



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

Making government work better

Official Audit Report – Issued May 23, 2019

Plymouth County Sheriff's Department

For the period July 1, 2016 through June 30, 2018





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Sheriff Joseph D. McDonald Jr.
Plymouth County Sheriff's Department
24 Long Pond Road
Plymouth, MA 02360

Dear Sheriff McDonald:

I am pleased to provide this performance audit of the Plymouth County Sheriff's Department. This report details the audit objectives, scope, methodology, and conclusions for the audit period, July 1, 2016 through June 30, 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 Plymouth County Sheriff's 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 Plymouth County Sheriff's Department (PCSD) for the period July 1, 2016 through June 30, 2018. In this performance audit, we examined PCSD'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.

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

OVERVIEW OF AUDITED ENTITY

The Plymouth County Sheriff's Department (PCSD) 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 all functions, duties, and responsibilities of PCSD and the other six county sheriffs' offices that still existed, including assets, liabilities, debt, and potential litigation, except where specified. The Sheriff then became an employee of the Commonwealth, but remained an elected official and retained administrative and operational control over PCSD.

PCSD's "Internal Control Policy 301" states that the department's primary mission is as follows:

Protect the public from criminal offenders by operating a safe, secure and progressive correctional facility while committing to crime prevention awareness in the community.

PCSD is responsible for operating all aspects of its facilities, including the Plymouth County Sheriff's Administrative Building (at 24 Long Pond Road in Plymouth). It also oversees the Plymouth County Correctional Facility (at 26 Long Pond Road in Plymouth), which administers inmate correctional and educational services and programs.

Further, PCSD operates a Civil Process Division (at 22 Cottage Street in Brockton), which executes court orders and serves legal documents. PCSD also operates a Sheriff's Anti-Violence Effort Unit and a Substance Use Disorder Unit. According to its website, approximately 75% of PCSD's inmates have been classified as having problems with substance use or chemical dependency.

PCSD offers educational programs to its inmates, such as the General Educational Development Program and programs in reading, basic math and computer skills, public speaking, life skills, and religious studies. Further, it offers vocational training programs to help inmates develop job skills they can use after they are released.

According to PCSD, it had 631 employees and 944 inmates as of June 30, 2018. For its operations, PCSD received state appropriations totaling \$53,510,618 in fiscal year 2017 and \$54,580,830 in fiscal year 2018.

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 Plymouth County Sheriff's Department (PCSD) for the period July 1, 2016 through June 30, 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. Are the non-payroll expenses that PCSD incurs allowable and properly authorized in accordance with its policies?	Yes
2. Does PCSD properly administer contracts for goods and services that are processed internally?	Yes
3. Does PCSD properly administer overtime for its employees to ensure that it is allowable and properly authorized in accordance with PCSD policies?	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 PCSD's internal control policy; applicable laws; and departmental policies, procedures, and contracts. We also conducted interviews with PCSD's officials as well as its administrative and correctional staff members. We evaluated the design and tested the operating effectiveness of controls over non-payroll expenses, the contracting process for goods and services, and the administration of employee overtime.

Data Reliability

In 2018, OSA performed a data reliability assessment of the Commonwealth's Massachusetts Management Accounting and Reporting System (MMARS), which 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. In conjunction with this work, the audit team for the PCSD audit tested security management controls that were in place at PCSD during the audit period to assess security awareness training and personnel screening. Further, we performed validity and integrity tests on the MMARS data related to overtime and non-payroll expenses, including (1) scanning for duplicate entries, (2) testing for values outside a designated range, (3) looking for dates outside the audit period, and (4) testing for blank fields.

The audit team then compared the payment information from MMARS for non-payroll expenses incurred by PCSD during our audit period to PCSD's original invoices to determine the accuracy of the records. We randomly selected 30 transactions from MMARS and determined whether the information from MMARS matched the original invoices. Subsequently, we judgmentally selected a sample of 30 original invoices from PCSD's files and traced the information on the invoices to data in MMARS.

We obtained information from MMARS for overtime incurred by PCSD employees during the audit period and compared this information to PCSD's original rosters and time slips to determine the accuracy of the records. Rosters are timesheets that PCSD requires its staff to complete daily. They contain all hours worked by PCSD's employees in each of its departments, including any overtime incurred and signatures authorizing the overtime. In addition to the rosters, PCSD may require its employees who incur overtime to complete time slips, which are another record that provides more detail on why overtime occurred. For example, a correctional officer might transport an inmate to a hospital and be required to wait until another PCSD employee arrives to guard the inmate during an overnight hospital stay. We randomly selected a sample of 30 transactions from MMARS and determined whether the information from MMARS matched both the rosters and the time slips (if applicable). Then we judgmentally selected a sample of 30 original rosters and time slips (if applicable) from PCSD's files and traced the information on them back to MMARS.

We also requested a list of all PCSD contracts that were active during our audit period. To test for the accuracy and completeness of this list, we obtained the original contracts in binders from the PCSD procurement office and met with PCSD officials to verify that we had received all original contracts that were active during the audit period. Further, we reviewed a random sample of MMARS data related to 20 non-payroll expenses PCSD incurred during the audit period to determine whether they corresponded to any contracts that were not on the list provided.

We determined that the information obtained from MMARS for our audit period was sufficiently reliable for our audit work.

Non-Payroll Expenses

We obtained PCSD's state appropriation expenditure data from MMARS and selected a statistical random sample of 40 non-payroll expenses (totaling \$168,367) from a population of 9,625 (totaling \$23,162,936) that PCSD incurred during our audit period. We selected the sample with a 95% confidence level and a 7.5% tolerable error rate, with an expected error rate of 0%. We requested supporting documentation, such as invoices and purchase orders, and reviewed the description of each expenditure to determine whether each was allowable and properly authorized in accordance with PCSD policies.

Contracts

We obtained a list of contracts that were active during the audit period. We selected a nonstatistical judgmental sample of 8 contracts from a population of 25. We requested original contracts; reviewed how each contract was initiated; and determined whether each one was properly reviewed, dated, and authorized. Because we used nonstatistical sampling, we did not project the result to the entire population.

Overtime

We obtained records from MMARS of all overtime paid from PCSD's state appropriation during the audit period. We selected a statistical sample of 40 overtime payments (totaling \$11,884) from a population of 31,630 (totaling \$7,968,746). We selected the sample with a 95% confidence level and a 7.5% tolerable error rate, with an expected error rate of 0%. We reviewed both rosters and time slips to determine whether they evidenced any overtime incurred, reasons for any overtime, and authorized signatures of approval.