



Commonwealth of Massachusetts
Office of the State Auditor
Suzanne M. Bump

Making government work better

Official Audit Report – Issued June 18, 2019

Barnstable County Sheriff's Office

For the period July 1, 2016 through June 30, 2018





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Sheriff James M. Cummings
Barnstable County Sheriff's Office
6000 Sheriff's Place
Bourne, MA 02532

Dear Sheriff Cummings:

I am pleased to provide this performance audit of the Barnstable County Sheriff's Office. This report details the audit objectives, scope, methodology, and conclusions for the audit period, July 1, 2016 through June 30, 2018. My audit staff discussed the contents of this report with management of your office.

I would also like to express my appreciation to the Barnstable County Sheriff's Office for the cooperation and assistance provided to my staff during the audit.

Sincerely,

A handwritten signature in blue ink, appearing to read "SMBump".

Suzanne M. Bump
Auditor of the Commonwealth

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LIST OF ABBREVIATIONS

BCSO	Barnstable County Sheriff's Office
JBCC	Joint Base Cape Cod
MMARS	Massachusetts Management Accounting and Reporting System
OSA	Office of the State Auditor
PRS	Purchase Request System

EXECUTIVE SUMMARY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor has performed an audit of the Barnstable County Sheriff's Office (BCSO) for the period July 1, 2016 through June 30, 2018. In this performance audit, we examined BCSO activities related to the administration of its non-payroll expenses, contracting process for goods and services, and staff overtime.

Our audit revealed no significant instances of noncompliance by BCSO that must be reported under generally accepted government auditing standards.

OVERVIEW OF AUDITED ENTITY

The Barnstable County Sheriff's Office (BCSO) was established as a state agency on January 1, 2010, pursuant to Chapter 61 of the Acts of 2009. This act transferred to the Commonwealth, except where specified, all functions, duties, and responsibilities of BCSO and the other six county sheriffs' offices that still existed, including assets, liabilities, debt, and potential litigation. This legislation made the sheriffs employees of the Commonwealth; however, they are still elected officials with administrative and operational control of their offices.

According to BCSO's website, the office's mission is as follows:

To improve the quality of life on Cape Cod by:

Protecting the public from criminal offenders by operating a safe, secure, and rehabilitative correctional facility.

Assisting local agencies and promoting public safety through our associated specialized services.

Enforcing the Laws of the Commonwealth of Massachusetts and the Constitution of the United States of America.

We hold ourselves accountable to the public and the principles of Integrity, Professionalism, Compassion and Teamwork.

BCSO is responsible for operating the Barnstable County Correctional Facility, which includes the Jail and House of Correction and a Communications Center located next to the Joint Base Cape Cod (JBCC)¹ in Bourne. The Barnstable County Correctional Facility houses a maximum of 588 inmates, who serve sentences of no more than two and a half years, in 12 housing units (pods). According to the BCSO website,

With individual recreation rooms in each pod, a library, classrooms, and chapel, this state-of-the-art facility allows BCSO staff to provide secure, safe incarceration of inmates and offer rehabilitative services for their betterment. During their sentence, inmates are provided medical services, substance abuse treatment, follow-up programming, religious services, educational programs, job training and reentry transitional programming.

1. According to the BCSO internal control plan, "The JBCC is home to five military commands, including the Massachusetts Army National Guard at Camp Edwards; the Massachusetts Air National Guard at Otis Air National Guard Base; the 253rd Combat Communications Group, also at Otis Air National Guard Base; the 6th Space Warning Squadron phased array radar site at Cape Cod Air Force Station; and the U.S. Coast Guard at Air Station Cape Cod."

Section IX of the BCSO internal control plan describes the Communications Center as follows:

It is a completely modern communications center with eight multi-functional dispatch consoles where telecommunicators respond to all emergency 911 calls for seven municipal fire/rescue departments and the JBCC Fire Department, and also patch calls between approximately 60 ambulances en route to four hospitals.

Additionally, BCSO has a Civil Process Unit that serves legal documents and enforces civil orders.

According to BCSO, the office had 324 employees as of July 26, 2018, and had an average of 347 inmates during the audit period. For its operations, BCSO received state appropriations of \$27,780,507 and \$28,336,117 for fiscal years 2017 and 2018, respectively.

AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor (OSA) has conducted a performance audit of certain activities of the Barnstable County Sheriff's Office (BCSO) for the period July 1, 2016 through June 30, 2018.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Below is a list of our audit objectives, indicating each question we intended our audit to answer and the conclusion we reached regarding each objective.

