

# STATE OF CONNECTICUT



*AUDITORS' REPORT  
JOINT COMMITTEE ON LEGISLATIVE MANAGEMENT  
FOR THE FISCAL YEARS ENDED JUNE 30, 2008 AND 2009*

**AUDITORS OF PUBLIC ACCOUNTS**

KEVIN P. JOHNSTON ❖ ROBERT G. JAEKLE

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September 2, 2010

**AUDITORS' REPORT  
JOINT COMMITTEE ON LEGISLATIVE MANAGEMENT  
FOR THE FISCAL YEARS ENDED JUNE 30, 2008 AND 2009**

We have examined the financial records of the Joint Committee on Legislative Management and those commissions whose financial affairs were administered by that Committee including the Permanent Commission on the Status of Women, Commission on Children, Latino and Puerto Rican Affairs Commission, State Capitol Preservation and Restoration Commission, African-American Affairs Commission, and the Connecticut Commission on Aging.

Our examination covered the fiscal years ended June 30, 2008 and 2009. Financial statement presentation and auditing is done on a Statewide Single Audit basis to include all State agencies. This examination has been limited to assessing the Joint Committee on Legislative Management's and the related Commissions' compliance with certain provisions of laws, regulations, contracts and grant agreements, and evaluating the Committee's and related Commissions' internal control structure and procedures established to ensure such compliance. This report on our examination consists of the Comments, Condition of Records, Recommendations and Certification that follow.

**COMMENTS**

**FOREWORD:**

The Joint Committee on Legislative Management (JCLM, Committee, or Agency) operates, generally, under the provisions of Title 2, Chapter 18a, Sections 2-71a through 2-71x, of the General Statutes. It is responsible for the financial affairs of the General Assembly, including the coordination and management of legislative matters and the supervision and approval of legislative expenditures from all appropriations to the General Assembly, legislative commissions and legislative interim committees. It must review and approve budgetary requests of all legislative commissions, committees, and agencies, and coordinate the work of the General Assembly's standing committees. The Committee is required to assess ways and means to improve the legislative operation and to make improvements in the legislative organization, procedures, facilities and

working conditions. It is also responsible for the maintenance, supervision and control of the State Capitol and the Legislative Office Building and grounds as well as for the undertaking of authorized capital projects involving the preservation and restoration of the State Capitol building.

**Members of the Joint Committee on Legislative Management:**

In accordance with the provisions of Section 2-71a of the Connecticut General Statutes, the membership of JCLM shall be as provided in the joint rules of the House of Representatives and the Senate. Section 3(c)(1) of the Joint Rules state there should be 20 and 13 members to be appointed from the House of Representatives and Senate, respectively; however, the Committee has been operating with 30 members for several years. As of June 30, 2009, the Committee's membership was as follows:

• House Members:

Co-Chairperson, Speaker, Christopher G. Donovan  
Majority Leader, Denise W. Merrill  
Minority Leader, Lawrence F. Cafero, Jr.  
Representative Emil Altobello, Jr.  
Representative Louis P. Esposito, Jr.  
Representative Mary G. Fritz  
Representative John C. Geragosian  
Representative Robert D. Godfrey  
Representative John A. Harkins  
Representative Marie L. Kirkley-Bey  
Representative David McCluskey  
Representative Sandy H. Nafis  
Representative Brian J. O'Connor  
Representative Linda A. Orange  
Representative James A. O'Rourke III  
Representative John E. Piscopo  
Representative Pamela Z. Sawyer  
Representative Peter A. Tercyak  
Two Vacancies

• Senate Members:

Co-Chairperson, President Pro Tempore, Donald E. Williams, Jr.  
Majority Leader, Martin M. Looney  
Minority Leader, John McKinney  
Senator Thomas A. Colapietro  
Senator Joseph J. Crisco, Jr.  
Senator Eileen M. Daily  
Senator Leonard A. Fasano  
Senator Toni N. Harp  
Senator Joan V. Hartley  
Senator Gary D. LeBeau  
Senator Michael A McLachlan  
Senator Kevin D. Witkos  
One Vacancy

D'Ann Mazzocca served as Executive Director during the audited period. Other members who served during the audited period were Speaker, James A. Amann, Representatives Richard O. Belden, Michael A. Christ, William Hamzy, Walter M. Pawelkiewicz, Felipe Reinoso, J. Brendan Sharkey, and Toni E. Walker, along with Senators Judith G. Freedmen, Thomas, P. Gaffey, William H. Nickerson, and Andrew W. Roraback.

