

HOUSE No. 5294

By Mr. Constantino of Clinton, petition of William Constantino, Jr., and Royall H. Switzler that the Department of the State Auditor be required to make annual audits of public institutions of higher education. State Administration.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-Four.

AN ACT RELATING TO AUDITS OF PUBLIC INSTITUTIONS OF HIGHER EDUCATION.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Section 12 of chapter 11 of the General Laws, as most recently
2 amended by chapter 555 of the acts of 1982, is hereby further
3 amended by adding the following paragraph: —

4 The department of the state auditor shall annually make an audit
5 of all the accounts, trust funds, and revolving funds of every
6 institution of higher education under the control of the board of
7 regents of higher education. All authorized officers and employees
8 of the department shall have access to these accounts at reasonable
9 times, and the department may require the production of books,
10 documents and vouchers, except tax returns, relating to any matter
11 within the scope of the audit. The auditor shall annually reconcile
12 the income and balance the cash of all revenue received. This audit
13 shall include, but not be limited to, recommendations, if any, for
14 improvement of the record keeping and systems of internal
15 controls.

By the Commission of Civil Service, Bureau of Civil Service Administration, Department of Public Administration, Office of the Secretary, Manila, Philippines.

The Commission of Civil Service

in the City of Manila, Philippines

DO hereby certify that the following is a true and correct copy of the original as filed in the office of the Secretary, Manila, Philippines, on this 15th day of May, 1954.

Witness my hand and the seal of the Commission of Civil Service, Manila, Philippines, this 15th day of May, 1954.

1. Section 11 of the Civil Service Law, as amended, provides that the Commission shall be composed of a Chairman and two members to be appointed by the President of the Philippines.

2. The Commission shall have the honor and dignity of a high office and shall exercise its functions in a dignified manner. It shall be composed of a Chairman and two members to be appointed by the President of the Philippines. The Commission shall have the honor and dignity of a high office and shall exercise its functions in a dignified manner. It shall be composed of a Chairman and two members to be appointed by the President of the Philippines. The Commission shall have the honor and dignity of a high office and shall exercise its functions in a dignified manner. It shall be composed of a Chairman and two members to be appointed by the President of the Philippines.