



The Commonwealth of Massachusetts

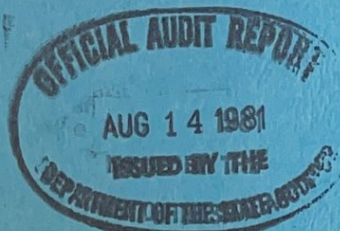
NO. 81-7-S-235

REPORT ON THE EXAMINATION OF THE ACCOUNTS  
OF THE  
SERGEANT-AT-ARMS  
JULY 1, 1979 TO JUNE 30, 1980

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

*From the Office of*

*State Auditor John J. Finnegan*

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Staffed Employees

Sergeant-at-Arms	\$3,000
Assistant to Sergeant-at-Arms	3,000
Legislative Assistant to Sergeant-at-Arms	5,000
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
Administrative Assistant to Sergeant-at-Arms	5,000



ORGANIZATION

April 21, 1981

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 \$33,686.

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 chief general court officers, assistant chief general court officers, general 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	5,000
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
Administrative Assistant to Sergeant-at-Arms	5,000

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 rooms section 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



81-7-S-235



John J. Finnegan  
Auditor

*The Commonwealth of Massachusetts*  
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*Department of the*  
*Auditor*  
*State House, Boston 02133*

AUDITOR'S REPORT

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

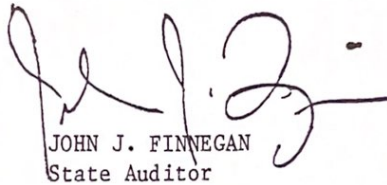
We have examined the Statements of Expenditures under appropriations of the Sergeant-at-Arms for the fiscal year ended June 30, 1980. Except as noted in the following paragraph, our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of 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 funds structure of the Commonwealth. As such, the financial statements are not intended to present financial position in accordance with generally accepted accounting principles.

In our opinion, the Statements of Expenditures present fairly the financial position of the Sergeant-at-Arms for the fiscal year ended June 30, 1980 in conformity with the Commonwealth's accounting system applied on a basis consistent with that of the preceding year.

Supplementary Schedules No. I and II in the table of contents are included as supplementary information and have been subjected to the audit procedures applied in the examination of the financial statements mentioned above and are, in our opinion, fairly stated in all material respects in relation to the financial statements, taken as a whole.

May 20, 1981



JOHN J. FINNEGAN  
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.

FINANCIAL STATEMENTS

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



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Statement No. IStatement of Appropriations

July 1, 1979 to June 30, 1980

Sergeant-at-ArmsAppropriation  
General Fund:

	<u>Balance July 1, 1979</u>	<u>New Appropriations</u>	<u>Net Transfers</u>	<u>Total Available</u>	<u>Disbursements</u>	<u>Reverted</u>	<u>Balance June 30, 1980</u>
0131-0000 Sergeant-at-Arms Office Salaries and Clerical Expenses	\$ 1,920	\$ 267,992	-	\$ 269,912	\$ 255,124	-	\$ 14,788
0132-0000 Salaries-Door- keepers, Pages and Other	676,461	1,630,465	-	2,306,926	1,835,983	-	470,943
0132-1000 Salaries - Clerks, Document Room	-	240,296	-	240,296	238,512	\$1,784	-
0133-0000 Legislative Con- tingent Expenses	8,440	190,000	\$63,000	261,440	260,435	-	1,005
0135-0000 Rental and Mainte- nance of Electric Roll call System	-	11,000	-	11,000	11,000	-	-
	<u>\$686,821</u>	<u>\$2,339,753</u>	<u>\$63,000</u>	<u>\$3,089,574</u>	<u>\$2,601,054</u>	<u>\$1,784</u>	<u>\$486,736</u>



House of Representative

0125-0010	Standing and Special Com- mittees Expenses	\$14,548	\$20,000	-	\$34,548	\$ 7,902	\$11,720	\$14,926
0125-0020	Committees under Joint Rule 3 Expenses	226 <u>\$14,774</u>	10,000 <u>\$30,000</u>	- <u>-</u>	10,226 <u>\$44,774</u>	2,997 <u>\$10,899</u>	226 <u>\$11,946</u>	7,003 <u>\$21,929</u>
<u>Other Legislative Expenses</u>								
0161-1000	Telephone Service	\$191,186	\$824,740	-	\$1,015,926	\$781,779	-	\$234,147
0164-0010	Joint Standing and Special Committees Expenses	18,080	20,000	-	38,080	23,774	-	14,306
0164-0020	Joint Standing and Special Committees under Joint rule 3	10,000	10,000	-	20,000	321	10,000	9,679
0165-0000	National Conference State Legislative Leaders, Membership Fees	23,985 <u>\$243,251</u> <u>\$944,846</u>	47,580 <u>\$902,320</u> <u>\$3,272,073</u>	\$14,000 <u>\$14,000</u> <u>\$77,000</u>	85,565 <u>\$1,159,571</u> <u>\$4,293,919</u>	66,957 <u>\$872,831</u> <u>\$3,484,784</u>	18,358 <u>\$28,358</u> <u>\$42,088</u>	250 <u>\$258,382</u> <u>\$767,047</u>