Objective	Conclusion
1. Does BCSO ensure that non-payroll expenses are	
a. approved in accordance with Section XII(E) of its Policy and Procedure 124.01, "Internal Control"?	Yes
b. supported by required documentation?	Yes
c. directly applicable to the mission of the office?	Yes
2. Does BCSO administer its contracting process for goods and services in accordance with the "Commonwealth of Massachusetts Office of the Sheriff, Policy Governing the Procurement of Commodities and/or Services"?	Yes
3. Does BCSO ensure that overtime for its employees is paid for hours that were worked?	Yes

To achieve our objectives, we gained an understanding of the internal controls we determined to be relevant to our audit objectives by reviewing applicable laws, regulations, and agency policies and procedures, as well as conducting inquiries with BCSO's staff and management. We evaluated the design and effectiveness of controls over non-payroll expenses, contracting, and staff overtime and determined whether they operated as intended during the audit period.

Additionally, we performed the procedures described below.

Non-Payroll Expenses

We obtained a list of non-payroll expense data from BCSO's Purchase Request System (PRS) and selected a random statistical sample of 30 non-payroll expenses (totaling \$40,529), using a 95% confidence level and a tolerable error rate of 10%, from a population of 2,197 non-payroll expenses (totaling \$3,568,413) from our audit period. We verified that hardcopy purchase orders were initialed and approved by the procurement officer and signed by the superintendent to determine whether non-payroll expenses were approved in accordance with Section XII(E) of BCSO's Policy and Procedure 124.01, "Internal Control."

Using the same sample, we also requested supporting documentation, such as invoices, purchase orders, and packing slips, and analyzed it to determine whether non-payroll expenses were supported and directly applicable to the office's mission.

Contracting Process

We obtained a list of BCSO contracts that were active during the audit period. There was a total of 40 contracts on this list, totaling \$3,912,477. To determine whether BCSO administered its contracting process for goods and services in accordance with the "Commonwealth of Massachusetts Office of the Sheriff, Policy Governing the Procurement of Commodities and/or Services," we requested the procurement files for all 40 contracts and inspected these files for evidence of applicable procurement requirements, such as obtaining three quotes for purchases less than \$50,000; using sole sources (only one vendor for an item or service); using requests for response (bid solicitations) for purchases over \$50,000; using existing contracts of other agencies, such as the Department of Correction or the Department of Public Health, for food services and inmate laboratory services; or obtaining procurement exceptions (designations for purchases that are not required to use the competitive procurement process). If there was a procurement exception, we verified that the procurement exception sheet was in the file. We also verified that the standard state contract form was in the file and signed by the vendor and the sheriff and that the scope of services was attached and signed by the vendor. We also determined whether there were any emergency contracts or amendments and whether they were approved by the sheriff. We compared the maximum obligation of each contract to the amount paid per the Massachusetts Management Accounting and Reporting System (MMARS) to ensure that the various MMARS payments throughout the contract period did not exceed the maximum obligations.

Overtime

We obtained a list from MMARS of all overtime paid (totaling \$6,059,481) from BCSO's state appropriation for overtime hours worked (totaling 138,777 hours) during the audit period. We summarized this list by employee and pay period. The result was 8,440 instances in which overtime was paid to a BCSO employee during a specific pay period. To determine whether BCSO ensured that its employees were paid for hours that were worked, we selected a random statistical sample of 30 instances, using a 95% confidence level and a tolerable error rate of 10%, from the total of 8,440. We verified that the overtime hours worked per Kronos (BCSO's time, attendance, and scheduling software) for each instance agreed with the overtime hours paid per MMARS.

Data Reliability

Based on OSA's two most recent (2014 and 2018) data reliability assessments of MMARS, which focused on testing selected system controls (i.e., access controls, application controls, configuration management, contingency planning, and segregation of duties), and our current comparison of source documentation with MMARS information, we determined that the information obtained from MMARS for our audit period was sufficiently reliable for the purposes of our audit work. Further, to verify our sample population of expenditures, we selected a random sample of 20 invoices from BCSO's files and determined whether the information on the invoices matched the data in MMARS. Additionally, we selected 20 transactions from MMARS and traced the information to physical documentation (i.e., invoices).

We determined the reliability of data obtained from Kronos by performing interviews and observations and testing certain information technology controls over security management, access controls, and segregation of duties. We also traced a random sample from Kronos of 24 employees who worked overtime and determined whether their overtime hours matched the hours listed in MMARS. We selected an additional 24 employees from MMARS who were paid for overtime and traced their paid hours to Kronos. We determined that the data from Kronos were sufficiently reliable for the purposes of this audit.

We determined the reliability of data obtained from PRS by performing interviews and observations and tracing a sample of PRS data between original source documents and MMARS data. We determined that the data from PRS were sufficiently reliable for the purposes of this audit.

We used statistical sampling methods for our audit objectives and did not project the sample results to any of the populations.