



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

*Making government work better*

Official Audit Report – Issued February 13, 2019

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## Bristol 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*

February 13, 2019

Sheriff Thomas M. Hodgson  
Bristol County Sheriff's Office  
400 Faunce Corner Road  
North Dartmouth, MA 02747

Dear Sheriff Hodgson:

I am pleased to provide this performance audit of the Bristol County Sheriff's Office. This report details the audit objectives, scope, methodology, findings, and recommendations for the audit period, July 1, 2015 through December 31, 2017. My audit staff discussed the contents of this report with management of your agency, whose comments are reflected in this report.

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

Sincerely,

Suzanne M. Bump  
Auditor of the Commonwealth

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## LIST OF ABBREVIATIONS

ACA	American Correctional Association
BCSO	Bristol County Sheriff's Office
CFO	chief financial officer
DOC	Department of Correction
ICE	Immigration and Customs Enforcement
MMARS	Massachusetts Management Accounting and Reporting System
MSA	Massachusetts Sheriffs' Association
OSA	Office of the State Auditor
SCSD	Suffolk County Sheriff's Department



## 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 Bristol County Sheriff's Office (BCSO) for the period July 1, 2015 through December 31, 2017. In this performance audit, we reviewed BCSO's administrative expenditures, its procurement of goods and services, and its administration of staff overtime.

Below is a summary of our findings and recommendations, with links to each page listed.

<b>Finding 1</b> <b>Page <a href="#">8</a></b>	BCSO did not transfer \$348,922 of federal reimbursements to the Office of the State Treasurer or account for them in the state's accounting system.
<b>Recommendations</b> <b>Page <a href="#">8</a></b>	<ol style="list-style-type: none"><li>1. BCSO management should immediately remit \$348,922 to the Commonwealth.</li><li>2. BCSO management should ensure that US Immigration and Customs Enforcement (ICE) has the proper bank account information and that BCSO administers ICE revenue in accordance with state law.</li></ol>
<b>Finding 2</b> <b>Page <a href="#">9</a></b>	BCSO did not ensure that the Commonwealth received appropriate compensation for the services it provided under its service agreement with ICE.
<b>Recommendation</b> <b>Page <a href="#">10</a></b>	BCSO should establish a policy that requires the adequacy of this compensation to be annually reviewed and, if necessary, adjusted.
<b>Finding 3</b> <b>Page <a href="#">11</a></b>	BCSO did not submit required inmate total cost analysis reports.
<b>Recommendation</b> <b>Page <a href="#">12</a></b>	BCSO should work with the Massachusetts Sheriffs' Association to obtain revised report templates in order to prepare and submit fiscal year 2016 and 2017 inmate total cost analysis reports as soon as possible.
<b>Finding 4</b> <b>Page <a href="#">12</a></b>	BCSO did not have sufficient documentation for some credit card expenditures.
<b>Recommendations</b> <b>Page <a href="#">13</a></b>	<ol style="list-style-type: none"><li>1. BCSO should require itemized receipts to support all credit card transactions.</li><li>2. BCSO should establish monitoring controls to ensure that its policies and procedures are adhered to.</li></ol>

## OVERVIEW OF AUDITED ENTITY

The Bristol County Sheriff's Office (BCSO) was established as an independent state agency on August 6, 2009, when the Bristol County government was abolished.<sup>1</sup> The Sheriff became an employee of the Commonwealth, but remained an elected official and retained administrative and operational control over BCSO. During our audit period, BCSO had an average of 726 employees. According to its website,

*BCSO works in partnership with law enforcement agencies, government entities and community groups, lending resources to train, educate, and respond to the safety concerns of our communities. Three adult correctional facilities, a juvenile alternative lock-up, a regional lock-up, and a host of divisions ranging from Civil Process to Homeland Security comprise the Department.*

BCSO operates the Bristol County House of Correction at 400 Faunce Corner Road in North Dartmouth. This multi-building facility was opened in 1990 and is used for the care and custody of people who are sentenced or awaiting trial, as well as federal detainees who are undergoing deportation proceedings with US Immigration and Customs Enforcement (ICE). As of December 25, 2017, BCSO reported that 751 inmates and 198 ICE detainees (68% of capacity) lived at the House of Correction. BCSO also operates a regional lockup facility at 26 Ash Street in New Bedford, which houses 187 inmates (83% of capacity) who either have been sentenced or are awaiting trial. Finally, BCSO provides police dogs to assist municipalities throughout Bristol County in search and rescue operations.

