975	July 6, 1976	77-2-S-186	
Southeastern Massachusetts University	Dec. 8, 1975	June 30, 1976	77-3-S-210	
University of Lowell	June 30, 1975	Feb. 1, 1977	77-10-S-206	
University of Massachusetts:				
Amherst	July 1, 1975	June 30, 1976	77-1-S-213	
Boston	Aug. 13, 1975	Aug. 30, 1976	77-10-S-214	
Medical School - Worcester	Oct. 27, 1975	June 30, 1976	77-2-S-216	
Massachusetts Board of Regional Community Colleges	Oct. 27, 1975	Feb. 2, 1977	77-10-S-189	
Community Colleges:				
Berkshire - Pittsfield	Apr. 5, 1976	May 2, 1977	77-1-S-190	
Bristol - Fall River	July 24, 1975	Nov. 17, 1976	77-3-S-191	
Cape Cod - Barnstable	Oct. 14, 1975	Oct. 18, 1976	77-3-S-193	
Greenfield	Feb. 9, 1976	Jan. 20, 1977	77-1-S-194	
Holyoke	Aug. 18, 1975	Aug. 9, 1976	77-1-S-195	
Massachusetts Bay - Watertown	July 14, 1975	July 19, 1976	77-10-S-196	
Massasoit - Brockton	July 3, 1975	July 6, 1976	77-3-S-197	
Middlesex - Bedford	Jan. 13, 1976	Mar. 28, 1977	77-10-S-199	
Mount Wachusett - Gardner	Apr. 1, 1976	Feb. 9, 1977	77-2-S-200	
Northern Essex - Haverhill	Sept. 22, 1975	Aug. 30, 1976	77-10-S-201	
North Shore - Beverly	Oct. 6, 1975	Aug. 30, 1976	77-10-S-202	
Quinsigamond - Worcester	Jan. 19, 1976	Apr. 19, 1977	77-2-S-203	
Roxbury	July 28, 1975	July 20, 1976	77-10-S-204	
Springfield Technological	June 6, 1976	June 20, 1977	77-1-S-205	
Executive Office of Environmental Affairs:				
Office of the Secretary	Sept. 22, 1975	Oct. 18, 1976	77-6-S-5	
Division of Conservation Services	Oct. 1, 1975	Dec. 21, 1976	77-6-S-278	
Division of Law Enforcement	Oct. 1, 1975	Dec. 21, 1976	77-6-S-281	
Milk Regulation Board	Sept. 26, 1975	Sept. 8, 1976	77-6-S-58	
Department of Environmental Management:				
Administration Section	Oct. 1, 1975	Sept. 20, 1976	77-6-S-276	
Bureau of Solid Waste Disposal	Jan. 6, 1976	Sept. 20, 1976	77-6-S-501	

<u>Department or Institution</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Executive Office of Environmental Affairs (Cont.):			
Department of Environmental Management (Cont.):			
Division of Forests and Parks	Oct. 1, 1975	Sept. 20, 1976	77-6-S-280
Division of Water Resources	Jan. 9, 1976	Sept. 20, 1976	77-6-S-286
Department of Environmental Quality			
Engineering:			
Office of the Commissioner	July 1, 1975	Oct. 20, 1976	77-6-S-456
Bureau of Environmental Sanitation	Oct. 1, 1975	Oct. 20, 1976	77-6-S-293
Lawrence Experiment Station	Oct. 1, 1975	Oct. 20, 1976	77-6-S-294
Division of Mineral Resources	Oct. 1, 1975	Oct. 20, 1976	77-6-S-284
Division of Water Pollution Control	Jan. 9, 1976	Sept. 27, 1976	77-6-S-285
Division of Waterways	June 1, 1976	Apr. 27, 1977	77-6-S-503
Outdoor Advertising Division	Dec. 29, 1975	Oct. 20, 1976	77-6-S-510
Pesticide Board	July 1, 1975	Oct. 20, 1976	77-6-S-467
Wetlands Regulation Division	July 1, 1975	Oct. 20, 1976	77-6-S-462
Department of Fisheries, Wildlife and			
Recreational Vehicles:			
Office of the Commissioner	July 1, 1975	Jan. 10, 1977	77-6-S-432
Division of Fisheries and Wildlife	July 1, 1975	July 1, 1976	77-6-S-279
Division of Marine Fisheries	Oct. 1, 1975	Sept. 21, 1976	77-6-S-282
Division of Marine and Recreational Vehicles	Sept. 11, 1975	Nov. 1, 1976	77-6-S-502
Marine Fisheries Advisory Commission	Oct. 1, 1975	Dec. 13, 1976	77-6-S-283
Public Access Board	Oct. 1, 1975	Dec. 16, 1976	77-6-S-288
Department of Food and Agriculture:			
Office of the Commissioner	July 29, 1975	July 1, 1976	77-6-S-91
Division of:			
Animal Health	July 29, 1975	July 1, 1976	77-6-S-92
Dairying and Animal Husbandry	July 29, 1975	July 1, 1976	77-6-S-93
Fairs	July 29, 1975	July 1, 1976	77-6-S-94
Markets	July 29, 1975	July 1, 1976	77-6-S-95
Plant Pest Control	July 29, 1975	July 1, 1976	77-6-S-96
Poultry and Poultry Products	July 29, 1975	July 1, 1976	77-6-S-97
Milk Control Commission	July 29, 1975	July 1, 1976	77-6-S-98
State Reclamation Board	July 29, 1975	July 1, 1976	77-6-S-99
Department of Metropolitan District Commission:			
Administration Section	Nov. 3, 1975	Feb. 1, 1977	77-6-S-271
Engineering Division	Nov. 3, 1975	Feb. 1, 1977	77-6-S-272
Parks Division	Nov. 3, 1975	Feb. 1, 1977	77-6-S-273
Sewerage Division	Nov. 3, 1975	Feb. 1, 1977	77-6-S-274
Water Division	Nov. 3, 1975	Feb. 1, 1977	77-6-S-275
Executive Office of Human Services:			
Office of the Secretary	Dec. 10, 1975	Nov. 30, 1976	77-5-S-6
Advisory Council on Home and Family	Oct. 1, 1975	Oct. 15, 1976	77-5-S-10
Commissioner of Veterans' Services	Oct. 20, 1975	Oct. 18, 1976	77-5-S-18
Division of Disability Determination Services	Sept. 2, 1975	Nov. 4, 1976	77-5-S-55
Health Facilities Appeals Board	Dec. 31, 1975	Dec. 17, 1976	77-5-S-829
Massachusetts Rehabilitation Commission	Sept. 2, 1975	Aug. 16, 1976	77-5-S-54
Office for Children	Jan. 5, 1976	Dec. 3, 1976	77-5-S-837
Rate Setting Commission	May 20, 1976	Feb. 7, 1977	77-5-S-34
Soldiers' Home in Holyoke	Nov. 3, 1975	Dec. 6, 1976	77-1-S-64
Soldiers' Home in Massachusetts (Chelsea)	June 7, 1976	Apr. 1, 1977	77-5-S-65

<u>Department or Institution</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Executive Office of Human Services (Cont.):			
Department of Correction:			
Administration	Feb. 2, 1976	Jan. 21, 1977	77-5-S-145
Massachusetts Correctional Institutions:			
Bridgewater	Jan. 5, 1976	Sept. 22, 1976	77-3-S-146
Framingham	Nov. 7, 1975	Nov. 30, 1976	77-2-S-148
Monroe	June 7, 1976	June 13, 1977	77-1-S-149
Norfolk	Oct. 29, 1975	Oct. 18, 1976	77-3-S-150
Plymouth	Jan. 20, 1976	Mar. 28, 1977	77-3-S-151
Walpole	Sept. 23, 1975	Feb. 7, 1977	77-3-S-152
Warwick	June 21, 1976	June 15, 1977	77-1-S-153
Parole Board	May 24, 1976	June 28, 1977	77-5-S-154
Pre-Release Center at Shirley	Nov. 25, 1975	Jan. 31, 1977	77-2-S-856
Pre-Release Guidance Center - Boston	Apr. 12, 1976	Mar. 14, 1977	77-5-S-835
Reception Diagnostic Center - Norfolk	Feb. 2, 1975	Apr. 25, 1977	77-3-S-155
Department of Mental Health:			
Administration	Dec. 15, 1975	Nov. 8, 1976	77-5-S-236
Administrative Offices:			
Region I - Northampton	Apr. 26, 1976	Nov. 8, 1976	77-1-S-237
Region II - Shrewsbury	June 22, 1976	May 16, 1977	77-2-S-238
Region III - Waltham	Jan. 16, 1976	Oct. 27, 1976	77-5-S-239
Region IV - Danvers	Apr. 26, 1976	Apr. 12, 1977	77-5-S-240
Region V - Medfield	May 20, 1976	June 6, 1977	77-2-S-241
Region VI - Boston	Dec. 8, 1975	Nov. 17, 1976	77-5-S-242
Region VII - Brockton	Feb. 2, 1976	Feb. 7, 1977	77-3-S-243
Drug Rehabilitation, Div. of	Oct. 27, 1975	Nov. 8, 1976	77-5-S-252
Mental Health Centers:			
Brockton Multi-Service	Mar. 24, 1976	Apr. 8, 1977	77-3-S-853
Cambridge-Somerville - Cambridge	July 1, 1975	July 7, 1976	77-5-S-246
Dr. John C. Corrigan - Fall River	Apr. 23, 1976	Feb. 24, 1977	77-3-S-251
Dr. Solomon Carter Fuller - Boston	Apr. 6, 1976	Jan. 12, 1977	77-5-S-260
Gardner-Athol	May 27, 1976	June 13, 1977	77-2-S-862
Irving A. Glavin Regional Center - Shrewsbury	May 5, 1976	May 31, 1977	77-2-S-863
Eric Lindemann - Government Center	Oct. 27, 1975	July 1, 1976	77-5-S-253
Mystic Valley - Lexington	May 12, 1976	June 24, 1977	77-5-S-889
Northampton Center for Children and Families	May 17, 1976	May 2, 1977	77-1-S-868
Dr. Harry C. Solomon - Lowell	Apr. 20, 1976	May 23, 1977	77-5-S-250
Treatment Center at Massachusetts Correctional Institution - Bridgewater	Feb. 2, 1976	Feb. 8, 1977	77-3-S-497
Rehabilitation Centers:			
John T. Berry - North Reading	May 28, 1976	May 16, 1977	77-5-S-257
Charles V. Hogan - Danvers	Mar. 1, 1976	Apr. 4, 1977	77-5-S-247
Rutland Heights	Mar. 18, 1976	Feb. 14, 1977	77-5-S-265
State Hospitals:			
Boston	Sept. 9, 1975	July 13, 1976	77-5-S-245
Cushing - Framingham	Sept. 22, 1975	Sept. 7, 1976	77-2-S-248
Danvers	Mar. 8, 1976	Feb. 22, 1977	77-5-S-249
Foxborough	Dec. 1, 1975	Jan. 20, 1977	77-3-S-254
Gardner	Jan. 19, 1976	Jan. 18, 1977	77-2-S-255
Massachusetts - Boston	Dec. 31, 1975	Dec. 31, 1976	77-5-S-258
Medfield	Nov. 18, 1975	Oct. 12, 1976	77-1-S-259
Metropolitan - Waltham	June 7, 1976	Apr. 25, 1977	77-2-S-261
Monson	Feb. 9, 1976	Mar. 14, 1977	77-1-S-262

