



# The Commonwealth of Massachusetts

NO. 80-7-S-235

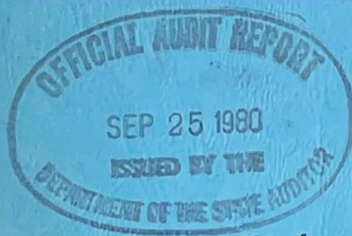
REPORT ON THE EXAMINATION OF THE ACCOUNTS  
OF THE  
SERGEANT-AT-ARMS  
JULY 1, 1978 TO JUNE 30, 1979

MASS. AUDITOR'S DEPT.  
RECEIVED FOR EXAMINATIONS OF  
THE ACCOUNTS OF THE VARIOUS  
STATE AUTHORITIES.

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*From the Office of  
State Auditor Thaddeus Buczko*

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ORGANIZATION

March 26, 1980

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 \$35,686.

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
Assistant to Sergeant-at-Arms	5,000
Legislative Assistant to Sergeant-at-Arms (2)	5,000 each
Second Administrative Assistant to Sergeant-at-Arms	5,000
Secretary to Sergeant-at-Arms	5,000
Chief Administrative Voucher Examiner	5,000
Clerks to Sergeant-at-Arms (2)	5,000 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

Mr. Charles M. McGowan  
Sergeant-at-Arms  
Room 71A  
State House, Boston, Massachusetts

We have examined the Statements of Expenditures under Appropriations of the Sergeant-at-Arms for the two fiscal years ended June 30, 1979. Except as noted in the following paragraphs, 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.

As described in Note A - Significant Accounting Policies, the records of the Sergeant-at-Arms are maintained on a basis prescribed by the Commonwealth of Massachusetts. This basis differs in certain respects from generally accepted accounting principles. The subject financial statements of this report refer to specific accounts within the fund structure of the Commonwealth. As such, the financial statements are not intended to present financial position in accordance with generally accepted accounting principles.

As described in Note B - Federal Grant, we did not examine the federal grant accounts, nor did we examine the state matching portion accounts relating to this grant.

In our opinion, except for the federal grant and related accounts which are unaudited, the Statements of Expenditures present fairly the financial position of the Sergeant-at-Arms for the two fiscal years ended June 30, 1979 in conformity with

the Commonwealth's accounting system applied on a basis consistent with that of the preceding year.

April 28, 1980

*Thaddeus Buczko*  
THADDEUS BUCZKO  
State Auditor

AUDIT FINDINGS

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

Encumbrances in Excess of Requirements: At the close of the fiscal year on June 30, 1978 the Sergeant-at-Arms encumbered \$15,152 in funds, all of which reverted on December 30, 1979. During our examination it was noted that there were no accounts payable on June 30, 1978. It is not an acceptable practice to reserve funds at the end of the fiscal year unless for a specific purpose. The Comptroller states, that:

*"Departmental purchase order and reservations of funds are for the purpose of covering specific items and must not be used to reserve amounts in excess of requirements."*

We recommend that this policy be followed by the Sergeant-at-Arms.

FINANCIAL STATEMENTS

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

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Statement No. ISergeant-at-ArmsStatement of Appropriations/Federal Grants

Fiscal Year 1979

## Sergeant-at-Arms

Appropriations General Fund:	<u>Appropriations</u>	<u>Other Credits</u>	<u>Total Credits</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Unencumbered Balance Reserved</u>	<u>Balance Reverted</u>
0131-0000 Sergeant-at-Arms Office Salaries and Clerical Expenses	\$ 240,365	\$ 1,128	\$ 241,493	\$ 239,574	-	\$ 1,920	-
0132-0000 Salaries Doorkeepers Court Officers, Pages, and Other	1,863,195	614,549	2,477,744	1,801,282	-	676,461	-
0132-1000 Salaries Clerks Document Room	232,000	-	232,000	221,340	-	-	\$10,660
0133-0000 Legislative Contingent Expenses	190,000	29,454	219,454	211,014	\$6,865	1,575	-
0135-0000 Rental and Maintenance of Electric Roll Call System	39,690	-	39,690	39,265	-	-	425
	<u>\$2,565,250</u>	<u>\$645,131</u>	<u>\$3,210,381</u>	<u>\$2,512,475</u>	<u>\$6,865</u>	<u>\$679,956</u>	<u>\$11,085</u>
House of Representatives							
0125-0010 Standing and Special Committees Expenses	\$20,000	-	\$20,000	\$20,000	-	-	-