BCSO received state appropriations of \$43,752,046 in fiscal year 2016 and \$43,314,526 in fiscal year 2017. During our audit period, the Commonwealth was reimbursed for services BCSO provided to house and transport federal immigration detainees, as indicated below.

### Federal ICE Reimbursements

Period	Housing	Transportation	Fiscal Year Total
Fiscal Year 2016	\$ 3,635,506	\$ 596,209	\$ 4,231,715
Fiscal Year 2017	5,742,114	686,940	6,429,054
Fiscal Year 2018 (July 1, 2017–December 31, 2017)	2,207,842	565,189	2,773,031
Total Reimbursements	<u>\$ 11,585,462</u>	<u>\$ 1,848,338</u>	<u>\$ 13,433,800</u>

1. Chapter 61 of the Acts of 2009, An Act Transferring County Sheriffs to the Commonwealth, which was enacted on August 6, 2009, transfers, except where specified, all functions, duties, and responsibilities of certain sheriffs' offices. The transition was completed on January 1, 2010.

BCSO received additional revenue from the following federal grants.

Program	State Fiscal Year 2016	State Fiscal Year 2017	Total
Adult Basic Education Distribution	\$ 192,374	\$ 177,231	\$ 369,605
Families First: Improving Outcomes for Youth in Court	89,891	195,532	285,423
Federal Inmate Reimbursement	0	56,657	56,657
Justice Assistance Grant	39,708	194,928	234,636
State Homeland Security	0	5,874	5,874
Adult Education	246,923	245,680	492,603
Urban Areas Security Initiative	0	0	0
Total	<u>\$ 568,896</u>	<u>\$ 875,902</u>	<u>\$ 1,444,798</u>

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

Objective	Conclusion
1. Were certain administrative expenses applicable and allowable in accordance with BCSO policies and procedures, and did they directly support BCSO's mission?	No; see Finding <u>4</u>
2. Did BCSO properly administer its revenue and its contracting process for goods and services in accordance with its policies and procedures, the Massachusetts Sheriffs' Association's (MSA's) budgetary requirements, contractual agreements, and Section 27 of Chapter 30 of the General Laws?	No; see Findings <u>1</u> , <u>2</u> , and <u>3</u>
3. Did BCSO properly administer overtime for its employees who received the most overtime, in accordance with its policies and procedures?	Yes

To achieve our objectives, we gained an understanding of the internal controls related to our audit objectives by reviewing applicable laws, agency policies, and procedures, as well as conducting interviews with BCSO management. We evaluated the design and tested the operating effectiveness of controls over the following areas: administrative expenses, contractual procurement of goods and services, and administration of BCSO employee overtime.

We assessed the reliability of BCSO's electronic data by reviewing its computer use policies, testing security settings, and testing access controls. In addition, we traced a sample of source documents to BCSO's systems and verified a sample of items from the systems to source documents.

In 2018, OSA performed a data reliability assessment of the Commonwealth's Massachusetts Management Accounting and Reporting System (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. As part of the current audit, we obtained payment information from MMARS for all expenses incurred by BCSO during our audit period and compared this information to the expense data in BCSO's accounting records (invoices, spreadsheet data, and purchase orders). We selected a random sample of six invoices from BCSO's files and determined whether the information on the invoices matched the data in MMARS. Further, we reviewed 30 months of credit card statements, comparing the beginning and ending balances on these statements to determine whether any statements were missing.

We requested from BCSO a list of all contracts it executed during our audit period. To test the accuracy and completeness of this list, we reviewed the minutes of the Sheriff's Internal Committee meetings held during our audit period, noting any discussions of contracts, and compared those discussed to the list provided. We also reviewed a random sample of 28 of the 25,209 transactions involving payments BCSO made during the audit period to determine whether they corresponded to any contractual agreements that were not on the list provided.