**Legislative Changes:**

Public Act 07-4, of the June 2007 Special Session, allowed the General Assembly, through the JCLM to lease the Old State House at the cost of \$1 per year for at least 99 years from the City of Hartford. The Act required that such lease shall require JCLM to have custody and control of the land and buildings, provide for maintenance, and award contracts for community programs and for operations. This Act was effective July 1, 2007.

Public Act 07-5, of the June 2007 Special Session, subsection 18, allowed for the award of specified annual lump sum payments for meritorious service to nonpartisan employees of the General Assembly whose salaries equal the maximum salary for their job classification. These awards appear to mirror the Performance Assessment and Recognition System benefits within the Executive Branch. This Act was effective October 6, 2007.

Public Act 09-2, subsection 9, as amended by Public Act 09-3 of the June 2009 Special Session, subsection 56, and Public Act 09-7 of the September 2009 Special Session, subsection 49, established a Commission on Enhancing Agency Outcomes that was to consider the redundancies among State agencies and promote efficiency and accountability in State government by making recommendations with the goal of reducing State costs and enhancing the quality and accessibility of State services. Later amendments more generally stated the purpose to “identify subjects for further study.” The Commission submitted an initial report on February 1, 2010, and has another report due by December 31, 2010. The commission will terminate on December 31, 2011. These Acts were effective March 3, 2009, September 8, 2009 and October 5, 2009.

**Subsequent Events:**

Public Act 08-166 established the Asian Pacific American Affairs Commission effective July 1, 2009.

Public Act 09-7 of the September 2009 Special Session, subsections 143 through 153, made several changes affecting the commissions related to human services, effective October 5, 2009. It eliminated the commissions’ personnel authority, expanded the number of members on each commission, required more results-based reporting, and made the commissions’ mandated responsibilities more uniform. Not all of the expanded appointments were made as of June 1, 2010.

Public Act 09-3 of the June 2009 Special Session, reduced the appropriations, generally by 50 percent, for the Permanent Commission on the Status of Women, Commission on Children, Latino and Puerto Rican Affairs Commission, African-American Affairs Commission, and the Connecticut Commission on Aging. At this time, it is difficult to determine how the substantial reduction in appropriations, current mandates and expanded membership will affect the operations of the Commissions. This Act was effective on September 8, 2009.

**Legislative Offices and Commissions:**

Through its administrative staff, the Committee provides administrative support to the operations of all legislative committees and commissions and the various agencies of the legislative branch, except the Auditors of Public Accounts. Within the budget for the Committee, provisions are made to fund the operations of Legislative Offices, including the Office of Legislative Management, Office of Legislative Research, Office of Fiscal Analysis, Office of Program Review and Investigations, Legislative Library, Office of Information Technology, State Capitol Police, Offices of the Senate and House Clerks, and the Legislative Commissioners' Office.

Separate General Fund budgets were approved for the following: Permanent Commission on the Status of Women, the Commission on Children, the Latino and Puerto Rican Affairs Commission, the African-American Affairs Commission, and the Connecticut Commission on Aging, as well as for the Auditors of Public Accounts. Other legislative commissions include the Law Revision Commission, the State Capitol Preservation and Restoration Commission, the Commission on Compensation of Elected State Officials and Judges, the Commission on Uniform Legislation and the Commission on Innovation and Productivity.

**RÉSUMÉ OF OPERATIONS:**

**Receipts and Expenditures for the Office of Legislative Management:**

Receipts recorded within the Office of Legislative Management (OLM), which is the administrative office established under JCLM, totaled \$2,743,408, \$2,711,235 and \$2,617,084 for the fiscal years ended June 30, 2007, 2008 and 2009, respectively. The major source of revenue was an annual transfer of funds from the Department of Revenue Services that was used to defray the costs of providing television coverage of State government deliberations and public policy events in accordance with Section 2-71x of the General Statutes. Expenditures by fund and account for only the Office of Legislative Management are shown below:

