

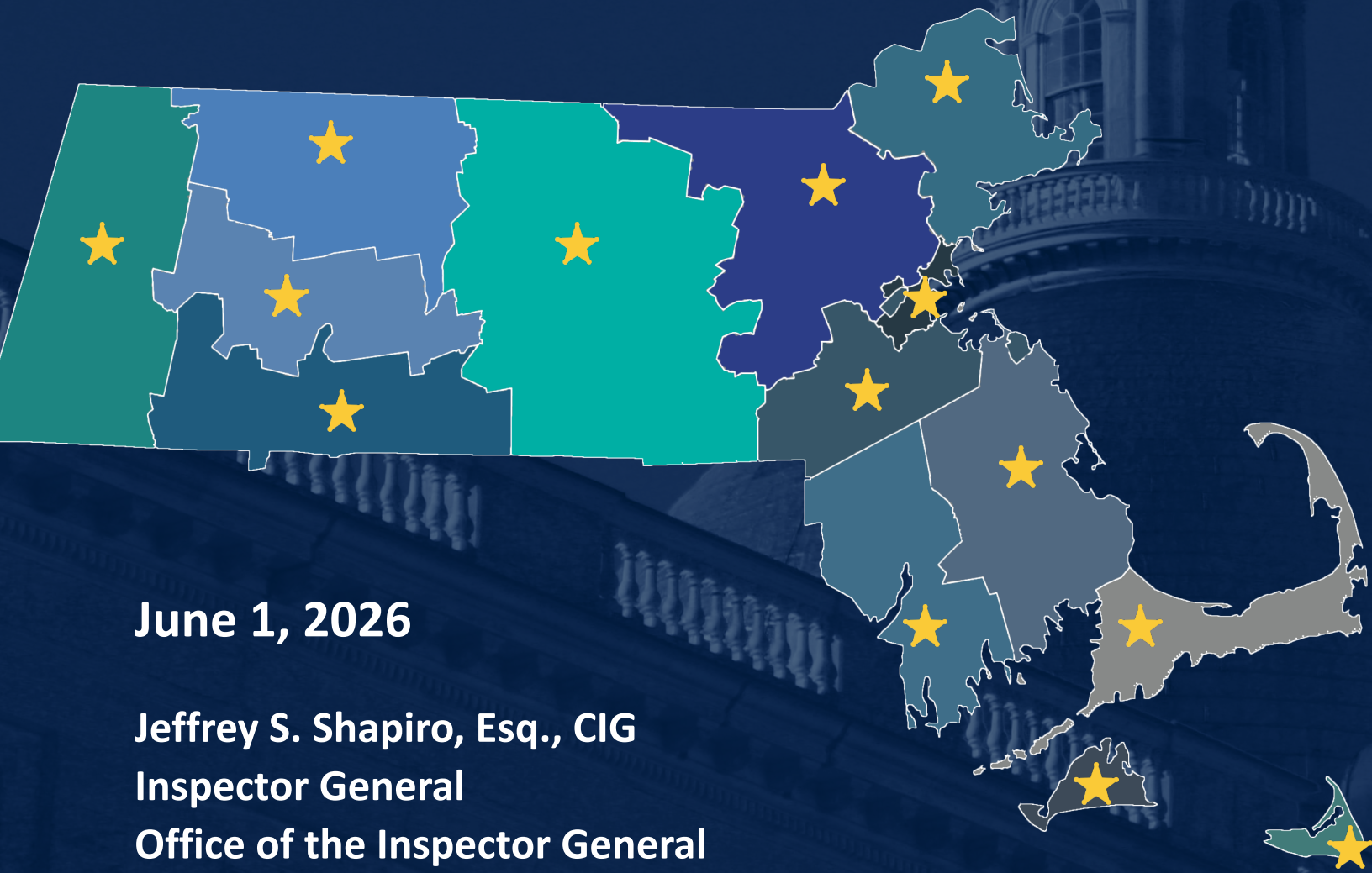


OFFICE OF THE
INSPECTOR GENERAL
MASSACHUSETTS

Final Report on Sheriffs' Budgets and Expenditures

June 1, 2026

Jeffrey S. Shapiro, Esq., CIG
Inspector General
Office of the Inspector General
Commonwealth of Massachusetts