We extracted from MMARS a list of BCSO employees who received overtime payments during our audit period and compared it to BCSO's payroll records to determine the accuracy of the records.

We obtained from BCSO officials a list of all the bank accounts BCSO used during our audit period and a list of all credit cards in use. To verify the number of active credit cards in use, we examined BCSO bank activity reports for any credit card transactions. We analyzed the information in BCSO's credit card statements to determine whether the listed payment amounts reconciled to amounts reported in MMARS.

Based on the results of these data reliability assessment procedures, we determined that the information obtained for our audit period was sufficiently reliable for the purposes of our audit work.

## **Administrative Expenses**

To determine whether administrative expenses were applicable and allowable in accordance with BCSO internal control policies and procedures, MSA's budgetary requirements, contractual agreements, and



Section 27 of Chapter 30 of the General Laws, we selected a statistical sample of 31 transactions (totaling \$232,105) out of a population of 25,209 transactions (totaling \$57,544,435), with a tolerable error rate of 7.5% and confidence level of 90%. We reviewed each transaction and determined whether purchases were related to BCSO activities, payment amounts were properly calculated, purchases had sufficient documentation, invoice amounts matched expenditure amounts, and invoices were properly approved and marked as paid.

## **Procurement**

To determine whether BCSO properly administered its contracting process for goods and services, we selected a judgmental sample of 8 out of 35 contracts (such as the inmate telephone, US Immigration and Customs Enforcement [ICE], and medical contracts) that BCSO awarded during our audit period. We reviewed the contract files to determine whether each contract was awarded in accordance with BCSO policies and procedures. In the case of BCSO's contract with ICE, we also determined whether BCSO annually calculated the cost of housing ICE detainees and, if necessary, amended the contract to ensure proper reimbursement. Finally, we determined whether any revenue derived from a contract was properly deposited in the appropriate bank account by examining invoice amounts and comparing them to bank statements and MMARS transaction data.

To assess whether assets that were procured during the audit period were properly inventoried, we judgmentally selected 67 out of 1,083 items from BCSO's inventory record, located them, and determined whether they had inventory tags affixed.

## **Overtime**

To determine whether overtime was properly managed and approved for the BCSO employees who earned the most overtime pay, we selected a judgmental sample of the top 39 employees out of the 100 employees who received the most overtime pay during our audit period. We reviewed roll call matrixes<sup>2</sup> and employee punch cards to determine why employees were required to work overtime and whether overtime had supervisory approval. Finally, we reviewed payroll records to determine whether overtime had been approved by senior management.

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2. A roll call matrix is a mandatory briefing that correction officers receive when they arrive for their shifts that describes any relevant activities that occurred at the facility before they arrived.

## **Credit Card Expenditures**

To determine whether credit card expenditures were procured in accordance with BCSO policies and procedures, were allowable under those policies and procedures, and were directly applicable to BCSO's mission, we performed the following audit procedures regarding credit card expenditures:

- We randomly selected a nonstatistical sample of eight monthly credit card statements from a period of 30 months.
- We tested all 67 credit card purchases (totaling \$39,294) made during the eight-month period selected to determine whether purchases were business-related and properly documented, and we determined whether items listed on the receipts were applicable and allowable for BCSO use, transactions were authorized and reviewed, and the amounts on the receipts matched those on the credit card statements.
- We compared the credit card payment statements to payment information in MMARS to determine whether the payment amounts reconciled.

We used a combination of judgmental and statistical sampling methods for our audit objectives and did not project the sample results to any of the population.

## DETAILED AUDIT FINDINGS WITH AUDITEE'S RESPONSE

### **1. The Bristol County Sheriff's Office did not transfer \$348,922 of federal reimbursements to the Office of the State Treasurer or account for them in the state's accounting system.**

During our audit period, the Bristol County Sheriff's Office (BCSO) did not transfer \$348,922 of federal reimbursements that it received from US Immigration and Customs Enforcement (ICE) to the Commonwealth's General Fund or account for these funds in the Commonwealth's Massachusetts Management Accounting and Reporting System. The Commonwealth should have received these funds from ICE as payment for BCSO's having housed and transported federal immigration detainees who were in deportation proceedings. By not transferring these funds, BCSO deprived the Commonwealth of their use.

