



The Commonwealth of Massachusetts

NO. 79-7-S-235

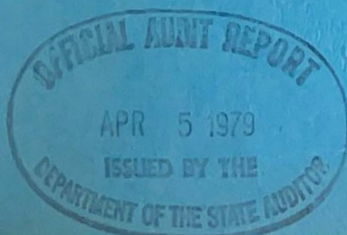
REPORT ON THE EXAMINATION OF THE ACCOUNTS
OF THE
SERGEANT-AT-ARMS
NOVEMBER 16, 1977 TO OCTOBER 17, 1978

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

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79-7-S-235



*From the Office of
State Auditor Thaddeus Buczko*

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ORGANIZATION

October 17, 1978

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 \$29,700.00.

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

*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 financial statements of the Department of the Sergeant-at-Arms listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other 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's accounting system is maintained on a modified cash basis. Provisions are made for unpaid obligations only to the limit of the appropriation in effect, whereas generally accepted accounting principles require the accrual method of accounting.

In our opinion, the accompanying financial statements present fairly the financial activity of the Sergeant-at-Arms for the periods indicated in conformity with the Commonwealth's accounting system applied on a basis consistent with that of the preceding period.

Thaddeus Buczko

THADDEUS BUCZKO
State Auditor

November 3, 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.

Increase in Expenditures: Schedule No. II appended to this report indicates expenditures increased by \$137,569.70 during the 1978 fiscal year when compared to the 1977 fiscal year. The increase is mainly attributable to payroll increases granted employees and to the hiring of additional personnel.

Schedule III indicates an increase in expenditures of \$100,563.94 over the prior fiscal year. The increase is mainly attributable to an increase in telephone expenses of \$69,751.70 and the expenditure of \$28,135.00 paid to the State Legislative Leaders Foundation in connection with a study of the Massachusetts General Court which is being supplemented with a Federal grant.

Refund of Receipt: During the month of December 1977 a \$50.00 refund of a receipt was made from current income. The original receipt was from the sale of a chair in December 1975. The cash from the sale was transmitted to the State Treasurer as income at that time.

Refund of receipts should not be made from income of other sources.

Applications for a refund are made on form CD19 in accordance with the Comptroller's Accounting Manual as follows:

"If, through error, duplication of receipts, or for any other reason, it becomes necessary for a spending agency to refund an item of State income previously transmitted to the State Treasurer on a receipts voucher, the request for refund should be made on Refund of Receipts Voucher, Form CD19."

Legislative Contingent Expenses: From July 1, 1977 to June 30, 1978 the Sergeant-at-Arms' Office expended \$183,093.97 in this account as follows:

Clothing, Uniforms, etc.	\$ 3,301 00
Housekeeping Supplies	2,069 62
Advertising and Printing	1,430 32
Repairs and Alterations	5,251 03
Office and Administrative Expenses	77,888 31
Equipment	1,390 56
Rentals, Furnishings and Data Processing	
Equipment	91,763 13
	<u>\$183,093 97</u>

Federal Grants: The Commonwealth of Massachusetts received a federal grant in the amount of \$20,644.00 for The Massachusetts General Court for the period from January 1, 1978 to December 31, 1978. The grant was authorized under the Intergovernmental Personnel Act of 1970 and will be used for Legislative Research Improvement, a study and analysis of structure and procedure with recommendations for implementation.

The Federal funds will be supplemented by State funds. As of June 30, 1978 no Federal funds had been disbursed.

FINANCIAL STATEMENTS

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

Schedule No. I

Receipts and Disbursements

November 16, 1977 to October 17, 1978

Balance November 16, 1977
Advance Money Fiscal Year 1978

\$ 2,062 37

Receipts

From State Treasurer:

Advance Money Fiscal Year 1978
Advance Money Fiscal Year 1979

\$9,000 00
5,150 00 14,150 00

Income:

Sale of Bulletins
Sale of Legislative Documents

\$3,350 00
1,800 00 5,150 00

Current Year Refunds

206 26

Prior Year Refund Fiscal Year 1977 Income Receipts

(50 00)

\$21,518 63

Disbursements

To State Treasurer:

Income

\$5,150 00

Repayment of Fiscal Year 1978 Advance Money

85 06

Current Year Refunds

206 26

Prior Year Refund

(50 00) \$ 5,391 32

Local Cash Disbursements:

Advance Money Fiscal Year 1978

\$10,977 31

Advance Money Fiscal Year 1979

3,524 25 14,501 56

\$19,892 88

Balance October 17, 1978:

