



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

Making government work better

Official Audit Report – Issued December 12, 2018

Berkshire County Sheriff's Office

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





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

Making government work better

December 12, 2018

Sheriff Thomas Bowler
Berkshire County Sheriff's Office
467 Cheshire Road
Pittsfield, MA 01201

Dear Sheriff Bowler:

I am pleased to provide this performance audit of the Berkshire County Sheriff's Office. This report details the audit objectives, scope, and methodology 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 Berkshire 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 in a cursive style.

Suzanne M. Bump
Auditor of the Commonwealth

TABLE OF CONTENTS

EXECUTIVE SUMMARY	1
OVERVIEW OF AUDITED ENTITY	2
AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY	3

LIST OF ABBREVIATIONS

BCSO	Berkshire County Sheriff's Office
MMARS	Massachusetts Management Accounting and Reporting System
OSA	Office of the State Auditor
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 Berkshire County Sheriff's Office (BCSO) for the period July 1, 2015 through December 31, 2017. In this performance audit, we examined BCSO 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 BCSO that must be reported under generally accepted government auditing standards.

OVERVIEW OF AUDITED ENTITY

The Berkshire County Sheriff's Office (BCSO) was established as an independent state agency on July 1, 2000, when Berkshire County was abolished as a form of government by Sections 1 and 12 of Chapter 34B of the Massachusetts General Laws. Under this legislation, the Sheriff became an employee of the Commonwealth of Massachusetts but remained an elected official and retained administrative and operational control of the office.

According to BCSO's website, the agency's primary mission is "to protect the public from criminal offenders by operating a safe, secure and progressive correctional facility while committing to crime prevention awareness in the community."

BCSO is responsible for operating the Berkshire County Jail and House of Correction and the Regional 911 Dispatch Center, both located in Pittsfield. According to BCSO's website, the Regional 911 Dispatch Center "provides fire, police and ambulance emergency and non-emergency communications for twenty-six cities and towns." BCSO also has a Civil Process Division in Pittsfield that executes court orders and serves legal documents.

In addition, BCSO offers educational and vocational training programs to prepare inmates for life after incarceration. Courses and training opportunities include, but are not limited to, adult basic education, education counseling, computer literacy, life skills, and creative writing. BCSO also offers a Residential Substance Abuse Treatment Program, a Community Service Program, and a Work Release Program.

There were approximately 210 employees at BCSO as of December 31, 2017. During the audit period, BCSO had an average of 225 inmates, with a housing capacity of 539 inmates. For its operations, BCSO received state appropriations of \$17,738,932 in fiscal year 2016, \$17,724,658 in fiscal year 2017, and \$17,813,281 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 Berkshire County Sheriff's Office (BCSO) 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. Were non-payroll expenses that were incurred by BCSO supported and directly applicable to the mission of the office?	Yes
2. Did BCSO administer its contracting process for goods and services in accordance with its policies?	Yes
3. Did BCSO ensure that overtime was reconciled to Overtime Authorization Forms?	Yes

To achieve our objectives, we gained an understanding of the internal controls we determined to be relevant to our audit objectives by reviewing applicable laws, regulations, and agency policies and procedures, as well as conducting inquiries with BCSO'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 BCSO state appropriation expenditure data from the Massachusetts Management Accounting and Reporting System (MMARS) and selected a nonstatistical judgmental sample of 54 non-payroll transactions (totaling \$178,192) from a population of 4,311 (totaling \$6,143,690) that BCSO

made during our audit period. We requested supporting documentation, such as invoices and purchase orders, and analyzed it to determine whether the expenditures were supported and directly applicable to BCSO's mission.

Contracting Process

We obtained BCSO state appropriation expenditure data from MMARS and summarized it by fiscal year and by vendor for our audit period. We selected a nonstatistical judgmental sample of 22 instances (totaling \$624,880) from a population of 107 instances (totaling \$3,753,648) where payments made to vendors during a fiscal year within our audit period were equal to or above the amounts specified in BCSO policies as requiring that a contract be executed. We requested the procurement files for these vendors to assess whether goods and services were procured in accordance with BCSO's policies.

Overtime

We obtained records from MMARS of all overtime paid for time worked during the audit period from BCSO's state appropriation. We used a stratified sampling method to select a sample of 70 overtime payments (totaling \$62,401) from a population of 1,164 (totaling \$522,746). We identified the six employees who incurred the most overtime during the audit period (representing 321 overtime payments, totaling \$280,963) and judgmentally selected 5 overtime payments for each (30 payments, totaling \$49,494). We also selected a nonstatistical random sample of 40 overtime payments (totaling \$12,907) from the remaining population of 843 payments (totaling \$241,783). We reviewed timesheets for the pay period selected and the corresponding BCSO Overtime Authorization Forms, which BCSO management uses to document the need for overtime and approve overtime hours, to determine whether the sample of overtime payments reconciled to the amount of overtime that was documented and authorized.

Data Reliability

In 2018, OSA 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. Further, as part of our current audit, we selected a random sample of 30 invoices from BCSO's files and determined whether the information on the invoices matched the data in MMARS. Additionally, we selected 30 transactions from MMARS and traced the information to physical documentation (invoices). 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 over security management, access controls, and configuration management. We also traced a sample of SSTA data to original source documents and MMARS data, and we traced data from source documents and MMARS to SSTA. We determined that the data from SSTA were sufficiently reliable for the purposes of this audit.

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