

# OFFICE OF THE STATE AUDITOR

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# DIANA DIZOGLIO

Official Audit Report – Issued November 26, 2025

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## Massachusetts Sheriffs' Association

For the period July 1, 2022 through June 30, 2024



OFFICE OF THE STATE AUDITOR

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**DIANA DIZOGLIO**

November 26, 3035

Carrie Hill, Esq., Executive Director  
Massachusetts Sheriffs' Association  
44 School Street, Suite 300  
Boston, MA 02108

Dear Ms. Hill:

I am pleased to provide to you the results of the enclosed performance audit of the Massachusetts Sheriffs' Association. As is typically the case, this report details the audit objectives, scope, methodology, findings, and recommendations for the audit period, July 1, 2022 through June 30, 2024. As you know, my audit team discussed the contents of this report with agency managers. This report reflects those comments.

I appreciate you and all your efforts at the Massachusetts Sheriffs' Association. The cooperation and assistance provided to my staff during the audit went a long way toward a smooth process. Thank you for encouraging and making available your team. I am available to discuss this audit if you or your team has any questions.

Best regards,



Diana DiZoglio  
Auditor of the Commonwealth

cc: Patrick McDermott, Sheriff and President of the Massachusetts Sheriffs' Association

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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 conducted a performance audit of certain activities of the Massachusetts Sheriffs' Association (MSA) for the period July 1, 2022 through June 30, 2024.

In this performance audit, we examined whether MSA implemented recommendations from our prior audit report (Audit No. 2021-1447-3J) issued on June 28, 2022. Specifically, we determined the following:

- Did MSA submit complete and timely Occupational Capacity Reports to the Executive Office for Administration and Finance, the Senate and House Committees on Ways and Means, the Joint Committee on the Judiciary, and the Joint Committee on Public Safety and Homeland Security, in accordance with Section 6A of Chapter 124 of the Massachusetts General Laws?
- To what extent did MSA standardize and coordinate the programs and services offered by Commonwealth sheriffs' offices, in accordance with state budget line item 8910-7110—Massachusetts Sheriffs' Association Main Appropriation?

Below is a summary of our findings, the effects of those findings, and our recommendations, with hyperlinks to each page listed.

<b>Finding 1</b> <b>Page <a href="#">11</a></b>	MSA did not facilitate coordination or promote standardization of programs and services across sheriffs' offices.
<b>Effect</b>	These inconsistencies indicate a lack of standardization across sheriffs' offices in delivering programs with similar objectives. Without uniform expectations for program delivery, duration, and staff member qualifications, it becomes difficult to assess program effectiveness, ensure equitable access, or make meaningful comparisons across jurisdictions. Inconsistent service levels create inequities in the state services administered by each sheriff's office, meaning that some inmates may receive more or less, better or worse service based on the county in which they are incarcerated. Inconsistent data also compromises the reliability of the Programs, Services, Interventions, and Reinvestments (PSI) Matrix as a tool for oversight and decision-making.
<b>Recommendations</b> <b>Page <a href="#">15</a></b>	<ol style="list-style-type: none"><li>1. MSA should facilitate conversations among the county sheriffs' offices to identify and develop best practices for administering programs that are similar in nature. This collaborative approach would help promote consistency, improve program quality, and support the development of a more uniform and reliable PSI Matrix.</li><li>2. MSA should enhance data validation procedures to ensure complete and consistent reporting across all county sheriffs' offices, with periodic reviews conducted to monitor compliance and effectiveness.</li></ol>
<b>Finding 2</b> <b>Page <a href="#">17</a></b>	MSA did not ensure that data submitted in the PSI Matrix was standardized, complete, and properly formatted.

<b>Effect</b>	These formatting and data entry errors compromise the accuracy and consistency of the PSI Matrix. As the PSI Matrix is intended to provide standardized program information to key stakeholders for review and guidance, such discrepancies hinder effective analysis, contribute to inconsistent reporting across agencies, and reduce the overall reliability of the data. This can, in turn, impair the ability of stakeholders to make informed decisions based on the report.
<b>Recommendations</b> <b>Page <u>19</u></b>	<ol style="list-style-type: none"><li>1. MSA should strengthen its policies and procedures to ensure that data entered into the PSI Matrix is complete, properly formatted, and standardized across sheriffs' offices. This should include implementing validation controls within the template itself to restrict improper entries (e.g., preventing text from being entered into numeric fields, requiring that mandatory fields be completed, and using dropdown options where appropriate).</li><li>2. MSA should develop, document, and implement a process for reviewing and verifying submissions before final compilation to ensure accuracy and consistency.</li><li>3. MSA should consider issuing more detailed guidance and offering regular training to sheriff's office staff members who are responsible for data entry.</li></ol>
<b>Finding 3</b> <b>Page <u>20</u></b>	MSA did not submit complete Operational Capacity Reports (OCRs).
<b>Effect</b>	Submitting OCRs with incomplete data and various data-quality issues undermines the reliability and usefulness of the information provided to stakeholders. Missing or inaccurate data limits stakeholders' ability to assess facility conditions and allocate resources effectively. Additionally, inconsistently formatted data can complicate analysis and may reduce confidence in the reports.
<b>Recommendation</b> <b>Page <u>21</u></b>	MSA should develop, document, and implement sufficient policies and procedures to ensure that sheriffs' offices submit complete OCRs. These procedures should establish official review processes to verify the completeness of OCR data before submission and include follow-up procedures with sheriffs' offices to promptly address and correct any deficiencies. Additionally, MSA should maintain records of all reviews and follow-ups to ensure accountability.

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## OVERVIEW OF AUDITED ENTITY

Established in 1983, the Massachusetts Sheriffs' Association (MSA) represents the Commonwealth's 14 county sheriffs' offices. MSA serves as a collaborative body that advocates for legislation regarding the care, custody, and rehabilitation of incarcerated individuals. It also promotes public health and safety within correctional facilities.

MSA plays a key role in collecting and reporting data from the sheriffs' offices related to incarceration, recidivism, and inmate populations. This information is made publicly available and is submitted to legislative bodies and state agencies as required by applicable state laws and MSA's state budget line item. In addition, MSA is responsible for standardizing correctional services and programming across sheriffs' offices and for providing technical assistance and training. These efforts support consistency in service delivery and best-practice implementation statewide.

MSA is governed by a president and vice president, who are both elected by the sheriffs to serve two-year terms. MSA's staff members include an executive director, a deputy director, a communications director, a director of data and research analytics, a director of government affairs, and a director of training.

