



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

Making government work better

Official Audit Report – Issued March 11, 2019

Worcester County Sheriff's Office

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





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

Making government work better

March 11, 2019

Sheriff Lewis G. Evangelidis
Worcester County Sheriff's Office
5 Paul X. Tivnan Drive
West Boylston, MA 01583

Dear Sheriff Evangelidis:

I am pleased to provide this performance audit of the Worcester County Sheriff's Office. This report details the audit objectives, scope, and methodology for the audit period, July 1, 2016 through June 30, 2018. My audit staff discussed the contents of this report with management at your office.

I would also like to express my appreciation to the Worcester County Sheriff's Office for the cooperation and assistance provided to my staff during the audit.

Sincerely,

A handwritten signature in blue ink, appearing to read "SMB", written over a light blue circular stamp.

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

MMARS	Massachusetts Management Accounting and Reporting System
OSA	Office of the State Auditor
SSTA	Self-Service Time and Attendance
WCSC	Worcester County Sheriff's Office

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 Worcester County Sheriff's Office (WCSO) for the period July 1, 2016 through June 30, 2018. In this performance audit, we examined WCSO'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 WCSO that must be reported under generally accepted government auditing standards.

OVERVIEW OF AUDITED ENTITY

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

WCSO is responsible for operating the Worcester County Jail and House of Correction in West Boylston. WCSO also has a Civil Process Division in Worcester that executes court orders and serves legal documents.

According to WCSO's website,

The Worcester County Sheriff's Office and the Worcester County House of Correction are responsible for both pre-trial detainees and inmates sentenced to two and a half years or less. . . . The Sheriff is dedicated to the rehabilitation of inmates as well as serving the cities and towns of Worcester County. [The Sheriff] emphasizes the importance of drug and alcohol rehabilitation and education, community service programs, as well as preventative programs.

WCSO has an extensive inmate support network consisting of multiple programs, including evening education classes, health education classes, job training and life skills management programs, parent education classes, and other social and educational programs.

According to WCSO, the office had 603 employees as of June 30, 2018, and an average of 918 inmates during the audit period. For its operations, WCSO stated that it expended \$50,426,658 in fiscal year 2017 and \$51,170,969 in fiscal year 2018 from its state maintenance appropriation.

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 Worcester County Sheriff's Office (WCSO) 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. Were non-payroll expenses that WCSO incurred supported and directly applicable to its mission?	Yes
2. Did WCSO ensure that overtime was documented and authorized?	Yes
3. Did WCSO administer its contracting process for goods and services in accordance with its policies?	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 WCSO's staff and management. We evaluated the design and effectiveness of controls over non-payroll expenses, staff overtime, and contracting and determined whether they operated as intended during the audit period.

Additionally, we performed the procedures described below.

Non-Payroll Expenses

We obtained WCSO's state appropriation expenditure data from the Massachusetts Management Accounting and Reporting System (MMARS) and selected a statistical random sample of 40 non-payroll transactions (totaling \$429,385) from a population of 7,208 (totaling \$26,172,494) that WCSO made

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 zero. However, we did not project the result to the entire population. We requested supporting documentation, such as invoices and purchase orders, and reviewed the descriptions of the expenditures to determine whether they were supported and directly applicable to WCSO's mission.

Overtime

We obtained records from MMARS of all overtime paid from WCSO's state appropriation during the audit period. We selected a nonstatistical judgmental sample of 60 overtime payments (totaling \$60,912) from a population of 12,787 overtime payments (totaling \$6,278,881). We reviewed roll-call and payroll logs used by WCSO to document the need for overtime. In addition, we reviewed timesheets for supervisory approval of overtime.

Contracting Process

We obtained WCSO state appropriation expenditure data for our audit period from MMARS and summarized it by fiscal year and by vendor. We selected a nonstatistical judgmental sample of 25 vendors with cumulative payments equal to or greater than \$10,000 in a fiscal year (totaling \$8,394,851) from a population of 165 (totaling \$25,073,433). (WCSO policies require that a contract be executed for payments over \$10,000.) We requested the procurement files for these vendors and reviewed supporting documentation such as purchase orders, requests for responses, bids received, and quotes obtained to assess whether goods and services were procured in accordance with WCSO's policies.

Data Reliability

In 2018, OSA performed a data reliability assessment of MMARS focused on testing controls (access controls, application controls, configuration management, contingency planning, and segregation of duties) for the period April 1, 2017 through March 31, 2018. Additionally, we tested certain information system controls related to personnel training and screening.

Further, as part of our current audit, we selected a random sample of 32 invoices from WCSO's files and traced the information on the invoices to data in MMARS. We also judgmentally selected 33 transactions from MMARS and determined whether the information from MMARS matched the physical

documentation (i.e., invoices). We determined that the information obtained from MMARS for our audit period was sufficiently reliable for our audit work.

We determined the reliability of data obtained from the state's Self-Service Time and Attendance (SSTA) system, Kronos time-reporting system, and Microsoft SharePoint expenditure system by interviewing WCSO personnel and performing observations. We also performed the following tests:

- We selected a nonstatistical judgmental sample of 33 SSTA records and determined whether information in SSTA matched information in hardcopy employee personnel files. We also selected a nonstatistical judgmental sample of 32 employee personnel files and traced information in the personnel files to SSTA for agreement.
- We selected a nonstatistical judgmental sample of 40 overtime instances from Kronos and determined whether the information in Kronos matched the information in hardcopy roll-call and payroll logs. We also selected a nonstatistical judgmental sample of 40 overtime instances from the roll-call and payroll logs and traced them to Kronos for agreement.
- We selected a nonstatistical random sample of 33 SharePoint transactions and determined whether the information in SharePoint matched information on hardcopy invoices. We judgmentally selected an additional 32 hardcopy invoices and traced the information thereon to SharePoint for agreement. Further, we tested certain information technology controls over security management and access controls.

We determined that the data obtained from SSTA, Kronos, and SharePoint for our audit period were sufficiently reliable for our audit work.

Except for testing of non-payroll expenses, we used nonstatistical sampling methods and therefore did not project the results of our testing to the population.