

Message

From: Bertolino, Louis E (SAO) [louis.e.bertolino@state.ma.us]
Sent: 5/7/2018 4:45:55 PM
To: Lawrence Oliveira [/O=BCSO/OU=DHOC/cn=Recipients/cn=LAWRENCEOLIVEIRA]
Subject: OT policies and card transactions.

Good afternoon Larry,
I trust you had a good weekend.

Keri and I plan on being there this week tomorrow, now that our mandatory training and meetings are once again finished.

I needed to follow up on 2 areas we been working on.

- 1- Your regular internal control plan doesn't talk much on overtime hours. (section 1.04.11). Do you have any written policies and procedures you can provide regarding overtime? How its implemented, who gets it first, when is overtime approved, minimal staffing etc etc. I have all the notes from our meeting 2 weeks ago, but if you have any written policies we would need those.
- 2- I assume you might have some sort of metrics regarding employee overtime costs, hours worked, ICE overtime vs non ICE, etc. Not sure if you have a continuous analyzation that runs each week or month or year? As we talked about many times already, overtime has been drastically cut with your new hires. That's a definite plus.
- 3- The credit card work testing is 99% completed. I do have a few questions on a couple of transactions. There wasn't enough documentation you gave me for a couple of them. I'm hoping you there are more docs that go along with them? I have listed the transactions below.

>>

Card transactions needing clarification:

Transaction date 12/28/16 South West Airlines flight for the Sherriff \$259.70

Only have the flight receipt. Do you have any documentation for its purpose?

6/27/17 DC taxi	\$35.3
6/28/17 Taxi	\$18.36
6/28/17 Taxi	\$15.77
6/30/17 DC Cab	\$13.77
6/30/17 Taxi service	\$21.70

Only have the receipts, but I also need docs for whatever the purpose of the DC trip.

6/27/17 BJ Wholesale Candy	\$94.41
"	"
	\$94.41
"	"
	\$20.98

documentation/ description for whatever it was for.

7/13/17 Westin Hotel 794.37

Will need documentation and references for this one as well

All other transactions tested had sufficient documentation

Thanks again

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