



The Commonwealth of Massachusetts

NO. 76-5-S-235

REPORT ON THE EXAMINATION OF THE ACCOUNTS
OF THE
SERGEANT-AT-ARMS
MAY 12, 1975 TO MARCH 8, 1976

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

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From the Office of
State Auditor Thaddeus Buczyko

76-5-S-235

TABLE OF CONTENTS

	<u>Page</u>
Organization	1
Statutory References	2
Schedule of Fees	3
Scope of Audit	4
Notes and Comments	5 - 6
Financial Statements:	
I Receipts and Disbursements, May 12, 1975 to March 8, 1976	7
II Analysis of Disbursements by Committees, Fiscal Year Ended June 30, 1975	8
III List of Legislative Investigation Commissions and Expenditures, Fiscal Year Ended June 30, 1975	9
IV Comparative Statement of Disbursements under Appropriations and Receipts Account of Income, Two Fiscal Periods Ended June 30, 1975	10

ORGANIZATION

March 8, 1976

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 General Court elected Charles M. McGowan, to be the Sergeant-at-Arms, effective January 26, 1976; he receives an annual salary of \$22,724.60.

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

STATUTORY REFERENCES

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 Orders under date of June 28, 1938 and April 15, 1975

76-S-S-235

-3-

SCHEDULE OF FEES

Legislative Bulletins

\$25 00

Legislative Documents

25 00

SCOPE OF AUDIT

An examination has been made of the accounts of the Sergeant-at-Arms covering the period from May 12, 1975 to March 8, 1976.

The cash was balanced and the bank account reconciled. The advance fund was reconciled with records in the Comptroller's Division as of June 30, 1975 and March 8, 1976.

Appropriation: All appropriation expenditures, with the exception of petty cash items are preaudited by the Comptroller's Division before payment. The 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, 1975 and March 8, 1976.

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, 1975 and March 8, 1976.

NOTES AND COMMENTS

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

Sale of Furniture: During the current audit period the Sergeant-at-Arms received \$1,300.00 for the sale of 26 chairs to members of the Senate.

Comparison of Expenditures Between Two Fiscal Years: A comparison of expenditures made from accounts maintained by the Sergeant-at-Arms in fiscal years 1974 and 1975 follows:

<u>Account Number</u>	<u>Account</u>	<u>Fiscal Year</u>		<u>Increase (Decrease)</u>
		<u>1974</u>	<u>1975*</u>	
0131-0000	Salaries and Clerical Expenses	\$ 189,568 45	\$ 172,520 60	\$ (17,047 85)
0132-0000	Salaries - Other	1,609,573 70	1,525,883 06	(83,690 64)
0132-1000	Salaries - Document Clerk	150,215 13	155,765 25	5,550 12
0133-0000	Legislative Contingent Expenses	130,197 56	227,427 30	97,229 74
0134-0000	Witness Fee 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 Service	577,490 39	395,650 40**	(181,839 99)
		<u>\$2,669,545 23</u>	<u>\$2,490,046 61</u>	<u>\$ (179,498 62)</u>

* Includes \$5,300.00 in encumbrances.

** Not including \$122,012.27 reserved at end of 1975 Fiscal Year.

Legislative Contingent Expenses: Invoices in excess of \$500.00 and paid from the Legislative Contingent Expenses Account were summarized and totaled \$170,738.15 during the 1975 fiscal year. The total expenses in the account during that year amounted to \$227,427.30. The summary indicated that payments were made as follows:

Rental of IBM Equipment - Typewriters	
Supplies and Postage from State Purchasing Agent	\$ 65,963 44
Reupholstering of 112 Chairs for Members of The House of Representatives	26,555 70
Purchase of Newspapers for the General Court	23,520 00
Rental of Water Coolers	13,507 51
Office Supplies and Expenses	8,871 50
Rental of Xerox Machines	8,312 20
Rental of Desks and Chairs	7,688 64
Purchase of File Cabinets	4,225 00
Rewiring of House of Representatives for Sound	3,100 40
Court Officers Uniforms	2,739 75
Purchase and Installation of Rugs	2,002 00
Purchase of Gavel	1,754 01
Purchase of Law Books	1,425 00
	1,073 00
	<u>\$170,738 15</u>

FINANCIAL STATEMENTS

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

76-5-S-235

-7-

Schedule No. I

Receipts and Disbursements

May 12, 1975 to March 8, 1976

Balance May 12, 1975:
1975 Advance Money

\$ 25 93

Receipts

From State Treasurer:
1976 Advance Money

8,100 00

Income:

Sale of Bulletins
Sale of Legislative Documents
Sale of Old Furniture
Current Year Refunds

\$3,450 00	
2,375 00	
<u>1,300 00</u>	7,125 00
	412 87
	<u>\$15,663 80</u>

Disbursements

Expenditures:

1975 Advance Money
1976 Advance Money
To State Treasurer:
Repayment of 1975 Advance Money
Income
Current Year Refunds

\$ 19 42	
<u>7,394 11</u>	\$ 7,413 53
\$ 6 51	
7,125 00	
<u>412 87</u>	7,544 38
	<u>\$14,957 91</u>