Acting as a liaison between the sheriffs' offices and the state legislature, other government agencies, and strategic partners, MSA provides advisory and support services. It communicates changes in laws, policies, and regulations to ensure compliance and alignment with legislative expectations. However, MSA holds no regulatory authority over the sheriffs' offices, each of which is independently managed by an elected sheriff.

According to its website,

*The MSA facilitates cooperative and collaborative relationships among the Sheriffs for the purpose of developing standardized training, reporting, providing governance over shared projects, discussing operational best practices, and providing research and data on matters of mutual interest and concern.*

MSA receives an annual appropriation through the Commonwealth's approved budget under line item 8910-7110—Massachusetts Sheriffs' Association Main Appropriation. For fiscal year 2023, MSA was allocated \$639,500, and for fiscal year 2024, the appropriation increased to \$686,006.

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## Operational Capacity Reports

Operational Capacity Reports (OCRs), required under Section 6A of Chapter 124 of the General Laws, are reports that track the occupancy levels and operational statuses of correctional facilities in the Commonwealth. Twice a year, MSA must prepare an OCR in partnership with the Department of Correction. The purpose of the OCR is to assist the legislature in evaluating whether the state's correctional facilities have sufficient capacity to meet current and projected inmate population levels.

Each OCR includes an inventory of all buildings that have housed inmates since January 1, 2018 and notes any changes in how those buildings have been used over time. OCRs also provide details like the average number of inmates during each reporting period, the number of beds, the types of housing (e.g., cells or dormitories), and the level of security in each area. OCRs also track how much time inmates typically spend outside their cells for activities like recreation, education, or work. Additionally, OCRs note whether each building is currently in use, ready for future use, or no longer being used.

Each sheriff's office is responsible for reporting data regarding its facilities for the periods of January 1 through June 30 and July 1 through December 31. This information is submitted in a Microsoft Excel workbook, with separate worksheets for each sheriff's office. MSA collects the data, compiles the full OCR, and submits it within 30 days after each reporting period ends. The final report is sent to the Executive Office for Administration and Finance, the Senate and House Committees on Ways and Means, the Joint Committee on the Judiciary, and the Joint Committee on Public Safety and Homeland Security.

## Coordination and Standardization of Services and Programs

As part of this audit, we followed up on a finding from our previous audit of MSA (Audit No. 2021-1447-3J), which found that MSA had not established written policies and procedures to ensure that programs and services offered by sheriffs' offices were coordinated and standardized across the Commonwealth. In response to that finding, MSA reported that it was working in collaboration with the 101 Commission<sup>1</sup> (established under Section 101 of Chapter 41 of the Acts of 2019) and legislative leadership to develop the Programs, Services, Interventions, and Reinvestments (PSI) Matrix.

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1. The 101 Commission was a special commission established by Section 101 of Chapter 41 of the Acts of 2019 for the purpose of conducting studies to evaluate and make recommendations regarding the appropriate level of funding for the Department of Correction and each sheriff's office.

Development of the PSI Matrix began in fiscal year 2022 with the goal of identifying and recording all programs and services offered by each sheriff's office to better understand which agencies were providing which specific services. According to MSA officials, before this effort, there was no standardized mechanism for collecting or comparing programmatic data across counties. Each office operated independently, often using different inmate data management systems, program titles, and structures, which complicated statewide evaluation and coordination.

To build the PSI Matrix, MSA conducted a system-wide review to compile an inventory of active programs and services. MSA then worked to standardize program names and descriptions to eliminate ambiguity and promote consistent reporting.

Sheriffs' offices complete a standardized template for each program, providing detailed information such as program descriptions, the number of individuals served, program capacities, intended outcomes, session frequencies, program durations, professional standards followed, required licenses or certifications, operating times and costs, and funding sources. MSA compiles these templates into an annual PSI Matrix Report, which is submitted to the Executive Office for Administration and Finance, the Executive Office of Public Safety and Security, and the Senate and House Committees on Ways and Means.



## 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 Massachusetts Sheriffs' Association (MSA) for the period of July 1, 2022 through June 30, 2024.

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; the conclusion we reached regarding each objective; and, if applicable, where each objective is discussed in the audit findings.

Objective	Conclusion
1. Did MSA submit complete and timely Occupational Capacity Reports to the Executive Office for Administration and Finance, the Senate and House Committees on Ways and Means, the Joint Committee on the Judiciary, and the Joint Committee on Public Safety and Homeland Security, in accordance with Section 6A of Chapter 124 of the General Laws?	<b>No; see Finding <u>3</u></b>
2. To what extent did MSA standardize and coordinate the programs and services offered by Commonwealth sheriffs' offices, in accordance with state budget line item 8910-7110—Massachusetts Sheriffs' Association Main Appropriation?	<b>To an insufficient extent; see Findings <u>1</u> and <u>2</u></b>

To accomplish our audit objectives, we gained an understanding of the MSA internal control environment relevant to our objectives by reviewing applicable policies and procedures and by conducting interviews and process walkthroughs with key MSA personnel members and superintendents from five sheriffs' offices. In addition, to obtain sufficient, appropriate evidence to address our audit objectives, we performed the procedures described below.

### Operational Capacity Reports

To determine whether MSA submitted complete and timely Occupational Capacity Reports (OCRs) to the Executive Office for Administration and Finance, the Senate and House Committees on Ways and Means,

the Joint Committee on the Judiciary, and the Joint Committee on Public Safety and Homeland Security, in accordance with Section 6A of Chapter 124 of the General Laws, we took the following actions:

- We obtained all 56 OCRs that the sheriffs' offices submitted to MSA during the audit period. We noted that the Nantucket County Sheriff's Office submitted only 1 OCR in 2022 and 0 thereafter, as it does not house inmates. The Suffolk County Sheriff's Office submitted 3 OCRs in fiscal year 2023 and 4 in fiscal year 2024, reporting separately for the Suffolk County Jail and the Suffolk County House of Correction.<sup>2</sup> See the [Appendix](#) for a breakdown of the OCRs submitted by sheriffs' offices.
- We reviewed each OCR for completeness, determining whether all nine statutorily required attributes were reported by the sheriffs' offices.
- To determine whether the OCRs were submitted in a timely manner, we reviewed email correspondence between MSA and legislative recipients. We examined the submission dates to determine whether reports were transmitted within 30 days of the close of each reporting period, as required. We also reviewed the distribution lists to ensure that all required recipients were included, including the Executive Office for Administration and Finance, the Senate and House Committees on Ways and Means, the Joint Committee on the Judiciary, and the Joint Committee on Public Safety and Homeland Security.

For this objective, we found certain issues during our testing. See [Finding 3](#) for more information.