0125-0020	Committees under Joint Rule 3 Expenses	<u>5,000</u> <u>\$25,000</u>	<u>-</u> <u>-</u>	<u>5,000</u> <u>\$25,000</u>	<u>5,000</u> <u>\$25,000</u>	<u>-</u> <u>-</u>	<u>-</u> <u>-</u>	<u>-</u> <u>-</u>
	Other Legislative Expenses							
0161-1000	Telephone Service	\$824,740	\$50,855	\$ 875,595	\$648,408	\$ 219	\$190,967	-
0164-0010	Joint Standing and Special Committees Expenses	20,000	32,314	52,314	34,234	18,080	-	-
014 0164-0020	Joint Standing and Special Committees under Joint Rule 3	10,000	-	10,000	10,000	-	-	-
0165-0000	National Conference State Legislative Leaders Member- ship Fees	102,380	8,865	111,245	30,603	-	-	-
	Matching Portion for Grant (Unaudited)	<u>-</u> <u>\$957,120</u>	<u>-</u> <u>\$92,034</u>	<u>-</u> <u>\$1,049,154</u>	<u>80,642</u> <u>\$803,887</u>	<u>-</u> <u>\$18,299</u>	<u>-</u> <u>\$190,967</u>	<u>-</u> <u>-</u>
Federal Grants								
0165-0010	Massachusetts General Court Study (Unaudited)	<u>\$ 20,644</u> <u>\$1,002,764</u>	<u>-</u> <u>\$92,034</u>	<u>\$ 20,644</u> <u>\$1,094,798</u>	<u>\$ 20,644</u> <u>\$849,531</u>	<u>-</u> <u>\$18,299</u>	<u>-</u> <u>\$190,967</u>	<u>-</u> <u>-</u>

See notes to the financial statements

## Statement No. II

Comparative Statement of Expenditures under Appropriations  
and Receipts Account of Income

Two Fiscal Periods Ended June 30, 1979

	<u>1978</u>	<u>1979</u>	<u>Increase (Decrease)</u>
Sergeant-at-Arms Appropriations:			
Salaries and Clerical Expenses (Account #0131-0000)			
Balance Forwarded	\$ 10,398	\$ 1,128	\$ (9,270)
Appropriation	207,247	240,365	33,118
Salaries - Other (Account #0131-0000)			
Balance Forwarded	360,136	614,549	254,413
Appropriation	1,913,195	1,863,195	(50,000)
Salaries - Document Room Clerks (Account #0132-1000)			
Appropriation	172,989	232,000	59,011
Legislative Contingent Expenses (Account #0133-0000)			
Balance Forwarded	22,548	29,454	6,906
Appropriation	190,000	190,000	-
Witness Fees and Expenses (Account #0134-0000)			
Appropriation	300	-	(300)
Rental and Maintenance of Electric Roll Call System (Account #0135-0000)			
Appropriation	12,500	39,690	27,190
	<u>\$2,889,313</u>	<u>\$3,210,381</u>	<u>\$321,068</u>
Disbursements	\$2,240,382	\$2,512,475	\$272,093
Encumbrances	-	6,865	6,865
Expenditures	\$2,240,382	\$2,519,340	\$278,958
Reverted	3,800	11,085	7,285
Reserved	645,131	679,956	34,825
	<u>\$2,889,313</u>	<u>\$3,210,381</u>	<u>\$321,068</u>
Analysis of Expenditures:			
Salaries - Permanent	\$ 956,912	\$1,019,556	\$ 62,644
Salaries - Other	1,087,876	1,242,640	154,764
Services - Non-Employees	-	3,632	3,632
Clothing	3,301	4,274	973
Housekeeping Supplies and Expenses	2,070	5,009	2,939
Farm and Grounds	-	17	17
Advertising and Printing	1,430	1,173	(257)

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

Two Fiscal Periods Ended June 30, 1979

	<u>1978</u>	<u>1979</u>	<u>Increase (Decrease)</u>
Repairs, Replacements, and Alterations	\$ 5,251	\$ 7,539	\$ 2,288
Special Supplies and Expenses	-	520	520
Office and Administrative Expenses	77,888	86,386	8,498
Equipment	1,391	27,726	26,335
Rentals	104,263	114,003	9,740
	<u>\$2,240,382</u>	<u>\$2,512,475</u>	<u>\$272,093</u>
Net Receipts Account of Income:			
Sale of Legislative Bulletins	\$5,250	\$5,050	\$(200)
Sale of Legislative Documents	2,800	2,300	(500)
Sales - Other	(50)	-	50
	<u>\$8,000</u>	<u>\$7,350</u>	<u>\$(650)</u>

See Notes to the Financial Statements

Statement No. III
Comparative Statement of Expenditures under  
Other Appropriations