June 1, 2026

Via Electronic Mail

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Re: Final Report on Sheriffs' Budgets and Expenditures

Dear Chairs Rodrigues, Michlewitz, Cronin, and Cahill, Ranking Members O'Connor, Smola, Durant, and Vaughn:

Pursuant to Section 164 of Chapter 73 of the Acts of 2025 (Section 164), the Office of the Inspector General (OIG) herein presents its *Final Report on Sheriffs' Budgets and Expenditures*. Section 164 directed the OIG to investigate and report on sheriffs' offices' spending, compensation levels, and compliance with state finance law during Fiscal Year (FY) 2025, as well as to make any recommendations necessary to ensure future compliance with state finance law.

As stated in our [preliminary report](#), the sheriffs' budget process is chaotic with chronic underfunding and illegal overspending. At the heart of the chaos is the lack of a common understanding of the role of the sheriffs' offices. That understanding varies from sheriff to sheriff and legislator to legislator. What is abundantly clear is that their role is not as narrow as some legislative leaders expect, nor as expansive as some sheriffs believe.

Contributing to the chaos is an inconsistent understanding of how the mandated spending reimbursement process works and what is reimbursable; the longstanding practice of the Executive Office for Administration and Finance (A&F) allowing sheriffs to transfer funds out of their payroll account to use for other expenses with the knowledge that such offices are operating at a deficit; an understanding that the Office of the Comptroller (Comptroller) allows the sheriffs' payroll to continually run into a deficit to meet state labor law without being brought into the positive before the next payroll run; and the fact that sheriffs engage in significant fiscal activity outside of the Commonwealth's accounting system.

To be sure, mandated expenses such as no-cost calls and medication-assisted treatment (MAT), coupled with lost commission revenues, have also placed strain on sheriffs' budgets; however, the OIG found that many of the sheriffs failed to rein in discretionary spending despite fiscal challenges. The budgetary strain does not justify the illegal deficit spending that has been permitted over the years.

How we got to this point no longer matters. Sheriffs' offices have been Commonwealth agencies for more than 25 years. It is time for the chaos to stop.

I am heartened by the response of all stakeholders to our February 27, 2026 preliminary report, and I believe it bodes well for the future. I am pleased that the House and Senate leadership and budget writers included line items separately addressing operations, no-cost calls, MAT, and collective bargaining in the FY27 budget proposals that each chamber has brought forward, as the OIG recommended.

The response to our preliminary review from the 13 sheriffs, 1 interim sheriff, and the Massachusetts Sheriffs' Association indicates that they, too, recognize the severity of the problem as indicated by their April 16 letter in which they offer initial thoughts on a path forward. I believe all stakeholders agree that past improper and illegal practices cannot continue. That said, solving the budget issues and eliminating improper and illegal deficit spending will require compromise from all stakeholders.

The OIG recognizes that this will be a multi-year process. The recommendations in this report are accordingly organized into four time frames for completion – immediate, short-term, medium-term, and long-term – and are directed to the parties who can most readily effectuate change.

As FY27 starts, stakeholders must work together to develop a common understanding of the sheriffs' mandatory and discretionary functions and to assign separate line items for all the other responsibilities enumerated in this report. To control costs, it is critical to have clarity of purpose (responsibilities) and clarity of funding ceilings for each purpose.

My biggest concern going forward is the use of private bank accounts operating outside the oversight of the Commonwealth Treasurer and Comptroller. In this report, we have documented over 120 bank accounts that had over \$42 million of expenditures during FY25 and held balances of over \$36 million at the close of FY25. The Commonwealth's banking and accounting systems are designed with built-in checks and balances to enforce certain internal controls. In addition, they provide transparency into revenue and expense data, which itself is a control. Activity outside of the state accounting system presents, at a minimum, an internal control weakness that needs to be mitigated. The OIG found no accounts or issues that could not be accommodated within statewide systems and the Treasurer and Comptroller operations.

A second significant concern is civil process operations. The OIG found that sheriffs' interpretation of the civil process statute differs between offices and that there are inconsistent practices in remitting civil process fees to the Commonwealth's General Fund. Let me be clear, monies collected by a public agency – taxes, fares, fees, fines – are **public** monies and must be treated as such.

