



The Commonwealth of Massachusetts

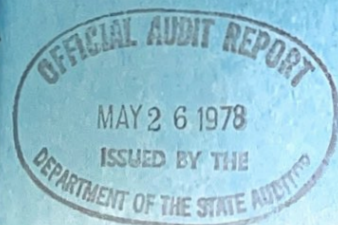
NO. 78-7-S-235

REPORT ON THE EXAMINATION OF THE ACCOUNTS
OF THE
SERGEANT-AT-ARMS
JULY 1, 1976 TO JUNE 30, 1977

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

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*From the Office of
State Auditor Thaddeus Buczyko*

78-7-S-235

TABLE OF CONTENTS

	<u>Page</u>
Organization	1
Statutory References	2
Auditor's Report	3
Notes and Findings	4 - 5
Financial Statements:	
I Receipts and Disbursements, January 5, 1977 to November 16, 1977	6
II Comparative Statement of Expenditures under Appropriations and Receipts Account of Income, Two Fiscal Periods Ended June 30, 1977	7 - 8
III Comparative Statement of Expenditures under Other Appropriations, Two Fiscal Periods Ended June 30, 1977	9

ORGANIZATION

November 16, 1977

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. His annual salary is \$27,700.00.

The office of the Sergeant-at-Arms is located at Room 71A, 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
Clerks to Sergeant-at-Arms (2)	5,000 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

78-7-S-235



Thaddeus Buczko

Auditor

The Commonwealth of Massachusetts

Department of the Auditor

State House, Boston 02133

AUDITOR'S REPORT

Charles M. McGowan
Sergeant-at-Arms
State House
Boston, Massachusetts 02133

We have examined the statements of Receipts and Disbursements for the audit period from January 5, 1977 to November 16, 1977 and the Comparative Statement of Expenditures under Appropriations for the two fiscal years ending June 30, 1977, of the Sergeant-at-Arms. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such test of the accounting records and other such auditing procedures as we considered necessary in the circumstances.

The Sergeant-at-Arms maintains his financial records on a basis prescribed by the Commonwealth of Massachusetts, which practices differ in certain respects from generally accepted accounting principles. The principal difference is that the Commonwealth limits expenditures and payments on unpaid obligations to the total appropriation in effect, thus the accounting system is maintained on a modified cash basis, whereas generally accepted accounting principles require the use of the accrual basis.

In our opinion, except for the effects on the financial statements of differences between accounting practices, the accompanying financial statements present fairly the financial activity of the Sergeant-at-Arms at June 30, 1977 applied on a basis consistent with that of the previous year.

Thaddeus Buczko

THADDEUS BUCZKO
State Auditor

February 1, 1978

NOTES AND FINDINGS

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

Telephone Service Cost: During the 1977 fiscal year the Sergeant-at-Arms office expended \$662,735.21 for telephone services as follows:

	<u>Amount</u>	<u>Percentage</u>
Basic Monthly Service Charge	\$405,888 42	61.25%
Message Units	138,144 01	20.84%
Long Distant Calls	74,426 51*	11.23%
Directory Advertising	17,473 54	2.63%
Other Charges	26,802 73	4.05%
	<u>\$662,735 21</u>	<u>100.00%</u>

* Includes \$24,251.71 of Wide Area Telephone Service (WATS) overtime charges.

In reviewing the telephone bills it was found that the Commonwealth paid for approximately 4,370 collect calls made within the Commonwealth. In addition, there were approximately 3,200 phone calls charged to the Commonwealth for calls made from locations outside the State House (third number billing).

Legislative Contingent Expenses: From July 1, 1976 to June 30, 1977 the Sergeant-at-Arms office expended \$172,276.62 in this account as follows:

Clothing, Uniforms, etc.	\$ 3,709 50
Housekeeping Supplies	1,763 90
Farm and Grounds	12 75
Travel	4 80
Advertising and Printing	1,737 00
Repairs and Alterations	6,151 82
Office and Administrative Expenses	77,470 72
Equipment	1,903 32
Rentals, Furnishings and Data Processing	
Equipment	79,522 81
	<u>\$172,276 62</u>

Increase in Comparative Expenditures of Two Fiscal Years: Schedules number II and III appended to this report indicate expenditure increases during the 1977 fiscal year of \$79,096.66 in the salaries account and \$95,649.63 in the telephone account. The additional expenditures are mainly attributable to cost of living

increases granted to employees and telephone installation expenses. Telephone rates also increased during the 1977 fiscal year.

FINANCIAL STATEMENTS

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

Schedule No. IReceipts and Disbursements

January 5, 1977 to November 16, 1977

Balance January 5, 1977:
Advance Money 1977

\$ 4,058 22

Receipts

From State Treasurer:

Advance Money 1977

Advance Money 1978

\$5,050 00

8,150 00

13,200 00

Income:

Sale of Bulletins

\$4,720 00

Sale of Legislative Documents

2,925 00

Miscellaneous

50 00

7,695 00

Current Year Refunds

126 76\$25,079 98Disbursements

To State Treasurer:

Income

\$7,695 00

Current Year Refunds

126 76

Repayment of 1977 Advance Money

12 19

\$ 7,833 95

Local Cash Disbursements:

Advance Money 1977

\$9,096 03

Advance Money 1978

6,087 6315,183 66

\$23,017 61

Balance November 16, 1977:

Advance Money 1978

2,062 37*\$25,079 98

* In Shawmut Bank of Boston

Schedule No. IIComparative Statement of Expenditures under
Appropriations and Receipts Account of Income