<u>Department or Institution</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Executive Office of Human Services (Cont.):			
Department of Mental Health (Cont.):			
State Hospitals (Cont.):			
Northampton	July 14, 1975	Sept. 20, 1976	77-1-S-236
Taunton	July 3, 1975	July 6, 1976	77-3-S-266
Westborough	Sept. 2, 1975	Nov. 22, 1976	77-2-S-268
Worcester	Feb. 10, 1976	Feb. 2, 1977	77-2-S-269
State Schools:			
Belchertown	Dec. 15, 1975	Jan. 24, 1977	77-1-S-244
Paul A. Dever - Taunton	July 21, 1975	July 26, 1976	77-3-S-264
Walter E. Fernald - Waltham	Feb. 24, 1976	Jan. 27, 1977	77-2-S-267
Wrentham	Mar. 24, 1976	Apr. 19, 1977	77-3-S-270
Department of Public Health:			
Bureau of:			
Administration	Oct. 1, 1975	Aug. 2, 1976	77-5-S-290
Chronic Disease Control	Oct. 1, 1975	Aug. 2, 1976	77-5-S-291
Consumer Products Protection	Oct. 1, 1975	Aug. 2, 1976	77-5-S-292
Health Services	Oct. 1, 1975	Aug. 2, 1976	77-5-S-295
Hospital Facilities	Oct. 1, 1975	Aug. 2, 1976	77-5-S-296
Tuberculosis and Institutions	Oct. 1, 1975	Aug. 2, 1976	77-5-S-297
Institute of Laboratories	Oct. 1, 1975	Aug. 2, 1976	77-5-S-298
Lakeville Hospital	July 7, 1975	Sept. 8, 1976	77-3-S-299
Lemuel Shattuck Hospital	July 7, 1975	Aug. 18, 1976	77-5-S-300
Massachusetts Hospital School - Canton	July 7, 1975	July 6, 1976	77-5-S-301
Pondville Hospital	Mar. 22, 1976	Mar. 8, 1977	77-3-S-302
Rutland Heights Hospital	May 17, 1976	Apr. 1, 1977	77-2-S-303
Tewksbury Hospital	May 3, 1976	Mar. 24, 1977	77-5-S-304
Western Massachusetts Hospital - Westfield	Sept. 22, 1975	July 6, 1976	77-1-S-305
Department of Public Welfare	Feb. 2, 1976	Feb. 1, 1977	77-4-S-310
Child Support Enforcement Program	As of	July 1, 1976	77-4-S-310-6
Growth of the Department of Public Welfare	July 1, 1967	June 30, 1976	77-4-S-310-9
Homemaker and Chore Services	July 1, 1975	June 30, 1976	77-4-S-310-7
Elma Lewis School of Fine Arts, Inc.	Mar. 14, 1975	May 31, 1976	77-4-S-310-10
Supplementary Security Income	July 1, 1974	June 30, 1975	77-4-S-310-8
Xenadelphia, Inc., D/B/A - Hyde Park House	Jan. 1, 1975	Dec. 31, 1976	77-4-S-310-11
Department of Youth Services:			
Administration	Feb. 2, 1976	Jan. 21, 1977	77-5-S-512
Detention Center - Hampden County	Apr. 5, 1976	May 23, 1977	77-1-S-513
Detention Center - Worcester County	May 10, 1976	Feb. 28, 1977	77-2-S-515
Judge John J. Connelly Youth Center - Roslindale	Mar. 22, 1976	Mar. 16, 1977	77-2-S-518
Multi-Function Program Center for Girls - Lancaster	Apr. 22, 1976	May 2, 1977	77-2-S-517
Stephen L. French Youth Forestry Camp - Brewster	Apr. 6, 1976	Mar. 22, 1977	77-3-S-522
Massachusetts Commission for the Blind:			
Office of the Commissioner	Apr. 12, 1976	Apr. 12, 1977	77-5-S-51
Bureau of:			
Individual Services	Apr. 12, 1976	Apr. 12, 1977	77-5-S-46
Industrial Aid and Workshops	Apr. 12, 1976	Apr. 12, 1977	77-5-S-47
Medical Care	Apr. 12, 1976	Apr. 12, 1977	77-5-S-48
Rehabilitation	Apr. 12, 1976	Apr. 12, 1977	77-5-S-49
Research	Apr. 12, 1976	Apr. 12, 1977	77-5-S-50

<u>Department or Institution</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Executive Office of Manpower Affairs:			
Office of the Secretary	Feb. 4, 1976	Dec. 6, 1976	77-9-S-7
Commission on Employment of the Handicapped	Dec. 15, 1975	Sept. 24, 1976	77-9-S-17
Department of Commerce and Development:			
Administration	May 3, 1976	Nov. 16, 1976	77-9-S-133
Division of:			
Economic Development	May 3, 1976	Nov. 16, 1976	77-9-S-134
Small Business Assistance	May 3, 1976	Nov. 16, 1976	77-9-S-328
Tourism	May 3, 1976	Nov. 16, 1976	77-9-S-135
Massachusetts Industrial Mortgage Insurance Agency	July 1, 1976	Nov. 16, 1976	77-9-S-410
Massachusetts Science and Technology	Apr. 5, 1976	Nov. 4, 1976	77-9-S-136
Department of Labor and Industries:			
Administration	Nov. 4, 1975	Sept. 29, 1976	77-9-S-217
Board of Conciliation and Arbitration	Nov. 4, 1975	Sept. 29, 1976	77-9-S-218
Division of:			
Apprentice Training	Nov. 4, 1975	Sept. 29, 1976	77-9-S-219
Employment Agencies	Nov. 4, 1975	Sept. 29, 1976	77-9-S-220
Employment Security	Apr. 1, 1976	Feb. 28, 1977	77-9-S-221
Industrial Accidents	Dec. 9, 1975	Sept. 29, 1976	77-9-S-222
Industrial Safety	Nov. 4, 1975	Sept. 29, 1976	77-9-S-224
Minimum Wage	Nov. 4, 1975	Sept. 29, 1976	77-9-S-231
Occupational Hygiene	Nov. 4, 1975	Sept. 29, 1976	77-9-S-225
Statistics	Nov. 4, 1975	Sept. 29, 1976	77-9-S-227
Industrial Accident Rehabilitation Board	Dec. 4, 1975	Sept. 29, 1976	77-9-S-229
Labor Relations Commission	Jan. 21, 1976	Nov. 15, 1976	77-9-S-230
Office of Self-Insurance	Dec. 30, 1975	Sept. 29, 1976	77-9-S-223
Executive Office of Public Safety:			
Office of the Secretary	Sept. 2, 1976	Oct. 13, 1976	77-9-S-8
Boxers' Fund Board	Aug. 17, 1975	Sept. 15, 1976	77-9-S-15
Department of Public Safety	Aug. 21, 1975	Aug. 18, 1976	77-9-S-306
Governor's Highway Safety Committee	Sept. 29, 1975	Sept. 23, 1976	77-9-S-39
Massachusetts Criminal Justice Training Council	Mar. 1, 1976	Oct. 18, 1976	77-9-S-53
Registry of Motor Vehicles	July 1, 1975	July 1, 1976	77-9-S-511
Vehicle Equipment Safety Commission	July 1, 1975	June 30, 1976	77-9-S-69
Executive Office of Transportation and Construction:			
Office of the Secretary	Nov. 17, 1975	Sept. 23, 1976	77-9-S-9
Massachusetts Aeronautics Commission	Dec. 15, 1975	Sept. 14, 1976	77-9-S-44
Department of Public Works:			
Highways Division	Apr. 1, 1976	Apr. 1, 1977	77-9-S-506
Judiciary:			
Board of Bar Examiners	Dec. 17, 1975	Oct. 12, 1976	77-7-S-523
Clerk of the Supreme Judicial Court for the Commonwealth	Dec. 3, 1975	Oct. 18, 1976	77-7-S-524
Commissioner of Probation	Mar. 8, 1976	Jan. 31, 1977	77-7-S-525
Judicial Council	Feb. 25, 1976	Oct. 18, 1976	77-7-S-526
Massachusetts Defenders Committee	Feb. 17, 1976	Nov. 29, 1976	77-7-S-527
Mental Health Legal Advisors Committee	Feb. 26, 1976	Dec. 13, 1976	77-7-S-864
Reporter of Decisions of the Supreme Judicial Court	Dec. 8, 1975	Nov. 18, 1976	77-7-S-528

<u>Department or Institution</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Legislature:			
Joint Commission on Federal Base Conversion	Aug. 29, 1975	Aug. 31, 1976	77-7-S-838
Legislative Post Audit and Oversight Bureau	Mar. 8, 1976	Mar. 14, 1977	77-7-S-232
Legislative Research Council and Legislative Research Bureau	Dec. 22, 1975	Oct. 25, 1976	77-7-S-233
Revolutionary War Bicentennial Commission	Mar. 11, 1976	Jan. 17, 1977	77-7-S-234
Sergeant-at-Arms	Mar. 8, 1976	Jan. 5, 1977	77-7-S-235

IV. DIVISION OF AUTHORITY AUDITS

The Division of Authority Audits performs audits on all authorities, agencies and commissions which are established by the General Court but not funded by appropriations from the Commonwealth.

