

235

NO. 72-S-203

REPORT ON THE EXAMINATION OF THE ACCOUNTS  
OF THE  
SERGEANT-AT-ARMS  
FROM MARCH 15, 1971 TO MARCH 27, 1972

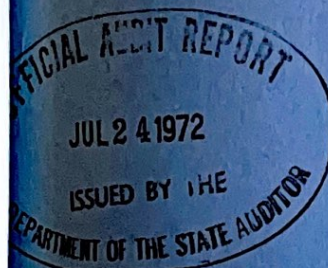


The Commonwealth  
of Massachusetts

# DEPARTMENT OF THE STATE AUDITOR

MASS. : AUDITOR'S DEPT.  
REPORTS ON THE EXAMINATIONS OF  
THE ACCOUNTS OF THE VARIOUS  
STATE AGENCIES.

*"Guardian of  
the Commonwealth"*



THADDEUS BUCZKO  
STATE AUDITOR

3367M3



72-S-203

336.7M3

TABLE OF CONTENTS

72-S-203

	<u>Page</u>
Organization	1
Statutory References, etc.	2
Schedule of Fees	3
Scope of Audit	4
Notes and Comments	5
Financial Statements:	
I Receipts and Disbursements, March 15, 1971 to March 27, 1972	6
II Reconciliations of 1972 Advance Money, March 27, 1972	7
III Analysis of Disbursements by Committees, Fiscal Year Ending June 30, 1971	8
IV List of Legislative Investigation Commissions and Expenditures, Fiscal Year Ending June 30, 1971	9
V Comparative Statement of Disbursements under Appropriations and Receipts Account of Income, Two Fiscal Periods Ending June 30, 1971	10

STATE LIBRARY  
OF  
MASSACHUSETTS



ORGANIZATION

March 27, 1972

In accordance with Section 15 of Chapter 3 of the General Laws the Sergeant-at-Arms is chosen by and serves under the General Court. The present Sergeant-at-Arms is John J. Cavanaugh; he receives an annual salary of \$16,851.85.

The office of the Sergeant-at-Arms is located at Room 71B, State House, Boston and is under the control of the General Court.

The Sergeant-at-Arms is responsible for the maintenance and repair of the House and Senate Chambers and hearing rooms. He is also in charge of door-keepers, court officers, pages attached to the Legislature, and acts as custodian of certain advances to legislative committees and commissions.

Bonded Employees

Sergeant-at-Arms	\$5,000 00
Assistant to Sergeant-at-Arms	5,000 00
Administrative Assistant to Sergeant-at-Arms	5,000 00
Second Administrative Assistant to Sergeant-at-Arms	5,000 00
Secretary to Sergeant-at-Arms	5,000 00
Assistant Secretary	5,000 00
Second Assistant Secretary	5,000 00
Chief Administrative Clerk	5,000 00
General Court Officers (10)	1,000 00 each
Clerks to Sergeant-at-Arms (2)	5,000 00 each
Secretary to Assistant to Sergeant-at-Arms	5,000 00
Insured on Money and Securities Broad Form Policy:	
Any six General Court officers who travel	2,500 00 each

STATUTORY REFERENCES, ETC.

1. Statutory authority for Sergeant-at-Arms of the General Court and Sergeant-at-Arms of the House of Representatives, Section 15 of Chapter 3 of the General Laws, as amended
2. Salaries and number of doorkeepers, assistant doorkeepers, porters General Court Officers, pages, clerk and assistant clerk for the document room, Sections 18 and 19 of Chapter 3 of the General Laws, as amended
3. Clerical assistants - Section 21 of Chapter 3 of the General Laws, as amended
4. Expenses of legislative committees, accessible to the Sergeant-at-Arms, but not under his control, Sections 30 and 32A of Chapter 3 of the General Laws, as amended
5. Uniforms, Section 20A of Chapter 3 of the General Laws, as amended
6. Mailing fees of legislative documents and bulletins, Sections 12 and 13 of Chapter 5 of the General Laws, as amended
7. Sales of chairs to members of the Senate, Senate Order under date of June 28, 1938

SCHEDULE OF FEES

- |                          |         |
|--------------------------|---------|
| 1. Legislative Bulletins | \$25 00 |
| 2. Legislative Documents | 25 00   |



SCOPE OF AUDIT

An examination has been made of the accounts of the Sergeant-at-Arms covering the period from March 15, 1971 to March 27, 1972.

The cash was balanced. The bank account was reconciled and all advance funds were reconciled with records in the Comptroller's Division as of June 30, 1971 and March 27, 1972.

