



# The Commonwealth of Massachusetts

AUDITOR OF THE COMMONWEALTH

ONE ASHBURTON PLACE, ROOM 1819  
BOSTON, MASSACHUSETTS 02108

**RECEIVED**

JUN - 8 2012

Board of Selectmen  
Town of Wayland

SUZANNE M. BUMP, ESQ.  
AUDITOR

TEL: 617-727-6200  
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June 7, 2012

Frederic E. Turkington, Jr.  
Town Administrator  
Town of Wayland  
41 Cochituate Road  
Wayland, MA 01778

Dear Mr. Turkington, Jr:

I am writing in response to your letter of May 15, 2012 to William Keefe of this office, in which the Town of Wayland, through the Board of Selectman and by the vote of Town Meeting is requesting an audit of certain Wayland school department program funds.

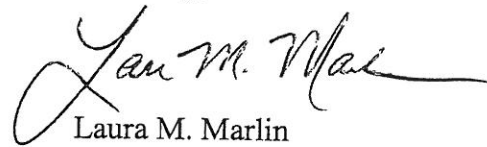
Directly related to this request is our previous letter dated February 21, 2012, in response to Wayland School Committee member Dr. Shawn Kinney's similar request. The Office of the State Auditor response, which is attached hereto, stated the reasons we do not believe that such an audit is appropriate for this office to undertake, a position which has not changed.

As we stated in our previous letter, while the statute which governs the OSA's authority to conduct audits does provide a mechanism for a community to petition this office to conduct an audit, this discretionary authority has been used sparingly and almost always in circumstances in which there exists the potential for fraud or criminal activity. Based on a review of the comprehensive report and recommendations of the Abrahams Group, our discussions with the Department of Revenue, Director of the Bureau of Accounts, who has statutory jurisdiction over all municipal financial management and oversight, and our review of correspondence from interested members of the community, we do not believe that the potential for fraud or criminal activity is present here, and therefore we decline to conduct an audit at this time.

I would suggest that you contact Gerry Perry, the Director of the Bureau of Accounts, for further guidance and assistance on this matter. If you wish to pursue the audit option, I would recommend that you consider hiring an independent public accounting firm.

We appreciate the efforts of the Town of Wayland to enhance accountability of public funds. Please feel free to contact me, if you wish to further discuss this matter.

Sincerely,



Laura M. Marlin  
First Deputy Auditor

LMM:yr

Enclosure

cc: Gerry Perry, Bureau of Accounts  
Mark Abrahams, Abrahams Group  
John Bladon, Chair, Wayland Board of Selectman  
Dennis Berry, Town Moderator  
Barbara Fletcher, Chair, Wayland School Committee  
Dr. Shawn Kinney, Member, Wayland School Committee  
Cherry Carlson, Chair, Wayland Finance Committee