These would include housing authorities, redevelopment authorities and such special authorities as the Massachusetts Bay Transportation Authority, the Massachusetts Port Authority, the Massachusetts Turnpike Authority, etc. These entities audited by the Division of Authority Audits have an aggregate asset value in excess of three billion dollars.

New Audits: During the fiscal year initial audits of the following agencies were completed:

Housing Authority

Dracut

Independent Audits

Ipswich River Watershed District Commission
New England River Basins Commission

Industrial Development Authority

Springfield

Regional Transit Authorities

Cape Ann
Merrimack Valley

During the fiscal year, 276 Housing, Independent and Redevelopment Authority audits were completed, including 6 new or special audits. In addition there were 23 cash audits completed during the fiscal year.

AUTHORITY AUDITS FOR 1977 FISCAL YEAR

<u>Title</u>	<u>Audit Period</u>				<u>Report Number</u>
	<u>From</u>			<u>To</u>	
Local Housing Authorities:					
Adams	Aug.	1, 1975	Apr.	30, 1977	77-1-A-593
Agawam	Oct.	1, 1975	Sept.	30, 1976	77-1-A-595
Amesbury	Sept.	1, 1975	Sept.	30, 1976	77-1-A-596
Amherst	Nov.	1, 1975	Aug.	31, 1976	77-1-A-597
Andover	Dec.	1, 1975	Mar.	31, 1977	77-8-A-598
Arlington	Oct.	1, 1975	Dec.	31, 1976	77-8-A-599
Ashland	Feb.	1, 1976	Dec.	31, 1976	77-2-A-601
Athol	May	1, 1976	May	31, 1977	77-1-A-602
Attleborough	Dec.	1, 1975	Nov.	30, 1976	77-3-A-603
Auburn	Feb.	1, 1976	Feb.	28, 1977	77-2-A-605
Avon	Mar.	1, 1976	Dec.	31, 1976	77-8-A-600
Barnstable	Oct.	1, 1975	July	31, 1976	77-3-A-606
Barre	Apr.	1, 1976	Feb.	28, 1977	77-2-A-607
Bedford	Mar.	1, 1975	June	30, 1976	77-8-A-608
Belchertown	Jan.	1, 1976	Dec.	31, 1976	77-1-A-609
Bellingham	Jan.	1, 1976	Feb.	28, 1976	77-2-A-610
Belmont	Nov.	1, 1975	Dec.	31, 1976	77-8-A-611
Beverly	Aug.	1, 1975	Sept.	30, 1976	77-8-A-612
Billerica	Mar.	1, 1975	Sept.	30, 1976	77-8-A-614
Blackstone	Jan.	1, 1976	Jan.	31, 1977	77-2-A-615
Boston	Apr.	1, 1975	Mar.	31, 1977	77-8-A-616
Bourne	Mar.	1, 1976	Feb.	28, 1977	77-3-A-618
Braintree	Apr.	1, 1976	Mar.	31, 1977	77-8-A-619
Bridgewater	June	1, 1976	May	31, 1977	77-3-A-620
Brimfield	Apr.	1, 1976	May	31, 1977	77-1-A-858
Brockton	Nov.	1, 1975	Apr.	30, 1977	77-8-A-621
Brookline	Jan.	1, 1976	Dec.	31, 1976	77-8-A-623
Burlington	May	1, 1976	Mar.	31, 1977	77-8-A-625
Cambridge	July	1, 1975	June	30, 1976	77-8-A-626
Canton	Mar.	1, 1975	Mar.	31, 1977	77-8-A-628
Chelmsford	Nov.	1, 1974	June	30, 1976	77-8-A-630
Chelsea	July	1, 1975	June	30, 1976	77-8-A-631
Chicopee	Jan.	1, 1976	Nov.	30, 1976	77-1-A-633
Clinton	Sept.	1, 1975	June	30, 1976	77-2-A-635
Cohasset	May	1, 1976	Mar.	31, 1977	77-8-A-636
Concord	Mar.	1, 1975	Dec.	31, 1976	77-8-A-637
Dalton	May	1, 1976	Apr.	30, 1977	77-1-A-638
Danvers	Oct.	1, 1974	June	30, 1976	77-8-A-639
Dedham	Oct.	1, 1975	June	30, 1976	77-8-A-641
Dennis	Mar.	1, 1976	Mar.	31, 1977	77-3-A-642
Dighton	Mar.	1, 1975	June	30, 1976	77-3-A-643
Dracut		Inception	Dec.	31, 1976	77-8-A-843
Duxbury	Nov.	1, 1975	Nov.	30, 1976	77-3-A-644
East Bridgewater	Sept.	1, 1975	May	31, 1977	77-3-A-645
Easthampton	Feb.	1, 1976	Jan.	31, 1977	77-1-A-646
East Longmeadow	Nov.	1, 1975	Dec.	31, 1976	77-1-A-647
Easton	Oct.	1, 1974	Sept.	30, 1976	77-3-A-648
Essex	Apr.	1, 1976	Mar.	31, 1977	77-8-A-649
Everett	July	1, 1975	June	30, 1976	77-8-A-650
Fairhaven	Feb.	1, 1976	Apr.	30, 1977	77-3-A-651
Fall River	Apr.	1, 1976	Nov.	30, 1976	77-3-A-652
Falmouth	May	1, 1976	Mar.	31, 1977	77-3-A-654

<u>Title</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Local Housing Authorities (Cont.):			
Fitchburg	Aug. 1, 1975	July 31, 1976	77-2-A-655
Foxborough	July 1, 1975	Jan. 31, 1977	77-3-A-657
Framingham	June 1, 1976	May 31, 1977	77-2-A-658
Franklin	Jan. 1, 1976	Jan. 31, 1977	77-2-A-660
Franklin County Regional	Dec. 1, 1975	Oct. 31, 1976	77-1-A-869
Gardner	Sept. 1, 1975	June 30, 1976	77-2-A-662
Georgetown	Aug. 1, 1975	Sept. 30, 1976	77-8-A-664
Gloucester	Sept. 1, 1975	Dec. 31, 1976	77-8-A-665
Grafton	Dec. 1, 1975	Nov. 30, 1976	77-2-A-666
Granby	Jan. 1, 1976	Feb. 28, 1977	77-1-A-667
Greenfield	Mar. 1, 1976	Feb. 28, 1977	77-1-A-669
Hadley	Oct. 1, 1975	Sept. 30, 1976	77-1-A-670
Hamilton	Dec. 1, 1975	Sept. 30, 1976	77-8-A-671
Hampden	Apr. 1, 1976	May 31, 1977	77-1-A-842
Hatfield	Aug. 1, 1975	Dec. 31, 1976	77-1-A-672
Haverhill	July 1, 1975	Dec. 31, 1976	77-8-A-673
Hingham	July 1, 1974	June 30, 1976	77-3-A-674
Holbrook	Apr. 1, 1976	Mar. 31, 1977	77-8-A-675
Holden	Apr. 1, 1976	Mar. 31, 1977	77-2-A-676
Holliston	Dec. 1, 1975	Dec. 31, 1976	77-2-A-677
Holyoke	Mar. 1, 1976	Mar. 31, 1977	77-1-A-678
Hopedale	Nov. 1, 1975	Oct. 31, 1976	77-2-A-680
Hopkinton	Apr. 1, 1976	Mar. 31, 1977	77-2-A-681
Hudson	Oct. 31, 1975	Oct. 31, 1976	77-2-A-682
Hull	Apr. 1, 1976	Mar. 31, 1977	77-8-A-683
Ipswich	Sept. 1, 1975	Nov. 30, 1976	77-8-A-685
Kingston	June 1, 1975	June 30, 1976	77-3-A-686
Lancaster	Sept. 1, 1975	June 30, 1976	77-2-A-687
Lawrence	May 1, 1976	Mar. 31, 1977	77-8-A-688
Leicester	Apr. 1, 1976	Mar. 31, 1977	77-2-A-691
Leominster	Aug. 1, 1975	June 30, 1976	77-2-A-693
Lexington	Feb. 1, 1975	Dec. 31, 1976	77-8-A-694
Littleton	Dec. 1, 1974	Dec. 31, 1976	77-8-A-833
Lowell	Feb. 1, 1976	Mar. 31, 1977	77-8-A-696
Ludlow	Nov. 1, 1975	Dec. 31, 1976	77-1-A-697
Lunenburg	Aug. 1, 1975	Aug. 31, 1976	77-2-A-698
Lynn	Jan. 1, 1976	Mar. 31, 1977	77-8-A-699
Lynnfield	Inception	Dec. 31, 1976	77-8-A-860
Malden	July 1, 1975	June 30, 1976	77-8-A-701
Manchester	Apr. 1, 1976	Mar. 31, 1977	77-8-A-703
Mansfield	Nov. 1, 1974	Jan. 31, 1977	77-3-A-704
Marblehead	Oct. 1, 1974	June 30, 1976	77-8-A-705
Marlborough	Nov. 1, 1975	Oct. 31, 1976	77-2-A-706
Marshfield	Dec. 1, 1974	July 31, 1976	77-3-A-708
Mattapoisett	Feb. 1, 1976	Feb. 28, 1977	77-3-A-709
Maynard	Mar. 1, 1976	Mar. 31, 1977	77-2-A-710
Medfield	Oct. 1, 1975	Dec. 31, 1976	77-2-A-711
Medford	Sept. 1, 1975	Sept. 30, 1976	77-8-A-712
Medway	Mar. 1, 1976	Jan. 31, 1977	77-2-A-714
Melrose	Jan. 1, 1976	Mar. 31, 1977	77-8-A-715
Mendon	Oct. 1, 1975	Nov. 30, 1976	77-2-A-716
Merrimac	Nov. 1, 1975	Dec. 31, 1976	77-8-A-717
Methuen	May 1, 1976	Mar. 31, 1977	77-8-A-718