## Coordination and Standardization of Services and Programs

To determine to what extent MSA standardized and coordinated the programs and services offered by Commonwealth sheriffs' offices, in accordance with state budget line item 8910-7110—Massachusetts Sheriffs' Association Main Appropriation, we took the following actions:

- We inquired whether MSA had any documented internal policies and procedures pertaining to the coordination and standardization of services and programs offered. We were informed that MSA did not have any such documentation during the audit period.
- We conducted interviews with MSA's executive director, deputy director, and director of data analytics and research, all of whom are knowledgeable about the Programs, Services, Interventions, and Reinvestments (PSI) Matrix, to gain an understanding of MSA's role in preparation of the PSI Matrix Report submitted to stakeholders. We obtained MSA's legal interpretation of line item 8910-7110. According to the general counsel, MSA's responsibility under this line item is limited to compiling and reporting data related to services and programs. MSA stated that it does not have the authority to mandate how individual sheriffs' offices administer their programs and services.

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2. According to the Suffolk County Sheriff's Office website, "the Suffolk County Jail houses pretrial male detainees. Males are housed there before their trials. The House of Correction (HOC) confines both pretrial and sentenced females and males who have been found guilty of a crime."

- We reviewed agendas and meeting minutes from 16 monthly meetings held during the audit period involving sheriffs, superintendents, and members of MSA's Data Governance Council<sup>3</sup> to identify any discussions concerning the coordination or standardization of services and programs across sheriffs' offices.
- We obtained two PSI Matrix Report workbooks that covered the period January 1, 2023 through December 31, 2024 (they are prepared on a calendar-year basis). Each report contained worksheets for 13 of the 14 sheriffs' offices. We analyzed the data for inconsistencies or formatting issues. The Nantucket Sheriff's Office does not report PSI Matrix data as it does not house inmates and, therefore, does not provide the programs and services that would show up on the PSI Matrix.
- Additionally, we selected a random, nonstatistical sample and analyzed programs with similar intended outcomes across the Commonwealth to compare elements such as program intensity, duration, and the licensing or certification requirements of staff members who deliver these programs to determine whether variations in implementation exist.
- We also determined whether programs were categorized correctly within the PSI Matrix Report workbooks to ensure accurate classification and reporting.

For this objective, we found certain issues during our testing. See [Finding 1](#) and [Finding 2](#) for more information.

## Data Reliability Assessment

### OCRs

To determine the reliability of the OCR workbook data, we interviewed MSA management, as well as personnel members from 5 randomly selected sheriffs' offices (out of the 14 sheriffs' offices) who were responsible for the source data to gain an understanding of the reports and their compilation process.

We obtained and reviewed all four semi-annual OCRs compiled and submitted by MSA for fiscal years 2023 and 2024. We reviewed the data to ensure that it did not contain certain dataset issues (i.e., embedded data, hidden objects such as rows or columns, duplicate records, missing values in necessary data fields, and data corresponding to dates outside the audit period).

Additionally, we obtained all 56 OCR completed templates submitted by the 14<sup>4</sup> sheriffs' offices, which were used to compile MSA's OCRs. We selected a random sample of 10 OCR worksheets

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3. MSA's Data Governance Council enables the Massachusetts sheriffs' offices to have trust, transparency, and clarity in data-related decisions to provide the highest-quality data for criminal justice reform data collection, reporting, and analysis.

4. The Nantucket County Sheriff's Office submitted one OCR the first year that OCRs were required to be submitted, even though it did not have any housed inmates.

containing data provided by individual sheriffs' offices and traced key information (e.g., building inventory, inmate counts, cell and bed counts, and average time out of cell) back to the original OCR templates. We also selected a random sample of 10 OCR templates submitted to MSA at random and compared the information to what was reported on the OCRs for accuracy. Specifically, we reviewed the nine categories that comprise the OCR, according to Section 6A of Chapter 124 of the General Laws, which are the following:

1. whether a building housed inmates in the timeframe in question;
2. whether the purpose of a building that housed inmates changed during the timeframe in question;
3. the designed capacity of a building that houses inmates;
4. the number of rooms in the building and the number of beds in each room;
5. the custody level of the building (which indicates certain information about the housed inmates, such as the level of security the inmates need, or whether they are women or men);
6. the average time, in hours, that inmates spend outside of their room;
7. the average inmate count for the timeframe in question;
8. an inventory of all buildings at a correctional facility, including a description of each that contains information on whether it is occupied, potentially available, uninhabitable, or no longer habitable; and
9. the last date the building housed inmates, if ever.

For this aspect of our data reliability assessment, we found certain issues during our testing; namely, we noted some inconsistencies with the OCR data. Nevertheless, we used this data in our testing, as it was the only source of information available to answer our audit objective. See [Finding 3](#) for more information.

### **PSI Matrix Report Data**

We obtained and reviewed the two PSI Matrix Reports for calendar years 2023 and 2024. We reviewed the data to ensure that it did not contain certain dataset issues (i.e., embedded data, hidden objects such as rows or columns, duplicate records, missing values in necessary data fields, and data corresponding to dates outside the audit period) and obtained descriptions for data fields requiring clarification.

Additionally, we obtained and reviewed 26 associated PSI Matrix templates submitted by 13<sup>5</sup> out of the 14 sheriffs' offices that were used to compile MSA's final PSI Matrix Reports.

To determine the reliability of the PSI Matrix Reports, provided in the form of Excel workbooks, we interviewed—from the same five sheriff offices we interviewed regarding the OCRs—MSA management and personnel members responsible for preparing the source data for the PSI Matrix, in order to gain an understanding of the reports and their compilation process.

We selected a random sample of five worksheets from calendar year 2023 and 2024 PSI Matrix workbooks, each representing individual sheriffs' offices, and traced the program counts to the original PSI Matrix Reports submitted by the respective sheriffs' offices. We also selected a random sample of five PSI Matrix templates submitted by sheriffs' offices and vouched<sup>6</sup> the reported information back to the corresponding entries in MSA's compiled PSI Matrix workbooks.

For this aspect of our data reliability assessment, we found certain issues during our testing; namely, we noted some inconsistencies with the PSI Matrix data. Nevertheless, we used this data in our testing, as it was the only source of information available to answer our audit objective. See [Finding 2](#) for more information.

Based on the results of the data reliability assessment procedures described above, we determined that the information we obtained during the course of our audit was sufficiently reliable for the purposes of our audit.

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5. The Nantucket Sheriff's Office does not operate a correctional facility, and therefore, does not offer services and programs related to inmates.  
6. Vouching is the inspection of supporting documentation to corroborate data.