Appropriation: All appropriation expenditures, with the exception of travel expense and petty cash items, are preaudited by the Comptroller's Division before payment. The travel expense, which includes travel by legislative committees, and petty cash items are paid from advance money and sent to the Comptroller's Division for approval. The charges to the appropriation accounts were test checked to invoices and the appropriation accounts were reconciled with the corresponding accounts in the Comptroller's Division as of June 30, 1971 and March 27, 1972.

Repairs and alterations projects were viewed and progress noted. Purchases of equipment were traced from invoices to assigned locations and inventoried on a test basis.

Income: The income is on a cash basis. The recorded income was checked to subscription books and receipt books and was reconciled with the records in the Comptroller's Division as of June 30, 1971 and March 27, 1972.

NOTES AND COMMENTS

Audit Review: At the conclusion of the audit a draft of this report was reviewed with the Sergeant-at-Arms.

Advances Unaccounted For: As of the date of the previous audit there was a 1970 advance unaccounted for of \$4,000.00. This advance was cleared during the current audit period.

As of June 30, 1971 advances unaccounted for applicable to the 1971 fiscal year, totaled \$4,000.00. However, as of the date of audit, March 27, 1972, these advances unaccounted for had been accounted for and cleared from the records.

FINANCIAL STATEMENTS

The financial statements listed in the "Table of Contents" follow:

Schedule No. IReceipts and Disbursements

March 15, 1971 to March 27, 1972

## Balance March 15, 1971:

1970 Advance Money - Committee	\$4,000 00	
1971 Advance Money - Committee	850 00	
1971 Advance Money - Office	<u>63 76</u>	\$ 4,913 76

Receipts

## From State Treasurer:

1971 Advance Money	\$4,950 00	
1972 Advance Money	<u>2,900 00</u>	7,850 00

## Income:

Sale of Bulletins	\$5,125 00	
Sale of Legislative Documents	2,700 00	
Sales - Miscellaneous	<u>105 75</u>	7,930 75
Current Year Refunds		<u>151 66</u>
		<u>\$20,846 17</u>

Disbursements

## Expenditures from Advance Money:

1970 Advance Money	\$3,151 37	
1971 Advance Money	4,547 30	
1972 Advance Money	<u>495 06</u>	\$ 8,193 73

## State Treasurer:

Return of 1970 Advance Money	\$ 848 63	
Return of 1971 Advance Money	1,316 46	
Return of 1972 Advance Money	54 00	
Income	7,930 75	
Current Year Refunds	<u>151 66</u>	10,301 50

## Balance March 27, 1972:

1972 Advance Money - Committee	\$ 450 00	
1972 Advance Money - Special Committees	1,850 00	
1972 Advance Money - Office	<u>50 94</u>	2,350 94*
		<u>\$20,846 17</u>

## \* Cash in Bank:

National Shawmut Bank	\$ 500 94
Advance to Committees	<u>1,850 00</u>
	<u>\$2,350 94</u>



-7-

Schedule No. IIReconciliation of 1972 Advance Money

March 27, 1972

	<u>Advances Received</u>	<u>Cash Returned</u>	<u>Expenditures</u>	<u>Balance March 27, 1971</u>
House Ways and Means Committee	\$ 450 00	-	-	\$ 450 00
Special House Committees	500 00	\$54 00	\$446 00	-
Special Committee - Motor Vehicle Insurance	1,550 00	-	-	1,550 00
Special Committee - Revolu- tionary War Bicentennial	300 00	-	-	300 00
Sergeant-at-Arms - Petty Cash	100 00	-	49 06	50 94
	<u>\$2,900 00</u>	<u>\$54 00</u>	<u>\$495 06</u>	<u>\$2,350 94</u>

Schedule No. IIIAnalysis of Disbursements by Committees

Fiscal Year Ending June 30, 1971

Account  
Number

Senate:			
	Committee on Rules:		
0115-0000	Salaries and Expenses	\$606,885 92	
	Ways and Means Committee		
0117-0000	Salaries and Expenses	79,894 30	
0118-0000	Other Committee Expenses	3,960 00	
	House of Representatives:		\$ 690,740 22
	Committee on Rules:		
0125-0000	Salaries and Expenses	\$384,263 56	
	Ways and Means Committee:		
0126-0000	Salaries and Expenses	237,472 66	
	Other Committee Expenses:		
0129-0000	Travel and Meals	3,362 27	625,098 49
	Joint Committees:		
0164-0000	Travel and Other Expenses	\$66,597 42	
0165-0000	National Conference of Legislative Leaders, Membership Fees	2,000 00	68,597 42
			<u>\$1,384,436 13</u>