<u>Title</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Local Housing Authorities (Cont.):			
Middleborough	Aug. 1, 1975	Nov. 30, 1976	77-3-A-720
Middleton	Dec. 1, 1974	June 30, 1976	77-8-A-721
Milford	Dec. 1, 1975	Nov. 30, 1976	77-2-A-722
Millbury	Mar. 1, 1976	Feb. 28, 1977	77-2-A-724
Millis	Feb. 1, 1976	Jan. 31, 1977	77-2-A-725
Monson	Dec. 1, 1975	Feb. 28, 1977	77-1-A-726
Montague	Apr. 1, 1976	Mar. 31, 1977	77-1-A-727
Nahant	Jan. 1, 1975	July 31, 1976	77-8-A-728
Natick	Oct. 1, 1975	Sept. 30, 1976	77-2-A-729
Needham	Oct. 1, 1975	Sept. 30, 1976	77-8-A-731
New Bedford	July 1, 1975	Aug. 31, 1976	77-3-A-732
Newburyport	Jan. 1, 1975	June 30, 1976	77-8-A-734
Newton	Sept. 1, 1975	June 30, 1976	77-8-A-736
Norfolk	May 1, 1975	Dec. 31, 1976	77-3-A-841
North Adams	June 1, 1976	Apr. 30, 1977	77-1-A-738
Northampton	Aug. 1, 1975	June 30, 1976	77-1-A-740
North Andover	Oct. 1, 1974	June 30, 1976	77-8-A-742
North Attleborough	Jan. 1, 1976	Apr. 30, 1977	77-3-A-743
Northborough	Apr. 1, 1976	Apr. 30, 1977	77-2-A-744
North Reading	Oct. 1, 1974	June 30, 1976	77-8-A-746
Norton	June 1, 1976	Feb. 28, 1977	77-3-A-747
Norwood	Feb. 1, 1976	Sept. 30, 1976	77-8-A-748
Orange	Apr. 1, 1976	Apr. 30, 1977	77-1-A-749
Oxford	Oct. 1, 1975	Nov. 30, 1976	77-2-A-731
Palmer	Jan. 1, 1976	Feb. 28, 1977	77-1-A-752
Peabody	Jan. 1, 1975	July 31, 1976	77-8-A-754
Pittsfield	July 1, 1975	June 30, 1976	77-1-A-757
Plainville	Jan. 1, 1976	Jan. 31, 1977	77-2-A-759
Plymouth	Feb. 2, 1976	May 2, 1977	77-3-A-760
Quincy	July 1, 1975	June 30, 1976	77-8-A-762
Randolph	Apr. 1, 1976	Mar. 31, 1977	77-8-A-763
Reading	Oct. 1, 1974	June 30, 1976	77-8-A-764
Revere	Dec. 1, 1975	Dec. 31, 1976	77-8-A-765
Rockland	Jan. 1, 1975	Aug. 31, 1976	77-3-A-766
Rockport	Apr. 1, 1976	Mar. 31, 1977	77-8-A-767
Rowley	Nov. 1, 1974	Sept. 30, 1976	77-8-A-768
Salem	July 1, 1975	Sept. 30, 1976	77-8-A-769
Salisbury	Dec. 1, 1974	Sept. 30, 1976	77-8-A-834
Sandwich	Oct. 1, 1975	Oct. 31, 1976	77-3-A-771
Saugus	Jan. 1, 1975	June 30, 1976	77-8-A-772
Scituate	May 1, 1976	Mar. 31, 1977	77-8-A-773
Seekonk	Apr. 1, 1975	Nov. 30, 1976	77-3-A-774
Sharon	Apr. 1, 1976	Mar. 31, 1977	77-8-A-775
Shelburne	Dec. 1, 1975	Oct. 31, 1976	77-1-A-879
Shrewsbury	Dec. 1, 1975	Nov. 30, 1976	77-2-A-776
Somerset	May 1, 1975	July 31, 1976	77-3-A-777
Somerville	Feb. 1, 1976	Mar. 31, 1977	77-8-A-778
Southborough	Sept. 1, 1975	Aug. 31, 1976	77-2-A-875
Southbridge	Apr. 1, 1976	Mar. 31, 1977	77-2-A-780
South Hadley	Oct. 1, 1975	Aug. 31, 1976	77-1-A-782
Spencer	Mar. 1, 1976	Feb. 28, 1977	77-2-A-784
Springfield	Feb. 1, 1976	Dec. 31, 1976	77-1-A-785
Sterling	Sept. 1, 1975	Nov. 30, 1976	77-2-A-787

<u>Title</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Local Housing Authorities (Cont.):			
Stoneham	Sept. 1, 1974	June 30, 1976	77-8-A-788
Stoughton	Mar. 1, 1976	Dec. 31, 1976	77-8-A-789
Sudbury	Apr. 1, 1976	Feb. 28, 1977	77-2-A-830
Sutton	Jan. 1, 1976	Feb. 28, 1977	77-2-A-791
Swampscott	Aug. 1, 1974	Sept. 30, 1976	77-8-A-792
Taunton	Dec. 1, 1975	Dec. 31, 1976	77-3-A-794
Templeton	Sept. 1, 1975	June 30, 1976	77-2-A-872
Tewksbury	Apr. 1, 1975	Sept. 30, 1976	77-8-A-796
Topsfield	Feb. 1, 1975	Sept. 30, 1976	77-8-A-859
Upton	Oct. 1, 1975	Sept. 30, 1976	77-2-A-797
Uxbridge	Oct. 1, 1975	Sept. 30, 1976	77-2-A-798
Wakefield	Dec. 1, 1974	Aug. 31, 1976	77-8-A-799
Walpole	Apr. 1, 1976	Mar. 31, 1977	77-8-A-800
Waltham	Sept. 1, 1975	Dec. 31, 1976	77-8-A-801
Wareham	May 1, 1976	Apr. 30, 1977	77-3-A-803
Watertown	Aug. 1, 1975	Dec. 31, 1976	77-8-A-804
Wayland	Dec. 1, 1975	Mar. 31, 1977	77-8-A-806
Webster	Jan. 1, 1976	Dec. 31, 1976	77-2-A-807
Wellesley	Nov. 1, 1975	Dec. 31, 1976	77-8-A-808
Wenham	Dec. 31, 1974	Sept. 30, 1976	77-8-A-832
Westborough	Dec. 1, 1975	Dec. 31, 1976	77-2-A-809
West Bridgewater	June 1, 1976	May 31, 1977	77-3-A-810
Westfield	Feb. 1, 1976	Jan. 31, 1977	77-1-A-811
Westford	Nov. 1, 1974	Dec. 31, 1976	77-8-A-812
Westminster	Sept. 1, 1975	Mar. 31, 1976	77-2-A-873
Westport	June 1, 1975	June 30, 1976	77-3-A-813
West Springfield	Sept. 1, 1975	July 31, 1976	77-1-A-814
Weymouth	Aug. 1, 1975	June 30, 1976	77-8-A-815
Wilbraham	Dec. 1, 1975	Feb. 28, 1977	77-1-A-818
Wilmington	Dec. 1, 1974	Sept. 30, 1976	77-8-A-819
Winchendon	June 1, 1976	Apr. 30, 1977	77-2-A-855
Winchester	Jan. 1, 1976	Mar. 31, 1977	77-8-A-821
Winthrop	Mar. 1, 1976	Mar. 31, 1977	77-8-A-822
Woburn	Jan. 1, 1976	Mar. 31, 1977	77-8-A-823
Worcester	July 1, 1975	Sept. 30, 1976	77-2-A-825
Wrentham	Nov. 1, 1974	Feb. 28, 1977	77-3-A-827
Yarmouth	Sept. 1, 1975	June 30, 1976	77-3-A-828

Redevelopment Authorities:

