



The Commonwealth
of Massachusetts

NO. 73-S-245

REPORT ON THE EXAMINATION OF THE ACCOUNTS

OF THE

SERGEANT-AT-ARMS

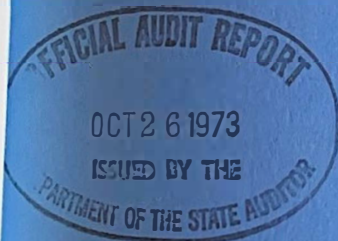
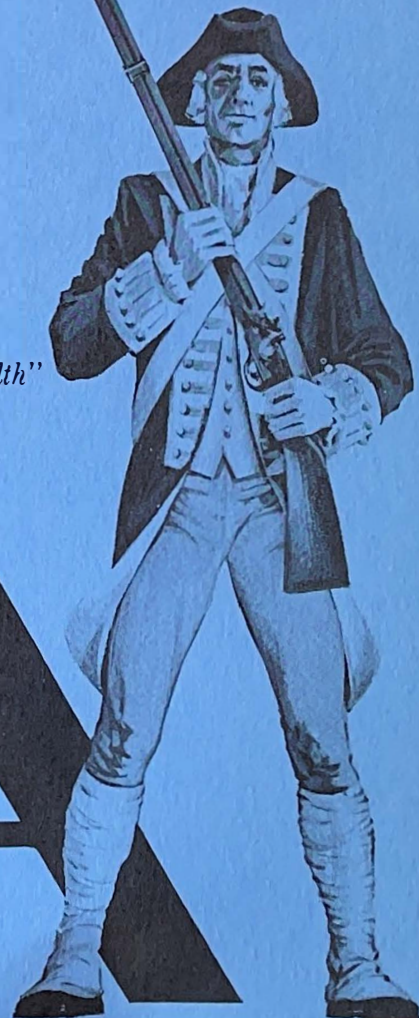
FROM MARCH 27, 1972 TO JUNE 4, 1973

DEPARTMENT OF THE STATE AUDITOR

235

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

*"Guardian of
the Commonwealth"*



THADDEUS BUCZKO
STATE AUDITOR

336.7M3

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ORGANIZATION

June 4, 1973

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 \$18,631.10.

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 doorkeepers, 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 27, 1972 to June 4, 1973.

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, 1972 and June 4, 1973.

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, 1972 and June 4, 1973.

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, 1972 and June 4, 1973.

NOTES AND COMMENTS

Audit Review: At the conclusion of the audit a draft of this report was reviewed with the Sergeant-at-Arms. 1971 and 1972 4, 1973

FINANCIAL STATEMENTS

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

Balance Sheet	26,000 00	
Income Statement	3,850 00	
Statement of Expenses	214 02	9,107 98
		103 38
		<u>213,427 19</u>
Statement of Assets	21,027 38	
	15 12	9 1,400 00
Statement of Liabilities	713 36	
	9,107 98	
	<u>914 34</u>	10,204 61
		<u>42 84</u>
		<u>213,427 19</u>
		<u>213 36</u>

Schedule No. IReceipts and Disbursements

March 27, 1972 to June 4, 1973

Balance March 27, 1972:

1972 Advance Money - Committee
 1972 Advance Money - Special
 1972 Advance Money - Office

\$ 450 00
 1,850 00
50 94 \$ 2,350 94

Receipts

From State:

1973 Advance Money - Office

100 00

Income:

Sale of Bulletins

\$6,200 00

Sale of Legislative Documents

2,950 00

Sales - Miscellaneous

207 95

9,357 95

Current Year Refunds

803 30\$12,612 19Disbursements

Expenditures from Advance Money:

1972 Advance Money

\$1,627 58

1973 Advance Money

37 14

\$ 1,664 72

To State Treasurer:

Return of 1972 Advance Money

\$ 723 36

Income

9,357 95

Current Year Refunds

803 30

10,884 61

Balance June 4, 1973:

1973 Advance Money - Office

62 86*\$12,612 19

* Cash in Bank:

National Shawmut Bank

\$62 86

Schedule No. IIAnalysis of Disbursements by Committees

Fiscal Year Ending June 30, 1972

Account
Number

Senate:

Committee on Rules:

0115-0000	Administrative and Legislative Aides	\$721,993 41	
	Ways and Means Committee:		
0117-0000	Salaries and Expenses	152,862 56	
0118-0000	Other Committee Expenses	<u>183,481 81</u>	\$1,058,337 78

House of Representatives:

Committee on Rules:

0125-0000	Salaries and Expenses	\$400,258 52	
	Ways and Means Committee:		
0126-0000	Salaries and Expenses	259,679 68	
0129-0000	Other Committee Expenses -		
	Travel and Meals	<u>8,362 27</u>	668,300 47

Joint Committees:

0164-0000	Travel and Other Expenses	\$164,379 41	
0165-0000	National Conference of Legislative		
	Leaders, Membership Fees	<u>2,000 00</u>	166,379 41
			<u>\$1,893,017 66</u>

Schedule No. IIIList of Legislative Investigation Commissions and Expenditures

Fiscal Year Ending June 30, 1972

<u>Account Number</u>		
0180-7000	Retarded Children and Training Facilities	\$ 5,882 54
0181-5000	Revolutionary Bicentennial Commission Expenses	61,738 45
0181-8000	Home Rule	3,200 30
0182-6000	Violence and Crime	5,697 40
0183-0000	Disposal of Solid Waste Matter and Related Matters	8,860 38
0183-5000	Master Plan and Program for Taxation Within the Commonwealth	44,337 85
0184-5000	Study Re. Use of Drugs Within the Commonwealth	19,172 48
0185-0000	Study - Compulsory Insurance and Amend and Repeal Laws	35,520 51
0185-0001	Study of County Government	6,997 21
0185-1000	Study of Marine Boundaries and Reservations	23,633 97
0185-2000	Study of Aid to Nonpublic Schools	26,695 92
0185-7001	Study of Collective Bargaining (Resolves 1969, Chapter 97)	46,974 80
0185-7002	Study - Operation of Belchertown State School and Monson State Hospital	24,856 06
0185-7003	Study of Workmen's Compensation Law	3,600 00
0185-7010	Study - Creating Connecticut River Basin District Council and Related Matters	21,071 05
0185-7103	Study - Massachusetts National Guard	48,438 34
0185-7105	Study - Re. Use of Solid Waste Disposal	3,466 83
0185-7106	Special Commission - Regulation of the Location and Operation of Electric Utility Facilities	10,976 00
0185-7110	Special Commission - Retirement	8,000 00
		<u>\$409,120 09</u>

* Schedule No. IVComparative Statement of Disbursements under Appropriations
and Receipts Account of Income

Two Fiscal Periods Ending June 30, 1972

<u>Account Number</u>	<u>1971</u>	<u>1972</u>
Appropriations and Balances Forwarded:		
0131-0000 Salaries and Clerical Expenses	\$ 153,829 00	\$ 167,980 00
0132-0000 Salaries - Other	1,355,374 00	1,458,458 00
0132-1000 Salaries - Document Room Clerks	124,228 00	133,065 00
0133-0000 Legislative Contingent Expenses	178,433 81	211,552 20
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
0161-1000 Telephone Expenses	234,990 48	328,329 98
	<u>\$2,059,655 29</u>	<u>\$2,312,185 18</u>
Disbursements	\$1,985,116 74	\$2,191,902 35
Reserve - Forward	69,440 18	94,523 20
Reverted	5,098 37	22,609 63
Encumbered	-	3,150 00
	<u>\$2,059,655 29</u>	<u>\$2,312,185 18</u>
Analysis of Disbursements:		
Salaries and Clerical Expenses	\$ 151,746 48	\$ 156,282 01
Salaries - Others	1,352,658 41	1,446,091 64
Salaries - Document Room Clerks	124,227 74	131,519 72
Telephone Expenses	216,660 50	266,377 67
Legislative Contingent Expenses	127,323 61	178,981 31
Rental and Maintenance of Electric Roll Call System	12,500 00	12,500 00
Witness Fees	-	150 00
	<u>\$1,985,116 74</u>	<u>\$2,191,902 35</u>
Net Receipts Account of Income:		
Sale of Legislative Bulletins	\$5,625 00	\$5,300 00
Sale of Legislative Documents	3,425 00	2,825 00
Sales - Miscellaneous	255 75	90 00
	<u>\$9,305 75</u>	<u>\$8,215 00</u>