|                                       | <u>2006-2007</u>    | <u>2007-2008</u>    | <u>2008-2009</u>    |
|---------------------------------------|---------------------|---------------------|---------------------|
| General Fund – Budgeted Accounts      | \$55,773,424        | \$58,875,031        | \$57,606,555        |
| Grant/Restricted Fund                 | <u>2,175,114</u>    | <u>2,484,071</u>    | <u>2,670,448</u>    |
| Totals                                | <u>\$57,948,538</u> | <u>\$61,359,102</u> | <u>\$60,277,003</u> |
|                                       | <u>2006-2007</u>    | <u>2007-2008</u>    | <u>2008-2009</u>    |
| Personal Services & Employee Benefits | \$37,578,262        | \$38,804,049        | \$40,124,875        |
| Employee Expenses, Allowances & Fees  | 1,827,183           | 2,013,282           | 1,809,623           |
| Purchases & Contracted Services       | 7,335,952           | 9,642,077           | 7,903,345           |
| Premises & Property Expenses          | 7,556,443           | 8,064,686           | 7,681,772           |
| Information Technology                | 2,300,219           | 1,895,501           | 1,629,628           |
| Capital Outlays – Equipment           | 693,590             | 308,378             | 465,945             |
| Purchased Commodities                 | 606,333             | 464,604             | 618,493             |
| Grant Refund and Motor Vehicle Costs  | <u>50,556</u>       | <u>166,525</u>      | <u>43,322</u>       |
| Totals                                | <u>\$57,948,538</u> | <u>\$61,359,102</u> | <u>\$60,277,003</u> |

Expenditures increased 5.9 percent and decreased 1.8 percent during the fiscal years ended June 30, 2008 and 2009, respectively. Personal services and employee benefits increased 3.3 percent and 3.4 percent due to increase in salaries and wages for cost of living increases, merit increases and promotions. Purchases and contracted services increased in the fiscal year ended June 30, 2008, due to management consultant services for OLM to assume custody and control the Old State House from the City of Hartford, comply with new results based accountability measures, provide for the Child Poverty and Prevention Council, and to fund a hospital beds need analysis for central Connecticut. Also, during the fiscal year ended June 30, 2008, there were engineering and architectural service expenses related to planning an expansion project of the Legislative Office Building. Expenditures decreased in the fiscal year ended June 30, 2009, due to the elimination of expenses for child poverty issues and results based accountability matters.

**Permanent Commission on the Status of Women:**

The Permanent Commission on the Status of Women operates under the provisions of Title 46a, Chapter 812, Sections 46a-1 to 46a-6, of the General Statutes. The Commission is comprised of 17 members whose duties are to conduct an ongoing study of all matters concerning women, inform leaders of business, education, governments, and the media of the problem of sex discrimination, to enlist their support in working toward improvement; serve as liaison between government and private interest groups concerned with services for women; promote consideration of qualified women for all levels of government positions; and oversee coordination and assess programs and practices in all State agencies as they affect women. In accordance with Public Act 07-107, the Trafficking in Persons Council, was established within the Permanent Commission on the Status of Women for administrative purposes only. The Council is to consult with organizations, strengthen efforts to prevent trafficking, protect and assist victims, prosecute traffickers and file annual reports with the General Assembly. This Council has met and filed reports.

The membership of the Commission as of June 30, 2009, was as follows:

|                                  |                       |
|----------------------------------|-----------------------|
| Susan O. Storey, Chairperson     | Carrie Gallagher      |
| Senator John A. Kissell          | Adrienne F. Houel     |
| Senator Andrew J. McDonald       | Tanya Meck            |
| Representative Michael P. Lawlor | Melanie O'Brien Esq.  |
| Representative Arthur J. O'Neill | Jean L. Rexford       |
| Barbara DeBaptiste               | Denise Rodosevich     |
| Yvonne Davis                     | Cindy R. Slane        |
| Elizabeth Donahue                | Patricia E. Whitcombe |
|                                  | Cecilia J. Woods      |

Other members who also served on the Commission during the audited period were Sandra Hassan and Representative Robert Farr. Teresa C. Younger served as Executive Director during the audited period.

Expenditures for the Permanent Commission on the Status of Women totaled \$791,713, \$830,177 and \$811,708 for the fiscal years ended June 30, 2007, 2008 and 2009, respectively. The changes during the fiscal year ended June 30, 2008, were generally attributed to salaries and wages, along with management consultant services for the Elderly Economic Sufficiency Index project and other programs associated with the Commission's 35<sup>th</sup> Anniversary year. Receipts amounted to \$151,909, \$8,875 and \$31,003 during the three fiscal years, respectively. The changes in receipts were primarily attributable to changes in grant activity.