Adams	June 1, 1976	May 31, 1977	77-1-A-594
Amherst	Dec. 1, 1975	July 31, 1976	77-1-A-874
Attleboro	May 1, 1976	Apr. 30, 1977	77-3-A-604
Beverly	May 1, 1975	Mar. 31, 1977	77-8-A-613
Boston	Jan. 1, 1976	Dec. 31, 1976	77-8-A-617
Brockton	July 1, 1974	June 30, 1976	77-8-A-622
Brookline	Aug. 1, 1974	Sept. 30, 1976	77-8-A-624
Cambridge	Mar. 1, 1976	Mar. 31, 1977	77-8-A-627
Chelsea	July 1, 1974	June 30, 1976	77-8-A-632
Chicopee	Nov. 1, 1975	Dec. 31, 1976	77-1-A-634
Fall River	Oct. 1, 1975	Dec. 31, 1976	77-3-A-653
Fitchburg	May 1, 1975	Feb. 28, 1977	77-2-A-656
Gardner	Oct. 1, 1975	Aug. 31, 1976	77-2-A-663
Holyoke	Dec. 1, 1975	Oct. 31, 1976	77-1-A-679
Hull	Oct. 1, 1974	Mar. 31, 1976	77-8-A-684

Title	Audit Period		Report Number	
	From	To		
Redevelopment Authorities (Cont.):				
Lowell City Development	Oct. 1, 1975	June 30, 1977	77-8-A-695	
Lynn	Sept. 1, 1975	Mar. 31, 1977	77-8-A-700	
Malden	July 1, 1974	June 30, 1976	77-8-A-702	
Marlborough	Nov. 1, 1975	Feb. 28, 1977	77-2-A-707	
Natick	Apr. 1, 1976	Dec. 31, 1976	77-2-A-730	
New Bedford	Sept. 1, 1975	Mar. 31, 1977	77-3-A-733	
Newburyport	Nov. 1, 1975	Feb. 29, 1976	77-8-A-735	
North Adams	Jan. 1, 1976	Apr. 30, 1977	77-1-A-739	
Northampton	July 1, 1975	June 30, 1976	77-1-A-741	
Palmer	May 1, 1976	Mar. 31, 1977	77-1-A-753	
Pittsfield	Jan. 1, 1976	June 30, 1977	77-1-A-758	
Plymouth	Jan. 1, 1976	May 31, 1977	77-3-A-761	
Salem	Sept. 1, 1974	Apr. 30, 1977	77-8-A-770	
Springfield	Sept. 1, 1975	Sept. 30, 1976	77-1-A-786	
Stoughton	Aug. 1, 1975	Feb. 28, 1977	77-8-A-790	
Taunton	Feb. 1, 1976	May 31, 1977	77-3-A-795	
Weymouth	Aug. 1, 1975	June 30, 1976	77-8-A-816	
Wilmington	May 1, 1975	Sept. 30, 1976	77-8-A-820	
Worcester	July 1, 1975	Aug. 31, 1976	77-2-A-826	
Independent Audits:				
Boston Metropolitan District	Jan. 1, 1976	Dec. 31, 1976	77-9-A-581	
Bourne Recreation Authority	June 11, 1976	Apr. 30, 1977	77-3-A-844	
Fall River Line Pier, Inc.	Jan. 1, 1976	Dec. 31, 1976	77-3-A-504	
Greater Lawrence Sanitary District Commission	Mar. 31, 1974	Dec. 30, 1976	77-6-A-582	
Ipswich River Watershed District Commission	July 1, 1975	June 30, 1976	77-6-A-376	
Massachusetts Bay Transportation Authority	Jan. 1, 1976	Dec. 31, 1976	77-9-A-583	
Massachusetts Health and Educational Facilities Authority	July 1, 1975	June 30, 1976	77-9-A-41	
Massachusetts Health Research Institute, Inc.	Apr. 1, 1975	Mar. 31, 1976	77-5-A-529	
Massachusetts Housing Finance Agency	July 1, 1975	June 30, 1976	77-8-A-141	
Massachusetts Mental Health Research Corporation	Jan. 1, 1976	Dec. 31, 1976	77-5-A-530	
Massachusetts Parking Authority	Jan. 1, 1976	Dec. 31, 1976	77-9-A-507	
Massachusetts Port Authority	July 1, 1975	June 30, 1976	77-9-A-508	
Massachusetts State College Building Authority	July 1, 1975	June 30, 1976	77-10-A-209	
Massachusetts Turnpike Authority	Jan. 1, 1976	Dec. 31, 1976	77-9-A-509	
New England Interstate Water Pollution Control Commission	July 1, 1975	Aug. 2, 1976	77-6-A-584	
New England River Basins Commission	July 1, 1975	June 30, 1976	77-6-A-454	
Northern Middlesex Area Commission	Jan. 31, 1976	Jan. 31, 1977	77-9-A-578	
Southeastern Massachusetts University Building Authority	July 1, 1976	June 30, 1977	77-3-A-211	
Teachers' Retirement Board	Jan. 1, 1975	Dec. 31, 1975	77-7-A-163	
University of Lowell Building Authority	July 1, 1975	June 30, 1976	77-10-A-207	

<u>Title</u>	<u>Audit Period</u>				<u>Report Number</u>
	<u>From</u>		<u>To</u>		
Independent Audits (Cont.):					
University of Lowell Research Foundation	Dec.	2, 1975	Dec.	27, 1976	77-10-A-208
University of Massachusetts Building Authority	July	1, 1975	June	30, 1976	77-10-A-211
Walter E. Fernald State School Corporation	Apr.	28, 1976	Dec.	21, 1976	77-5-A-533
Woburn Golf and Ski Authority	Feb.	1, 1976	Mar.	31, 1977	77-8-A-586
Woods Hole, Martha's Vineyard and Nantucket Steamship Authority	Jan.	1, 1976	Dec.	31, 1976	77-3-A-587
Wrentham Research Foundation	June	8, 1976	June	8, 1977	77-3-A-532
Development Financing Authorities:					
City of Westfield	May	31, 1975	June	1, 1977	77-1-A-590
Marlborough Industrial	Jan.	1, 1974	Dec.	31, 1975	77-2-A-589
Springfield Industrial	Feb.	15, 1971	July	31, 1976	77-1-A-870
Flood Control Commissions:					
Connecticut River Valley	July	1, 1974	June	30, 1976	77-6-A-277
Merrimack River Valley	July	1, 1974	June	30, 1976	77-6-A-287
Thames River Valley	July	1, 1975	June	30, 1976	77-6-A-289
Regional Planning:					
Berkshire County (Commission)	June	1, 1976	May	31, 1977	77-1-A-573
Central Massachusetts (District)	Apr.	1, 1975	Mar.	31, 1977	77-2-A-574
Lower Pioneer Valley (Commission)	Jan.	1, 1976	Nov.	30, 1976	77-1-A-575
Merrimack Valley (Commission)	Mar.	31, 1976	Jan.	31, 1977	77-9-A-576
Metropolitan Area (Council)	Jan.	1, 1976	Dec.	31, 1976	77-9-A-56
Montachusett (District)	Apr.	1, 1975	Dec.	31, 1976	77-2-A-577
Old Colony (Council)	Dec.	1, 1975	Nov.	30, 1976	77-3-A-579
Regional Transit Authorities:					
Berkshire	July	1, 1975	June	30, 1976	77-1-A-876
Brockton	July	1, 1975	June	30, 1976	77-3-A-881
Cape Ann	Inception		June	30, 1976	77-9-A-395
Lowell	Feb.	18, 1976	Jan.	3, 1977	77-9-A-882
Lower Pioneer Valley	July	1, 1975	June	30, 1976	77-1-A-877
Merrimack Valley	Inception		June	30, 1976	77-9-A-496
Southeastern	Oct.	26, 1975	Mar.	21, 1977	77-3-A-878
Worcester	July	1, 1975	June	30, 1976	77-2-A-880

V. DIVISION OF FEDERAL AUDITS

Fiscal year 1977 marks a turning point within the Division of Federal Audits -- from the posture of a struggling infant to the status of a viable, independent entity capable of long term growth. Workload increased 100% to 37 audits in 1977 versus 18 in 1976. This increase provides concrete evidence of thinking within the Federal sector which dictates the engagement of independent public auditors, such as ourselves, in meeting Federal external audit requirements.

A contract drawn up under the guidelines established by the U.S. Department of Labor with the balance of State CETA Prime Sponsor provides for audit of its 20 subgrantees; 12 of these audits were performed in 1977. Four audits were performed in 1977 under terms of a contract made directly with the U.S. Department of Labor that calls for the audit of 9 CETA Prime Sponsors in Massachusetts.

Thirteen audits were conducted along guidelines of the Department of Housing and Urban Development, four under guidelines of the Economic Development Administration and one each according to requirements of the U.S. Department of the Interior, the Law Enforcement Assistance Administration, the Community Services Administration and the Department of Health, Education and Welfare.

A contract was entered into for the first time with the U.S. Environmental Protection Agency calling for the audit of various planning and construction grants throughout the Commonwealth over the next three years. This contract increases the scope of the Federal Audits Division to a point where specialized training will be introduced to implement the newly created State Auditor's Training program, which was presented to the Department at large for the first time during the spring and summer of 1977.

The Federal Audits Division was authorized to hire a staff in fiscal 1977. In addition to the appointment of an Administrative Assistant to the Director, four highly qualified professional field auditors were hired. They include:

Leo Bonarrigo, who earned a BS at Boston State College and an MBA at Suffolk University. He joined the Division in December 1976 and has recently passed the Theory, Law and Practice parts of the CPA examination.

Janis Elmo joined the Federal Division in December 1976. She earned a BA at Ohio State University and an MS at Northeastern University. While at Northeastern, Ms. Elmo served an internship in public accounting at Levanthal and Horwath and has recently passed the Practice and Theory parts of the CPA examination.

Steven Gilchrist came to the Division in March 1977 after 2 years at Raytheon Corporation as a cost analyst and 2 years as an auditor with Coopers and Lybrand. He holds a BSBA and an MBA from Babson College and has recently passed the Auditing and Law parts of the CPA examination.

