



The Commonwealth of Massachusetts

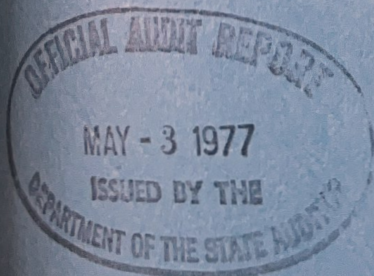
NO. 77-7-S-232

REPORT ON THE EXAMINATION OF THE ACCOUNTS
OF THE
LEGISLATIVE POST AUDIT AND
OVERSIGHT BUREAU
MARCH 8, 1976 TO MARCH 14, 1977

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

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*From the Office of
State Auditor Thaddeus Buczyko*

77-7-S-232

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ORGANIZATION

March 14, 1977

The Legislative Post Audit and Oversight Bureau is authorized by Section

of Chapter 3 of the General Laws.

Legislative Post Audit and Oversight Bureau

Director of Bureau:
William H. Finnegan
Assistant Director of Bureau:
Cornelius R. Owens

<u>Date of Original Appointment</u>	<u>Annual Salary</u>
March 1, 1972	\$31,223 20
March 1, 1972	27,742 32

Functions

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

Location of Bureau

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

STATUTORY REFERENCES

7-5-232
Legislative Post Audit and Oversight Bureau established by Section 64 of
Chapter 3 of the General Laws
Section 63 of Chapter 3, of the General Laws, as amended, relates to
the powers and duties of the Joint Committee on Post Audit and
Oversight

SCOPE OF AUDIT

107-S-232
Audit and Oversight Bureau covering the period from March 8, 1976 to March 14, 1977.

An examination has been made of the accounts of the Legislative Post

There is no income cash at this Bureau.

The advance money was reconciled with the Comptroller's Division records

as of June 30, 1976 and as of March 14, 1977.

All appropriation expenditures are preaudited by the Comptroller's Division

before payment. The individual charges to the appropriation account were checked

for the audit period.

The appropriation account was reconciled with the Comptroller's Division

records as of June 30, 1976.

NOTES AND COMMENTS

7-S-232
Audit Review: At the conclusion of this audit a draft of this report was reviewed with William H. Finnegan, Director of the Legislative Post Audit and Oversight Bureau.

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

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

The Bureau is currently involved in nine studies authorized by the Joint Committee on Post Audit and Oversight. During the audit period the Bureau completed published the following studies:

- 1) "Commonwealth of Massachusetts - Automatic Data Processing Services"
- 2) "Quinsigamond Community College"
- 3) "State Financial Assistance for Secondary Vocational Education"
- 4) "State College System - Faculty Instructional Workload"

Comparative Statement of Disbursements under Maintenance Appropriation:

Schedule II appended to this report indicates that the Legislative Post Audit and Oversight Bureau disbursements made in the 1976 fiscal year were \$46,509.79 less than the disbursements made in the 1975 fiscal year. The decrease is mostly attributed to the reduction of disbursements on account of salaries.

FINANCIAL STATEMENTS

The financial statements listed in the "Table of Contents" follow:

Schedule No. I

Receipts and Disbursements

March 8, 1976 to March 14, 1977

Advance March 8, 1976:
1976 Advance Money

State Treasurer:
1977 Advance Money

Advance Money:
Travel and Automotive Expenses:
1976 Fiscal Year
1977 Fiscal Year
Returned to State Treasurer:
1976 Advance Money
1977 Advance Money

Advance March 14, 1977:
1977 Advance Money

* 1977 Advance to Employee

\$ 900 00

Receipts

1,600 00

\$2,500 00

Disbursements

\$171 29

408 69 \$ 579 98

\$728 71

191 31 920 02

\$1,500 00

1,000 00*

\$2,500 00

\$1,000 00

Schedule No. II

Comparative Statement of Disbursements under Maintenance Appropriations
Two Fiscal Years Ended June 30, 1976

Appropriations (Account No. 0169-7102)
Balance Forwarded

Disbursements
Balance Forwarded

Analysis of Disbursements:
Salaries - Other
Services - Nonemployees
Travel and Automotive Expenses
Printing and Advertising
Office and Administrative Expenses
Equipment
Rentals

	<u>1975</u>	<u>1976</u>	<u>Increase or (Decrease)</u>
	\$350,000 00	\$365,000 00	\$15,000 00
	56,936 39	62,737 13	5,800 74
	<u>\$406,936 39</u>	<u>\$427,737 13</u>	<u>\$20,800 74</u>
	\$344,199 26	\$297,689 47	(\$46,509 79)
	62,737 13	130,047 66	67,310 53
	<u>\$406,936 39</u>	<u>\$427,737 13</u>	<u>\$20,800 74</u>
	\$319,567 09	\$274,247 71	(\$45,319 38)
	2,212 55	4,400 00	(2,187 45)
	849 64	2,859 67	(2,010 03)
	5,743 14	5,239 38	503 76
	5,637 23	3,240 71	2,396 52
	1,117 95	764 55	353 40
	9,071 66	6,937 45	2,134 21
	<u>\$344,199 26</u>	<u>\$297,689 47</u>	<u>(\$46,509 79)</u>