

No. 1375
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COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF THE AUDITOR
Report on the Examination of the Accounts
of the
Sergeant-at-Arms
From December 15, 1937 to April 27, 1939

COMMONWEALTH OF MASSACHUSETTS: *Auditor's department*
(DEPARTMENT OF THE AUDITOR)

Report on the Examination of the Accounts

of the *various state department*

(Sergeant-at-Arms)

From December 15, 1937 to April 27, 1939

no. 1375



RUSSELL A. WOOD
AUDITOR

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The Commonwealth of Massachusetts
Department of the
Auditor

State House, Boston July 5, 1939

Honorable Russell A. Wood
Auditor of the Commonwealth
State House
Boston, Massachusetts

Dear Sir:

An examination has been made of the
accounts of the Sergeant-at-Arms, covering the
period from December 15, 1937 to April 27, 1939,
and I am handing you herewith a report on this
examination.

Very truly yours,

Hector E. Cormier

FLR

First Deputy Auditor

An examination has been made of the accounts of the Sergeant-at-Arms, covering the period from December 15, 1937 to April 27, 1939.

Section 15 of Chapter 3 of the Tercentenary Edition of the General Laws, provides for the appointment of a Sergeant-at-Arms and reads as follows: \$2,000.00

Amount of Legislative Committee Expenses, and \$150.00

"The general court shall annually in January choose a sergeant-at-arms at a salary of four thousand dollars who shall hold office until removed or until another is chosen. He may be removed by the general court or, during its recess, may be suspended by the governor and council. If a vacancy or suspension occurs during such recess, the governor and council may appoint a person to perform the duties of the office until a new election."

Amount of advance money.

It was noted that no one in the office is Mr. Charles O. Holt the present Sergeant-at-Arms was appointed on January 5, 1921 and has been reappointed annually ever since.

Payments from the State Treasurer on

Payments from advance money were checked

Comments and Recommendations

It is advised that legislative counsel and agents, required under the provisions of sections 39, 40 and 41 of chapter 3 of the general laws to register with the Sergeant-at-Arms, also be required to pay a reasonable registration fee.

It is also advised that the Comptroller's Bureau be requested to install the regular state bookkeeping system

in this office including the standard form of serially numbered carbon copy receipt books.

The cash book footings were verified.

The appropriation accounts were reconciled

The cash was balanced, the bank account reconciled and the advance funds consisting of \$2,000.00 account of Legislative Committee Expenses, and \$150.00 account of Legislative Contingent and \$750.00 account of Special Committee on World's Fair were proved on April 27, 1939. In connection with the reconciliation of cash it was noted that the cash book shows only transactions in income cash and refunds, and that separate records are kept of the receipts and disbursements of advance money.

It was noted that no one in the office is bonded.

Reimbursements from the State Treasurer on account of disbursements from advance money were checked from records in the Comptroller's Bureau to the department records.

It was noted that duplicate vouchers are kept in the office only on payments from the advance for Legislative Contingent, in the case of payments from other advance funds the vouchers are filed with the Comptroller's Bureau with the schedules of payment. It is advised that duplicate vouchers be retained in the office to support all payments from advance money.

Cash statements were prepared for the period under examination.

The cash book footings were verified.

The appropriation accounts were reconciled with the records in the Comptroller's Bureau as of November 30, 1938 and March 31, 1939.

The income accounts were reconciled with the records in the Comptroller's Bureau on November 30, 1938 and April 27, 1939.

