



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

Making government work better

Official Audit Report – Issued February 11, 2019

Norfolk Sheriff's Office

For the period July 1, 2015 through December 31, 2017





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Sheriff Jerome McDermott
Norfolk Sheriff's Office
200 West Street
Dedham, MA 02027

Dear Sheriff McDermott:

I am pleased to provide this performance audit of the Norfolk Sheriff's Office. This report details the audit objectives, scope, methodology, and conclusions for the audit period, July 1, 2015 through December 31, 2017. My audit staff discussed the contents of this report with management of your office.

I would also like to express my appreciation to the Norfolk 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 in a cursive style.

Suzanne M. Bump
Auditor of the Commonwealth

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LIST OF ABBREVIATIONS

ACA	American Correctional Association
DAC	Dedham Alternative Center
HR/CMS	Human Resource Compensation Management System
ICP	internal control plan
ISP	intermediate sanctions program
MMARS	Massachusetts Management Accounting and Reporting System
NSO	Norfolk Sheriff's Office
OSA	Office of the State Auditor
PO	purchase order
RFR	Request for Response

EXECUTIVE SUMMARY

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 the Norfolk Sheriff's Office (NSO) for the period July 1, 2015 through December 31, 2017. In this performance audit, we assessed certain aspects of NSO's operations, including its administration of its process of coordinating, submitting, and approving non-payroll expenses; its contracting process for goods and services; and its staff overtime.

Sheriff Michael Bellotti resigned as NSO Sheriff on October 26, 2018. In anticipation of Sheriff Bellotti's departure, Robert Harnais, NSO Special Counsel, was appointed Special Sheriff on July 26, 2018 pursuant to Section 5 of Chapter 37 of the General Laws. He assumed the role of Sheriff effective upon Sheriff Bellotti's departure. On December 17, 2018, the Governor appointed Jerome McDermott as NSO Sheriff effective December 24, 2018. Sheriff McDermott will serve until 2020, when a special election will be held to select a Sheriff to serve the last two years of Sheriff Bellotti's final term.

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

OVERVIEW OF AUDITED ENTITY

The Norfolk Sheriff's Office (NSO) was established as a state agency on January 1, 2010, pursuant to Chapter 61 of the Acts of 2009. This act transferred to the Commonwealth, except where specified, all functions, duties, and responsibilities of NSO and the other six County Sheriff's Offices that still existed, including assets, liabilities, debt, and potential litigation. This legislation made the Sheriffs employees of the Commonwealth; however, they are still elected officials with administrative and operational control of their offices.

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

The Norfolk County Sheriff's Office serves the citizens of Norfolk County and the Commonwealth of Massachusetts by enhancing public safety through the operation of a safe, secure, and humane correctional facility that establishes structure and accountability for offenders and focuses on re-entry programs and community based programs that promote crime prevention, citizen awareness, education, youth development, elderly assistance and law enforcement support. These efforts are accomplished by a highly trained and dedicated workforce and through collaborative agreements with public and private stakeholders.

Norfolk County includes 28 cities and towns¹ with a combined population of approximately 700,000 people.

NSO has received accreditation from the American Correctional Association (ACA) for the past 21 years. ACA is a national body involved in the development of standards for the correctional field. The accreditation certifies that NSO has met established standards, including standards for facility administration, accountability, safety, and overall confinement conditions.

As of December 31, 2017, there were 341 employees at NSO. NSO received state appropriations of \$30,638,329, \$30,331,946, and \$30,938,585 for fiscal years 2016, 2017, and 2018, respectively. Supplemental funding of \$4,631,497, \$6,051,119, and \$3,967,380 was received for fiscal years 2016, 2017, and 2018, respectively.

1. The cities and towns are Avon, Bellingham, Braintree, Brookline, Canton, Cohasset, Dedham, Dover, Foxborough, Franklin, Holbrook, Medfield, Medway, Millis, Milton, Needham, Norfolk, Norwood, Plainville, Quincy, Randolph, Sharon, Stoughton, Walpole, Wellesley, Westwood, Weymouth, and Wrentham.

NSO has facilities in three locations: the NSO Correctional Center and Dedham Alternative Center (DAC) in Dedham, the Civil Process Division and Community Corrections Center in Quincy, and the Public Safety Office in Braintree.

NSO Correctional Center and DAC

The NSO Correctional Center, located at 200 West Street in Dedham, houses pretrial and sentenced inmates at its jail and house of correction, respectively. The inmates are classified according to the types of crime they have committed, as well as their criminal backgrounds, and they are housed with similarly classified inmates in units within the facilities. According to inmate counts provided by NSO officials, as of December 31, 2017 the NSO Correctional Center housed 427 inmates.