## DETAILED AUDIT FINDINGS WITH AUDITEE'S RESPONSE

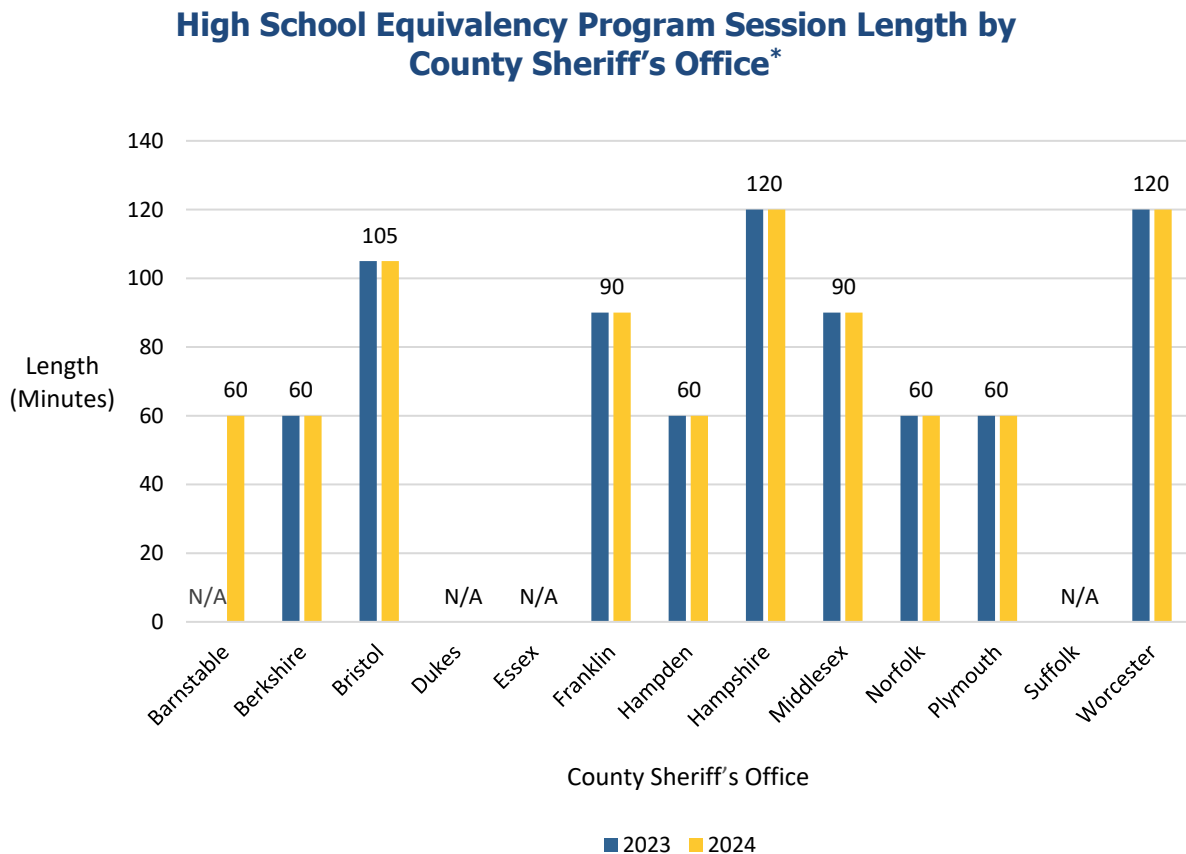
### **1. The Massachusetts Sheriffs' Association did not facilitate coordination or promote standardization of programs and services across sheriffs' offices.**

MSA did not facilitate coordination or promote standardization of programs and services across sheriffs' offices. MSA has not taken sufficient steps to fulfill this aspect of its mission. Specifically, it has not facilitated discussions among sheriffs' offices offering similar programs, nor has it worked to promote standardization or share best practices. As a result, opportunities to improve the consistency, equity, and quality of sheriff office–operated programs and services may have been missed.

We analyzed program data reported by sheriffs' offices for calendar years 2023 and 2024 and found variation in how programs with similarly stated objectives are reportedly implemented across sheriffs' offices. Specifically, some programs differed in intensity, duration, and requirements for staff member licensure or certification, indicating a lack of standardization.

As one example, high school equivalency programs showed inconsistencies in several key areas. First, session length varied across sheriffs' offices and between years. In 2023, four sheriffs' offices offered sessions lasting 60 minutes, five sheriffs' offices provided sessions longer than 60 minutes, and four sheriffs' offices did not report session lengths. In 2024, five sheriffs' offices reported 60-minute sessions, five sheriffs' offices reported sessions longer than 60 minutes, and three sheriffs' offices did not provide this information.

The graph below displays the intensity of the different high school equivalency programs, measured by the length (in minutes) of each program's single session, as reported by each sheriff's office in calendar years 2023 and 2024. The county sheriffs' offices of Barnstable, Dukes, Essex, and Suffolk did not report any data for the programs that we reviewed for calendar year 2023, and Dukes, Essex, and Suffolk did not report any data for the programs we reviewed for calendar year 2024.