**Commission on Children:**

The Commission on Children operates under the provisions of Title 46a, Chapter 814d, Sections 46a-126 to 46a-131a, of the General Statutes. The duties of the Commission as of June 30, 2009, were to review all matters concerning children and the Commission shall meet periodically with various State agencies and officials on any matter related to children and the delivery of services to children; meet with and be available to representatives of private providers of services to children, foster parents, and support groups to children, to understand their concerns regarding the provision for services to children; receive from individuals and departments identified above, requests for review and recommendations by the Commission on any matters related to children and the delivery of services to children; inform leaders of the business community, education community, State and local governments, and the media of the nature and scope of problems faced by children; serve as a liaison between government and private groups concerned with children; and review coordination and assess programs and practices in all State agencies as they affect children. Section 46a-131a of the General Statutes states that the Commission shall develop, within available appropriations, an annual social health index report. The Social State of Connecticut 2008 was published in November 2008. The membership of the Commission on Children as of June 30, 2009, was as follows:

Appointed Members:

|                                    |                       |
|------------------------------------|-----------------------|
| M. Alex Geertsma, M.D, Chairperson | Mary K. Fox           |
| Senator Andrew McDonald            | Alison Hilding        |
| Senator Jonathan Harris            | Josh Piteo            |
| Representative Andrew Fleischmann  | Mary Grace Reed       |
| Representative Toni Walker         | Barbara J. Ruhe       |
| Judith A. Busch                    | Laura Lee Simon       |
| George A. Coleman                  | John P. Yrchik, Ph.D. |
| James P. Cordier                   | Vacancy               |

Ex-officio nonvoting members:

Commissioner of Children and Families  
Commissioner of Social Services  
Commissioner of Developmental Services  
Commissioner of Public Health  
Commissioner of Education  
Commissioner of Correction

Secretary of the Office of Policy and Management  
Attorney General  
Chief Court Administrator

Other members who also served on the Commission during our audited period were Leslie Wolfgang, Senator Mary Ann Handley and Representative Michael P. Lawlor. Elaine Zimmerman served as Executive Director throughout the audited period.

Expenditures for the Commission on Children totaled \$870,694, \$1,034,925 and \$949,031 for the fiscal years ended June 30, 2007, 2008 and 2009, respectively. The increase and decrease were due to contractual services, which increased and decreased in greater amounts than the increases in personal services. Receipts totaled \$88,150, \$65,000 and \$53,553 during the three fiscal years, respectively. These receipts were comprised primarily of private and Federal grants.

**Latino and Puerto Rican Affairs Commission:**

The Latino and Puerto Rican Affairs Commission operates under the provisions of Title 2, Chapter 23d, Section 2-120, of the General Statutes. The duties of the Commission as of June 30, 2009, were to review and comment on any proposed State legislation and regulations that would affect the Latino and Puerto Rican populations in the State; advise and provide information to the Governor on the State's policies concerning the Latino and Puerto Rican communities; advise the Governor concerning the coordination and administration of State programs serving the Latino and Puerto Rican populations; maintain a liaison between the Latino and Puerto Rican communities and governmental entities; encourage Latino and Puerto Rican representation at all levels of State government, including State boards and commissions; and prepare and submit an annual report concerning its activities with any appropriate recommendations concerning the Latino and Puerto Rican populations in the State. The membership of the Latino and Puerto Rican Affairs Commission as of June 30, 2009, was as follows:

|                             |                       |
|-----------------------------|-----------------------|
| Ivette Servera, Chairperson | Maritza Tirú          |
| Ramón L. Arroyo             | Luis A. Menéndez      |
| Sonia Ayala                 | Alcides Ortíz         |
| Carlos E. Candal            | Pablo Rivera          |
| Isaias Tomas Diaz           | Juan M. Pérez         |
| Manuel García               | Ed Rodríguez          |
| Enrique Marcano Sr.         | Norma Rodríguez-Reyes |

Other members who served during the audited period were Carlos Alvarez, Ann E. Negrón and Awilda S. Reasco. Fernando Betancourt had served as Executive Director until November 1, 2008, and Lina Lorenzi served from February 23, 2009 until June 22, 2009, when Werner Oyanadel was appointed the Acting Executive Director of the Commission.

