COMMONWEALTH OF MASSACHUSETTS

No. 1375 336,71

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: Auditors department

Report on the Examination of the Accounts

of the various state departments

Sergeant-at-Arms

From December 15, 1937 to April 27, 1939 No. 1375



RUSSELL A. WOOD

336.7M3 49123 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,

Actor E. Cormier

Pirst Deputy Auditor

FIR

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 Tercentenery Edition of the General Laws, provides for the appointment of a Sergeant-at-Arms and reads as follows:

> "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."

Maginlative Committee Expenses, and \$150.00

Mr. Charles 0. Holt the present Sergeant-at-Arms was appointed on January 5, 1921 and has been reappointed annually ever since.

The structure from advance movey were chooked

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 Sergeantat-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 each book footiens were verified.

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.

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Cash statements were prepared for the period

The cash book footings were verified.

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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 fellowing 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;

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Sales of logislative documents Sales of old furniture

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Bal Seduce of the various appropriations Statement of Disbursements under Approxistions and Net Receipts / count of Income Fiscal Years 1935 to 1936 Inclusive the second days Idition of the General 1938 1936 1937 the ending will the deorkeepers. Ansistant. 119 QA DEA, 75040 .00 90 EL Appropriations attant postmator, portor \$5,020,28 \$1.8000 A. 88 Balances reverted t, where and assistant clerk it emailied that pages hir \$119 200194 4108 9 18 196, 81 Disbursements Receipts account of income \$1,8b9(09,19 \$1,92k109,18 Chapter 201 of the Adva of 1993 Detail of disbursements: Personal services: 1.00.000,4 \$ \$ 1,000,000,4 Sorgeant-at-Arms, salary Clerical assistance salary black per sile 5、夏夏夏夏(夏夏夏) 1,20,045,4 5 ARD COCOCCE Clerks, document room S PROCESS Other personal services 3、自由于重要之后 3,003:00 201,8 000000,8 8.000000 B Doorkeepers and postmaster Assistant doorkeepers and court 52-2796 1983 47 908086829 Pages 10,0568,020,01 a part 1892, the same being a 75440.601 Travel 700027007 Telephone tolls . Soil, Chapter 201 of the 1300 478201 13220668897 Legislative contingent 100297928.9 100597881299 Witness fees 0897546 13、至今年《月26日第第1月9月8日至663661 \$1 damany, Har destruct of this milongs in 19 De Rellet along the second straight a Detail of net receipts account of income: Sales of legislative bulletins included in 0 0064760 \$ \$ 0008860 \$ Sales of legislative documents OBTOTOO. 0010060 Sales of old furniture 00 0195 00.633.00 A TOO RESERVED \$1.8L5 0012 THE ADDRESS OF TO LORD 1000 205 TRASSAL 124, 1000 45 1930 2000 \$2, Chapter \$7, 1049 of 1930 Item 50, theyber 10h, icts of 2938

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Statement of Disburgements under Appropriations and Net Receipts Account of Income

Fiscal Years 1935 to 1938, Inclusive

Personal many bilities of the box	1935	1936	1937	1938
lons	\$119,446 32	\$120,559 00	\$116,490 00	\$117,450 00
verted	\$351 73	\$1,125 63	\$2,898 43	\$3,028 11
its it specified that pages bit	\$119,094 59	\$119,433 37	\$113,591 57	\$114,421 89
count of income	\$1,412 35	\$1,836 00	\$1,845 00	\$1,924 00
lisbursements: services:	ne valim dit T	26		
it-at-Arms, salary il assistance document room personal services pers and postmaster int doorkeepers and court	<pre>\$ 4,000 00 4,500 00 5,700 00 3,150 00 8,000 00</pre>	4,620 00 5,700 00 3,150 00	\$ 4,000 00 4,740 00 5,700 00 3,150 00 8,000 00	\$ 4,000 00 3,979 15 5,700 00 3,043 55 8,000 00
s tolls lve contingent :ees	52,749 99 9,100 00 7,161 00 13,946 20 10,493 74 293 66	9,100 00 7,308 00 13,103 10 9,988 48	52,798 93 9,659 50 7,077 00 7,868 95 10,597 19	50,895 69 10,562 20 7,140 00 10,975 60 9,997 90 127 80
der manimum of this willoage in	\$119,094 59	\$119,433 37	\$113,591 57	\$114,421 89
et receipts account of income: legislative bulletins legislative documents old furniture	* 766 00 640 00 6 35 \$1,412 35	770 00 260 00	\$ 882 00 900 00 63 00 \$1,845 00	\$ 874 00 840 00 210 00 \$1,924 00
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A brief resume of the various appropriations

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

Item 32, Chapter 356, Acts of 1938 Item 32, Chapter 497, Acts of 1938 Item 32, Chapter 504, Acts of 1938 2,000 00 2,000 00 12,000 00

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Balances DISDUIG Receipte o Ilaico Per son Sarg Clor Cl.or Othe DOOL Aast. 20 IO307 Lova"II Telephs Logial Boastly

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E mest E mest E mest 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.

