



The Commonwealth of Massachusetts

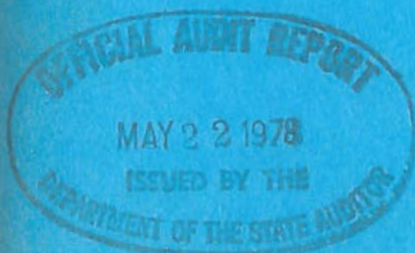
NO. 78-7-S-233

REPORT ON THE EXAMINATION OF THE ACCOUNTS
OF THE
LEGISLATIVE RESEARCH COUNCIL AND
LEGISLATIVE RESEARCH BUREAU
OCTOBER 25, 1976 TO OCTOBER 28, 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 Buczyk*

78-7-S-233

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Legislative Research Bureau

Date of
Reorganization

December 15, 1965
July 25, 1970

\$35
25

A summary of the functions of these bureaus are as follows:

Legislative Research Council

"... shall determine all policies with respect to a legislative research bureau ... and shall provide for the creation of a legislative research bureau, ... which shall have such staff and other personnel as may be necessary to carry out its functions."

"... shall advise the members of the house of representatives and the senate and their committees through its staff ... legislative research of such matters in connection with the legislative process as may be requested by the members of the house of representatives or the senate."

ORGANIZATION

October 28, 1977

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 Sherman W. Saltmarsh, Jr.
154 Mount Vernon Street, Winchester

Representative Michael J. Lombardi
114 Fifth Street, Cambridge

Representative Iris K. Holland
38 Hazelwood Avenue, Longmeadow

Representative Rudy Chmura
71 Chauncey Drive, Springfield

Representative Henry A. Walker
258 Main Street, Salisbury

Legislative Research Bureau

<u>Name</u>	<u>Date of Appointment</u>	<u>Annual Salary</u>
Daniel M. O'Sullivan, Director	December 19, 1966	\$31,223 20
Robert D. Webb, Assistant Director	July 15, 1970	25,038 11

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. The annual rental is \$18,150.00.

STATUTORY REFERENCES

1. Establishment of the Legislative Research Council and the Legislative Research Bureau, Sections 56 and 57 of Chapter 3 of the General Laws, as amended
2. Powers and duties, Sections 57 to 61, inclusive, of Chapter 3 of the General Laws, as amended
3. 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

Mr. O'Sullivan, Director
 Legislative Research Council and
 Legislative Research Bureau
 100 State
 Massachusetts 02108

We have examined the statement of receipts and disbursements for the
 year October 15, 1976 to October 25, 1977 and the comparative statement
 of the same under appropriation for the two fiscal years ending June 30, 1977.
 The Legislative Research Council and the Legislative Research Bureau. Our
 examination was made in accordance with generally accepted auditing standards and,
 in addition, we have made tests of the accounting records and such other auditing
 procedures as we considered necessary in the circumstances.

The Legislative Research Council and the Legislative Research Bureau
 maintain financial records on a basis prescribed by the Commonwealth of
 Massachusetts, which practices differ in certain respects from generally accepted
 auditing principles. The principal difference is that the Commonwealth limits
 its liability and payment of its unpaid obligations to the total appropriation for
 the year. The accounting system is maintained on a modified cash basis, whereas
 generally accepted accounting principles require the use of the accrual basis.



The Commonwealth of Massachusetts
Department of the
Auditor

Thaddeus Buczko

State House, Boston 02133

Auditor

AUDITOR'S REPORT

Mr. Daniel M. O'Sullivan, Director
Legislative Research Council and
Legislative Research Bureau
11 Beacon Street
Boston, Massachusetts 02108

We have examined the statement of receipts and disbursements for the period from October 25, 1976 to October 28, 1977 and the comparative statement of expenditures under appropriation for the two fiscal years ending June 30, 1977, of the Legislative Research Council and the Legislative Research Bureau. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The Legislative Research Council and the Legislative Research Bureau maintain their financial records on a basis prescribed by the Commonwealth of Massachusetts, which practices differ in certain respects from generally accepted accounting principles. The principal difference is that the Commonwealth limits expenditures and payments on unpaid obligations to the total appropriation in effect, thus the accounting system is maintained on a modified cash basis, whereas generally accepted accounting principles require the use of the accrual basis.

In our opinion, the accompanying financial statements present fairly the financial activity of the Legislative Research Council and Legislative Research Bureau for the period indicated in conformity with the Commonwealth's accounting system applied on a basis consistent with that of the previous audit period.

Thaddeus Buczko

THADDEUS BUCZKO
State Auditor

November 3, 1977

Research assignments by the General Court, including major and lengthy work projects resulting in related reports.