John Krause joined us in May 1977 after spending 3½ years as an auditor with the Department of Youth Services in the Executive Office of Human Services. For 2½ years prior to that he was on the staff of Coopers and Lybrand. John holds a BSBA from Babson College and a MBA from Boston University.

The following separate Federal audits were conducted during the year, in addition to the combined audit of the various Federal funds administered by the departments and agencies of the Commonwealth and the instrumentalities of the General Court:

	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
CETA Audits:			
Boston	July 1, 1974	Sept. 30, 1976	77-8-F-904
Chelsea	Sept. 19, 1974	June 30, 1976	77-8-F-423
Gardner	Sept. 19, 1974	Sept. 30, 1976	77-2-F-443
Hopedale	June 24, 1974	June 30, 1976	77-2-F-420
Lawrence	Apr. 3, 1974	Aug. 31, 1976	77-8-F-397
Lynn	Mar. 21, 1974	Sept. 30, 1976	77-8-F-476
Marlborough	Sept. 19, 1974	Sept. 30, 1976	77-2-F-485
Northampton	Oct. 1, 1974	Aug. 31, 1976	77-1-F-429
Norwood	Sept. 18, 1974	Sept. 30, 1976	77-8-F-444
Plymouth	Sept. 1, 1974	Sept. 30, 1976	77-3-F-486
Quincy	Sept. 1, 1974	June 30, 1976	77-8-F-409
Taunton	June 1, 1975	June 30, 1976	77-3-F-892
Worcester	June 26, 1974	Mar. 31, 1977	77-2-F-900
Yarmouth	July 18, 1974	Sept. 30, 1976	77-3-F-893
Yarmouth Title III Indian Program	May 1, 1976	Sept. 30, 1976	77-3-F-490
Urban Renewal Program:			
Brockton Redevelopment	July 1, 1974	June 30, 1976	77-8-F-622
Brockton Redevelopment - Community Development Block Grant Funds	May 4, 1975	May 31, 1976	77-8-F-453
Brookline Redevelopment	Apr. 1, 1974	Sept. 30, 1976	77-8-F-624
Chelsea Redevelopment	July 1, 1974	June 30, 1976	77-8-F-632
Chicopee Redevelopment	July 1, 1974	Dec. 31, 1976	77-1-F-634
Fall River Redevelopment	Dec. 1, 1974	Dec. 31, 1976	77-3-F-653
Haverhill Housing and Urban Renewal	Jan. 1, 1975	Dec. 31, 1976	77-8-F-673
Holyoke Redevelopment	Jan. 1, 1975	Oct. 31, 1976	77-1-F-679
Hull Redevelopment	Apr. 1, 1974	Mar. 31, 1976	77-8-F-684
Newburyport Redevelopment	Mar. 1, 1974	Feb. 28, 1976	77-8-F-735
Pittsfield Redevelopment - Community Development Block Grant Funds	May 1, 1975	June 30, 1977	77-1-F-898
Pittsfield Redevelopment - Neighborhood Development	Jan. 1, 1976	June 30, 1977	77-1-F-758
State Agencies:			
Bureau of Recreation Grants to the Commonwealth of Massachusetts Division of Conservation Services within the Secretariat of Environ- mental Affairs	May 1, 1975	June 30, 1976	77-6-F-899
Committee on Criminal Justice	July 1, 1974	June 30, 1976	77-7-F-19
Commonwealth of Massachusetts Military Division, Federal Economic Development, Title X Grant	Dec. 23, 1975	Dec. 31, 1976	77-7-F-66
Executive Office of Manpower Affairs	July 1, 1974	Sept. 30, 1976	77-9-F-7
Financial Statements of the Comprehensive Planning Assistance Grants to the Massachusetts Department of Community Affairs	For the Period Ending	June 30, 1976	77-8-F-481

	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
State Agencies (Cont.): Metropolitan District Commission, Boston Harbor Islands, Project No. 013200593, Federal Economic Development, Title X Grant	Nov. 11, 1975	Dec. 31, 1976	77-6-F-273
Public Health, Health Facilities Improvement, Project No. 01615163103 Federal Economic Development, Title X Grant	Jan. 1, 1976	Mar. 13, 1977	77-5-F-897
Regional Commission, Department of Public Works, Title X Grant	Feb. 1, 1976	June 15, 1977	77-9-F-506
Statements of the Massachusetts Development Disabilities Council Subgrants to the Massachusetts Department of Community Affairs	Period Ended	Dec. 31, 1976	77-8-F-895
Statements of the Technical Assistance Grant No. CG10333, Community Affairs Awarded by the U.S. Community Service Administration	Period Ended	June 30, 1976	77-8-F-483

VI. DIVISION OF CONTRACT AUDITS

The Contract Section conducts audits in both the State agencies and authorities, on approximately 700 million dollars of construction, engineering and architectural contracts annually. Currently, the three main areas of these activities are Massachusetts Bay Transportation Authority (\$200 million), Department of Public Works (\$150 million) and the Bureau of Building Construction (\$250 million); however, personnel from the Section are available to any State or authority audit to advise on related engineering or technical matters.

The audit responsibility consists of investigation and analysis of all construction, engineering and consultant contracts awarded by various State agencies and authorities. This procedure covers the legal requirements imposed by the contract and their mutual fulfillment by the parties involved. The engineering practices covered by the contracts are also subject to review and evaluation as to efficient and functional future use of the facility.

The actual administration of the contract during its tenure is studied and recommendations are made with respect to efficient and economical fulfillment of the terms of the agreement. In the construction contracts, change orders, extra work orders and overruns are analyzed and their propriety established. The "daily" administration of various departments are reviewed, compared and recommendations, in needed areas of improvement, are made to the appropriate department head.

Finally, in most cases, a personal visit is made to many of the larger completed facilities by a representative of the Contract Section. This visit is made to determine that the public funds were properly and economically expended.

The following list of audits was contributed to by the Contract Section during the fiscal year:

<u>Department</u>	<u>Audit Period</u>		<u>Report Number</u>	
	<u>From</u>	<u>To</u>		
Executive Office for Administration and Finance:				
Bureau of Building Construction	Oct. 20, 1975	Oct. 18, 1976	77-7-S-25	
Bureau of State Buildings	Aug. 11, 1975	July 26, 1976	77-7-S-26	
Executive Office of Environmental Affairs:				
Department of Environmental Affairs:				
Bureau of Solid Waste Disposal	Jan. 6, 1976	Sept. 20, 1976	77-6-S-501	
Department of Environmental Quality Engineering:				
Division of Waterways	June 11, 1976	Apr. 27, 1977	77-6-S-503	
Department of Fisheries, Wildlife and Recreational Vehicles:				
Division of Marine and Recreational Vehicles	Sept. 11, 1975	Nov. 1, 1976	77-6-S-502	
Department of Metropolitan District Commission:				
Administration	Nov. 3, 1975	Feb. 1, 1977	77-6-S-271	
Engineering Division	Nov. 3, 1975	Feb. 1, 1977	77-6-S-272	
Parks Division	Nov. 3, 1975	Feb. 1, 1977	77-6-S-273	
Sewerage Division	Nov. 3, 1975	Feb. 1, 1977	77-6-S-274	
Water Division	Nov. 3, 1975	Feb. 1, 1977	77-6-S-275	
Executive Office of Transportation and Construction:				
Department of Public Works:				
Highways Division	Apr. 1, 1976	Apr. 1, 1977	77-9-S-506	
Massachusetts Bay Transportation Authority	Jan. 1, 1976	Dec. 31, 1976	77-9-A-583	
Massachusetts Port Authority	July 1, 1975	June 30, 1976	77-9-A-508	
Massachusetts Turnpike Authority	Jan. 1, 1976	Dec. 31, 1976	77-9-A-509	

In addition to the above, personnel of the Contract Division have supplied assistance on specific contracts during the audit of the following agencies:

<u>Department</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Athol Housing Authority	May 1, 1976	May 31, 1977	77-1-A-602
Cohasset Housing Authority	May 1, 1976	Mar. 31, 1977	77-8-A-636
Duxbury Housing Authority	Nov. 1, 1975	Nov. 30, 1976	77-3-A-644
Fairhaven Housing Authority	Feb. 1, 1976	Apr. 30, 1977	77-3-A-651
Irving A. Glaven Regional Center	May 5, 1976	May 31, 1977	77-2-S-863
Newton Housing Authority	Sept. 1, 1975	June 30, 1976	77-8-A-737
Salem State College	Mar. 15, 1976	June 1, 1977	77-10-S-184
University of Lowell	June 30, 1975	Feb. 1, 1977	77-10-S-206

VII.

LICENSING OF PRIVATE BUSINESS SCHOOLS
WITHIN THE COMMONWEALTH OF MASSACHUSETTS

Section 3 of Chapter 75D of the General Laws states, in part, that:

"Any person desiring to operate a private business school within the commonwealth shall submit to the state auditor, on a form supplied by him, such financial information as he may require, including but not limited to:

- a) ownership and organization of the school;*
- b) the financial condition of the school; and*
- c) the form and content of the student enrollment agreement to be used by the school."*

The term "Private Business School" is defined in Chapter 75D, Section 1,

as:

"a school maintained or classes conducted, for profit or by charging tuition, for the purpose of teaching business administration, accounting, data processing, computer operation, secretarial skills, sales techniques or social skills, habits or customs, medical assistant, dental assistant, or nursing assistant skills, and tractor-trailer operating skills, and any other private business school not regulated by any agency of the commonwealth."