Expenditures for the Latino and Puerto Rican Affairs Commission amounted to \$516,057, \$585,165 and \$649,156 for the fiscal years ended June 30, 2007, 2008 and 2009, respectively. For the fiscal years ended June 30, 2008 and 2009, the changes in expenditures were primarily

attributable to increases in personnel and contracted services. Such services included a stipulated agreement with the Commission's former Executive Director, which permitted him to be paid as a consultant for six months after his termination date. Receipts totaled \$109,415, \$75,895 and \$95,909 during the three fiscal years, respectively. The changes were due to non-Federal aid and private grants.

**African-American Affairs Commission:**

The African-American Affairs Commission operates under Title 2, Chapter 23e, Section 2-121, of the General Statutes. As of June 30, 2009, the Commission was charged with reviewing and commenting on proposed State legislation and regulations affecting the State's African-American population; encouraging their representation in State government, advising and providing the Governor with information on State policies concerning them; advising the Governor on the coordination and administration of State programs serving them; maintaining a liaison between their communities and governmental entities; and preparing and submitting an annual report to the Governor regarding the Commission's activities and any appropriate recommendation regarding them.

The membership of the African-American Affairs Commission as of June 30, 2009, was as follows:

|                              |                    |
|------------------------------|--------------------|
| George S. Logan, Chairperson | Stephanie C. Moore |
| Kristen M. Clark             | Ngozi Taffe        |
| Brenda P. Delgado            | Diana Washington   |
| Rosetta E. Jones             | Alphonse Wright    |
| Derrick T. McBride           | Three Vacancies    |
| Fred Pierre-Louis            |                    |

Other members who served during the audited period were Lillie Crosby and Michael Jefferson. Glenn A. Cassis served as Executive Director during the audited period.

Expenditures of the African-American Affairs Commission were \$351,156, \$370,422 and \$380,573 for the fiscal years ended June 30, 2007, 2008 and 2009, respectively. The increases were for personal services and employee benefits. Receipts totaled \$12,563, \$11,250 and \$10,530 during the three fiscal years, respectively. The changes were attributed to Federal and non-Federal aid.

**Connecticut Commission on Aging:**

The Connecticut Commission on Aging operates under Title 17b, Chapter 3199bb, Section 17b-420, of the General Statutes. As of June 30, 2009, the Commission was charged with advocating on behalf of elderly persons on issues and programs of concern to the elderly including health care, nutrition, housing, employment, transportation, legal assistance and economic security. The Commission prepares reports to the Governor, General Assembly and municipalities on its findings and recommendations concerning services for the elderly, conducts public hearings, meets with agency and State representatives on matters that concern the elderly, comments on the budget of the

Unit on Aging within the Department of Social Services, and disseminates information on the nature and scope of the problems faced by the elderly.

The membership of the Connecticut Commission on Aging as of June 30, 2009, was as follows:

Appointed Members:

|                                 |                         |
|---------------------------------|-------------------------|
| Christine M. Lewis, Chairperson | Dr. Waldo C. Klein      |
| Donald L. Dimenstein            | Mary Ellen Klinck       |
| William L. Eddy                 | Patricia H. Mayfield    |
| Sharon Gesek                    | Richard C. Memmott, Sr. |
| Raymond Guenter                 | James L. Pellegrino     |
| Nancy Sullivan Hodkoski         | Carolyn J. Thornberry   |
| Judith M. Jencks                | Carol Tillman Parrish   |
| Dr. Gerard J. Kerins            | Gerd Weindling          |
|                                 | Penelope L. Young       |

Ex-officio nonvoting members:

Chairpersons and Ranking Members of Human Services Committee  
Chairpersons and Ranking Members of the Select Committee on Aging  
Commissioner of Social Services  
Commissioner of Public Health  
Commissioner of Mental Health and Addiction Services  
Commissioner of Developmental Services  
Commissioner of Economic and Community Development  
Commissioner of Transportation  
Commissioner of Insurance  
Commissioner of Labor

Other members who served during the audited period were Kathryn J. Freda and Nancy S. Gyurko. Julia Evans Starr served as the Executive Director throughout the audited period.