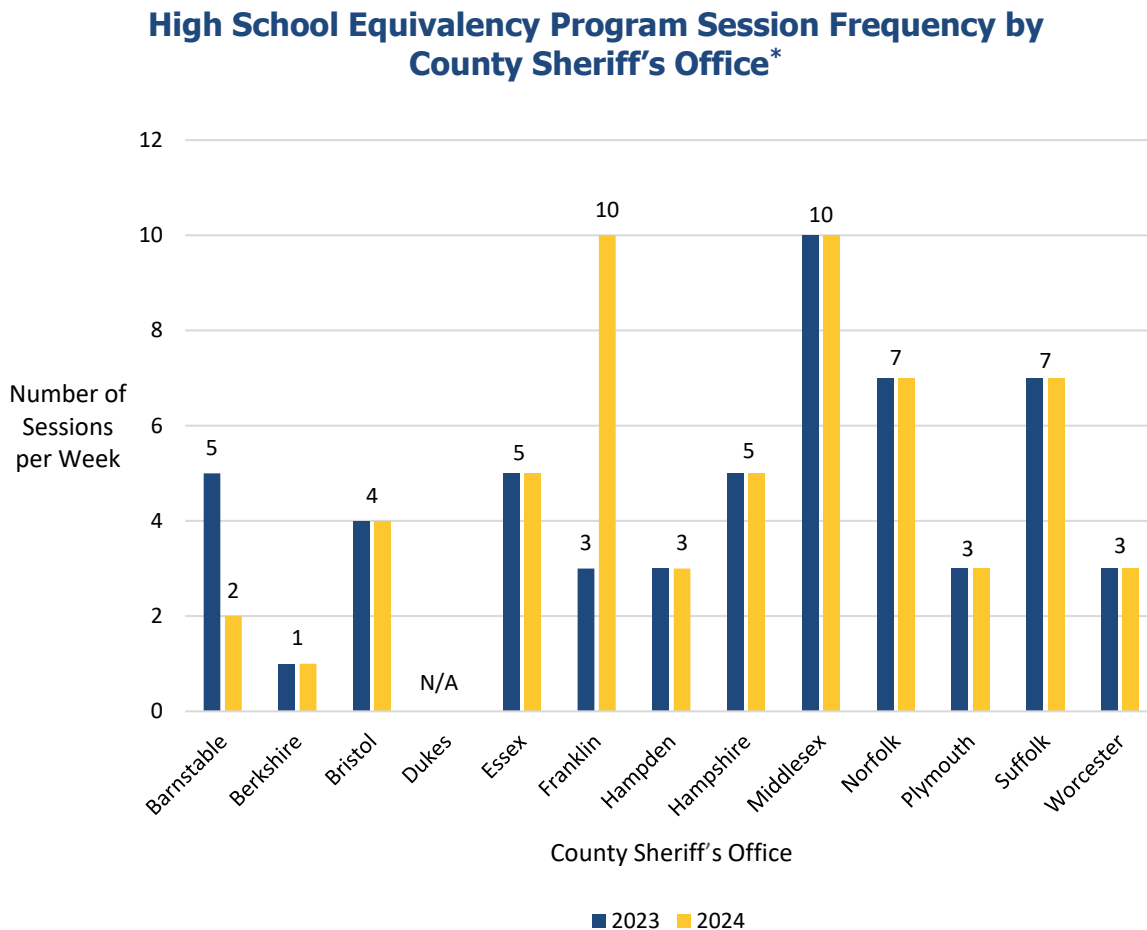


\* An entry of N/A indicates that the sheriff's office in question did not report session length data for this program in its report to MSA.

The high school equivalency programs that we reviewed also showed inconsistency in their overall, program-long duration. For instance, one sheriff's office program lasted 12 weeks, a separate one ran for half a year, and three others required 36, 50, and 52 weeks to complete. These wide differences suggest that there is no standard approach to how long participants are expected to remain in the program, and that the quality of service offered to inmates may vary significantly based on where they are incarcerated.

Additionally, the frequency of sessions offered varied significantly over time for individual sheriffs' offices. In 2023 and 2024, high school equivalency programs were offered anywhere between 1 and 10 times per week. Some sheriffs' offices maintained consistent schedules from one year to the next, while others either scaled back how often they were offered (such as from five times per week to two) or increased frequency (such as from three times per week to ten). We found that for certain programs, it was unclear how many sessions inmates were required to attend within a week in order to complete a program.

The graph below displays the session frequency of high school equivalency programs for 2023 and 2024 by sheriffs' office, measured by the number of sessions held each week by each program.



\* An entry of N/A indicates that the sheriff's office in question did not report session length data for this program in its report to MSA.

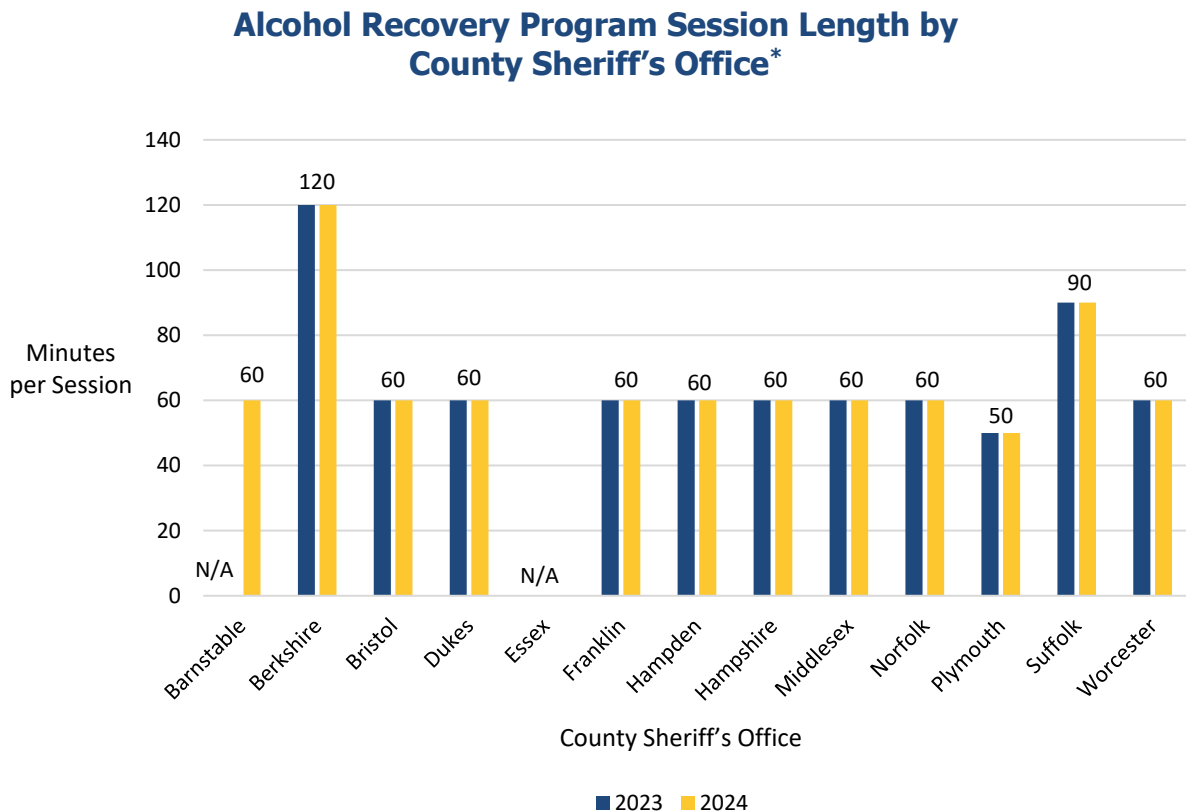
There were also inconsistencies in teacher licensing requirements for the high school equivalency programs across sheriffs' offices. Some sheriffs' offices required instructors to have a teaching license, while others did not.

