



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

Making government work better

Official Audit Report – Issued May 14, 2020

Hampden County Sheriff's Office

For the period July 1, 2017 through June 30, 2019





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Sheriff Nicholas Cocchi
Hampden County Sheriff's Office
627 Randall Road
Ludlow, MA 01056

Dear Sheriff Cocchi:

I am pleased to provide this performance audit of the Hampden County Sheriff's Office. This report details the audit objectives, scope, methodology, and recommendations for the audit period, July 1, 2017 through June 30, 2019. My audit staff discussed the contents of this report with management of the agency, whose comments are reflected in this report.

I would also like to express my appreciation to the Hampden 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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LIST OF ABBREVIATIONS

HCSO	Hampden County Sheriff's Office
IT	information technology
MMARS	Massachusetts Management Accounting and Reporting System
SSTA	Self-Service Time and Attendance

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 Hampden County Sheriff's Office (HCSO) for the period July 1, 2017 through June 30, 2019. In this performance audit, we examined HCSO's activities related to the appropriateness of its non-payroll expenses, its process for contracting for goods and services, and its oversight of staff overtime.

There were no findings that reached the level of reportability.

OVERVIEW OF AUDITED ENTITY

The Hampden County Sheriff's Office (HCSO) was established as an independent state agency on July 1, 1998, as a result of the abolishment of Hampden County pursuant to Chapter 48 of the Acts of 1997. Section 12 of Chapter 34B of the Massachusetts General Laws stipulated that the Sheriff became an employee of the Commonwealth on July 1, 1998, but remained an elected official and retained administrative and operational control of the office.

The Sheriff oversees correctional facilities and programs. The facilities are the Hampden County Correctional Center (HCSO's main institution), the Stonybrook Stabilization and Treatment Centers in Ludlow and Springfield, the Western Massachusetts Regional Women's Correctional Center, the Western Massachusetts Recovery and Wellness Center, and the Hampden County Pre-Release Center.

According to its website, HCSO's mission is as follows:

The Hampden County Sheriff's Department is a leader in the evolving paradigm of corrections and reform. Under the leadership of Sheriff Nick Cocchi, we provide a continuum of care designed to empower offenders to reclaim their liberty through informed and responsible choices and promote successful re-entry into the community as law-abiding socially and civically responsible citizens.

The Department enhances public safety through the corrections process by providing offenders proper classification, security, treatment, and programs to accomplish positive lifestyle changes and minimize and/or eradicate negative social traits and criminogenic behaviors.

The Department is committed to community-based programs via the wellness of mind, body, and spirit of those in our trust and is dedicated to always carry out our responsibilities with professional excellence and the highest standards of integrity.

The safety of the public is at the core of all we do.

HCSO offers various inmate programs to prepare inmates for life after incarceration. These programs include, but are not limited to, substance abuse treatment, education and vocational training, and the After Incarceration Support Systems Program. HCSO supervises approximately 1,100 full- and part-time employees and had 1,165 inmates as of June 30, 2019. For its operational needs for fiscal years 2018 and 2019, HCSO received state appropriations of \$80,121,240 and \$81,553,076, respectively.

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 Hampden County Sheriff's Office (HCSO) for the period July 1, 2017 through June 30, 2019.

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 the non-payroll expenses that HCSO incurred supported and directly applicable to the office's mission?	Yes
2. Did HCSO administer its contracting process for goods and services in accordance with its policies?	Yes
3. Did HCSO ensure that the 30 employees who were paid the most overtime were paid for hours that they worked?	Yes

To achieve our objectives, we gained an understanding of the internal controls we determined to be relevant to the objectives by reviewing agency policies and procedures, as well as conducting inquiries with HCSO's staff and management. We evaluated the design and effectiveness of controls over non-payroll expenses, contracting, and staff overtime and determined whether they operated as intended during the audit period.

Additionally, we performed the procedures described below.