At the close of fiscal year ending June 30, 1977, there were 75 schools that had been recommended to the Department of Education for licensing. A listing of these schools and a recapitulation by types of schools is included at the end of this narrative.

There were 15 new schools recommended for licensing by the Department of the State Auditor during fiscal 1977. Nine of these were subsequently licensed by the Department of Education. The remaining six schools plus five more recommended prior to fiscal 1977 remained unlicensed as of June 30, 1977.

During the year, five licensed schools were removed from the active list for the following reasons.

- License renewal denied by the Department of Education.
- School closed.
- School now part of a Junior College that is "degree granting" and therefore no longer comes under Chapter 75D.
- Two schools reclassified as trade schools.

At the close of fiscal 1977, there were 152 applicants on the list who had requested financial application forms in anticipation of organizing a school. Four had furnished partial information required by the State Auditor.

PROPOSED CHANGES TO CHAPTER 75D OF THE GENERAL LAWS OF THE COMMONWEALTH

House Bill H-61 (1976) defeated in third reading and H-65 (1977) in the House Ways and Means Committee, at the close of fiscal 1977, proposes to add trade and correspondence schools to Chapter 75D of the General Laws.

It also provides for the assessment of fines and/or imprisonment of any person or persons operating a trade school without a license. These provisions were sponsored by the Department of Education.

The proposed legislation also provides for a change in bonding from the present \$25,000.00 flat coverage for all schools, regardless of their size to an amount of not less than \$5,000.00 and not more than \$50,000.00 along with a provision that the Auditor shall require additional security in those cases where he is of the opinion that cash resources of the licensee may not be sufficient to make tuition refunds as required by Section 13K of Chapter 255.

Because H-61 (1976) was defeated in third reading, the Department of the State Auditor filed a separate bill, H-2915 (1977), that includes only proposed changes in the bonding requirements described above and the inclusion of a thirty-day deadline prior to expiration of the school's license for furnishing financial information to the Auditor's Office by the applying school.

It was felt that this legislation was urgently required and therefore should be considered separately in the event that H-65 (1977) is again defeated.

TYPES OF SCHOOLS LICENSED OR RECOMMENDED FOR LICENSING UNDER
CHAPTER 75D OF THE GENERAL LAWS OF THE COMMONWEALTH

<u>TYPE OF SCHOOL</u>	<u>NUMBER</u>	<u>TYPE OF SCHOOL</u>	<u>NUMBER</u>
Accounting	1	Law Enforcement	1
Accounting Review	1	Management Training	1
Acupuncture	1	Medical	1
Aviation Management	1	Medical for Athletic Trainers	1
Bar Review	2	Modeling Schools	16
Broadcasting	2	Psychoanalytic School	1
Business and Secretarial*	3	Real Estate	18
Court Reporting	1	Sales Management	2
CPA Review	1	Secretarial	7
Data Processing*	1	Secretarial and Data Processing	1
Employment Training	1	Tax School	1
Insurance	1	Tractor-Trailer	4
Internships	1	Travel Schools	4

TOTAL - 75

* Also see "Secretarial" and "Secretarial and Data Processing"

LIST "A"

PRIVATE SCHOOLS RECOMMENDED TO THE DEPARTMENT OF EDUCATION
FOR INITIAL LICENSING AND/OR RENEWAL OF THEIR LICENSE TO
OPERATE BY THE STATE AUDITOR'S OFFICE

THROUGH AUGUST 31, 1977

- | | |
|---|---|
| 1. Academie Moderne, Inc.
35 Commonwealth Avenue
Boston 02116 | 10. The Boston Center for Modern
Psychoanalytic Studies, Inc.
8 Hawthorne Place - Suite 102
Boston 02114 |
| 2. Allied Tractor-Trailer Training, Inc.
School of Transportation
26 Everett Street
Westwood 02090 | 11. Bradford School Corp.
d/b/a Burdett School
200 Prudential Tower
Boston 02199 (267-7435)
Frederick G. Pfannenstiel,
President |
| 3. American Management Association
135 West 50th Street
New York, NY 10020
William Morrison, Administrator | 12. Braintree Hospital School for
Athletic Trainers
200 Pond Street
Braintree 02184 |
| 4. American Real Estate Academy
771 Main Street
Waltham 02154 (893-2832) | 13. The Bryman Schools, Inc.
323 Boylston Street
Brookline 02146 |
| 5. Andover Tractor-Trailer School, Inc.
Dundee Park - Off Essex Street
Andover 01810
Charles Liponis, President | 14. Business Education Services, Inc.
1643 Riverdale Street
Springfield 01089 (737-4708)
Theresa Giblo, Director |
| 6. Aviation Careers Institute
100 Access Road
Norwood Municipal Airport
Norwood 02062 (762-7465)
Joseph Benkert, Director | 15. Paul Casassa Real Estate School
491 Granby Road
South Hadley 01075 |
| 7. Barbizon School of Modeling of Boston
739 Boylston Street
Boston 02116 (266-6980) | 16. Central Travel School
220 Worthington Street
Springfield 01103 (781-1680) |
| 8. The Becker CPA Review Course, Inc.
419 Boylston Street
Boston 02115 | 17. Chamberlain School, Inc.
90 Marlborough Street
Boston 02116 (536-0682)
Ms. Hilda Noones, Director |
| 9. Miss Berg's Cinderella Studio
14 Park Street
Andover 01810 | 18. Classic Model School
118 East Street
Ludlow 01056
Marion Zielonka, Director |

19. Continuum, Inc.
Morton May Hall
415 South Street
Waltham 02154
Rita Shore, Director
20. Control Data Institute
20 North Avenue
Burlington 01803 (272-4070)
John Foley, Director
21. Dot DeMeyo School of Charm and Modeling
42 Prairie Avenue
Attleborough 02703
22. D & G Auto School
63 Merrimack Street
Lawrence 01843
George Jabour, Administrator
23. Dynamic Sales Institute
16 West Broadway
P.O. Box 902
Gardner 01440
24. Employment Training Center
Federal Building
78 North Street
Hyannis 02601
Dennis Carey, Ed. Director
25. Essex County Adult Education Center
6 Kathleen Drive
Beverly 01915
Francis McGee, Director
26. Faraci Consultants Salesman and Broker Review Course
100 Charles River Plaza
Boston 02144
27. Fashion Modeling Associates School of Charm and Modeling
79 Chase Road
Marlborough 01752
Jean Snow, Administrator
28. Feriola Institute of Real Estate
85 Samoset Street
Route 44
Plymouth 02360
29. Finishing Touch School of Lowell, Inc.
46 Alcott Street
Lowell 01852
Dorothy Caterino, Administrator
30. George & Green Real Estate License School
16 South Boulevard
West Springfield 01089
31. Katherine Gibbs School
21 Marlborough Street
Boston 02116 (262-2250)
Mary E. Sullivan, Director
32. Betty Goodman Self-Improvement Program
275 North Montello Street
Brockton 02401
33. Dudley Hall Career Institute
258-260 West Main Street
Dudley 01570 (943-7113)
34. Hall Institute of Real Estate, Inc.
1399 Washington Street
Hanover 02339 (826-5126)
35. Hickox Secretarial School
200 Tremont Street
Boston 02116 (482-7655)
Alan Fagan, Director
36. Horizon Institute of Real Estate
196 East Main Street
Avon 02322 (961-1510)
John C. Karcher, President
37. Insurance School - Insurance Library Association of Boston
1 Beacon Street - 31st Floor
Boston 02108
38. Josephson's Bar Review Center of America, Inc.
677 Beacon Street - #201
Boston 02215
39. Clair Johnson Modeling School and Agency
200 Green Street
Abington 02351

40. Kinyon & Campbell Business School
59 Linden Street
New Bedford 02740 (999-5448)
John Anjos, Director
41. Lambers-Cades CPA School
77 Summer Street
Boston 02110
42. Learning for Earning Real Estate School
75 Legge Street
Bridgewater 02324
43. Lee Institute, Inc.
310 Harvard Street
Brookline 02146 (734-2311)
Donald A. Corb, Director
44. Boston Educational Media, Inc.
d/b/a Leland Powers School
452 Beacon Street
Boston 02115
Donald V. Baker, III,
President
45. Marion Court Secretarial School
35 Littles Point Road
Swampscott 01907 (595-6788)
Sr. M. Patrick Burke, Director
46. Mass. Association of Real Estate Boards License Exam School
4863 Prudential Tower
Boston 02199
Milton H. Shaw, Vice-Pres.
47. Carol McCole's Fashion Models School and Agency
572 Columbia Street
South Weymouth 02190
48. Carol McCole's Fashion Models School and Agency
862 Brockton Avenue
Abington 02351
Sue M. Riordon, Director
49. N.E. School of Accounting, Inc.
45 Cedar Street
Worcester 01607 (756-4655)
Rita Moore, Director
50. Acupuncture Foundation of New England, Inc.
d/b/a New England School of Acupuncture
5 Bridge Street
Watertown 02172
Arnold Freiman, Administrator
51. N.E. School of Real Estate
50 Elliott Street
Beverly 01915 (927-1602)
James S. Castle, Director
52. New England Tractor-Trailer School
542 East Squantum Street
P.O. Box 54
Quincy 02169
53. Northeast Broadcasting School
282 Marlborough Street
Boston 02116 (267-7910)
Victor S. Best, Director
54. Beverly Powers School of Modeling
443 Worcester Street
Wellesley Hills 02181
55. John Robert Powers School
9 Newbury Street
Boston 02116
Karan Finnigan, Director
56. John Robert Powers School
390 Main Street
Worcester 01608
Paula Scribner, Director
57. Practicing Real Estate Institute
Box 52
Wayland 01778
Leighton Q.J. Klerana, President
58. Real Estate Development Process Seminar
1 Wells Avenue
Newton 02159
Richard Abraham, Director
59. Real Estate License Exam Preparatory Course
185 Industry Avenue
Springfield 01104
Eugene F. Snavelly, Administrator