Advance Money Fiscal Year 1979

1,625 75*

\$21,518 63

* In Custody of State Treasurer,
Bradford Trust Co. of Boston - Depository

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

Two Fiscal Periods Ended June 30, 1978

	<u>1977</u>	<u>1978</u>	<u>Increase (Decrease)</u>
Sergeant-at-Arms Appropriations:			
Salaries and Clerical Expenses (Account #0131-0000):			
Balance Forwarded	\$ 13,081 67	\$ 10,398 36	\$ (2,683 31)
Appropriation	202,804 00	207,247 00	4,443 00
Salaries - Other (Account #0132-0000):			
Balance Forwarded	219,643 23	360,135 67	140,492 44
Appropriation	1,692,817 00	1,913,195 00	220,378 00
Salaries - Document Room Clerks (Account #0132-1000):			
Appropriation	169,648 00	172,989 00	3,341 00
Legislative Contingent Expenses (Account #0133-0000):			
Balance Forwarded	4,824 50	22,547 88	17,723 38
Appropriation	190,000 00	190,000 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>\$2,505,618 40</u>	<u>\$2,889,312 91</u>	<u>\$383,694 51</u>
Disbursements	\$2,103,112 62	\$2,240,382 32	\$137,269 70
Encumbrances	-	300 00	300 00
Expenditures	\$2,103,112 62	\$2,240,682 32	\$137,569 70
Reverted	9,423 87	3,499 55	(5,924 32)
Reserved	393,081 91	645,131 04	252,049 13
	<u>\$2,505,618 40</u>	<u>\$2,889,312 91</u>	<u>\$383,694 51</u>
Analysis of Expenditures:			
Salaries - Permanent	\$ 930,438 00	\$ 956,911 90	\$ 26,473 90
Salaries - Other	987,898 00	1,087,876 45	99,978 45
Services - Nonemployees	-	300 00	300 00
Clothing	3,709 50	3,301 00	(408 50)
Housekeeping Supplies and Expenses	1,763 90	2,069 62	305 72
Farm and Grounds	12 75	-	(12 75)
Travel and Automotive Expenses	4 80	-	(4 80)
Advertising and Printing	1,737 00	1,430 32	(306 68)
Repairs, Replacements and Alterations	6,151 82	5,251 03	(900 79)
Office and Administrative Expenses	77,470 72	77,888 31	417 59
Equipment	1,903 32	1,390 56	(512 76)
Rentals	92,022 81	104,263 13	12,240 32
	<u>\$2,103,112 62</u>	<u>\$2,240,682 32</u>	<u>\$137,569 70</u>

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

Two Fiscal Periods Ended June 30, 1978

	<u>1977</u>	<u>1978</u>	<u>Increase (Decrease)</u>
Receipts Account of Income:			
Sale of Legislative Bulletins	\$4,200 00	\$5,250 00	\$1,050 00
Sale of Legislative Documents	2,725 00	2,800 00	75 00
Sales - Other	50 00	(50 00)	(100 00)
	<u>\$6,975 00</u>	<u>\$8,000 00</u>	<u>\$1,025 00</u>

Schedule No. IIIComparative Statement of Expenditures
under Other Appropriations

Two Fiscal Periods Ended June 30, 1978

	<u>1977</u>	<u>1978</u>	<u>Increase (Decrease)</u>
Sergeant-at-Arms - Other Appropriations:			
Standing and Special Committees - Expenses			
(Account #0125-0010) Appropriation	\$ 7,000 00	\$ 7,000 00	-
Committees under Joint Rule 3 - Expenses			
(Account #0125-0020) Appropriation	5,000 00	5,000 00	-
Telephone Service (Account #0161-1000):			
Balance Forwarded	19,076 69	6,341 48	\$(12,735 21)
Appropriation	650,000 00	777,000 00	127,000 00
Standing and Special Committees - Expenses			
(Account #0164-0010):			
Balance Forwarded	26,814 16	23,231 95	(3,582 21)
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	40,370 00	73,710 00	33,340 00
	<u>\$798,260 85</u>	<u>\$942,283 43</u>	<u>\$144,022 58</u>
Disbursements	\$749,685 92	\$835,397 13	\$85,711 21
Encumbrances	-	14,852 73	14,852 73
Expenditures	<u>\$749,685 92</u>	<u>\$850,249 86</u>	<u>\$100,563 94</u>
Reverted	19,001 50	-	(19,001 50)
Reserved	29,573 43	92,033 57	62,460 14
	<u>\$798,260 85</u>	<u>\$942,283 43</u>	<u>\$144,022 58</u>
Analysis of Expenditures:			
Services - Nonemployees	\$ 23,667 00	\$ 37,689 00	\$ 14,022 00
Travel and Automotive Expenses	14,715 97	23,836 13	9,120 16
Advertising and Printing	344 75	-	(344 75)
Office and Administrative Expenses	46,739 00	54,648 62	7,909 62
Telephone Service	662,735 21	732,486 91	69,751 70
Rentals	1,483 99	1,589 20	105 21
	<u>\$749,685 92</u>	<u>\$850,249 86</u>	<u>\$100,563 94</u>

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Schedule No. IV

Federal Grant

Receipts and Disbursements

July 1, 1977 to June 30, 1978

Account
Number
0165-0010

Massachusetts General
Court Study

Balance <u>July 1, 1977</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance <u>June 30, 1978</u>
<u>-</u>	<u>\$20,644 00</u>	<u>-</u>	<u>\$20,644 00</u>