NSO offers educational programs to inmates, including vocational training, reading enrichment, and financial literacy. It also provides ongoing reentry services that emphasize personal accountability and include mental health and substance use treatment.

DAC, which is located at the NSO Correctional Center campus, is a minimum-security housing unit where some inmates nearing their final release dates are given the opportunity to work in the community under supervision. Inmates who successfully participate in this program may be considered for prerelease living arrangements outside the NSO minimum-security housing unit.

Civil Process Division and Community Corrections Center

NSO's Civil Process Division is located at 181 Parkingway in Quincy. According to the NSO website,

The Norfolk County Sheriff's Office Civil Process Division is a professional law enforcement agency whose responsibility is the delivery of legal services and the enforcement of civil orders in Norfolk County. Our Civil Process Office is responsible for executing court orders and the delivery of legal documents essential to the proceedings of state-wide and county civil cases.

The website describes the Community Corrections Center as follows:

The Norfolk County Community Corrections Center is an intermediate sanctions program operated in collaboration with the Norfolk County Sheriff's Office, the Office of Community Corrections, the Office of the Commissioner of Probation, Massachusetts Parole and the local district and superior courts.

The intermediate sanctions program (ISP) offers mandated participants² educational services, vocational instruction, and substance use treatment. To address public safety needs while providing these services, NSO may require participants to submit to random drug testing and electronic monitoring and perform supervised community service. ISPs can help reduce overcrowding in correctional facilities by allowing convicted offenders, with appropriate supervision, to remain in the community while undergoing rehabilitation.

Public Safety Office

The Public Safety Office is located at 2015 Washington Street in Braintree. It hosts a number of NSO administrative employees and a training center. The training center provides classroom instruction and training for newly hired correction officers in addition to annual professional training and staff development for all NSO employees. NSO also runs a Youth Leadership Academy at the Public Safety Office campus that provides activities for youths between the ages of 10 and 14 and focuses on team building, anti-bullying, drug awareness, peer pressure resistance, self-confidence, and personal goal-setting.

2. Mandated participants are those who have been ordered by courts to participate in the ISP instead of being jailed.

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 Norfolk Sheriff's Office (NSO) for the period July 1, 2015 through December 31, 2017.

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. Does NSO authorize non-payroll expenses for amounts greater than \$10,000 in accordance with its policies and procedures?	Yes
2. Does NSO properly administer its contracting process for goods and services in accordance with its policies and procedures?	Yes
3. Does NSO properly authorize overtime for its employees in accordance with its policies and procedures?	Yes

To achieve our audit objectives, we gained an understanding of the internal control environment we determined to be relevant to our audit objectives by reviewing NSO's internal control plan (ICP) and applicable laws, regulations, and agency policies and procedures, as well as conducting interviews with NSO staff members and managers. We tested the design and effectiveness of controls over non-payroll expenses, the contracting process for goods and services, and the administration of employee overtime.

Additionally, we performed the following procedures.

Non-Payroll Expenses

To gain an understanding of the process of coordinating, submitting, and approving non-payroll expenses, we reviewed NSO's ICP; the "Commonwealth of Massachusetts Office of the Sheriff, Policy

Governing the Procurement of Commodities and/or Services"; and relevant laws and regulations. NSO uses the Aestiva procurement application to coordinate and approve all purchase orders (POs). The Aestiva application automates the PO process and has a structured internal approval workflow that is used to segregate multiple levels of approval. NSO's director of finance is responsible for the final approval of all purchases in Aestiva.

To ensure that non-payroll expenses for amounts over \$10,000 that NSO incurred were authorized in accordance with its policies and procedures, we extracted the total population of 2,605 POs (totaling \$6,195,763) from Aestiva that were generated during the audit period. Of the total population of POs, 57 (totaling \$1,809,814) were for amounts over \$10,000. From this population of 57 POs, we selected a nonstatistical judgmental sample of 19 (totaling \$456,818).

According to NSO's ICP, purchases below \$10,000 are considered incidental purchases and therefore do not require competitive procurement. For purchases of \$10,000 or more, NSO can choose to use statewide contracts established by the Operational Services Division instead of competitive procurement. These contracts are accessible online through COMMBUYS.³ Statewide contracts take advantage of bulk purchase pricing and offer other advantages, including reduced administrative costs and discounts for prompt payment. NSO may also use individual departmental contracts established by other state agencies, though it needs permission from a host agency to take advantage of that agency's contract and may need to enter into its own contract with the vendor. The individual departmental contracts also reside on COMMBUYS. The "Commonwealth of Massachusetts Office of the Sheriff, Policy Governing the Procurement of Commodities and/or Services" also outlines a number of competitive procurement exceptions that allow NSO to purchase certain commodities and/or services without competitive procurement. In these instances, a Competitive Procurement Exception Explanation Form (see [Appendix](#)) must be filled out and included in the vendor procurement file.