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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 Sergeantat-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

Lagudry and Removating, \$629.h6, 1s for the

1938 Fiscal Year

of carpels

\$9,997 90

\$3,945 95 Repairs relearnes and loud speaker for paging purposes 1,429 16 Supplies 1,049 38 Postage and for nousinger to members by order Furniture and Fixtures 662 46 Laundry and Renovating 629 40 Telegrans and Private Telephone Extension 613 34 Subscriptions of Periodicals 459 76 457 62 Printing and Stationery Uniforms or wood to call members of the legislature. 391 75 180 08 Express 159 00 Additional Employment of Pages Suppers 15 00 Taxi Hire and Boston Directories for the legislative 5 00

reading room.

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and floor severings.

Printing and Atavianary, 8457.63. Includes blank

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, deaks, lamps, cabinets, flags and banners.

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Laundry and Renovating, \$629.40, is for the laundering of cloth towels used in the senate and house lavatories and for cleaning and removating of carpets and floor coverings. mitter in the 1958 accolon.

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. WITHOM TOOLS Ten dollars per month is paid the telephone company for MITTONS C loud speaker used to call members of the legislature.

Repairs

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Subscriptions of Periodicals, 1459.76, 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. Uniferms, \$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. dit allis the sergeant-at-arms may purchase at the expense of the commonwealth such uniforms for himself, the doorkeepers, Laci . geos general court officers and pages as he may determine. fittings,

Express, \$180.08, the larger part of this item is for returning the members books and belongings at the 00 30 lose of the session.

Suppers, \$159.00, is for the employees under the Prgeant-at-Arms when they remain evenings because of late CO. . 201860 essions.

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. alen of all printed

Witness Pees: An appropriation of \$200.00 10 n (smarfs was made by the Legislature in 1938 for the payment of in advance the vitness fees to persons summonsed to appear before committees of the General Court. Diabursements were made amounting to \$127.80. Chapter 5 of the Comprel Land

Income

" Ch receipt of two dollars The income is on a cash basis. No record is to him copies 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: session was \$950.25, and resolpts account of subscriptions Analysis of Receipts Account of Income December 15, 1937 to April 27, 1939 mos laten tions for the same period were \$750.00. Sales of bulletins \$1.748 00 Sales of documents light resaint books, having di 1,550 00 Sales of furniture 240 00 Telephone tolls die, and used for dash receipts. The 19 30 in the eater office is used asinly for each recei \$3.557 30 of sales of bulleting, but only includes such sacunts as are foreigned at the office in currency. Another is for receipts

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Sales of Bulletins and Documents: Section 13

of Chapter 5 of the General Laws provides as follows:

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the Depinning with Cotober 1937. It is

"The sorgeant-at-arms shall, meil copies of all printed and numbered bills, resolves and other documents pending before committees of the general 10 78681058 court, to towns and persons who subscribe therefor and pay in advance the sum of ten dollars." entries appeared. Money advanced

Section 12 of Chapter 5 of the General Laws etc. cg s provides: and million of the

Sufet balan, sockion 21 (see Manual) provides for

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

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

opies in the Hydroxies and Secretary, six copies to State

主要非常自己的政策工作 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 dellers. documents for the 1938 session was \$202.62, and subscriptions for the same period were \$750.00.

the value of b Three duplicate receipt books, having different b le salat 1 10 8012 anonical sequences, are used for cash receipts. The one in the outer office is used mainly for cash receipts account of sales of bulleting, 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 sopies 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 istribution varies with the number demanded by the members of the legislature.

Sales: During the 1938 session seven chairs et anomical pro sold to members from the Senate Chamber at thirty dollars ach. One more was sold in December of 1938. Senate order rol anolither 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."

is bevieted order first read for four years and was amended to read years.

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for money	Other Income: The item of \$19.20 for te	lephone
; lareneg	tolls represented reimbursements for toll calls made	after
bore daun	the session of the legislature.	
t healvhi	The following statements are appended:	\$ 132 00
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Cash Statement

December 15, 1937 to November 30, 1938

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April 27, 1959

Lasea edi	Warne at 2227					
	Balance December 15, 1937 (Income)			\$ 13	2	00
	Receipts: Sale of bulletins Sale of documents Sale of furniture Telephone refunds	750 210	00 00 00 30	1,81	£)	00
	LOLOPHOND & OK WHEN	-		\$1,91		
						=
9 55 199 195 251	Payments:			\$1,90 1,02		
	To State Treasurer: a/c Income Refunds			\$1,92		00 30

December 1, 1938 to April 27, 1939

eccipts: Sale of bulleting Sale of documents Sale of furniture	\$ 916 00 800 00 30 00
	\$1,746 00
ayments to State Treasurer plance on hand April 27, 1939	\$1,720 00 26 00
	\$1,746 00

Reconciliation of Advance Money

April 27, 1939

\$2,000 00

150 00

750 00

Hance De safaleaddvances on which returns have not been made: Bale of Sale of le of ele relephon

HOLIG GA GA	\$2,900 00
ash in National Shawmut Bank ouchers not scheduled	\$1,900 49 1,025 51
To State	\$2,926 00
Income on hand	26 00
	\$2,900 00

Legislative Committee Expenses

Special Committee to World's Fair

Legislative Contingent

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