Expenditures of the Commission on Aging totaled \$454,410, \$438,269 and \$367,811 for the fiscal years ended June 30, 2007, 2008 and 2009, respectively. The decrease in expenditures was generally due to a decrease in management consultant services for the long-term care assessment study. Receipts totaled \$4,210, \$168 and \$28 during the fiscal years ended June 30, 2007, 2008 and 2009, respectively. The decrease was attributable to private grant activity.

**Other Legislative Commissions:**

Other Legislative Commissions are summarized below:

- The Law Revision Commission is to consider and prepare comments and recommendations on proposed law changes and submit an annual report to the General Assembly in accordance with Sections 2-85 through 2-88 of the General Statutes. This Commission has not been active for several years.
- The State Capitol Preservation and Restoration Commission is responsible for a continuing study of the State Capitol building and grounds to develop a master plan for the preservation and restoration of the Capitol in accordance with Section 4b-60 of the General Statutes. Its most recent report was issued in March 2010.
- The Compensation Commission of Elected State Officials and Judges, in accordance with Section 2-9a of the General Statutes, is responsible to recommend legislative proposals for salary, expenses, pension, workers' compensation and any other benefits to be paid to elected State officials and judges on or before February 15<sup>th</sup> in odd-numbered years and may, at its discretion, submit recommendations in even numbered years. This Commission has submitted reports.
- The Commission on Uniform Legislation, in accordance with Section 2-80 of the General Statutes, is responsible to examine certain subjects on which uniformity is desirable. This Commission has submitted reports.
- The Commission on Innovation and Productivity is responsible to recommend innovations for the improvements of cost-effectiveness and efficiency, examine ways to increase productivity, reduce costs, and provide the highest quality services in State Government in accordance with Section 2-110 of the General Statutes. This Commission has not filed annual reports since being established in 1993.

There were no receipts for the commissions listed above. The only expenditures for the commissions were for annual membership dues and travel to annual conferences for the members of the Commission on Uniform Legislation.

**CONDITION OF RECORDS**

There were no audit findings developed as a result of this audit examination.

## **RECOMMENDATIONS**

Our prior audit report on the Joint Committee on Legislative Management for the fiscal years ended June 30, 2006 and 2007, contained one recommendation, which was not repeated. Our current audit did not have any recommendations.

*Status of Prior Audit Recommendations:*

- The Joint Committee on Legislative Management and other Legislative Commissions should comply with all meeting, reporting and other requirements or determine whether appropriate changes are necessary. During our current audit, we found certain improvements in this area; therefore, this recommendation will not be repeated.

*Current Audit Recommendations:*

There were no recommendations developed as a result of this audit examination.

**CERTIFICATION**

As required by Section 2-90 of the General Statutes, we have audited the books and accounts of the Joint Committee on Legislative Management for the fiscal years ended June 30, 2008 and 2009. This audit was primarily limited to performing tests of the Agency's compliance with certain provisions of laws, regulations, contracts and grant agreements and to understanding and evaluating the effectiveness of the Agency's internal control policies and procedures for ensuring that (1) the provisions of certain laws, regulations, contracts and grants agreements applicable to the Agency are complied with, (2) the financial transactions of the Agency are properly initiated, authorized, recorded, processed, and reported on consistent with management's direction, and (3) the assets of the Agency are safeguarded against loss or unauthorized use. The financial statement audits of the Joint Committee on Legislative Management for the fiscal years ended June 30, 2008 and 2009, are included as part of our Statewide Single Audits of the State of Connecticut for those fiscal years.

Because we are not organizationally independent with respect to the Joint Committee on Legislative Management, our audit was not performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. However, we did apply the field work standards for financial audits in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Joint Committee on Legislative Management complied in all material or significant respects with the provisions of certain laws, regulations, contracts and grant agreements and to obtain a sufficient understanding of the internal control to plan the audit and determine the nature, timing and extent of tests to be performed during the conduct of the audit.

**CONCLUSION**

In conclusion, we wish to express our appreciation for the cooperation and courtesies extended to our representatives by the personnel of the Joint Committee on Legislative Management during this examination.

Maura F. Pardo  
Principal Auditor

Approved:

Kevin P. Johnston  
Auditor of Public Accounts

Robert G. Jaekle  
Auditor of Public Accounts