### **Authoritative Guidance**

Section 27 of Chapter 30 of the Massachusetts General Laws states,

*Except as otherwise expressly provided, all fees or other money received on account of the commonwealth shall be paid daily into the treasury thereof, but if in the opinion of the commissioner of administration and the state treasurer the interests of the commonwealth require, payments may be made weekly in accordance with such rules and regulations as the state treasurer may prescribe.*

### **Reasons for Issue**

According to BCSO officials, ICE used the routing number of a BCSO bank account that BCSO does not typically use to receive funds from ICE before it deposits them with the Commonwealth. BCSO officials could not explain why the funds were not remitted to the Commonwealth in fiscal year 2016 when they were received.

### **Recommendations**

1. BCSO management should immediately remit \$348,922 to the Commonwealth.
2. BCSO management should ensure that ICE has the proper bank account information and that BCSO administers ICE revenue in accordance with state law.

### **Auditee's Response**

*We bill monthly to ICE for transportation and housing of federal inmates. Since becoming a State agency, we have consistently provided the proper routing numbers for bank transfers of funds to*



*be deposited within a Commonwealth account. We have made ICE officials aware of this each time the error was made. We have reiterated the proper account that the funds are to be transmitted to on each monthly billing form. There has been turnover in staff at ICE that has resulted in them using an account that was used prior to State takeover in 2010. We have made them aware of the mistake. The issue has been settled with these funds transferred to the State and the issue has not occurred since that time.*

## **Auditor's Reply**

Based on its response, BCSO has taken measures to address our concerns in this area. However, in the future, regardless of which BCSO account ICE contract payments are deposited in, BCSO should take the measures necessary to ensure that they are properly remitted and recorded in a timely manner.

## **2. BCSO did not ensure that the Commonwealth received appropriate compensation for the services it provided under its service agreement with ICE.**

BCSO did not make sure that the amount it charged ICE to house ICE detainees was appropriate. BCSO has entered into an intergovernmental service agreement with ICE to house and transport federal immigration detainees who are in deportation proceedings and are awaiting trial or deportation for violations of US immigration laws, as well as to transport these detainees for deportation activities, court appearances, and medical emergencies. In return for these services, ICE, in its most recent contract, agreed to pay BCSO a negotiated bed day rate,<sup>3</sup> which is currently \$98. Although BCSO renegotiated the amount that ICE reimburses the Commonwealth for transporting these detainees in 2017, it has not renegotiated the bed day rate for housing them since 2010. As a result, the Commonwealth may not be receiving equitable compensation for these services under this agreement.

## **Authoritative Guidance**

Section B of Article IX of the intergovernmental service agreement between ICE and BCSO states,

*Basis for Price Adjustment: A firm fixed price with economic adjustment provides for upward and downward revision of the stated Per Diem based upon cost indexes of labor and operating expenses, or based upon the Service Provider's actual cost experience in providing the service.*

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3. The bed day rate is a daily rate per detainee that, through negotiations, ICE agrees to pay for the temporary housing and detention of ICE detainees awaiting trial or deportation.

Regarding calculation of adjustments to the bed day rate for detainees, Article XII of the agreement states,

*ICE shall reimburse the Service Provider at the fixed detainee day rate. . . . The Parties may adjust the rate twenty-four (24) months after the effective date of the agreement and every twelve (12) months thereafter. The Parties shall base the cost portion of the rate adjustment on the principles of allowability and allocability as set forth in [federal Office of Management and Budget] Circular A-87, federal procurement laws, regulations, and standards in arriving at the detainee day rate.*

To administer this contract properly, BCSO should annually review the compensation it receives under the contract to determine whether it is reasonable.

### **Reasons for Issue**

According to BCSO's Sheriff, the office was unaware that it had not renegotiated the bed day rate since 2010. The Sheriff further explained that because the ICE reimbursement is transferred into the Commonwealth's General Fund, not retained by BCSO, there is little incentive for his office to determine whether any increases in the bed day rate are necessary. In addition, BCSO does not have controls, e.g., policies and procedures, in place that require it to annually assess the reasonableness of its compensation under this contract.

### **Recommendation**

BCSO should establish a policy that requires the adequacy of this compensation to be annually reviewed and, if necessary, adjusted.

