

**TOWN OF DUDLEY**  
MASSACHUSETTS  
Public Information Office



Debbie LaPlaca  
Public Information

71 West Main Street  
Dudley, MA 01571  
dlaplaca@dudleyma.gov

Office: 508-949-8030  
Mobile: 508-847-2206

**For Immediate Release**

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**The state Department of Revenue is conducting a financial management audit of the Town of Dudley that is expected to complete by mid-summer.**

Following its annual independent audit, the Town of Dudley's FY2023 financials were deemed to be free of red flags and compliant with U.S. Generally Accepted Accounting Principles (GAAP), by financial auditing firm Scanlon & Assoc. Tom Scanlon discussed the results of his auditing team's findings, detailed in a 74-page report, with the Board of Selectmen on November 13. Mr. Scanlon reported that he saw no red flags or variances.

At this meeting, selectmen noted a handful of residents were calling for a forensic financial audit of the town, which Scanlon said could cost as much as \$700,000.

Instead, the Board of Selectmen pursued free assistance from the state. The Inspector General's Office directed selectmen to the state Department of Revenue's Division of Local Mandates. On January 26, 2024, the town made a formal request for the state Department of Revenue to conduct a financial management review of the town. The audit began on March 14, and it is expected to finish by mid-summer 2024.

The scope of the audit is focused on the town's financial offices and the practices, procedures and the policies that guide municipal decisions. The audit team examines the duties and responsibilities of finance officers and the degree of coordination and communication that exists among the various boards, committees, and officials involved in financial management.

The state inspectors evaluate the effectiveness of financial checks and balances and compliance with state laws and regulations that govern fiscal matters. The process includes interviews with selectmen, independent auditors, collector/treasurer, information technology director, and assessors.

Also undergoing examination are documents from various documents, including the Tax Recapitulation Sheet, Schedule A, balance sheet, the town's annual budget, warrants payable, revenue and expenditure reports, and reconciliation reports.

This voluntary, independent audit comes at no cost to the town. The anticipated report and audit findings will be shared with residents upon receipt.