## Statement No. I (Continued - 2)

Statement of Appropriations

July 1, 1979 to June 30, 1980

	<u>0131- 0000</u>	<u>0132- 0000</u>	<u>0132- 1000</u>	<u>0133- 0000</u>	<u>0135- 0010</u>
<u>Analysis of Disbursements:</u>					
Salaries - Permanent	\$211,764	\$ 895,237	\$ 72,775	-	-
Salaries - Other	43,359	940,746	165,737	-	-
Services - Non-employees	-	-	-	\$ 4,122	-
Clothing	-	-	-	660	-
Housekeeping Supplies and Expenses	-	-	-	1,862	-
Travel and Automotive Expenses	-	-	-	-	-
Advertising and Printing	-	-	-	501	-
Repairs, Replacements and Alterations	-	-	-	20,029	-
Special Supplies and Expenses	-	-	-	258	-
Office and Admin- istrative	-	-	-	95,915	-
Equipment	-	-	-	41,808	-
Rentals	-	-	-	95,279	-
	<u>\$255,123</u>	<u>\$1,835,983</u>	<u>\$238,512</u>	<u>\$260,434</u>	<u>\$11,000</u>
					<u>\$11,000</u>



<u>0125- 0010</u>	<u>0125- 0020</u>	<u>0161- 1000</u>	<u>0164- 0010</u>	<u>0164- 0020</u>	<u>0165- 0000</u>	<u>Total</u>
-	-	-	-	-	-	\$1,179,776
-	-	-	-	-	-	1,149,842
-	-	-	-	-	-	25,844
-	-	-	\$ 7,972	-	\$13,750	660
-	-	-	-	-	-	1,862
-	-	-	-	-	-	11,381
\$7,902	\$2,997	-	162	\$320	-	501
-	-	-	-	-	-	20,029
-	-	-	-	-	-	258
-	-	-	-	-	-	946,541
-	-	-	-	-	53,207	41,808
-	-	\$781,779	15,640	-	-	106,279
-	-	-	-	-	-	\$3,484,781
<u>\$7,902</u>	<u>\$2,997</u>	<u>\$781,779</u>	<u>\$23,774</u>	<u>\$320</u>	<u>\$66,957</u>	

Supplementary Schedule No. IReceipts and Disbursements

July 1, 1979 to June 30, 1980

Balance July 1, 1979

Receipts

From State Treasurer:  
 Advance Money 1980:  
 Account #0133-0000 - Petty Cash  
 Account #0164-0010 - Postage

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

Income:  
 Sale of Bulletins  
 Sale of Legislative Documents  
 Current Year Refunds  
 Total Receipts

\$4,000	
<u>2,050</u>	6,050
	<u>775</u>
	<u>\$22,075</u>

Disbursements

To State Treasurer:  
 Income  
 Repayment of Advance Money - FY 1980  
 Current Year Refunds

\$6,050	
27	
<u>775</u>	\$ 6,852

Local Cash Disbursements:  
 Advance Money 1980:

Account #0133-0000 - Petty Cash  
 Account #0164-0010 - Postage

\$ 223	
<u>15,000</u>	15,223
	<u>\$22,075</u>
	-
	<u>\$22,075</u>

Total Disbursements

Balance June 30, 1980

See notes to the financial statements



Supplementary Schedule No. IIReceipts and Disbursements

July 1, 1980 to April 21, 1981

Balance July 1, 1980

Receipts

From State Treasurer:		
Advance Money:		
Account #0133-0000 - Petty Cash	\$ 250	
Account #0164-0010 - Postage	<u>10,000</u>	\$10,250
Income:		
Sale of Bulletin	\$3,550	
Sale of Legislative Documents	<u>1,750</u>	5,300
Current Year Refunds		<u>230</u>
Total Receipts		<u>\$15,780</u>

Disbursements

To State Treasurer:		
Income	\$5,300	
Current Year Refunds	<u>230</u>	\$ 5,530
Local Cash Disbursements:		
Advance Money:		
Account #0133-0000 - Petty Cash	\$ 118	
Account #0164-0010 - Postage	<u>7,980</u>	8,098
Total Disbursements		<u>\$13,628</u>
Balance April 21, 1981		<u>\$2,152</u>
		<u>\$15,780</u>

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 accrual 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.