### **Auditee's Response**

*The Bristol County Sheriff's Office [chief financial officer] is responsible to insure each year that revenues generated through ICE detention meet or exceed the cost of care for detainees. The cost per detainee is \$88 per day and the rate paid to the BCSO is \$98 per day per detainee. Since our cost is \$10 less per inmate per day, it is difficult to justify negotiating a higher rate. We have and will continue to analyze our negotiated rate of actual cost versus revenue, and in the instance when justified by cost increases we will negotiate a higher daily rate.*

*[The] reference to lack of incentive to negotiate new rates was not meant to suggest that we would not be paying attention to the need to renegotiate should revenues not be meeting costs, but rather point out that negotiating to increase contract rates when revenues are exceeding costs, lacks incentive since the Commonwealth absorbs the surplus revenues and leaves the burden of day to day operations on the BCSO.*

## Auditor's Reply

Based on its response, BCSO will take measures to ensure that it receives equitable compensation for the services it provides under its agreement with ICE. However, in order to ensure that this happens, we again recommend that BCSO establish a policy requiring this compensation to be annually reviewed and, if necessary, adjusted.

### 3. BCSO did not submit required inmate total cost analysis reports.

BCSO did not prepare, and submit to the appropriate government agencies and legislative committees, inmate total cost analysis reports<sup>4</sup> for fiscal years 2016 and 2017. As a result, these governmental entities may not have had all the information they needed to properly inform their consideration of any policy, operational, or financial issues regarding BCSO's operations. Further, BCSO lacked detailed information in this area that could have allowed it to manage this aspect of its operations more effectively.

## Authoritative Guidance

According to Line Item 8910-7110 in the Commonwealth's fiscal year 2018<sup>5</sup> budget summary,

*Each sheriff's office shall . . . report, in a format designated by the [Massachusetts Sheriffs' Association], in consultation with the executive office for administration and finance, fiscal year 2017 total costs per inmate by facility and by department not later than December 1, 2017; provided further, that each sheriff's office shall submit the report directly to the executive office for administration and finance, the house and senate committees on ways and means, the joint committee on public safety and homeland security, the executive office of public safety and security, the Massachusetts Sheriffs' Association and the department of correction.*

## Reasons for Issue

According to BCSO management, the Massachusetts Sheriffs' Association (MSA) did not provide the inmate total cost analysis report template that prescribed the required format of these reports, as it had done in previous years, and therefore BCSO could not prepare them. BCSO does not have any policies and procedures that prescribe how the annual report preparation process is to be conducted.

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4. Inmate total cost analysis reports are compiled by each sheriff's office in conjunction with the Massachusetts Sheriffs' Association and detail the total costs for the care and custody of inmates for each facility and department.  
5. The fiscal year 2017 budget included the same requirement for the previous fiscal year.

## Recommendation

BCSO should work with MSA to obtain revised report templates in order to prepare and submit fiscal year 2016 and 2017 inmate total cost analysis reports as soon as possible.

## Auditee's Response

*The BCSO had in fact processed the information in parts to the Massachusetts Sheriffs' Association by the mandated reporting deadline. The MSA did report on behalf of all Sheriffs' departments as part of their duties and reporting requirements to [the Executive Office for Administration and Finance] and the Legislature by the deadline set forth. These reports for [fiscal years] 2016 and 2017 were provided to the Audit team the next business day after the closeout meeting. They will again be provided for 2018 to the MSA as part of the annual reporting requirements of the MSA to the Legislature. Said reports demonstrate that the Bristol County Sheriff's Department has the lowest cost of care for inmates in the Commonwealth.*

## Auditor's Reply

Although BCSO did provide us with copies of the reports it mentions in its response, our review of these reports indicated that they were deficient in that they did not contain information on total costs per inmate for each facility and department as required by statute. Further, contrary to statute, they were not submitted directly to the Executive Office for Administration and Finance, the House and Senate Committees on Ways and Means, the Joint Committee on Public Safety and Homeland Security, the Executive Office of Public Safety and Security, MSA, and the Department of Correction.