60. Real Estate Salesman School
1839 Memorial Drive
Chicopee 01020
Edmond G. Woods, Director
61. Robin Hood School of Travel
112 Central Avenue
Lynn 01901
Albert DiVirgilio, President
62. Carol Russell School of Charm and
Modeling
122 Chestnut Street
Springfield 01103 (781-6343)
Ms. Carol Russell, Director
63. Salter Secretarial, Inc.
45 Cedar Street
Worcester 01069 (753-4786)
Thomas Salter, Director
64. Skills
24 South Prospect Street
Amherst 01002
Jane G. Pemberton, Administrator
65. SMH Bar Review
195 State Street
Boston 02109
Attorney Walter M. McLaughlin, Jr.
Administrator
66. Southern Mass. Academy for Law
Enforcement Officers
797 North Main Street
P.O. Box 2145
Montello Station
Brockton 02401
Stanley Milutis, Administrator
67. Richard S. Thomas Real Estate School
460 Liberty Street
Springfield 01104 (431-3161)
Richard S. Thomas, Director
68. Touch Shorthand Academy
333 Washington Street
Boston 02108 (227-2853)
Harry McKenna, Director
69. Patricia Stevens Self-Development
and Modeling School
400 Adams Street
Milton 02186
William Cahill, Director
70. Sullivan Real Estate Institute
Route 132
Hyannis 02601
Rosann D. Mulholland, Director
71. Tax Man
639 Massachusetts Avenue
Cambridge 02139
Robert Murray, Director
72. Malden Business School
d/b/a Tech Age Business School
6 Pleasant Street
Malden 02148 (321-2500)
73. Travel Education Center, Inc.
44 Brattle Street
Cambridge 02138
74. Travel School of America
1406 Beacon Street
Brookline 02146
Bernard Garber, President
75. Woburn Business School
4 Federal Street
Woburn 01801 (933-7681)
Mrs. Isabelle Cassidy, Director

ACCOUNTS RECEIVABLE INQUIRIES

Effective July 1, 1974, all State institutions' billheads were required to have imprinted on them the following:

"If the balance shown on this bill does not agree with your records, immediately notify in writing, this agency and the Department of the State Auditor, Room 229, State House, Boston, MA. 02133. The State Auditor will report his findings to you."

This requirement was enacted as a result of an agreement between the State Auditor and the Comptroller to provide a continual control over accounts receivables for the agency and the State Auditor.

There were 1,113 inquiries received during fiscal 1975; 737 during fiscal 1976 and 553 during fiscal 1977.

Ratioed to the number received in fiscal 1975, there were 39 percent fewer inquiries received during fiscal 1976 and 50 percent fewer during fiscal 1977.

As the result of instituting this program, there has been a market improvement in accounting and recordkeeping at State institutions. They are also being more responsive to general inquiries regarding third party insurance coverage and in determining the patients' financial resources in arriving at an equitable settlement of outstanding charges.

APPENDIX

ORGANIZATION AND STAFFING CHANGES DURING FISCAL YEAR 1977

The Department of the State Auditor of the Commonwealth of Massachusetts has an authorized staff as follows: State Auditor, 4 Deputy Auditors, 7 Directors, 10 District Chiefs of Audits, a field staff of 202 auditors, 13 federally funded auditors, 6 cooperative program employees and 45 administrative and clerical employees.

Personnel Changes: During the fiscal year ending June 30, 1977, the following staff appointments, promotions, and retirements occurred:

Appointments:

Semi-Senior Field Auditors:

Edward F. DeYeso of West Peabody
John F. Krause of Jamaica Plain

Junior Field Auditors:

Arlene F. Ahern of Everett
Leo H. Bonarrigo of Everett
Albert J. Carnevale of Boxford
George A. Collins of Peabody
Stephen P. Concilio of Revere
George J. Cordima of Medford
Maureen Driscoll of Somerville
Janis L. Elmo of Quincy
Frank J. Giaimo, Jr., of Plymouth
Steven C. Gilchrist of Mattapan
Gary Giarrusso of Methuen
James F. Horan of Whitinsville
Steven J. Kelliher of Everett
Robert W. Kidd of Swansea
Francis J. Melaragni of Somerville
Lenore O'Donnell of Chestnut Hill
Maureen E. Reedy of Dorchester
Robert P. Roy, Jr., of Westford
Mark Sarkisian of Auburn
Edward T. Sylvanowicz of Lynn

Voucher Examiner:

Roger L. Mitchell, Jr., of Boston

Statistical Typists:

Wai Yee Cheung of Boston
Theresa Prochorski of Salem
Helen Sorensen of South Boston
Carol J. Wheeler of South Boston

Margaret L. Engle of Boston - Administrative Assistant
to Director of Federal Audits
Sally C. O'Brien of Hyde Park - Receptionist

Promotions:

District Chiefs of Audits:

Margaret M. Connor of Dorchester
Francis J. Dunphy of Dorchester

Computer Audit Specialist:

Darrell Worf

Chief Field Auditors:

Alfred Castantini of Ipswich
Robert F. Clark of Salem
John J. Costello of Roslindale
Philip R. Denning of Winthrop
William F. Fallon, Sr., of North Weymouth
Thomas J. McCarthy of Holbrook

Supervising Field Auditors:

Stephen Cohen of Lowell
Eleanor F. Creed of Green Harbor
Philip Dausgiewicz of North Tewksbury
Thomas F. McCauley of South Boston
George Nogler of Bolton
Leo Ronan of Peabody

Senior Field Auditors:

Michael Armstrong of Woburn
Edward J. Barnicle of East Bridgewater
Matilda DelVecchio of Revere
Thomas S. Dimauro of Springfield
Richard B. Egan of Arlington
Anthony P. Maloney of West Holyoke
Kenneth A. Marchurs of Saugus
Charles E. Miller, Jr., of Dorchester
Howard N. Olsher of Duxbury
Paul J. Piantedosi of Watertown
Robert P. Santry of North Quincy
Ronald S. Twing of Salem
Gilbert N. Wadsworth of Gloucester

Semi-Senior Field Auditors:

Neil E. Brennan of Salem
Frank J. Cintolo of Dedham
James W. Coleman of Lawrence
Francis Curley of West Bridgewater
Robert C. DeLuca of Stoughton
Elaine M. Demeo of Quincy
Frank J. Galuszka of Chicopee
Dianne Kardaris of Peabody
Philip D. McDonald of Woburn
Thomas M. McDonough of Whitinsville
Martin J. Powers of Taunton
John K. Stanchfield of Salem
Michael J. Tuohey of Jamaica Plain
Richard E. Valeri of Lynn
Richard M. Valliere of Lexington
John T. Wilkes of North Hatfield

Retirements:

Albert E. Neale of West Dennis - Chief Field Auditor

John A. Piscopo of Boston - Chief Field Auditor

Michael J. Tuohey of Jamaica Plain - Semi-Senior Field Auditor

PROFESSIONAL TRAINING AND CONTINUING EDUCATION

The Department of the State Auditor during the past year initiated a comprehensive program of continuing education for its professional staff. The need for such a program is twofold. First, State and Federal auditing requirements have become more intensive, making it vital that our staff keep abreast of all new developments. Second, it is important for the Department to maintain the highest possible level of professional expertise amongst its staff. This will equip our auditors with the skills necessary to solve the increasingly complex problems found in State government.

The training program itself included seminars in report writing, data processing, and exposure to the new requirements regulating the auditing of Federal funds, particularly those of the Office of Revenue Sharing.

This program came about as a result of the Federal Intergovernmental Personnel Act. Matching State and Federal funds from the United States Civil Service Commission, and the Massachusetts Division of Personnel Administration, supported the program. Cooperation was also received from the Department of Health, Education and Welfare, the General Accounting Office, and Boston University.

This program has greatly increased the professional ability of our auditors, and more useful audits have already started to appear. The cost of this training to the State was infinitesimal in light of the Federal funds received and the higher levels of efficiency achieved.

The Department is now planning to implement a second phase of this continuing education, which will include flow charting, statistical sampling, electronic data processing and further development in the area of report writing.

RESEARCH PROJECTS

The Department of the State Auditor has initiated several projects designed to improve the efficiency and effectiveness of operations. Projects currently underway include market research analysis of audit reports, a study on the establishment of productivity, work flow analysis and the compilation of a useable data bank for workload information.

The focus of the market analysis is directed toward an evaluation of the acquisition, internal distribution, and use of the State Auditor's reports by those individuals and groups receiving them. As areas requiring improvement are identified further efforts will be made to prepare the necessary analysis and recommendations.

A survey was made of other State Auditors across the country to ascertain the status of any work done on productivity measurement for auditing. The survey revealed that except for a couple of states very little had been done in the area of audit workload measurement for the public sector. Nevertheless, the Department of the State Auditor has taken the initiative to study and attempt to formulate such measurements. It is anticipated that with the combination of these productivity statistics and an accurate appraisal of audit capacity and demand, that limited resources available to the Department can be better utilized.

The Department of the State Auditor over the past year and a half has supervised an intensive internship program. The internships are designed to allow college students an opportunity to gain work experience and have direct input in a public agency. The scope of projects has ranged from mailing list surveys to management analysis. Projects are tailored to student abilities and departmental research demands. As of June 30, 1977, students from the following colleges had participated in the Department's internship and work-study program: Boston College, Boston University, Fairfield University, Harvard University, Providence College, Regis College, Suffolk University, University of Massachusetts, and Wheaton College.

