

Message

From: Bertolino, Louis E (SAO) [louis.e.bertolino@state.ma.us]
Sent: 7/26/2018 6:05:45 PM
To: Lawrence Oliveira [/O=BCSO/OU=DHOC/cn=Recipients/cn=LAWRENCEOLIVEIRA]
Subject: RE: cost analysis

Hi Larry,
Ok I think I understand the way the process works now.

So, since the client rep letter is normally given AFTER the actual end of the audit (July 27, 2018) , the line "No event has occurred or matters have been discovered since July 27, 2018" uses the last day of audit field work. Supposedly if something were to arise after I left the field, I'm supposed to be notified in case it might affect any of my testing. Normally I send them to the auditee 3 weeks after I left the field, which would make more sense.

Louis E. Bertolino

Senior Auditor II
Office of the State Auditor
1 Winter St. 9th Floor
Boston, MA 02108
(617) 727-0025
Louis.Bertolino@massmail.state.ma.us

From: Lawrence Oliveira <LAWRENCEOLIVEIRA@bcso-ma.org>
Sent: Thursday, July 26, 2018 1:54 PM
To: Bertolino, Louis E (SAO) <Louis.Bertolino@MassMail.State.MA.US>
Subject: RE: cost analysis

Lou,

When requested to do so, we provide the fiscal year data on a matrix provided

We work with the Mass Sheriff's Association to formulate these matrix. They in turn provide the data from each Sheriff to A&F and both Ways and Means chairs.

The last we did was for 2015, but partial as MSA was completing the info for reporting purposes.

Can you tell us what you are saying with the below statement? Should it be July 1, 2016? Or should it be July 27, 2018?

9. No event has occurred or matters have been discovered since July 27, 2018, which would render the BCSO's data inaccurate or misleading, and therefore, would require adjustments to, or disclosure, in your audit.

Lawrence W. Oliveira
Chief Financial Officer
Bristol County Sheriff's Office
400 Faunce Corner Road
North Dartmouth, MA 02747
(508) 995-1311 Ext. 2330

From: Bertolino, Louis E (SAO) [<mailto:louis.e.bertolino@state.ma.us>]
Sent: Thursday, July 26, 2018 10:06 AM
To: Lawrence Oliveira
Subject: cost analysis

Hi Larry,
I have some follow up questions that just appeared now.
Hope you can answer them.

- 1- Are you required to provide A&F the costs matrixes (that you know of) ? Or is it something you do as a curtesy?
Or are they supposed to request it, but they haven't requested since 2014?
- 2- Our other question, is, since you do know the actual numbers of costs you quoted (78/inmate, 43/ice), I assume you still do the cost analysis and haven't shared it with A&F?
Can you email the latest cost analysis you have done? Im trying to move past this issue while im still here in Boston.
Thanks ,
Lou

Louis E. Bertolino

Senior Auditor II
Office of the State Auditor
1 Winter St. 9th Floor
Boston, MA 02108
(617) 727-0025
Louis.Bertolino@massmail.state.ma.us

From: Lawrence Oliveira <LAWRENCEOLIVEIRA@bcso-ma.org>
Sent: Wednesday, July 25, 2018 1:39 PM
To: Bertolino, Louis E (SAO) <Louis.Bertolino@MassMail.State.MA.US>
Subject: RE: Client rep letter, and one final request.

Hi Lou,

Keri did inquire and I sent her the last cost per inmate data we had, which was from FY 2015. I gave her the A&F contact info for Gianni Maffeo as he would have been familiar with this exercise.

The reports were filed with A & F via the Mass Sheriff's Association. Overall, it costs us \$78 per day per inmate for care and custody.

Data from 2014 showed that the average cost per day for an ICE detainee was \$43/day.

Our costs have been pretty steady other than some wage increases and cost of medical care and drugs.

Let me know if you need anything further.

Lawrence W. Oliveira
Chief Financial Officer
Bristol County Sheriff's Office
400 Faunce Corner Road
North Dartmouth, MA 02747
(508) 995-1311 Ext. 2330

lawrenceoliveira@bcso-ma.org

From: Bertolino, Louis E (SAO) [<mailto:louis.e.bertolino@state.ma.us>]
Sent: Wednesday, July 25, 2018 10:39 AM
To: Lawrence Oliveira
Subject: RE: Client rep letter, and one final request.

Thank you, Larry.

One final request...(I hope)
Kerri was set with the task to obtain an "average daily cost of housing a non-ICE inmate".

I am thinking she forgot to ask you, or didn't follow up on it.

We tried looking online at other reports to see if we could come up with it ourselves, but we cant find it any wear.
I remembered you mentioned you do a matrix on costs, but we never fully requested it.

Question:

What is your current average cost to house a non-ICE inmate?

For now, I just need the average daily amount. But I may need a copy or document of some sort to add in my workpapers, if you have it easily accessible.

Looking forward to our meeting this Friday at 10. I don't think you need the whole gang present like in the entrance conference.

However, all are welcome. We will just discuss what you and I already talked about many times.

I have meeting in Boston tomorrow for an update with my Director. If anything comes up, I'll be sure to keep you posted.

Thanks

Louie

Louis E. Bertolino

Senior Auditor II
Office of the State Auditor
1 Winter St. 9th Floor
Boston, MA 02108
(617) 727-0025
Louis.Bertolino@massmail.state.ma.us

From: Lawrence Oliveira <LAWRENCEOLIVEIRA@bcso-ma.org>
Sent: Tuesday, July 24, 2018 2:30 PM
To: Bertolino, Louis E (SAO) <Louis.Bertolino@MassMail.State.MA.US>
Subject: RE: Client Rep letter

Consider it done.

Lawrence W. Oliveira
Chief Financial Officer
Bristol County Sheriff's Office
400 Faunce Corner Road
North Dartmouth, MA 02747
(508) 995-1311 Ext. 2330

From: Bertolino, Louis E (SAO) [<mailto:louis.e.bertolino@state.ma.us>]
Sent: Tuesday, July 24, 2018 1:48 PM
To: Lawrence Oliveira
Subject: Client Rep letter

Hi Larry,

I attached a client representation letter that we need printed on your letter head and signed by you, and the Sheriff. Since a couple statements refer to our field work end date of 7/27, make sure you date it on or after the 27th. You don't have to have it by our exit conference, but if you do, it will save you a stamp.

Thanks

Lou

Louis E. Bertolino

Senior Auditor II
Office of the State Auditor
1 Winter St. 9th Floor
Boston, MA 02108
(617) 727-0025
Louis.Bertolino@massmail.state.ma.us