

The Commonwealth of Massachusetts

AUDITOR OF THE COMMONWEALTH

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BOSTON, MASSACHUSETTS 02108

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FEB 23 2012

**Board of Selectmen
Town of Wayland**
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SUZANNE M. BUMP, ESQ.
AUDITOR

February 21, 2012

Dr. Shawn Kinney
Wayland School Committee
6 Dairy Farm Lane
Wayland, MA 01778

Dear Mr. Kinney:

This letter is in response to your written inquiry of January 25th, 2012 to the Office of the State Auditor (OSA) seeking assistance relative to a potential audit to be performed by this office pursuant to M.G.L. Chapter 11, section 12.

In order to understand the current circumstances, we have reviewed the detailed report prepared by the Abrahams Group and spoken at length with Mr. Gerard Perry of the Department of Revenue, Bureau of Accounts.

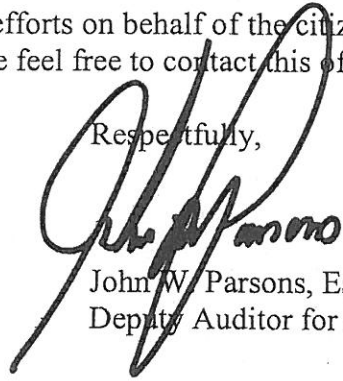
As a general matter, the issues raised in your correspondence and addressed in detail in the Abrahams Group report are municipal issues that clearly fall within the province of the Bureau of Accounts. As stated in our enabling statute at Ch.11, s.12, lines 35-36, "this section shall not apply to those accounts which the director of accounts of the department of revenue is required by law to examine". While subsequent language authorizes a community to petition this office to conduct an audit, you should be advised that this discretionary authority bestowed on the OSA has been used sparingly and almost always when significant allegations of wrongdoing and criminal activity have been raised.

In communications with Mr. Perry, he has stated that his office has carefully monitored the Wayland matter and does not believe that the practices revealed in the Abrahams report are of this nature. Furthermore, our review of the Abrahams report confirms the conclusions of Mr. Perry's office.

The Abrahams Group report reveals a significant number of improper, inefficient and inappropriate practices in the financial activities of the Wayland School Department. This comprehensive, well-written report provides the Town and the School Committee with a thorough blueprint for improving the financial processes and practices of the school department. It is the recommendation of this office that the community work with the Abrahams Group and the Bureau of Accounts to implement the clear recommendations of the report. Initiating additional audit work at a cost of \$15,000 - \$30,000 would appear to be unnecessary and duplicative of the professional work of the Abrahams Group.

This office commends you for your diligent efforts on behalf of the citizens of Wayland. If you would like to discuss this matter further, please feel free to contact this office.

Respectfully,

A large, stylized handwritten signature in black ink, appearing to read 'John W. Parsons'.

John W. Parsons, Esq.
Deputy Auditor for Audit Operations

cc: Gerry Perry, Bureau of Accounts
Mark D. Abrahams, Abrahams Group
Frederic Turkington, Wayland Town Administrator