

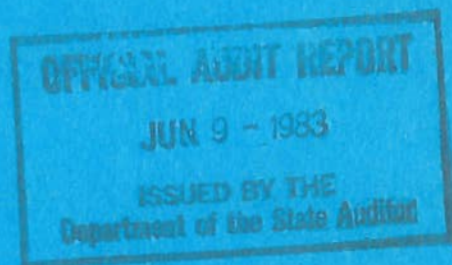


# The Commonwealth of Massachusetts

NO. 83-12-233

STATE AUDITOR'S REPORT ON THE ACTIVITIES  
OF THE  
LEGISLATIVE RESEARCH COUNCIL AND  
LEGISLATIVE RESEARCH BUREAU  
JULY 1, 1980 TO JUNE 30, 1982

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*From the Office of  
State Auditor John J. Finnegan*

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*The Commonwealth of Massachusetts*  
*Department of the State Auditor*  
*State House, Boston 02133*

*John J. Finnegan*  
*Auditor of the Commonwealth*

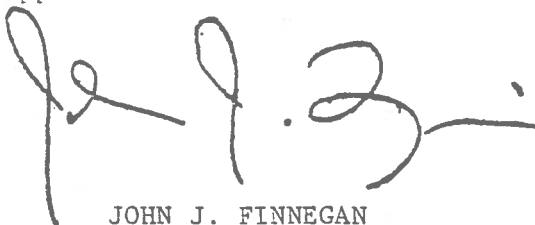
AUDITOR'S REPORT

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

We have examined the Comparative Statement of Expenditures under Maintenance Appropriations of the Legislative Research Council and the Legislative Research Bureau for the three fiscal years ended June 30, 1982. We made our examination 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.

As described in Note 1 (page 4), the financial records of the Legislative Research Council and the Legislative Research Bureau are maintained on an accrual basis of accounting, as prescribed by the Commonwealth of Massachusetts. This basis differs in certain respects from generally accepted accounting principles. The financial statement contained in this report refers to specific accounts within the Commonwealth's fund structure. Therefore, the financial statement is not intended to present the Legislative Research Council's and the Legislative Research Bureau's financial position in accordance with generally accepted accounting principles.

In our opinion, the accompanying financial statement presents fairly the Legislative Research Council's and the Legislative Research Bureau's financial activities for the periods indicated, in conformity with the Commonwealth's accounting system, which has been applied on a basis consistent with that of the preceding period.

A handwritten signature in dark ink, appearing to read 'J. J. Finnegan', with a stylized flourish at the end.

February 25, 1983

JOHN J. FINNEGAN  
Auditor of the Commonwealth

## FINANCIAL STATEMENT

Comparative Statement of Expenditures  
Under Maintenance Appropriations

Three Fiscal Periods Ended June 30, 1982

	<u>1980</u>	<u>1981</u>	<u>1982</u>
<u>Research Bureau:</u>			
Appropriation (Account # 0142-0000)	<u>\$320,395</u>	<u>\$362,250</u>	<u>\$377,000</u>
Disbursements	\$319,006	\$360,896	\$356,515
Encumbrances	-	-	20,030
Total Expenditures	<u>\$319,006</u>	<u>\$390,896</u>	<u>\$376,545</u>
Reverted	1,389	1,354	455
	<u>\$320,395</u>	<u>\$362,250</u>	<u>\$377,000</u>
<u>Analysis of Expenditures:</u>			
Salaries - Other	\$278,126	\$315,739	\$329,910
Services - Non-employees	3,180	3,616	3,596
Heat and Other Plant Operation	1,272	1,242	1,415
Travel and Automotive Expenses	890	1,439	4,202
Advertising and Printing	4,172	417	-
Repairs, Replacements, and Alterations	1,080	652	408
Office and Administrative Expenses	7,850	8,016	3,053
Equipment	-	-	-
Rentals (see note 2)	22,466	29,775	33,961
	<u>\$319,006</u>	<u>\$360,896</u>	<u>\$376,545</u>
<u>Research Council:</u>			
Appropriation (Account #0141-0000)	<u>\$9,500</u>	<u>\$6,000</u>	<u>\$6,000</u>
Disbursements	\$5,825	\$1,069	\$3,144
Encumbrances	-	-	300
Total Expenditures	<u>\$5,825</u>	<u>\$1,069</u>	<u>\$3,444</u>
Reverted	3,675	4,931	2,556
	<u>\$9,500</u>	<u>\$6,000</u>	<u>\$6,000</u>
<u>Analysis of Expenditures:</u>			
Travel and Automotive Expenses	<u>\$5,825</u>	<u>\$1,069</u>	<u>\$3,444</u>