Balance March 8, 1976:
1976 Advance Money

705 89*
\$15,663 80

* Cash in Bank:

National Shawmut Bank of Boston

\$705 89

Schedule No. IIAnalysis of Disbursements by Committees

Fiscal Year Ended June 30, 1975

Account
Number

Senate:			
Committee on Rules:			
0115-0000	Administrative and Legislative Aides	\$1,038,178 06	
Ways and Means Committee:			
0117-0000	Salaries and Expenses	335,622 47	
0118-0000	Other Committee Expenses	<u>241,714 43</u>	\$1,615,514 96
House of Representatives:			
Committee on Rules:			
0125-0000	Salaries and Expenses	\$600,297 64	
0125-0010	Standing and Special Committee - Expenses	12,000 00	
0125-0020	Committee under Joint Rule 3 - Expenses	5,000 00	
Ways and Means Committee:			
0126-0000	Salaries and Expenses	<u>454,803 95</u>	1,072,101 59
Joint Committees:			
0164-0010	Standing and Special Committee - Expenses	\$35,433 25	
0164-0020	Standing and Special Committee under Joint Rule 3	10,000 00	
0165-0000	National Conference of State Legislative Leaders - Membership Fees	<u>3,000 00</u>	<u>48,433 25</u>
			<u>\$2,736,049 80</u>

Schedule No. IIIList of Legislative Investigation Commissions and Expenditures

Fiscal Year Ending June 30, 1975

Account
Number

0181-5000	Revolutionary Bicentennial Commission Expenses *	\$444,344 44
0183-5000	Master Plan and Program for Taxation	242 37
0184-5000	Study Re Harmful Injurious or Legal Drugs	13,472 76
0185-0000	Study - Compulsory Insurance and Amendments and Repeal Laws	3,549 95
0185-0001	Study of County Government	220 00
0185-1000	Study of Marine Boundaries and Resources	33,408 21
0185-7001	Study of Collective Bargaining (Resolves 1969, Ch. 97)	178 80
0185-7002	Study - Operation of Belchertown State School and Monson State Hospital	21,601 60
0185-7105	Study - Re-Use of Solid Waste Disposal	4,700 00
0185-7106	Special Commission - Regulation of the Location and Operation of Electric Utility Facilities	18,874 75
0185-7205	Study - Pollution Abatement in Boston Harbor	31,020 00
0185-7206	Study of Existing Programs for Care and Treatment of Children	9,730 00
0185-7207	Study - Authorization of Savings Banks to Accept Demand Deposits	24,323 00
0185-7208	Study - Management, Operation and Accessibility of Public Beaches	800 00
0185-7302	Study - Needs of the Handicapped	45,543 02
0185-7303	Study - Procedure, Practices and Safeguard of Ionizing Radiation	8,539 60
0185-7304	Study - Recreation, Travel, Vacation, and Tourist Facilities	21,731 71
0185-7306	Study - Federal Base Conversion	74,497 52
0185-7402	Study - Penalty of Driving Under Influence of Liquor or Drugs	13,164 85
0185-7403	Study - State Employees with Catastrophic Illnesses	7,972 67
0185-7404	Study - Restriction of Weight of Vehicles on Public Ways	14,071 73
0185-7502	Study - Unequal Educational Opportunities	778 75
0185-7505	Study - Local Contracts for Labor and Material	8,865 00
		<u>\$801,630 73</u>

* Subject of separate audit report.

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

Two Fiscal Periods Ending June 30, 1975

<u>Account Number</u>	<u>1974</u>	<u>1975</u>
Appropriations and Balances Forwarded		
0131-0000 Salaries and Clerical Expenses	\$ 195,379 00	\$ 191,619 00
0132-0000 Salaries - Other	1,616,573 00	1,692,817 00
0132-1000 Salaries - Document Room Clerks	152,955 00	157,062 00
0133-0000 Legislative Contingent Expenses	184,064 64	229,867 08
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	585,153 06	517,662 67
	<u>\$2,746,924 70</u>	<u>\$2,801,827 75</u>
Disbursements		
Reserved	\$2,669,545 23	\$2,484,746 61
Reverted	61,529 75	124,452 05
Encumbered	15,849 72	187,329 09
	-	5,300 00
	<u>\$2,746,924 70</u>	<u>\$2,801,827 75</u>
Analysis of Disbursements:		
Salaries and Clerical Expenses	\$ 189,568 45	\$ 170,520 60
Salaries - Other	1,609,573 70	1,523,883 06
Salaries - Document Room Clerks	150,215 13	154,765 25
Telephone Expenses	577,490 39	395,650 40
Legislative Contingent Expenses	130,197 56	227,427 30
Rental and Maintenance of Electric Roll Call System	12,500 00	12,500 00
Witness Fees	-	-
	<u>\$2,669,545 23</u>	<u>\$2,484,746 61</u>
Net Receipt Account of Income:		
Sale of Legislative Bulletins	\$4,900 00	\$4,500 00
Sale of Legislative Documents	2,500 00	2,275 00
Sales - Miscellaneous	145 04	573 25
Sales - Other	-	1,890 00
	<u>\$7,545 04</u>	<u>\$9,238 25</u>