NSO's ICP outlines the minimum requirements the office must follow when competitively procuring goods and services; the requirements vary based on the monetary amount of each procurement. The three tiers of general procurement requirements that are relevant to our sample of 19 POs are described in Section 24(2) of the "Commonwealth of Massachusetts Norfolk Sheriff's Office CSD 302 Internal Control Plan Policy and Procedure":

3. COMMBUYS, whose website describes it as "the only official procurement record system for the Commonwealth of Massachusetts' Executive Departments," enables buyers and vendors to manage the procurement process in a single database, including posting bid notices, submitting bids, and awarding contracts.

iii) Small Procurements for \$10,000 to \$50,000

Purchases from \$10,000 to \$50,000 must be made based on at least three (3) written quotes or solicitations, unless the procurement falls under state contract. In addition, a standard state contract and terms and conditions are required.

iv) Small Procurements for \$50,000 to \$150,000

Purchases from \$50,000 to \$150,000 will have an RFR [Request for Response] distributed in to at least three (3) potential qualified bidders. Written responses back in writing, fax, mail, email, or personal delivery unless the procurement falls under state contract.

v) Large Procurements for \$150,000 to \$500,000

Purchases from \$150,000 to \$500,000 will require the RFR sealed bid process and require it be advertised as appropriate on Comm-Buys (recommended), in newspaper, Goods and Services Bulletin, Central Register, or as required by statute unless already on state contract.

We tested our sample of 19 POs for their compliance with NSO policies and procedures to ensure that the purchases were supported by statewide or departmental contracts when applicable or, if not, that the appropriate exemptions were documented. Additionally, we assessed whether the items purchased were applicable to NSO's mission and whether the proper approvals were obtained.

Contracts

To gain an understanding of NSO's contracting process for goods and services, we reviewed NSO's ICP; the "Commonwealth of Massachusetts Office of the Sheriff, Policy Governing the Procurement of Commodities and/or Services"; guidelines in the Commonwealth's Standard Contract Form; and relevant laws and regulations. NSO uses the Standard Contract Form for most contractors that are hired. This form is intended to ensure accountability by clearly defining the roles of signatories, expectations for service delivery, the duration of the contract, and rates of compensation.

To ensure that NSO properly administered its contracting process for goods and services, we randomly selected a nonstatistical sample of 25 contracts from a population of 260 contracts supplied to us by NSO that were in effect during our audit period, July 1, 2015 through December 31, 2017. In some instances, the procurement process for the sampled contracts was initiated before July 1, 2015, so we expanded the scope of our examination to include the sampled contracts that were initiated during the period November 1, 2014 through December 31, 2017. The contracts we examined included, among other things, legal, medical, and consulting services.

We tested our sample of 25 contracts for compliance with NSO policies and procedures as well as terms and conditions in the Standard Contract Form. Specifically, we tested to ensure that contracts were competitively sought in accordance with NSO's general procurement requirements and were supported by statewide or departmental contracts when applicable or, if not, that the appropriate exemptions were documented. We also tested to ensure that all corporations NSO hired as contractors were registered as such with the Secretary of the Commonwealth, as required by the Standard Contract Form, and we examined the contracts to determine whether they were reviewed and signed by NSO's Legal Department, the Special Sheriff / Superintendent of Jail Operations, and the director of finance.

Overtime

To gain an understanding of NSO's administration of overtime, we reviewed its "Time and Attendance Policy and Procedure," its union contract with the County Correctional Officers Association, its contract with the National Association of Government Employees, the federal Fair Labor Standards Act, and relevant laws and regulations.

According to NSO, the use of overtime for uniformed officers is dictated by the staffing levels required to manage each of three daily shifts, including inmate transportation and hospital details (i.e., guarding hospitalized inmates). Each day, before each of the shifts, the required staffing level is checked against the number of staff members assigned on the daily schedule. If the assigned staffing number is lower than what is required, the officer in charge contacts the time and attendance coordinator to schedule the proper number of employees.