The alcohol recovery program was also offered by all sheriffs' offices as part of their behavioral and mental health programming. These programs similarly showed variations in both session length and frequency across sheriffs' offices. In 2023, one sheriff's office offered a 50-minute session, eight offered 60-minute sessions, two provided sessions lasting 90 and 120 minutes, and two did not report session durations. In 2024, the only change from the 2023 data was that one sheriff's office, which previously did not report session lengths, reported offering 60-minute sessions.



In terms of frequency, sheriffs' offices varied in how often the alcohol recovery program met, ranging from one to four sessions per week. One sheriff's office did not provide information on session frequency.

The graph below displays the intensity of the different alcohol recovery programs, measured by the length (in minutes) of each program's single session, as reported by each sheriff's office in 2023 and 2024.



\* An entry of N/A indicates that the sheriff's office in question did not report session length data for this program in its report to MSA.

These inconsistencies indicate a lack of standardization across sheriffs' offices in delivering programs with similar objectives. Without uniform expectations for program delivery, duration, and staff member qualifications, it becomes difficult to assess program effectiveness, ensure equitable access, or make meaningful comparisons across jurisdictions. Inconsistent service levels create inequities in the state services administered by each sheriff's office, meaning that some inmates may receive more or less, better or worse service based on the county in which they are incarcerated. Inconsistent data also compromises the reliability of the Programs, Services, Interventions, and Reinvestments (PSI) Matrix as a tool for oversight and decision-making.

## Authoritative Guidance

Although MSA is not mandated to oversee how individual sheriffs' offices implement programs and services, this oversight plays a key role in supporting collaboration and identifying best practices across counties; therefore, oversight is vital to MSA's effective execution of its responsibilities.

The Commonwealth's approved budget line item 8910-7110—Massachusetts Sheriffs' Association Main Appropriation. for fiscal years 2023 and 2024 states,

*For the operation of the Massachusetts Sheriffs Association, Inc.; provided, that the sheriffs shall appoint persons to serve as executive director, assistant executive director, research director and other staff positions as necessary **for the coordination and standardization of services and programs** [emphasis added], the collection and analysis of data related to incarceration, recidivism and generation of reports, [and] technical assistance and training to ensure standardization in organization, operations and procedures.*

## Reasons for Issue

According to MSA officials, they do not interpret either the language of their budget line item or their statutory role as requiring them to standardize how programs and services are implemented across sheriffs' offices. Instead, they stated that their focus on "standardization" refers primarily to the development of standardized reports, consistency in data collection, and internal reporting practices for legislative purposes.

MSA officials further noted that each sheriff's office operates within a unique, local context and may implement programs differently based on the specific needs and resources of their community. They emphasized that decisions around how services and programs are implemented fall outside the scope of MSA's responsibilities.

## Recommendations

1. MSA should facilitate conversations among the county sheriffs' offices to identify and develop best practices for administering programs that are similar in nature. This collaborative approach would help promote consistency, improve program quality, and support the development of a more uniform and reliable PSI Matrix.
2. MSA should enhance data validation procedures to ensure complete and consistent reporting across all county sheriffs' offices, with periodic reviews conducted to monitor compliance and effectiveness.

## Auditee's Response

*The Massachusetts Sheriffs' Association (MSA) welcomes the audit recommendations with regard to facilitating increased coordination in promotion of standardized delivery of programming across MSA member agencies. The MSA serves as a liaison between its member Offices and the legislature, government agencies and strategic partners. This role requires the MSA to serve in an advisory support capacity to the MSA member agencies, conveying changes in law, policy, and regulations to support consistency in meeting legislative priorities and mandates.*

*The MSA regularly and consistently convenes working groups and committees to create and deploy programming objectives and to refine data collection efforts. In furtherance of that objective, the MSA will initiate additional working sessions with representatives from the Sheriffs' Offices. These sessions will focus on identifying commonalities in program administration, surfacing best practices, aligning methodologies, and developing a shared framework for similar programs. The goal is to establish a more consistent and reliable Programming, Services, Interventions & Reinvestments (PSI) Matrix across the Sheriff's Offices.*

*It should be noted that the legislative mandate for each Sheriff's Office is to provide a yearly listing of the programs provided at each facility. Understanding that each independent and elected Sheriff's Office provides so much more than just programming to the incarcerated population, the MSA worked to create the PSI Matrix, designed to highlight the additional programs, services, interventions and community reinvestments for each of the Offices above and beyond any and all statutory requirements. The goal of the MSA with the PSI Matrix was never to standardize all of the programs, services, interventions and community reinvestments for each of the Sheriff's Offices, but rather to highlight the expansive work being done by the Sheriffs. With full appreciation for the MSA's mandate, the MSA will work with each of the Sheriff's Offices to identify key programming as chosen by the Sheriffs collectively to ensure consistency and standardization to fulfill the requirement of the MSA's line item.*

*In addition, many of the programs, services and interventions are provided by outside partners and their curriculum deployment may vary depending on the provider. While acknowledging these variances in curriculum delivery, the MSA and the Sheriffs are collectively committed to the standardization and consistency of key identified programs identified and chosen by the Sheriffs as priorities.*

*To ensure complete and consistent data reporting, the MSA will implement enhanced validation protocols to include:*

- Standardizing data submission formats.*
- Introduction of automated checks for completeness and accuracy.*
- Implementing quarterly audits to monitor compliance and flag discrepancies.*
- Facilitate feedback and support to agencies to ensure consistency and fidelity of reporting goals*

*These steps are designed to promote transparency, improve program quality, and ensure that the PSI Matrix reflects accurate and comparable data across jurisdictions.*