Two Fiscal Periods Ended June 30, 1977

	<u>1976</u>	<u>1977</u>	<u>Increase (Decrease)</u>
Sergeant-at-Arms Appropriations:			
Salaries and Clerical Expenses (Account #0131-0000)			
Balance Forwarded	-	\$ 13,081 67	\$ 13,081 67
Appropriation	\$ 206,349 00	202,804 00	(3,545 00)
Salaries - Other (Account #0132-0000)			
Balance Forwarded	-	219,643 23	219,643 23
Appropriation	1,692,817 00	1,692,817 00	-
Salaries - Document Room Clerks (Account #0132-1000)			
Appropriation	173,380 00	169,648 00	(3,732 00)
Legislative Contingent Expenses (Account #0133-0000)			
Balance Forwarded	2,439 78	4,824 50	2,384 72
Appropriation	175,000 00	190,000 00	15,000 00
Witness Fees and Expenses (Account #0134-0000)			
Appropriation	300 00	300 00	-
Rental and Maintenance of Electric Roll Call System (Account #0135-0000)			
Appropriation	12,500 00	12,500 00	-
	<u>\$2,262,785 78</u>	<u>\$2,505,618 40</u>	<u>\$242,832 62</u>
Disbursements	\$2,024,354 62	\$2,103,112 62	\$78,758 00
Encumbrances	-	300 00	300 00
Expenditures	<u>\$2,024,354 62</u>	<u>\$2,103,412 62</u>	<u>\$79,058 00</u>
Reverted	881 76	9,123 87	8,242 11
Reserved	237,549 40	393,081 91	155,532 51
	<u>\$2,262,785 78</u>	<u>\$2,505,618 40</u>	<u>\$242,832 62</u>
Analysis of Expenditures:			
Salaries - Permanent	\$ 921,009 12	\$ 930,438 00	\$ 9,428 88
Salaries - Other	918,230 22	987,898 00	69,667 78
Services - Nonemployees	-	300 00	300 00
Clothing	2,499 50	3,709 50	1,210 00
Housekeeping Supplies and Expenses	582 26	1,763 90	1,181 64
Farm and Grounds	-	12 75	12 75
Travel and Automotive Expenses	4 80	4 80	-
Advertising and Printing	1,193 75	1,737 00	543 25
Repairs, Replacements and Alterations	6,655 05	6,151 82	(503 23)
Office and Administrative Expenses	84,118 21	77,470 72	(6,647 49)
Equipment	3,290 92	1,903 32	(1,387 60)
Rentals	86,770 79	92,022 81	5,252 02
	<u>\$2,024,354 62</u>	<u>\$2,103,412 62</u>	<u>\$79,058 00</u>

Schedule No. II (Cont. - 2)Comparative Statement of Expenditures under
Appropriations and Receipts Account of Income

Two Fiscal Periods Ended June 30, 1977

	<u>1976</u>	<u>1977</u>	<u>Increase (Decrease)</u>
Net Receipts Account of Income:			
Sale of Legislative Bulletins	\$3,925 00	\$4,200 00	\$275 00
Sale of Legislative Documents	2,500 00	2,725 00	225 00
Sale - Other	350 00	50 00	(300 00)
Sales - Miscellaneous	178 00	-	(178 00)
	<u>\$6,953 00</u>	<u>\$6,975 00</u>	<u>\$22 00</u>

Schedule No. IIIComparative Statement of Expenditures
under Other Appropriations

Two Fiscal Periods Ended June 30, 1977

	<u>1976</u>	<u>1977</u>	<u>Increase (Decrease)</u>
Sergeant-at-Arms - Other Appropriations:			
Standing and Special Committees - Expenses			
(Account #0125-0010) Appropriation	\$ 5,000 00	\$ 7,000 00	\$ 2,000 00
Committees under Joint Rule 3 - Expenses			
(Account #0125-0020) Appropriation	5,000 00	5,000 00	-
Telephone Service (Account #0161-1000):			
Balance Forwarded	122,012 27	19,076 69	(102,935 58)
Appropriation	464,150 00	650,000 00	185,850 00
Standing and Special Committees -			
Expenses (Account #0164-0010):			
Balance Forwarded	39,688 27	26,814 16	(12,874 11)
Appropriation	40,000 00	40,000 00	-
Standing and Special Committees -			
under Joint Rule 3 (Account #0164-			
0020) Appropriation	10,000 00	10,000 00	-
National Conference of State Legislative			
Leaders, Membership Fees			
(Account #0165-0000) Appropriation	30,190 00	40,370 00	10,180 00
	<u>\$716,040 54</u>	<u>\$798,260 85</u>	<u>\$82,220 31</u>
Disbursements	\$655,139 87	\$749,109 16	\$ 93,969 29
Encumbrances	-	19,578 26	19,578 26
Expenditures	\$655,139 87	\$768,687 42	\$113,547 55
Reverted	15,009 82	-	(15,009 82)
Reserved	45,890 85	29,573 43	(16,317 42)
	<u>\$716,040 54</u>	<u>\$798,260 85</u>	<u>\$82,220 31</u>
Analysis of Expenditures:			
Services - Nonemployees	\$ 30,742 00	\$ 23,667 00	\$ (7,075 00)
Travel and Automotive Expenses	8,014 34	26,717 47	18,703 13
Advertising and Printing	1,488 00	344 75	(1,143 25)
Office and Administrative Expenses	45,968 49	53,739 00	7,770 51
Telephone Service	567,085 58	662,735 21	95,649 63
Rentals	1,841 46	1,483 99	(357 47)
	<u>\$655,139 87</u>	<u>\$768,687 42</u>	<u>\$113,547 55</u>