The following statement shows a comparison of transactions under the several appropriations and the net receipts account of income for the fiscal years of 1935 to 1938, inclusive:

Pages
Travel
Telephone calls
Legislative contingent
Witness fees

Detail of net receipts account of income:
Sales of legislative bulletins
Sales of legislative documents
Sales of old furniture

Statement of Disbursements under Appropriations and Net Receipts Account of Income

Fiscal Years 1935 to 1938, Inclusive

	1935	1936	1937	1938
Appropriations	\$1,190,000.00	\$1,190,000.00	\$1,190,000.00	\$1,190,000.00
Balances reverted	\$1,190,000.00	\$1,190,000.00	\$1,190,000.00	\$1,190,000.00
Disbursements	\$1,190,000.00	\$1,190,000.00	\$1,190,000.00	\$1,190,000.00
Receipts account of income	\$1,190,000.00	\$1,190,000.00	\$1,190,000.00	\$1,190,000.00
Detail of disbursements:				
Personal services:				
Sergeant-at-Arms, salary	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Clerical assistance	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Clerks, document room	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Other personal services	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Doorkeepers and postmaster	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Assistant doorkeepers and court officers	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Pages	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Travel	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Telephone tolls	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Legislative contingent	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Witness fees	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00

Detail of net receipts account of income:

Sales of legislative bulletins	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Sales of legislative documents	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Sales of old furniture	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00

Approved: _____
Date: _____, 1938
Approved: _____
Date: _____, 1938
Approved: _____
Date: _____, 1938

**Statement of Disbursements under Appropriations
and Net Receipts Account of Income**

Fiscal Years 1935 to 1938, Inclusive

	<u>1935</u>	<u>1936</u>	<u>1937</u>	<u>1938</u>
Disbursements:				
Services:				
Att-at-Arms, salary	\$ 4,000 00	\$ 4,000 00	\$ 4,000 00	\$ 4,000 00
Bul assistance	4,500 00	4,620 00	4,740 00	3,979 15
Document room	5,700 00	5,700 00	5,700 00	5,700 00
Personal services	3,150 00	3,150 00	3,150 00	3,043 55
Clerks and postmaster	8,000 00	8,000 00	8,000 00	8,000 00
Court doorkeepers and court				
Clerks	52,749 99	54,463 79	52,798 93	50,895 69
Tolls	9,100 00	9,100 00	9,659 50	10,562 20
Live contingent	7,161 00	7,308 00	7,077 00	7,140 00
Fees	13,946 20	13,103 10	7,868 95	10,975 60
	10,493 74	9,988 48	10,597 19	9,997 90
	293 66	-	-	127 80
	<u>\$119,094 59</u>	<u>\$119,433 37</u>	<u>\$113,591 57</u>	<u>\$114,421 89</u>
Net receipts account of income:				
Legislative bulletins	\$ 766 00	\$ 806 00	\$ 882 00	\$ 874 00
Legislative documents	640 00	770 00	900 00	840 00
Old furniture	6 35	260 00	63 00	210 00
	<u>\$1,412 35</u>	<u>\$1,836 00</u>	<u>\$1,845 00</u>	<u>\$1,924 00</u>

A brief resume of the various appropriations follows:

Personal Services: Chapter 3, Section 18 of the Tercentenary Edition of the General Laws fixes the salary of the doorkeepers, assistant doorkeepers, postmaster, assistant postmaster, porter, general court officers, pages, clerk and assistant clerk for the document room. It specified that pages hired after the session shall be paid \$3.00 per diem.

Travel: Chapter 201 of the Acts of 1928 provides that the officials above-mentioned shall receive in addition to their salary \$4.20 per mile for the session from their "abode to the place of sitting". The number of miles in each case is established by House Document No. 573 of the year 1892, the same being a report of a Committee on Pay Roll. Chapter 201 of the Acts of 1928 provides that the schedule for these payments be made in January. The amount of this mileage in 1938 was \$7,140.00.

Telephone Tolls: Telephone charges covering the legislative activities are included in the State House telephone contract, except toll charges. For 1938 \$12,000 was appropriated as follows:

Item 32, Chapter 356, Acts of 1938	\$ 8,000 00
Item 32, Chapter 497, Acts of 1938	2,000 00
Item 32, Chapter 504, Acts of 1938	2,000 00
	<u>\$12,000 00</u>

When a member puts in a toll call, the State House switchboard keeps a record of the person calling and of the exchange called, and at intervals the telephone company renders bills in detail showing persons called and place called. These bills are checked by the operator in charge of the State House switchboard and are scheduled by the Sergeant-at-Arms office. The disbursements against this appropriation for the 1938 fiscal year were \$10,975.60.