Research requests made by individual members, committees and commissions of the General Court. This type of request usually is less extensive in scope and may result in a typed or mimeographed report. Requesters of these requests are usually satisfied orally or by providing such material relevant to the information desired.

The following data indicates the volume of research projects completed during the period indicated.

These figures are based on the data furnished by the Bureau.

Research Assignments		Research Requests	
Period	Completed	Period	Completed
10	75	Not available	
11	106	Not available	
12	70	75	
13	82	90	
14	80	57	
15	85	151	
16	82	241	
17	77	189	
18	73	245	
19	62	211	
20	113	247	
21	74	326	
22	63	504	
23	63	456	
24	1	519	
25	35	592	
26	24	725	
27	73	811	
28	67	740	
29	47	31	
30	39	98	
31	30	40	
32	33	112	
33	33	411	

NOTES AND FINDINGS

Audit Review: At the conclusion of the audit a draft of this report was reviewed with Daniel M. O'Sullivan, Director of the Legislative Research Bureau.

General: The Legislative Research Council and the Legislative Research Bureau were created by Section 2 of Chapter 607 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.

<u>Report Year</u>	<u>Research Assignments</u>	<u>Research Requests</u>	
		<u>Substantial</u> (Report Prepared)	<u>Spot</u> (Other)
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
1976	4	30	707
1977	6	53	932
	<u>218</u>	<u>1572</u>	<u>9818</u>

Comparative Statement of Disbursements under Maintenance Appropriation:

Schedule II appended to this report indicates that the Legislative Research Bureau expenditures made in the 1977 fiscal year were \$38,231.81 more than those made in the 1976 fiscal year. The increase is attributable to an increase in personnel as well as cost of living increases granted to employees.

FINANCIAL STATEMENTS

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

Advance Money

7,200 00
37,231 81

Disbursements

1976-1977

March Budget

77 Advance Money Disbursed

7,172 87

March Budget

77 Advance Money Returned

1,300 00

82,432 91

Cash Disbursements:

March Budget

433 73
82,428 82

October 25, 1977

82,915 82

Schedule No. IReceipts and Disbursements

October 25, 1976 to October 28, 1977

Balance October 25, 1976:

Research Bureau:

1977 Advance Money

\$ 628 82

Receipts

Research Council:

1977 Advance Money

2,300 00

\$2,928 82Disbursements

To State Treasurer:

Research Bureau:

1977 Advance Money Returned

\$ 172 87

Research Council:

1977 Advance Money Returned

2,300 00

\$2,472 87

Local Cash Disbursements:

Research Bureau

455 95

\$2,928 82

Balance October 28, 1977

\$2,928 82

Schedule No. II

Comparative Statement of Expenditures under
Maintenance Appropriations

Two Fiscal Periods Ended June 30, 1977

	<u>1976</u>	<u>1977</u>	<u>Increase (Decrease)</u>
Research Bureau:			
Appropriation (Account #0142-0000)	\$262,500 00	\$269,955 00	\$7,455 00
Disbursements	\$231,723 19	\$267,177 01	\$35,453 82
Encumbrances	-	2,777 99	2,777 99
Expenditures	\$231,723 19	\$269,955 00	\$38,231 81
Reverted	30,776 81	-	(30,776 81)
	<u>\$262,500 00</u>	<u>\$269,955 00</u>	<u>\$7,455 00</u>
Analysis of Expenditures:			
Salaries - Other	\$202,988 43	\$241,506 06	\$38,517 63
Services - Nonemployees	1,563 11	-	(1,563 11)
Heat, Light and Other Plant Operations	700 76	893 29	192 53
Travel and Automotive Expenses	1,442 05	1,570 96	128 91
Advertising and Printing Expenses	1,118 75	2,276 50	1,157 75
Repairs, Replacements and Alterations	185 21	115 00	(70 21)
Office and Administrative Expenses	6,922 29	7,236 10	313 81
Equipment	549 62	-	(549 62)
Rentals	16,252 97	16,357 09	104 12
	<u>\$231,723 19</u>	<u>\$269,955 00</u>	<u>\$38,231 81</u>
Research Council:			
Appropriation (Account #0141-0000)	\$6,000 00	\$6,000 00	-
Disbursements	\$3,711 37	\$3,260 14	(\$451 23)
Encumbrances	-	200 00	200 00
Expenditures	\$3,711 37	\$3,460 14	(\$251 23)
Reverted	2,288 63	2,539 86	251 23
	<u>\$6,000 00</u>	<u>\$6,000 00</u>	<u>-</u>
Analysis of Expenditures:			
Travel and Automotive Expenses	\$3,711 37	\$3,417 49	(\$293 88)
Office and Administrative Expenses	-	42 65	42 65
	<u>\$3,711 37</u>	<u>\$3,460 14</u>	<u>(\$251 23)</u>