## **Auditor's Reply**

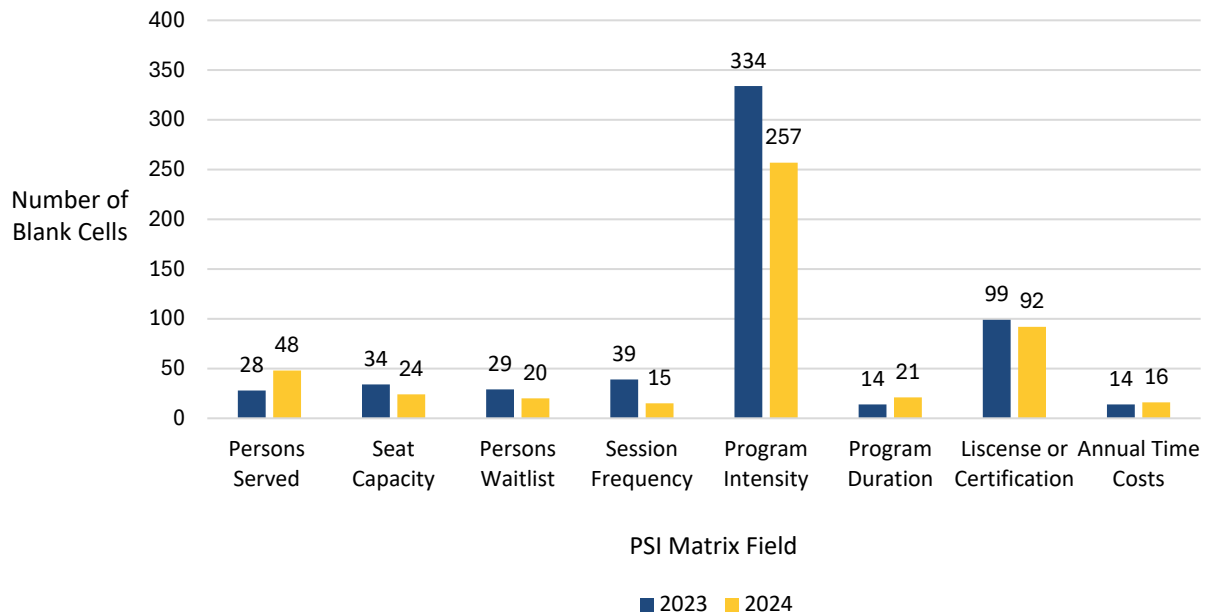
Based on its response, MSA is taking measures to address our concerns regarding this matter. As part of our post-audit review process, we will follow up on this matter in approximately six months.

## **2. The Massachusetts Sheriffs' Association did not ensure that data submitted in the Programs, Services, Interventions, and Reinvestments Matrix was standardized, complete, and properly formatted.**

During our review of the PSI Matrix submitted by MSA for the audit period, we identified several data integrity issues within the submitted templates. Specifically, we found numerous instances of incorrect data formats, such as text entered where numerical values were required, text fields meant for in-depth background information containing only unexplained numbers, and required cells that were left blank.

We focused on the following fields across all services and programs for calendar years 2023 and 2024: Persons Served, Seat Capacity, Persons Waitlist, Session Frequency, Program Intensity, Program Duration, License or Certification, and Annual Time Costs. For calendar year 2023, we found that 591 (6%) out of 9,568 total cells were left blank across these eight data fields, while for calendar year 2024, we found that 493 (5%) out of 10,024 total cells were left blank. The Program Intensity field accounted for the majority of blank entries, with 334 blank cells in 2023 and 257 in 2024. The other seven fields averaged 37 blank cells in 2023 and 34 in 2024. The graph below shows the number of blank cells in the PSI Matrix in the fields listed for all services and programs for calendar years 2023 and 2024.

### Number of Blanks Cells Found in the PSI Matrix for Calendar Years 2023 and 2024



These formatting and data entry errors compromise the accuracy and consistency of the PSI Matrix. As the PSI Matrix is intended to provide standardized program information to key stakeholders for review and guidance, such discrepancies hinder effective analysis, contribute to inconsistent reporting across agencies, and reduce the overall reliability of the data. This can, in turn, impair the ability of stakeholders to make informed decisions based on the report.

### Authoritative Guidance

The Commonwealth's approved budget line item 8910-7110—Massachusetts Sheriffs' Association Main Appropriation for fiscal years 2023 and 2024 states,

*For the operation of the Massachusetts Sheriffs Association, Inc.; provided, that the sheriffs shall appoint persons to serve as executive director, assistant executive director, research director and other staff positions as necessary for the coordination and standardization of services and programs, the collection and analysis of data related to incarceration, recidivism and generation of reports, [and] technical assistance and training to ensure standardization in organization, operations and procedures.*

### Reasons for Issue

MSA did not have sufficient policies and procedures to ensure that data submitted in the PSI Matrix was standardized, complete, and properly formatted. While MSA officials stated that guidance is embedded

within the PSI Matrix to assist sheriffs' offices with data entry, they also noted that MSA has limited authority to enforce consistent or accurate completion of the templates. Additionally, the design of the PSI Matrix allows for too much flexibility in how data is entered, contributing to inconsistent reporting across sheriffs' offices.

## Recommendations

1. MSA should strengthen its policies and procedures to ensure that data entered into the PSI Matrix is complete, properly formatted, and standardized across sheriffs' offices. This should include implementing validation controls within the template itself to restrict improper entries (e.g., preventing text from being entered into numeric fields, requiring that mandatory fields be completed, and using dropdown options where appropriate).
2. MSA should develop, document, and implement a process for reviewing and verifying submissions before final compilation to ensure accuracy and consistency.
3. MSA should consider issuing more detailed guidance and offering regular training to sheriff's office staff members who are responsible for data entry.

## Auditee's Response

*To address the issues identified, the MSA will implement the following actions:*

*While the MSA acknowledges the auditor's recommendations with respect to data entry practices, it should be noted that a formal MSA data reporting policy was created and implemented in 2022 in response to Audit 2021-1447.31. In addition, recognizing the scope and complexity of data reporting requirements, the MSA recruited and hired a Director of Analytics and Research. With this significant personnel investment, the MSA continues to enhance fidelity of data aggregation, analysis and reporting and we are appreciative of the previous audit recommendations contained in Audit 2021-1447.31.*

*The MSA continually endeavors to strengthen its internal policies to support standardized data entry practices across all Sheriff's Offices. This includes issuing formal documentation outlining required formats, mandatory fields, and submission protocols. Formal accountability measures will be introduced to ensure compliance with these standards.*

*In response the MSA will deploy the following protocols:*

*The PSI Matrix template will be updated to include embedded validation controls for the 40,000+ data points collected. These controls will:*

- *Prevent text from being entered into numeric fields*
- *Require completion of mandatory fields*
- *Utilize dropdown menus for standardized selections*

*The MSA will implement a structured process for reviewing and verifying PSI Matrix submissions prior to final compilation. This process will include automated checks and manual reviews to ensure accuracy and consistency across all entries.*

*The MSA will enhance upon the current detailed guidance materials and conduct quarterly training sessions for Sheriff's Office staff responsible for data entry. These sessions will focus on proper use of the PSI Matrix template, common data entry issues, and best practices for maintaining data integrity.*

*The MSA will engage existing committees and working groups to establish an ongoing dialogue to monitor data quality and provide support to the Sheriff's Offices. This includes periodic audits, performance dashboards, and enhanced communication channels to address reporting challenges and shared reporting improvements.*

### **Auditor's Reply**

Based on its response, MSA is taking measures to address our concerns regarding this matter. As part of our post-audit review process, we will follow up on this matter in approximately six months.