I also want to be clear that while Section 164 directed the OIG to look at "sheriffs' offices'" budgets and spending, we recognize that the Commonwealth has 14 separate offices that have behaved very

differently under the same set of circumstances. It is important to appreciate the difference between receiving a partial reimbursement for a mandatory program late in the fiscal year as compared to purchasing unnecessary equipment to perform a strictly discretionary activity. Both cause a deficit, but they are not the same scenario. We have done our best to make those distinctions and to not always paint these 14 offices and the sheriffs that lead them with one broad brush.

Finally, the OIG appreciates the cooperation it received from all the sheriffs' offices, including the sheriffs personally and members of their organizations, A&F, the leadership of the House and Senate Ways and Means committees, and the numerous other state agencies and stakeholders who took the time to speak with the OIG and respond to document requests.

As always, I am indebted to the OIG's exemplary team of professionals who conducted this review and prepared this report.

Sincerely,



Jeffrey S. Shapiro, Esq., CIG
Inspector General

cc (via email):

OIG statutory recipients
Inspector General Council
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The background of the page is a faded, light-colored image of the Massachusetts State House. The central focus is the large, golden dome with a lantern on top. Below the dome is the classical facade with a portico supported by columns. The building is made of red brick with white architectural details. In the foreground, there is a black wrought-iron fence and a stone entrance gate with the words 'MASSACHUSETTS STATE HOUSE' and 'SULFINCH ENTRANCE' visible. The sky is a clear, light blue.

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EXECUTIVE SUMMARY

Section 164 of Chapter 73 of the Acts of 2025 (Section 164) directs the Office of the Inspector General (OIG) to review the spending of the Commonwealth's sheriffs' offices. Section 164 also directs the OIG to provide recommendations to ensure that sheriffs' offices comply with Chapter 29 of the Massachusetts General Laws (state finance law). As directed by Section 164, the OIG submitted a [preliminary report](#) on these matters on February 27, 2026, and submits its final report herein. The OIG intends for this final report to supplement, rather than supersede, its February findings.

Overall, the OIG found that the sheriffs' budget process is chaotic, leading to unclear budgets and uncontrolled spending. Issues regarding the sheriffs' budgets and overspending are not new. Contributing factors include underfunding in the General Appropriations Act (GAA), overspending by sheriffs' offices, and an inconsistent understanding of how the mandated spending reimbursement process works. These issues have intensified over time and culminated in the sheriffs closing Fiscal Year 2025 with a historic combined deficit of \$110 million.

In this report, as well as in its preliminary report, the OIG explores the reasons for the disconnect in the sheriffs' funding process and recommends practical approaches to addressing the problem. To accomplish this, the OIG explored the substantial nature of sheriffs' work, the budget process, and fiscal management. The goal of this report is to provide a valuable roadmap for the work that sheriffs currently do, and the work that the Legislature envisions, by identifying key elements of the sheriffs' budget that are flawed, as well as fiscal management processes and internal controls that are lacking.

The OIG found that sheriffs were able to spend in excess of their appropriations in part because of the longstanding practice of the Executive Office for Administration and Finance (A&F) and the Office of the Comptroller (Comptroller) allowing independent agencies (constitutional, independently elected) to transfer funds out of their payroll account to use for other expenses. In the sheriffs' case, this practice had virtually no limitations, allowing sheriffs' offices to take advantage and make their overall deficits hard to track. More specifically, sheriffs were able to move payroll funds to other accounts to use for other purposes, knowing that payroll will still run a deficit. Moreover, the OIG found that sheriffs engage in significant fiscal activity outside of the Commonwealth's accounting system, further clouding sheriffs' true financial outlays.

In recent years, mandated expenses such as no-cost calls and medication-assisted treatment (MAT), coupled with lost commission revenues, have also placed strain on sheriffs' budgets; however, the OIG found that many of the sheriffs failed to rein in discretionary spending despite fiscal challenges.