Two Fiscal Periods Ended June 30, 1979

	<u>1978</u>	<u>1979</u>	<u>Increase (Decrease)</u>
Sergeant-at-Arms - Other Appropriations			
Standing and Special Committees - Expenses			
(Account #0125-0020) Appropriations	\$ 7,000	\$ 20,000	\$ 13,000
Committees under Joint Rule 3 - Expenses			
(Account #0125-0020) Appropriation	5,000	5,000	-
Telephone Service (Account #0161-1000)			
Balance Forwarded	6,341	50,855	44,514
Appropriation	777,000	824,740	47,740
Standing and Special Committees - Expenses			
(Account #0164-0010)			
Balance Forwarded	23,232	32,314	9,082
Appropriation	40,000	20,000	(20,000)
Standing and Special Committees - Under			
Joint Rule 3 (Account #0164-0020)			
Appropriation	10,000	10,000	-
National Conference of State Legislative			
Leaders, Membership Fees			
(Account #0165-0000)			
Balance Forwarded	-	8,865	8,865
Appropriation	73,710	102,380	28,670
	<u>\$942,283</u>	<u>\$1,074,154</u>	<u>\$131,871</u>
Audited Disbursements	\$835,397	\$784,246	(\$51,151)
Unaudited Disbursements	-	80,642	80,642
Disbursements	<u>\$835,397</u>	<u>\$864,888</u>	<u>\$29,491</u>
Encumbrances	-	18,299	18,299
Expenditures	<u>\$835,397</u>	<u>\$ 883,187</u>	<u>\$ 47,790</u>
Reverted	14,853	-	(14,853)
Reserved	92,033	190,967	98,934
	<u>\$942,283</u>	<u>\$1,074,154</u>	<u>\$131,871</u>
Analysis of Expenditures:			
Services - Non-Employees	\$ 37,689	\$ 64,276	\$26,587
Travel and Automotive Expenses	8,983	10,360	1,377
Office and Administrative Expenses*	787,136	740,430	(46,706)
Rentals	1,589	1,063	(526)
Reserve for liabilities	-	48,759	48,759
	<u>\$835,397</u>	<u>\$864,888</u>	<u>\$29,491</u>

\* Includes telephone service fy 1978 \$732,486 fy 1979 \$684,408  
See Notes to the Financial Statements

Statement No. IV

Statement of Federal Grant

July 1, 1978 to June 30, 1979

<u>Account Number</u>	<u>Balance July 1, 1978</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 1979</u>
0165-0010    Massachusetts General Court Study (Unaudited)	<u>\$20,644</u>	<u>-</u>	<u>\$20,644</u>	<u>-</u>

See Notes to the Financial Statements



SUPPLEMENTARY DATA

The following financial data, although not essential to the fair presentation of the financial condition and results of operations at the Sergeant-at-Arms, is presented for informational purposes. This data was subjected to the same auditing tests and procedures as the preceding statements and are, in our opinion, stated fairly in all material respects.

Supplementary Schedule No. IReceipts and Disbursements

July 1, 1978 to June 30, 1979

Balance July 1, 1978

ReceiptsFrom State Treasurer:  
Advance Money 1979:Account #0133-0000 - petty cash  
Account #0164-0010 - postage

\$ 250	
<u>15,000</u>	\$ 15,250

Income:

Sale of Bulletins  
Sale of Legislative Documents

\$5,050	
<u>2,300</u>	7,350

Current Year Refunds

2,898

Total Receipts

\$25,498DisbursementsTo State Treasurer:  
IncomeReturn of Advance Money - FY 1979  
Current Year Refunds

\$7,350	
13	
<u>2,898</u>	\$10,261

Local Cash Disbursements:

Advance Money 1979:

Account #0133-0000 - petty cash  
Account #0164-0010 - postage  
Total Disbursements

\$ 237	
<u>15,000</u>	<u>15,237</u>
	<u>\$25,498</u>

Balance June 30, 1979

See notes to the financial statements

NOTES TO THE FINANCIAL STATEMENTSNote A: Significant Accounting Policies

The Sergeant-at-Arms is required to follow accounting and financial reporting policies as prescribed by the Commonwealth of Massachusetts. These policies differ significantly from generally accepted accounting principles as applicable to Governmental units. The following is a summary of the significant policies.

Basis of Accounting: A modified cash basis of accounting is used. Receipts are recorded when received and no receivable accounts are included in the financial statements.

Expenditures are recorded on a cash basis. At the close of the fiscal year, all encumbrances (expenditure commitments) against appropriation accounts which expire at the end of the fiscal year are recorded as expenditures. Encumbrances outstanding in continuing appropriation accounts are not recorded as expenditures at the close of the fiscal year.

Expenditures for real property and fixed assets are reported in the year the expenditure is made. The Commonwealth's accounting system does not reflect on its financial statements the cost of fixed assets and real property owned by the Commonwealth, and consequently, no depreciation is recorded on such property.

Note B: Federal Grant

The Commonwealth of Massachusetts received a Federal grant in the amount of \$20,644 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 for the purpose of Legislative Research improvement.

The Federal funds were supplemented by state matching funds in the amount of \$80,642.

All available funds of \$101,286 were paid to the State Legislative

Leaders Foundation, a non-profit private foundation.

We were unable to examine sufficient evidential matter relating to this project to enable us to express an opinion on these expenditures.