### **3. The Massachusetts Sheriffs' Association did not submit complete Operational Capacity Reports.**

The Massachusetts Sheriffs' Association (MSA) submitted Operational Capacity Reports (OCRs) that were incomplete. Specifically, we found that 7 (13%) out of the 56 OCR worksheets reviewed did not indicate whether a facility housed inmates, which is one of the nine required elements. Therefore, we determined that MSA did not review in detail all required fields completed in the OCRs before submitting these reports to the Executive Office for Administration and Finance, the Senate and House Committees on Ways and Means, the Joint Committee on the Judiciary, and the Joint Committee on Public Safety and Homeland Security.

We also identified several data quality issues within the OCRs that undermined the consistency and reliability of the data. These issues included numeric fields that contained text values and the absence of controls that prevent formatting and structural inconsistencies (and the subsequent analytic problems that arise due to this issue) across the different sheriffs' offices. In addition, required fields were left blank without any explanation, making it unclear whether the data was unavailable, not applicable, or intentionally omitted.

Submitting OCRs with incomplete data and various data-quality issues undermines the reliability and usefulness of the information provided to stakeholders. Missing or inaccurate data limits stakeholders'

ability to assess facility conditions and allocate resources effectively. Additionally, inconsistently formatted data can complicate analysis and may reduce confidence in the reports.

## Authoritative Guidance

Section 6A of Chapter 124 of the Massachusetts General Laws states,

*The department of correction, in collaboration with the Massachusetts Sheriffs Association, Inc., shall report on the use of all facilities of the department and of each sheriff's office during the periods of January 1 to June 30, inclusive, and July 1 to December 31, inclusive, of each year. The reports shall be due not later than 30 days after the close of each period. Each report shall include, but not be limited to: (i) an inventory of all buildings that are used or have been used to house inmates since January 1, 2018; (ii) a catalog of changes in use or purpose for all housing units and buildings during the preceding period; (iii) all housing units in each building and the original design capacity of each; (iv) all cells or rooms in each housing unit and the number of beds in each cell or room; (v) a brief description of the housing unit including, but not limited to, the custody level and function of the unit; (vi) the average daily amount of time offered out of cell for recreation, programs, education or employment to inmates in each housing unit during the preceding period; (vii) the average inmate count in each housing unit for the preceding period; (viii) an inventory of all buildings in all correctional facilities, regardless of whether the building has ever been occupied by inmates, with a brief description of each building and a statement as to whether the building is used for housing; provided, however, that if the building is used for housing, the report shall include whether it is occupied, unoccupied but available for future habitation or no longer considered habitable; and (ix) the last date on which an inmate was housed in a housing unit or building that does not currently house inmates; provided, however, that if multiple housing units in the same facility are categorized in the same way as to the features outlined in clauses (v) and (vi), the housing units may be aggregated for the purpose of inmate count reporting under clause (vii) and the number of housing units aggregated shall be reported; and provided further, that for reporting under other clauses above in which buildings or housing units are referred to individually, their official names need not be used.*

## Reasons for Issue

MSA did not have sufficient policies and procedures to ensure that sheriffs' offices submitted complete OCRs. MSA officials stated that they review OCR worksheets submitted by sheriffs' offices to ensure completeness. However, during the audit period, we found no documented evidence to support that such reviews were consistently performed or effective.

## Recommendation

MSA should develop, document, and implement sufficient policies and procedures to ensure that sheriffs' offices submit complete OCRs. These procedures should establish official review processes to verify the completeness of OCR data before submission and include follow-up procedures with sheriffs' offices to



promptly address and correct any deficiencies. Additionally, MSA should maintain records of all reviews and follow-ups to ensure accountability.

### **Auditee's Response**

*The MSA thanks the Auditing staff for their detailed review of the Operational Capacity Reports (OCR) and the recommendations for its improvement. The OCR is a complex report, new in its development and opened to continued enhancement. The MSA will implement formal comprehensive policies and procedures that define the expectations for OCR submissions. These policies will include the current standardized templates as well as submission guidelines to ensure uniformity across all Sheriffs' Offices. Additionally, the MSA will establish an official review process to verify the completeness and accuracy of OCR data, prior to final submission. This process will involve designated staff conducting structured reviews, using a checklist of required fields and data standards.*

*To further strengthen accountability, the MSA will implement follow-up procedures with Sheriffs' Offices to promptly address and correct any deficiencies identified during the review. These follow-ups will be documented and tracked to ensure timely resolution and continuous improvement. The MSA will also maintain detailed records of all reviews and follow-up actions, including dates, findings, and corrective measures taken. These records will serve as a basis for ongoing monitoring and will support periodic audits to assess compliance and effectiveness.*

*Through these measures, the MSA aims to improve the completeness and reliability of OCR data, enhance transparency, and ensure that the PSI Matrix reflects accurate and standardized information across jurisdictions.*

### **Auditor's Reply**

Based on its response, MSA is taking measures to address our concerns regarding this matter. As part of our post-audit review process, we will follow up on this matter in approximately six months.

## APPENDIX

The table below shows the total number of Operational Capacity Report (OCR) templates submitted by the county sheriffs' offices to the Massachusetts Sheriffs' Association for fiscal years 2023 and 2024.

### Total Number of OCR Templates for Each County Sheriffs' Office for Fiscal Years 2023 and 2024

County Sheriff's Office	Number of OCRs Submitted for Fiscal Year 2023	Number of OCRs Submitted for Fiscal Year 2024	Total Number of OCRs Submitted
Barnstable	2	2	<u>4</u>
Berkshire	2	2	<u>4</u>
Bristol	2	2	<u>4</u>
Dukes	2	2	<u>4</u>
Essex	2	2	<u>4</u>
Franklin	2	2	<u>4</u>
Hampden	2	2	<u>4</u>
Hampshire	2	2	<u>4</u>
Middlesex	2	2	<u>4</u>
Nantucket	1	0	<u>1</u> *
Norfolk	2	2	<u>4</u>
Plymouth	2	2	<u>4</u>
Suffolk	3	4	<u>7</u> **
Worcester	2	2	<u>4</u>
Total Number of OCR Templates for the Audit Period			<u>56</u>

\* The Nantucket County Sheriff's Office submitted one OCR for the first reporting period, fiscal year 2023, as that was the first time when OCRs were required by the state budget line item 8910-7110. The Nantucket County Sheriff's Office did not submit subsequent OCRs because it does not house inmates.

\*\* The Suffolk County Sheriff's Office submitted additional OCRs for three of the four semiannual reporting cycles to capture facility information for both the house of correction and its jail.