



Commonwealth of Massachusetts
Office of the State Auditor
Suzanne M. Bump

Making government work better

Official Audit Report – Issued January 16, 2020

Bristol County Division of the Superior Court Department

For the period July 1, 2017 through December 31, 2018





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Mr. Marc J. Santos, Clerk of Courts
Bristol County Division of the Superior Court Department
441 County Street
New Bedford, MA 02740

Dear Clerk of Courts Santos:

I am pleased to provide this performance audit of the Bristol County Division of the Superior Court Department. This report details the audit objectives, scope, methodology, and conclusions for the audit period, July 1, 2017 through December 31, 2018. My audit staff discussed the contents of this report with court personnel, whose comments are reflected in this report.

I would also like to express my appreciation to the Bristol County Division of the Superior Court Department for the cooperation and assistance provided to my staff during the audit.

Sincerely,

A handwritten signature in blue ink, appearing to read "SMB", written over a light blue horizontal line.

Suzanne M. Bump
Auditor of the Commonwealth

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EXECUTIVE SUMMARY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor has performed an audit of the Bristol County Division of the Superior Court Department (BCSC) for the period July 1, 2017 through December 31, 2018. In this performance audit, we followed up on issues identified in our previous audit of BCSC (No. 2014-1119-3J) to determine what measures, if any, BCSC's management has taken to address them. During the prior audit, we examined BCSC activities related to the cash received, the safeguarding of evidence and case files in the Clerk of Courts' Office, and the adequacy of BCSC's internal control plan.

Based on our audit, we have concluded that BCSC has established adequate controls and complied with applicable laws, regulations, policies, procedures, and other guidance in the areas reviewed. We did not identify any significant deficiencies in those areas.

OVERVIEW OF AUDITED ENTITY

Chapter 211B of the Massachusetts General Laws established the Superior Court Department (SCD).

According to SCD's website,

The Superior Court, the trial court of general jurisdiction for Massachusetts, is committed to delivering high quality justice in a timely and fair manner in accordance with the rule of law. The court's 82 justices sit in 20 courthouses in all 14 counties of the Commonwealth. The Superior Court has original jurisdiction in civil actions over \$25,000 and in matters where equitable relief is sought. We also have original jurisdiction in actions including labor disputes where injunctive relief is sought, have exclusive authority to convene medical malpractice tribunals, have appellate jurisdiction over certain administrative proceedings, and may hold sittings for naturalization in any city or town. We have exclusive original jurisdiction of first-degree murder cases and original jurisdiction of all other crimes.

SCD has established 14 divisions, each with a specific territorial jurisdiction, to preside over matters that are brought before the court. Each division's organizational structure consists of two main offices: the Clerk of Courts' Office (the Clerk's Office), headed by a Clerk of Courts who is an elected official, and the Probation Office, headed by a Chief Probation Officer. The Clerk of Courts and the Chief Probation Officer are responsible for the internal administration of their respective offices.

The Bristol County Division of the Superior Court Department (BCSC) presides over civil and criminal matters falling within its territorial jurisdiction of Bristol County. BCSC is responsible for scheduling, holding, and recording proceedings in civil and criminal matters and for the care and custody of all the records, books, and papers that pertain to, or are filed or deposited in, the Clerk's Office.

During the audit period, July 1, 2017 through December 31, 2018, BCSC collected \$784,539 of civil fees and criminal monetary assessments and transmitted them to the Office of the State Treasurer as either general or specific state revenue, as shown in the following table.

Revenue Type	Amount of State Revenue Collected and Transmitted
General Revenue	\$ 556,490
Probation Fees	185,136
Victim/Witness Fund*	16,721
Surcharges*	22,291
Drug Analysis Fund*	3,850
Other	51
Total	<u>\$ 784,539</u>

* For definitions of these types of revenue, see the [Appendix](#).

AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor has conducted a performance audit of certain activities of the Bristol County Division of the Superior Court Department (BCSC) for the period July 1, 2017 through December 31, 2018.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Below is our audit objective, indicating the question we intended our audit to answer and the conclusion we reached regarding the objective.

Objective	Conclusion
1. Did BCSC take corrective measures to address the issues identified in the Office of the State Auditor's prior audit (No. 2014-1119-3J) regarding cash received, evidence, and files within the Clerk of Courts' Office (the Clerk's Office)?	Yes

The prior audit report stated that BCSC's "internal controls over cash received, evidence in custody, and safeguarding of case files in the Clerk of Courts' Office [needed] improvement."

More specifically, it listed the following issues:

- The Clerk's Office did not secure cash that was collected throughout the day, and it lacked segregation of duties over cash received.
- The Clerk's Office did not adequately safeguard evidence in its possession.
- BSC did not have a tracking system in place to monitor the removal of case files.

To achieve our audit objective, we gained an understanding of the internal controls we deemed relevant to our audit objective by reviewing applicable laws, regulations, and agency policies and procedures, as well as conducting inquiries with BCSC's staff and management. We evaluated the design of controls over cash received, evidence, and case files.

Cash Received

For the cash received at BCSC, we selected a nonstatistical random sample of 40 out of 374 working days within the audit period to determine the following:

- whether BCSC safeguarded cash received by having daily cash sheets that were completed, signed by the cashier, and verified and signed by the bookkeeper or designated verifier
- whether the receipts matched the Final Receipt Listing in MassCourts (BCSC's case-management system); this is a report generated from MassCourts detailing the total receipts for the day

We also selected a nonstatistical random sample of 5 out of 18 months within the audit period to determine whether monthly BCSC bank reconciliations were completed and signed by the assistant clerk.

Evidence

We selected a nonstatistical random sample of 10 out of 36 criminal cases with a status of "disposed" (meaning the case proceedings were completed) that had evidence held by the court during the audit period, as well as both of the murder cases with "disposed" status that had evidence held by the court during our audit period, to determine whether evidence in the Clerk's Office was safeguarded. We did this by verifying that the evidence existed; the evidence was secured; and the evidence log had been updated to include type, amount/quantity, and exact location. We also verified that the evidence list in each case file matched the evidence list in the envelope or box of exhibits.

Case Files

Using a statistical sampling method and Audit Command Language software, with a confidence level of 95% and a tolerable error rate of 5%, we selected a random sample of 60 out of 2,375 case files that were active during the audit period to determine whether case files in the Clerk's Office were safeguarded, were tracked when not located in the secured file room, and could be located.

In the cases in which we applied a nonstatistical approach, we did not project our results to the entire population.

Data Reliability

To determine the reliability of data on both BCSC's spreadsheets of evidence and case files, we interviewed management personnel who were responsible for these spreadsheets and for the original

source documents or items (physical evidence and hardcopy case files). We traced the spreadsheet information to and from the original source documents or items to validate the completeness and accuracy of the spreadsheets. We determined that the data were sufficiently reliable for the purposes of our audit report.

APPENDIX

Types of Revenue Collected by the Bristol County Division of the Superior Court Department

Victim/Witness Fund

According to Section 8 of Chapter 258B of the Massachusetts General Laws, this assessment, generally between \$45 and \$90, is collected when a defendant is found responsible for any criminal charge.

Surcharges

According to Section 4C of Chapter 262 of the General Laws, the surcharge is an additional \$15 assessment collected on every complaint, petition, or other civil action begun in the Superior Court in which an initial filing fee is payable and a separate docket number is issued.

Drug Analysis Fund

According to Section 6B of Chapter 280 of the General Laws, this assessment, between \$35 and \$500, is collected when a defendant is found responsible for certain drug charges.