To distribute available overtime fairly and equitably, the time and attendance coordinator seeks to assign overtime to employees with the lowest number of charged⁴ overtime hours first. If an employee is called and offered overtime, overtime hours are charged whether the overtime is accepted or refused, unless the employee is on authorized leave or is already scheduled to work that shift. NSO uses an internal database to keep a running total of charged overtime hours for uniformed officers. The charged overtime hours are reset quarterly. Overtime for employees who are not uniformed officers (e.g., medical or administrative staff members) is administered by NSO managers, as needed.

4. Charged hours are logged but do not reflect any hours paid or worked; they only reflect the opportunity to work overtime. Charged overtime hours are used for scheduling purposes only.

To determine whether NSO properly administered overtime for its employees, we randomly selected a nonstatistical sample of 35 of the 915 days in our audit period. We extracted from the Commonwealth's Human Resource Compensation Management System (HR/CMS) all 830 instances of overtime hours paid for the days in our sample.

We tested this sample of days to ensure that the overtime NSO administered was authorized in accordance with its policies and procedures. Approvals for overtime come in many forms at NSO, depending on the division in which an employee works. The Security Division shift commander holds a roll call at the NSO Correctional Center campus before the start of each of the three shifts (11:00 p.m.–7:00 a.m., 7:00 a.m.–3:00 p.m., and 3:00 p.m.–11:00 p.m.). The shift commander is responsible for documenting all uniformed officers in the Security Division who were designated to work overtime for the shift and the number of hours they were approved to work. This information is documented on an internal report called the Daily Shift Event Log and is submitted to the Payroll Department electronically at the end of each shift. All other divisions use overtime authorization sheets or submit overtime approvals by management via email to the Payroll Department to document approval for the overtime work performed.

Data Reliability

In 2014, OSA performed a data-reliability assessment of the Massachusetts Management Accounting and Reporting System (MMARS). As part of this assessment, we tested general information-technology controls for system design and effectiveness. We tested for accessibility of programs and data, as well as system change management policies and procedures for applications, configurations, jobs, and infrastructure. Based on the 2014 data-reliability assessment and our current comparison of source documentation with MMARS information, 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 the Aestiva data by performing interviews and testing certain information technology controls over account management, security training and identification, and authentication policies and procedures. Further, we reconciled invoice data from POs in Aestiva to expense data in MMARS. We determined that the data from Aestiva were sufficiently reliable for the purposes of this audit.

We determined the reliability of the contracts in our sample by performing interviews with management. We ensured the completeness and accuracy of our contract data by judgmentally selecting 12 contracts from binders containing the original source documents maintained at the Braintree Public Safety Office and verifying that these contracts were originally supplied to us when we first requested all contracts for goods and services. We then reconciled maximum obligation⁵ dollar amounts documented in these contracts to actual expenses in MMARS for the duration of the contracts. We determined the NSO contract data to be sufficiently reliable for the purposes of this audit.

Finally, we determined the reliability of NSO daily payroll data extracted from HR/CMS by comparing the daily pay data entered in the state's Self-Service Time and Attendance system with original source documents. We determined that the data from HR/CMS were sufficiently reliable for the purposes of this audit.

Whenever sampling was used, we applied a nonstatistical sampling approach, and as a result, we could not project our results to the entire population.

5. This is the maximum amount of money that can be expensed during the contract term.

APPENDIX

Competitive Procurement Exception Explanation Form



Commonwealth of Massachusetts Office of the Sheriff

Competitive Procurement Exception Explanation Form

The Office of the Sheriff's Competitive Procurement Exception Explanation form is an internal form that should be included in the vendor procurement file for commodities or services that are identified below. These commodities and services are exempt from competitive procurement in accordance with section .05, *Competitive Procurement Exceptions* of this Office of the Sheriff's policy entitled, "Policy Governing the Procurement of Commodities and/or Services".

- Emergency Contract **(describe nature of emergency below)*
- Interim Contract **(describe reason for interim contract below)*
- Contract For Advertising Required Notices
- Contract For Surety Bonds
- Expert Witness Contract
- Attorney and Labor Relations Representative Contract
- Contract For Ambulance Service Or for Health Care Providers
- Contract for Training, Education Or career development services **(briefly describe services provided)*
- Proprietary contract for educational material & subscriptions **(describe how it was determined that only one practicable source exists)*
- Proprietary contract of less than \$25,000 **(describe how it was determined that only one practicable source exists)*
- The services of a religious organization or an individual representing a religious organization

Identify Procurement (such as vendor, goods/services, contract number, MMARS encumbrance Doc ID, dates, etc.):

* Exception Explanation (when indicated above):

(attach additional sheets if necessary)

Authorized Signatory

Date

Procurement of Commodities and/or Services
Office of the Sheriff – July 1, 2013

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