

HOUSE No. 1

The Commonwealth of Massachusetts

DEPARTMENT OF THE AUDITOR,
STATE HOUSE, BOSTON, December 4, 1935.

To the General Court of Massachusetts.

In accordance with the provisions of section 33 of chapter 30 of the General Laws, a copy of the recommendations for legislation to be contained in the annual report of this Department (Pub. Doc. No. 6) is submitted herewith, together with drafts of the bills embodying the legislation recommended. These drafts have been submitted to the Counsel to the House of Representatives, as required by law.

THOMAS H. BUCKLEY,
Auditor.

RECOMMENDATIONS.

1. *Transfer of the Division of Accounts from the Department of Corporations and Taxation to the Department of the State Auditor.* — I recommend that the Division of Accounts be transferred from the Department of Corporations to the Department of the State Auditor. At the present time it is a department whose location is not in keeping with the functions of the Department of Corporations and Taxation, primarily a revenue producing department. Centralization of the auditing functions of the State under one official would increase efficiency and offer a better method of state assistance.

2. *Transfer of the Comptroller's Bureau to the State Auditor.* — The best system of accounting provides that the Comptroller shall be the financial officer, with the Auditor in charge of the expenditure of money. It is my feeling that a better control over state expenditures would be obtained through the responsibility of an elected official rather than an official appointed by the Governor, without responsibility to the people except to the appointing power. The original transfer of the auditing authority was due to personal prejudice against the incumbent, and destroyed the power of the office without regard to efficiency.

3. *Transfer of the Functions of the Auditor of the Racing Commission to the Department of the State Auditor.* — At the present time the auditing of the various licensees operating race tracks is done by the Racing Commission. It will decrease expense and increase efficiency to have the auditing of the books of the various race tracks in the Commonwealth under the control of a continuing permanent office rather than a temporary group appointed at the will of the Commission.

4. *Salary of the Second Deputy Auditor.* — At the present time the Auditor has the right to fix the salary of the first deputy auditor, but the salary of the second deputy is fixed by statute. In view of the rearrangement of the office along the lines of increased efficiency, the appointment of a chief accountant has been made necessary, at a salary higher than the second deputy; and it is my belief that the salary of the second deputy should be subject to the control of the Governor and Council, as is that of the first deputy at the present time.