Schedule No. IVList of Legislative Investigation Commissions and Expenditures

Fiscal Year Ending June 30, 1971

<u>Account Number</u>		<u>Expenditures</u>
0180-2000	Administration of Department of Mental Health	\$ 178 73
0180-5000	Establish Half-Way House of Rehabilitation of Alcoholics	2,000 00
0180-7000	Retarded Children and Training Facilities	14,454 28
0181-5000	Revolutionary Bicentennial Commission Expenses	75,975 18
0181-6000	Civil Service and Personnel Administration Matters	299 11
0182-1000	Boston Harbor Islands, Neponset River Mouth and Dorchester Bayshores	
0182-2000	County Cooperative Extension Program	17,699 80
0182-6000	Violence and Crime	5,618 28
0182-8000	Electrical Power	5,576 00
0183-0000	Disposal of solid waste matter and related matters	2,400 00
0183-2000	Courthouse facilities in the Commonwealth	2,260 00
0183-5000	Master plan and program for taxation within the Commonwealth	14,442 00
0183-9000	Mass. Bay Transportation Authority	138,831 64
0184-5000	Study re. use of drugs within the Commonwealth	6,721 75
0185-0000	Study - Compulsory insurance and amend and repeal laws	7,372 93
0185-0001	Study of County Government	14,837 70
0185-1000	Study of Marine boundaries and reservations	15,077 22
0185-2000	Study of Aid to non-public schools	21,221 36
0185-4000	Study into hunger and malnutrition	93,362 62
0185-5000	Study of Laws re. Political Parties	6,191 50
0185-7001	Study of Collective Bargaining (Resolves 1968, Ch. 97)	6,349 77
0185-7002	Study - operation of Belchertown State School and Monson State Hospital	31,146 68
0185-7003	Study of Workmen's Compensation Law	24,539 25
0185-7010	Study - creating Connecticut River Basin District Council and related matters	5,910 00
		1,200 00
		<u>\$513,665 80</u>



## Schedule No. V

Comparative Statement of Disbursements under Appropriations  
and Receipts Account of Income

Two Fiscal Periods Ending June 30, 1971

Account Number	1970	1971
Appropriations and Balances Forwarded:		
0131-0000 Salaries and Clerical Expenses	\$ 156,424 92*	\$ 153,829 00
0132-0000 Salaries - Other	1,383,496 16*	1,355,374 00
0132-1000 Salaries - Document Room Clerks	124,589 03*	124,228 00
0133-0000 Legislative Contingent Expenses	124,807 25	178,433 81
0134-0000 Witness Fees and Expenses	300 00	300 00
0135-0000 Rental and Maintenance of Electric Roll Call System	12,500 00	12,500 00
0136-0000 Certain Improvements and Renovations	152,850 73	-
0137-0000 Electrical Repair in House of Representatives	71,000 00	-
0161-1000 Telephone Expenses	212,739 02	234,990 48
	<u>\$2,238,707 11</u>	<u>\$2,059,655 29</u>
Disbursements	\$2,130,231 10	\$1,984,596 76
Reserve - Forward	42,616 29	69,440 18
Reverted	65,859 72	3,318 35
Encumbered	-	2,300 00
	<u>\$2,238,707 11</u>	<u>\$2,059,655 29</u>
Analysis of Disbursements:		
Salaries and Clerical Expenses	\$ 156,424 05	\$ 151,746 48
Salaries - Others	1,362,486 49	1,352,133 43
Salaries - Document Room Clerks	124,130 82	124,227 74
Telephone Expenses	179,556 54	216,660 50
Legislative Contingent Expenses	115,373 44	127,323 61
Rental and Maintenance of Electric Roll Call System	12,500 00	12,500 00
Certain Improvements and Renovations	152,195 60	-
Certain Electrical Improvements	27,543 84	-
Witness Fees	20 32	-
	<u>\$2,130,231 10</u>	<u>\$1,984,596 76</u>
Net Receipts Account of Income:		
Sale of Legislative Bulletins	\$5,475 00	\$5,625 00
Sale of Legislative Documents	3,075 00	3,425 00
Sales - Miscellaneous	-	255 75
	<u>\$8,550 00</u>	<u>\$9,305 75</u>

\* Includes retroactive pay increase funds from  
appropriations made available to the Comptroller's Division