



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

Making government work better

Official Audit Report – September 16, 2019

Dukes County Sheriff's Office

For the period July 1, 2016 through December 31, 2018





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Mr. Robert Ogden, Sheriff
Dukes County Sheriff's Office
9 Flight Path
Vineyard Haven, MA 02568

Dear Sheriff Ogden:

I am pleased to provide this performance audit of the Dukes County Sheriff's Office. This report details the audit objectives, scope, and methodology for the audit period, July 1, 2016 through December 31, 2018. My audit staff discussed the contents of this report with management of the agency.

I would also like to express my appreciation to the Dukes County Sheriff's Office 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 circular background.

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 Dukes County Sheriff's Office (DCSO) for the period July 1, 2016 through December 30, 2018. In this performance audit, we examined DCSO activities related to the administration of its non-payroll expenses, the contracting process for goods and services, and staff overtime.

Our audit revealed no significant instances of noncompliance by DCSO that must be reported under generally accepted government auditing standards.

OVERVIEW OF AUDITED ENTITY

The Dukes County Sheriff's Office (DCSO) was established as an independent state agency on August 6, 2009 by Chapter 61 of the Acts of 2009, An Act Transferring County Sheriffs to the Commonwealth. This act transferred to the Commonwealth, except where specified, all functions, duties, and responsibilities of DCSO, including assets, liabilities, debt, and potential litigation. This legislation made the Dukes County Sheriff an employee of the Commonwealth; however, the Sheriff remained an elected official and retained administrative and operational control of DCSO.

DCSO operates the Dukes County Jail and House of Correction, located at 149 Main Street in Edgartown. This location was opened in 1873 for the care and custody of people who are sentenced or awaiting trial. It consists of one building and has the operational capacity to house 50 inmates. As of December 31, 2018, DCSO housed 14 people and had 46 employees. DCSO also operates a Civil Process Division and a Communications Center, located at 9 Flight Path in Vineyard Haven. According to DCSO's website,

The communications center is a regional central dispatch for all of the towns located within the county of Dukes County. These include Aquinnah, Chilmark, Edgartown, Gosnold, [Naushon Island], Oak Bluffs, Tisbury, and West Tisbury. The departments include Local & State Police, Fire, Harbor Masters, Shellfish, Ambulances, Emergency Medical Technicians (EMT's), Trustees of Reservations, Animal Control, Search & Rescue, Menemsha Coast Guard, Civil Defense, Environmental Police, Local & State Highway, Town Water & Town Parks departments, (Lifeguards).

In addition, DCSO provides jail services to all the municipal police departments on Martha's Vineyard.

According to DCSO's mission statement,

The Dukes County Sheriff's Office, will consistently strive to improve the quality of life in our community. We pledge and commit to work together with local and state agencies through our specialized services. Our commitment includes the operation of a safe, secure rehabilitative correctional facility and a regionalized communications center. Our beliefs will never be compromised in the pursuit to uphold the laws of the Commonwealth of Massachusetts and the Constitution of the United States of America.

The Dukes County Sheriff's Office Is Committed To The Following Core Beliefs:

We shall achieve this end through strict adherence to certain unalienable beliefs, among these are; INTEGRITY, PROFESSIONALISM & RESPECT.

For its operations, DCSO received state appropriations of \$2,886,788 in fiscal year 2017, \$2,944,524 in fiscal year 2018, and \$2,973,969 in fiscal year 2019.

AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor (OSA) has conducted a performance audit of certain activities of the Dukes County Sheriff's Office (DCSO) for the period July 1, 2016 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 a list of our audit objectives, indicating each question we intended our audit to answer and the conclusion we reached regarding each objective.

Objective	Conclusion
1. Were non-payroll administrative expenditures made in accordance with DCSO's policies and procedures, and did they directly support DCSO's mission?	Yes
2. Did DCSO administer its contracting process for goods and services in accordance with its policies and procedures and any contractual agreements?	Yes
3. Did DCSO administer the use of overtime in accordance with its policies and procedures?	Yes

To achieve our objectives, we gained an understanding of the internal controls related to our audit objectives by reviewing applicable laws and agency policies and procedures, as well as conducting interviews with DCSO management. Further, we evaluated the design and tested the operating effectiveness of controls over non-payroll administrative expenses, contractual procurement of goods and services, and administration of DCSO employee overtime.

