



THE COMMONWEALTH OF MASSACHUSETTS

OFFICE OF THE
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November 15, 2018

James M. Moriarty, CFS
Audit Manager
Office of the State Auditor
One Winter Street
Boston, MA 02108

Re: 2018-1471-3J

Dear Mr. Moriarty,

We are writing in response to the audit conducted between November 2017 and July 2018 by the Office of the Auditor of the Bristol County Sheriff's Department for the period of July 2015 through December 2017.

With regard to Finding 1 – 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.

Our response is that 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.

With regard to Finding 2 – BCSO did not ensure that the Commonwealth received appropriate compensation for the services it provides under its agreement with ICE.

The issue has been cleared up, and again, this is a direct result of ICE using the improper routing number. The Commonwealth has been made whole, and the issue has not occurred since. The BCSO has reiterated the proper account number in which said funds are to be deposited. The issue has not reoccurred since.

With regard to Finding 3 – BCSO did not submit required inmate cost analysis reports.

The BCSO had in fact processed the information in parts to the Massachusetts Sheriff's Association by the mandated reporting deadline. The MSA did report on behalf of all Sheriff's departments as part of their duties and reporting requirements to A & F and the Legislature by the deadline set forth. These reports for FY 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.

With regard to Finding 4 – BCSO did not have sufficient documentation for some credit card transactions.

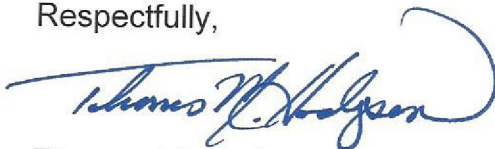
Most documentation was presented upon request. The detailed level may not have been present as to what meal was actually eaten; however, receipts of charges for expenses were provided. We have since implemented that any charges to the department credit cards shall be detailed to include actual meals 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 CFO monitors any purchases by the Sheriff and the Assistant Superintendent of Finance monitors any purchases made by the CFO.

The Bristol County Sheriff's Department has reviewed these findings and implemented changes and controls to ensure that they do not reoccur.

The Bristol County Sheriff's Office CFO 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.

My 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.

Respectfully,



Thomas M. Hodgson
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