### **4. BCSO did not have sufficient documentation for some credit card expenditures.**

Some of BCSO's credit card expenditures were insufficiently documented. We examined 67 credit card purchases (totaling \$39,294) that BCSO made during our audit period and found that for 19 (totaling \$1,129), there were no itemized receipts, and for 5 others (totaling \$192), there were no receipts at all. Without proper documentation, including itemized receipts, for all expenses, there is a higher-than-acceptable risk that payments for improper expenses could occur.

## Authoritative Guidance

The Commonwealth Procurement Card Program Policy and Procedure issued by the Office of the State Comptroller states, "An itemized receipt must be obtained for each transaction." BCSO's Personnel Policy 02.01.00(N1) states that BCSO will follow this policy.

## **Reasons for Insufficient Documentation**

According to BCSO management, the five missing receipts were misplaced while the Sheriff was traveling. With regard to the 19 receipts that were not itemized, BCSO management stated that they were unaware that itemized receipts were required. BCSO has not established any monitoring controls to ensure that its credit card policies are adhered to.

## **Recommendations**

1. BCSO should require itemized receipts to support all credit card transactions.
2. BCSO should establish monitoring controls to ensure that its policies and procedures are adhered to.

## **Auditee's Response**

*Most documentation was presented upon request. The detailed level may not have been present as to what meal was actually eaten; however, receipts of charges for expenses were provided. We have since implemented that any charges to the department credit cards shall be detailed to include actual meals purchased and all receipts will be required by department personnel. All receipts are now itemized by card holders and we have set firm monitoring controls to adhere to policy and procedure both within the department and at the State level. The [chief financial officer] monitors any purchases by the Sheriff and the Assistant Superintendent of Finance monitors any purchases made by the [chief financial officer].*



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## OTHER MATTERS

During our audit, certain concerns were brought to our attention in relation to the operations of the Bristol County Sheriff's Office (BCSO). The work we performed regarding our audit objectives covered some of these concerns, such as those related to the Sheriff's travel expenses and agency revenue. We considered all of the concerns that were not part of our audit objectives, and for those that appeared to be significant and within our ability to assess, we performed some limited review work. For a number of concerns, such as those that involved the treatment of inmates, we deferred to the work conducted by the American Correctional Association<sup>6</sup> (ACA) on BCSO as detailed in the standards compliance accreditation audit report for BCSO issued by the ACA Commission on Accreditation for Corrections on October 3, 2016. Below is a brief description of the concerns we reviewed during our audit, as well as the results of our review.

### **1. Concern: BCSO has an insufficient number of healthcare workers.**

BCSO did not give us any information regarding authoritative requirements or generally accepted standards related to the ratio of healthcare personnel to inmates. We interviewed BCSO's chief financial officer (CFO) to obtain an understanding of the process BCSO uses to calculate the number of healthcare workers needed for the inmate population. Although we were not given any documentation to substantiate this assertion, the CFO stated that he consults with other prisons across the state and with medical professionals providing services to such prisons to determine the most appropriate number of contracted healthcare workers. We initially reviewed the October 2016 ACA accreditation report and learned that it found no significant concerns or problems in this area. During our audit period, BCSO contracted with a vendor, Correctional Psychiatric Services, to provide healthcare to its inmates. Under this contract, BCSO provided 20 healthcare workers: 5 full-time and 3 part-time mental-healthcare workers and 12 full-time non-mental-healthcare workers (1 medical director, 1 health service administrator, 1 director of nursing, 1 nurse practitioner, 6 licensed practical nurses, and 2 floating intake nurses). BCSO also employs 16 full-time social workers, who act as intermediaries between the inmates and contracted healthcare workers. These numbers reconciled to what was noted in the accreditation report. Because the Suffolk County Sheriff's Department (SCSD) is similar to BCSO in size, we then compared BCSO's healthcare worker staffing level to the level indicated in the ACA

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6. ACA's website states that the organization publishes standards that "address services, programs and operations essential to good correctional management."

accreditation report on SCSD dated March 1, 2017. We determined the ratio of healthcare personnel to inmates for SCSD to be similar to BCSO's: approximately 1 healthcare worker per 32 inmates.