Data Reliability

In 2018, OSA conducted a data reliability assessment of the Massachusetts Management Accounting and Reporting System (MMARS) for the period April 1, 2017 through March 31, 2018. This assessment focused on reviewing selected system controls, including access, security awareness, auditing and accountability, configuration management, identification, authentication, and personnel security.

Further, as part of our current audit, we selected a random sample of 40 invoices from DCSO files and traced the information on the invoices to data in MMARS. We also judgmentally selected 40 transactions from MMARS and determined whether the information from MMARS matched the physical documentation (i.e., invoices). To assess the reliability of inventory data, we selected 15 items in the DCSO facilities and determined whether they were on the inventory list DCSO provided and whether the tag numbers affixed to them matched those on the inventory list. We then selected five entries from MMARS that represented physical items and determined whether the items were appropriately accounted for on the inventory list. Finally, to assess the population of contracts, we examined 24 randomly selected invoices from MMARS to determine whether they represented single payments or were associated with contractual obligations.

Based on the results of these data reliability assessment procedures, we determined that the information obtained for our audit period was sufficiently reliable and complete for the purposes of our audit work.

We used a combination of nonstatistical and statistical sampling approaches for all our testing and did not project our results to the entire population.

Non-Payroll Administrative Expenses

We obtained all DCSO expenditure data from MMARS for our audit period and selected a random statistical sample of 24 non-payroll expenditures (totaling \$127,135) from a population of 1,019 (totaling \$2,050,704), using a 90% confidence level and tolerable error rate of 10%. We reviewed the documentation DCSO maintained for each expenditure and determined whether expenditures were related to DCSO activities, were properly calculated, and were supported by sufficient documentation. We also determined whether invoice amounts matched expenditure amounts in MMARS, whether purchase requests were made and approved, whether invoices were approved before payment, whether invoices were date stamped, and whether orders were placed through established vendors in MMARS. To assess whether procured assets were properly inventoried, we judgmentally selected 27 out of 338 assets from DCSO's inventory list, located them, and determined whether they had inventory tags affixed and were accurately represented on DCSO's inventory list.

Contract Administration

We obtained a list of contracts for goods and services that were awarded during our audit period and selected a nonstatistical random sample of 10 contracts (totaling \$264,780) out of 84. We reviewed our sampled contract files to determine whether each contract was awarded in accordance with DCSO policies and procedures. We inspected the files for evidence that applicable procurement requirements were followed, such as obtaining three quotes for purchases below \$50,000, using sole sources (only one vendor for an item or service), and using requests for response (bid solicitations) for purchases above \$50,000. We verified that the standard state contract form was in each file and signed by the vendor and the Sheriff and that the scope of services was attached and signed by the vendor. We also determined whether there were any emergency contracts or amendments and, if so, whether they were approved by the Sheriff. We compared the maximum obligation of each contract to the amount paid according to MMARS to ensure that the various MMARS payments throughout the contract period did not exceed the maximum obligations. We also determined whether the procurement and award process was properly documented, whether the contracts were signed and dated, and whether each of the 10 contracts directly supported the mission of DCSO.

Overtime

To determine whether overtime for DCSO correction officers was properly managed and approved, we obtained a list from MMARS of all overtime worked by DCSO's correction officers during the audit period. Using a random statistical sample with a 90% confidence level and a tolerable error rate of 10%, we selected 24 overtime transactions (totaling \$14,512) out of a population of 1,650 transactions (totaling \$542,352) in which overtime was paid to a DCSO employee. We then reviewed the applicable time and attendance sheets, payroll and overtime approval forms, and payroll approval face sheets¹ to determine why employees were required to work overtime and whether overtime time and attendance sheets had the required supervisory approval. Further, we determined whether the amounts paid were accurate by comparing DCSO's payroll data to data in the Commonwealth's payroll system.

1. Payroll approval face sheets are forms that are attached to weekly time and attendance sheets and have summaries of employee work and benefit hours.