Non-Payroll Expenses

We obtained HCSO state appropriation expenditure data from the Massachusetts Management Accounting and Reporting System (MMARS) and selected a statistical random sample of 30 non-payroll

expenditures (totaling \$23,244) from a population of 7,812 (totaling \$16,176,239) that HCSO paid during our audit period, using a 95% confidence level and a 10% tolerable error rate. We reviewed supporting documentation, such as invoices and purchase orders, and analyzed it to determine whether the expenditures were supported and directly applicable to HCSO's mission.

Contracting Process

We obtained HCSO state appropriation expenditure information from MMARS and summarized it by fiscal year and vendor for our audit period. We selected a nonstatistical judgmental sample of 15 instances (totaling \$1,435,244) from a population of 97 instances (totaling \$11,988,479) where payments made to vendors during a fiscal year within our audit period were equal to or above the amounts specified in HCSO policies as requiring that a contract be executed. We reviewed the procurement files for these vendors to assess whether goods and services were procured in accordance with HCSO's policies.

Overtime

We obtained records from MMARS of all overtime paid for time worked during the audit period from HCSO's main state appropriations. From the 641 employees who were paid overtime during the audit period, we identified a population of 30 who incurred the most overtime and punched in and out¹ during that period. These 30 employees represented a population of 1,562 unique payments, which totaled \$470,299. We then used a nonstatistical approach to select a sample of 60 payments (2 payments of overtime during the audit period for each of the 30 employees, for a total of 60), totaling \$60,523. We reviewed the employees' daily punch data for the instances selected to determine whether employees were paid overtime for hours that were worked.

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

Data Reliability

In 2018, we performed a data reliability assessment of MMARS focused on testing selected system controls (access controls, application controls, configuration management, contingency planning, and segregation of duties) for the period April 1, 2017 through March 31, 2018. As part of our current audit,

1. Some employees are part of a task force, work off site in the community, and are not required to punch in and out.

we tested controls in place over HCSO's security awareness training and personnel security. Further, to determine the completeness of invoice data, we randomly selected 20 invoices from HCSO's files and matched the information on the invoices to the data in MMARS. We also selected 20 transactions from MMARS and traced information related to the transactions, including dates, amounts, and vendor names, to physical documentation (invoices) for accuracy. We determined that the information obtained from MMARS for our audit period was sufficiently reliable for the purposes of our audit work.

We determined the reliability of data obtained from the state's Self-Service Time and Attendance (SSTA) system by performing interviews and observations and testing certain information technology controls, such as security management, segregation of duties, and access controls. To determine the accuracy of the SSTA data, we selected 40 SSTA payroll records and traced the hours on the records to original source documents. We determined that the data from SSTA were sufficiently reliable for the purposes of this audit. (SSTA is administered by the Human Resource / Compensation Management System, not HCSO.)

Conclusion

Our audit revealed no significant instances of noncompliance in any of the areas we audited that must be reported under generally accepted government auditing standards.

OTHER MATTERS

The Hampden County Sheriff's Office does not conduct information technology security awareness training.

During our assessment of the information system controls of the Hampden County Sheriff's Office (HCSO), we noted that HCSO did not conduct information technology (IT) security awareness training for its staff, upon hire and periodically thereafter, to ensure that HCSO's data are secure. Our assessment included a review of information system policies and procedures and discussions with IT security personnel.

HCSO is classified as an independent agency because the Sheriff is an elected official. Although independent agencies are not specifically required by law to conduct IT security awareness training, best business practices dictate that agencies should do so to help protect their information systems and potentially prevent sensitive information from being released. For instance, such training is required for executive departments by the Commonwealth's Executive Office of Technology Services and Security.

We believe that HCSO should implement some form of IT security awareness training related to data security for employees upon hire and periodically thereafter. HCSO handles sensitive information, and this training could provide a level of security to reduce the risk of its information systems being compromised. IT security awareness training informs employees about cybersecurity and possible threats to information systems and helps agencies safeguard information.