## **2. Concern: BCSO's facilities are overcrowded.**

We determined BCSO's inmate count as of December 2017 and reviewed the Massachusetts Department of Correction's (DOC's) *Quarterly Report on the Status of Prison Capacity, First Quarter 2017*<sup>7</sup> and *Quarterly Report on the Status of Prison Capacity, Second Quarter 2017*. These reports indicated that BCSO was at 226% capacity during these two quarters. We contacted DOC to verify these calculations. According to the DOC official with whom we spoke, the calculations that DOC used to determine occupancy for this report were based on the original design capacity of the BCSO facilities and did not include any additions that may have increased the facilities' operational capacities. However, the Bristol County House of Correction in North Dartmouth opened in 1990 with a designed capacity of 360 inmates, and its operational capacity has since increased to 1,386 inmates. Similarly, BCSO's lockup facility at 26 Ash Street in New Bedford was built in 1888 with a design capacity of 206 inmates, but BCSO has since increased the capacity of the facility to 226 inmates. Based on this information, we reviewed the October 2016 ACA accreditation report. According to this report and BCSO's inmate count as of December 25, 2017, BCSO had 751 inmates and 198 Immigration and Customs Enforcement detainees living at its House of Correction, placing the facility at 68% of its current capacity, and 187 inmates at its lockup facility at 26 Ash Street in New Bedford, placing it at 83% of its current capacity.

## **3. Concern: BCSO's suicide rate is high compared to those of other prisons.**

We determined that during our audit period, BCSO experienced five inmate suicides: four in 2016 and one in 2017. BCSO's inmate population also experienced four unsuccessful suicide attempts in 2016, two in 2017, and none in the first half of 2018. As shown below, there was a downward trend in the number of suicides during our audit period, and the suicide rate (number of suicides as a percentage of the total inmate population) for BCSO was similar to that of other Sheriffs' Departments in the Commonwealth.

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7. Section 21 of Chapter 799 of the Acts of 1985 authorizes and directs the Commissioner of Correction to report, "by facility, the average daily census for the period of the report and the actual census on the first and last days of the report period. Said report shall also contain such information for the previous twelve months and a comparison to the rated capacity of such facility."

Sheriff's Department*	2016 Suicides	2016 Suicide Rate <sup>†</sup>	2017 Suicides	2017 Suicide Rate <sup>†</sup>	January 1, 2018–July 27, 2018 Suicides
Bristol County	4	0.33%	1	0.08%	0
Suffolk County	1	0.06%	2	0.12%	1 <sup>‡</sup>
Barnstable County	0	0.00%	2	0.50%	0
Plymouth County	0	0.00%	1	0.10%	0
Norfolk County	0	0.00%	0	0.00%	0

\* Information regarding suicide counts was provided by each Sheriff's Department.

† Percentages are based on actual inmate populations, which vary significantly among Sheriffs' Departments. For example, as of December 2017, the Barnstable County Sheriff's Office reported 317 inmates and SCSD reported 1,598.

‡ The medical examiner's determination of the cause of this death is pending.

#### 4. Other Issues

Below are examples of additional concerns that were brought to our attention during our audit. We did not perform any audit work related to these concerns; rather, in the case of these concerns, we reviewed the related sections of the October 2016 ACA audit report for BCSO to determine the extent of any problems.

##### a. Concern: Inmates are given poor-quality food.

During our audit, we toured BCSO's Dartmouth facility twice and its New Bedford facility once. Although the purpose of our tours was not specifically to assess food quality, these tours took us through inmate holding areas and the kitchen and food-preparation areas. We viewed the inmate lunch preparation and noticed that all kitchen personnel exercised proper hygiene in preparing and handling food.

According to the October 2016 ACA audit report,

*Members of the visiting committee sampled an inmate meal (Tuesday lunch) during the course of the audit. The food served was hot and palatable, and the portions were ample.*

##### b. Concern: The temperature where inmates are housed is excessive in summer.

We experienced a temperate and comfortable temperature while touring the Dartmouth and New Bedford facilities and all their buildings. Further, we reviewed the October 2016 ACA audit report, which stated,



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*Members of the audit team spoke with inmates and staff members throughout the facility and received no significant complaints regarding environmental conditions. The audit team did not observe any equipment or building structure in need of repair.*