## NOTES TO FINANCIAL STATEMENT

Note 1. Significant Accounting Policies

The Legislative Research Council and the Legislative Research Bureau are required to follow the accounting and financial reporting policies prescribed by the Commonwealth of Massachusetts. These policies differ in certain respects from generally accepted accounting principles applicable to governmental units. The following is a summary of the significant policies.

Basis of Accounting: A modified cash basis of accounting is used. Receipts are recorded when received, and no receivable accounts are included in the financial statements. Expenditures are recorded on a cash basis. At the close of the fiscal year, all encumbrances (expenditure commitments) against appropriation accounts that expire at fiscal year-end are recorded as expenditures.

Expenditures for real property and fixed assets are reported in the year the expenditure is made. The Commonwealth's accounting system does not reflect on its financial statements the cost of fixed assets and real property the Commonwealth owns, and consequently, no depreciation is recorded on such property.

Note 2. Rental Expenses

Rental expenditures totalled \$33,961 in fiscal year 1982; \$29,775 in fiscal year 1981; and \$22,466 in fiscal year 1980. The bureau paid the rent to Nathan R. Miller Properties, Limited. Its lease agreement provides for tenancy-at-will.

SUPPLEMENTARY INFORMATION

Exit Conference

On Friday, February 25, 1983, we discussed our audit results with Mr. Daniel M. O'Sullivan, Director of the Legislative Research Bureau.

## ORGANIZATION

The Legislative Research Council and the Legislative Research Bureau were established by Chapter 607, Section 2, of the Acts of 1954, and started operating on February 1, 1955.

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

The statutory functions of these agencies are as follows:

The 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.

The 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.

The research projects the council and bureau conduct may be classified as follows:

1. Substantial Requests: Research assignments for the General Court. These assignments are usually major projects resulting in published reports.
2. Spot Requests: Research requests made by individual members, committees, and commissions of the General Court and other legislative research and governmental agencies throughout the country. This type of project is generally less extensive in scope and may result in a typed or mimeographed report. Some of those requests, however, can be answered verbally. In addition, the bureau can provide the requestor with the relevant and available material.

The following table shows the bureau's activity since its inception.

<u>Report Year</u>	<u>Research Assignments</u>	<u>Research Requests</u>	
		<u>Substantial Requests</u>	<u>Spot Requests</u>
1955			
to			
1975	208	1,305	8,179
1976	4	30	707
1977	5	53	932
1978	4	41	716
1979	5	41	809
1980	6	49	800
1981	7	42	896
1982	4	32	715
	<u>243</u>	<u>1,593</u>	<u>13,754</u>

As of February 10, 1983, the Legislative Research Council consisted of the following individuals:

Appointed by the President of the Senate

Senator Anna P. Buckley, Chairperson  
213 West Harvard Street, Brockton

Senator John F. Parker  
28 Orchard Street, Taunton

Senator Joseph B. Walsh  
44 Valley Road, Dorchester

Senator Peter C. Webber  
4 Knob Hill, Great Barrington

Appointed by the Speaker of the House of Representatives

Representative Robert D. McNeil,  
House Chairman  
300 Pleasant Street, Leicester

Representative Iris K. Holland  
38 Hazelwood Avenue,  
Longmeadow

Representative William J. Flynn, Jr.  
131 Tower Hill Drive, Hanover

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

Representative William P. Nagle  
45 Beacon Street, North Hampton

Representative Bruce N. Freeman  
7 Kenwood Street, Chelmsford

Representative Joseph M. Navin  
1 Sherman Street, Marlborough

Representative Charles N. Decas  
17 Chapel Street, Wareham

The bureau's principal officers are:

	<u>Date of Appointment</u>	<u>Annual Salary</u>
Daniel M. O'Sullivan, Director	December 19, 1966	\$37,283
Robert D. Webb, Assistant Director	July 15, 1970	32,996

The Legislative Research Council's and the Legislative Research Bureau's offices are located at 11 Beacon Street, Boston. The rent is \$36,180 annually.