With the exception of the permanent house offices, and one telephone in the Senate chambers, all of these telephones are disconnected at the close of the session, but members may make toll calls from the Sergeant-at-Arms office.

Travel of Legislative Committees: The appropriation for Committee Travel is accessible to the Sergeant-at-Arms, but is not under his control - committee clerks and chairmen may also file schedules of payments without reference to the Sergeant-at-Arms. The Sergeant-at-Arms draws \$1,000.00 at a time. He has no control over the expenditures and is, in effect, merely the paymaster. \$4,064.75 was expended from this account for the 1938 fiscal year by the Sergeant-at-Arms.

Legislative Contingent: For the 1938 fiscal year there was appropriated the sum of \$10,000.00 of which \$9,997.90 was expended, an analysis of which follows:

**Analysis of Disbursements under
Legislative Contingent Appropriation**

1938 Fiscal Year

Repairs	\$3,945 95
Supplies	1,429 16
Postage	1,049 38
Furniture and Fixtures	662 46
Laundry and Renovating	629 40
Telegrams and Private Telephone Extension	613 34
Subscriptions of Periodicals	459 76
Printing and Stationery	457 62
Uniforms	391 75
Express	180 08
Suppers	159 00
Additional Employment of Pages	15 00
Taxi Hire	5 00
	<hr/>
	\$9,997 90

Repairs, \$3,945.95, is in large part payment to two men who give most of their time to upholstery and cabinet work for the furniture and rooms used by the legislative branch. They are paid on an hour basis and include in their bills the materials used for repairs.

Supplies, \$1,429.16, includes paints, cleaners, soap, hardware, towels, both cloth and paper, electrical fittings.

Postage, \$1,049.38, includes the mailing of documents and bulletins, postage from the document room and the Sergeant-at-Arms office.

Furniture and Fixtures, \$662.46, includes chairs, desks, lamps, cabinets, flags and banners.

Laundry and Renovating, \$629.40, is for the laundering of cloth towels used in the senate and house lavatories and for cleaning and renovating of carpets and floor coverings.

Telegrams and loud speaker for paging purposes, \$613.34. Telegrams are for messages to members by order of the speaker of the house or president of the senate. Ten dollars per month is paid the telephone company for loud speaker used to call members of the legislature.

Subscriptions of Periodicals, \$459.76, is for periodicals and Boston Directories for the legislative reading room.

Printing and Stationery, \$457.62, includes blank forms, sign cards, office stationery, record books.

Uniforms, \$391.75, for furnishing and repairing uniforms for court officers and pages in accordance with Chapter 189 of the Acts of 1937 which provides that subject to such annual appropriation as may be made for the purpose, the sergeant-at-arms may purchase at the expense of the commonwealth such uniforms for himself, the doorkeepers, general court officers and pages as he may determine.

Express, \$180.08, the larger part of this item is for returning the members' books and belongings at the close of the session.

Suppers, \$159.00, is for the employees under the Sergeant-at-Arms when they remain evenings because of late sessions.

The \$15.00 spent for additional employment of pages is in accordance with the provisions of Chapter 424 of the Acts of 1934. This expenditure was grouped in the appropriation for pages in the 1938 session.

Witness Fees: An appropriation of \$200.00 was made by the Legislature in 1938 for the payment of witness fees to persons summonsed to appear before committees of the General Court. Disbursements were made amounting to \$127.80. of Chapter 5 of the General Laws

Income

The income is on a cash basis. No record is kept of accounts receivable, but on the date of audit it was understood that there were three small charges totaling \$3.60 for telephone calls due but not paid.

The following statement shows an analysis of receipts account of income for the period under audit:

Analysis of Receipts Account of Income

December 15, 1937 to April 27, 1939

Sales of bulletins	\$1,748 00
Sales of documents	1,550 00
Sales of furniture	240 00
Telephone calls	19 30
	<u>\$3,557 30</u>

Sales of Bulletins and Documents: Section 13

of Chapter 5 of the General Laws provides as follows:

"The sergeant-at-arms shall, with one mail copies of all printed and numbered bills, resolves and other documents pending before committees of the general court, to towns and persons who subscribe therefor and pay in advance the sum of ten dollars."

Section 12 of Chapter 5 of the General Laws

provides:

"..... On receipt of two dollars from each applicant therefor the sergeant-at-arms shall mail to him copies of these bulletins."

Sales of documents and bulletins are recorded in numerical sequence in a memorandum book.

The postage on mailing bulletins for the 1938 session was \$558.25, and receipts account of subscriptions for the same period were \$832.00. The postage on mailing documents for the 1938 session was \$202.62, and subscriptions for the same period were \$750.00.

Three duplicate receipt books, having different numerical sequences, are used for cash receipts. The one in the outer office is used mainly for cash receipts account of sales of bulletins, but only includes such amounts as are received at the office in currency. Another is for receipts

for moneys returned by committees, and a third is used for general cash receipts and payments. These have been numbered by the office beginning with October 1937. It is advised that a uniform duplicate copy receipt book with one sequence of numbers be used for all receipts. Income receipts were checked to cash book and all other receipts to books of record insofar as such entries appeared. Money advanced and spent by the Sergeant-at-Arms personally for postage, etc. or some advances to committees would not appear as such in the books of account.

Joint Rules, section 21 (see Manual) provides for the distribution of documents - two to each member of the House and Senate, three to each clerk and reporter, twenty copies to the Executive and Secretary, six copies to State Library, one to each public library requesting, and ten copies to committee making report. As a practical matter distribution varies with the number demanded by the members of the legislature.

Sales: During the 1938 session seven chairs were sold to members from the Senate Chamber at thirty dollars each. One more was sold in December of 1938. Senate order under date of June 28, 1938 as amended reads:

"That the sergeant-at-arms be authorized to sell, for the sum of thirty dollars, to any member of the senate who has served therein for a period of two years, the chair occupied by such member during said period."

order first read for four years and was amended to read 10 years.

Other Income: The item of \$19.20 for telephone tolls represented reimbursements for toll calls made after the session of the legislature.

The following statements are appended:

	\$ 132 00
8832 00	
750 00	
210 00	
19 50	
	<u>1,812 50</u>
	<u>\$1,945 50</u>

	\$1,945 50
	<u>19 50</u>
	<u>\$1,965 00</u>

December 1, 1938 to April 27, 1939

	\$ 916 00
	830 00
	30 00
	<u>\$1,746 00</u>

	\$1,720 00
	26 00
	<u>\$1,746 00</u>

Cash Statement

December 15, 1937 to November 30, 1938

April 27, 1939

Balance December 15, 1937 (Income)		\$ 132 00
Receipts:		
Sale of bulletins	\$832 00	
Sale of documents	750 00	\$2,000 00
Sale of furniture	210 00	150 00
Telephone refunds	19 30	1,811 30
		<u>\$1,943 30</u>
Payments:		
To State Treasurer:		\$1,924 00
a/c Income		19 30
Refunds		<u>\$1,943 30</u>

December 1, 1938 to April 27, 1939

Receipts:		
Sale of bulletins		\$ 916 00
Sale of documents		800 00
Sale of furniture		30 00
		<u>\$1,746 00</u>
Payments to State Treasurer		\$1,720 00
Balance on hand April 27, 1939		26 00
		<u>\$1,746 00</u>

Reconciliation of Advance Money

April 27, 1939

Advances on which returns have not been made:

Legislative Committee Expenses

\$2,000 00

Legislative Contingent

150 00

Special Committee to World's Fair

750 00

\$2,900 00

Cash in National Shawmut Bank

\$1,900 49

Coupons not scheduled

1,025 51

\$2,926 00

Less:

Income on hand

26 00

\$2,900 00