The scope of the sheriffs' work is both vast and limited. An outdated enabling statute, along with a collection of General Laws and session laws that grant the sheriffs narrow law enforcement authority, has been interpreted in different ways by each sheriff. Some sheriffs' offices have expanded their law enforcement role without legislative authority to do so, resulting in budget strains and overspending, and in some cases have duplicated services already provided by other agencies. However, some sheriffs have conducted law enforcement work with the legislative authority to do so, and in many cases law enforcement agencies have welcomed sheriffs' office contributions such as bureaus of criminal investigation, participation in local, state, and federal task forces, and limited mutual aid. The OIG found that the General Laws could be strengthened to ensure greater oversight over these limited law enforcement activities.

The OIG also explored the outdated and unnecessarily complex civil process law and how each sheriff's office operates its civil process division. The OIG found that the sheriffs' interpretation of the civil process statute differs, with some sheriffs carrying out civil process functions as a division within their office and others operating their civil process division as a political subdivision of their office with a separate Employer Identification Number (EIN). One sheriff's office operates its civil process division as a completely separate nonprofit corporation. The OIG also found inconsistencies with the practice of remitting civil process fees to the Commonwealth's General Fund.

The OIG found that at the conclusion of Fiscal Year 2025, sheriffs collectively held more than \$36 million in bank accounts outside of the Commonwealth's financial reporting system. While sheriffs are required to maintain balances in certain accounts, the OIG identified multiple accounts that have maintained large balances for no specific purpose. In some instances, these accounts do not accrue interest, nor do they provide any other tangible benefit to the sheriff or the Commonwealth.

The OIG also looked at office-specific issues. During its review, the OIG found that the deputy harbormaster position within the Suffolk County Sheriff's Office's greatly benefits the town of Winthrop, but not Suffolk County. The OIG examined the costs associated with running a women's correctional facility and a Section 35 facility in Hampden County and found they are costly and not properly funded. The OIG found that the Bristol County House of Correction lacks the proper funding for significant infrastructure upgrades and that such upgrades could ultimately save millions in operational costs. The OIG found questionable spending within Commonwealth procurement card (P-card) and debit card accounts assigned to staff members at the Franklin County Sheriff's Office, and discovered internal control weaknesses regarding the use of debit cards by employees of the Hampshire and Middlesex County sheriffs' offices. Finally, the OIG determined that the Dukes and Nantucket County sheriffs' offices are unique and that eliminating or consolidating those offices may not result in significant cost savings.

Sheriffs' budgets need to be assessed through a zero-based analysis. While stakeholders may not agree on everything, the OIG is optimistic based on recent developments that all parties are amenable to further cooperation and share many points of agreement. The process must start in Fiscal Year 2027, with a commitment to finalizing the process by Fiscal Year 2029.

As the Commonwealth enters the heart of its Fiscal Year 2027 budget season, the OIG acknowledges the significant work that the Legislature, A&F, and the sheriffs have contributed thus far to solve this fiscal crisis. The problems cannot be fixed overnight, and the sheriffs' budget process will take several budget cycles to resolve satisfactorily. The OIG is optimistic that all parties are motivated, focused, and determined to enact meaningful reform. To that end, the OIG offers several recommendations in this report that will assist sheriffs, the Legislature, A&F, and other stakeholders to stop the cycle of underfunding and overspending.

The OIG appreciates the cooperation it received from all the sheriffs' offices, A&F, members of the House and Senate Ways and Means committees, other legislators, and the numerous other state agencies and stakeholders who took the time to speak with the OIG and respond to document requests. The sheriffs' April 16 letter to the Ways and Means committees and the legislative changes included in the House and Senate budgets demonstrate significant first steps to address these challenges. The OIG hopes this document will serve as a helpful guide in upcoming budget seasons.

METHODOLOGY AND ACKNOWLEDGMENTS

To conduct this study of sheriffs' spending, the OIG contracted with the accounting and advisory firm CliftonLarsonAllen LLP (CLA) to assist with financial and statistical analysis. The OIG also contracted with two consultants, former Comptroller of the Commonwealth Martin J. Benison and Ellen Donaghey, a retired longtime chief financial officer for various Commonwealth and municipal agencies, including the Executive Office of Public Safety and Security. Throughout this study, work attributed to the OIG will be understood to include work done by and in conjunction with CLA and the OIG's consultants.

Sheriffs Interviews

The OIG conducted interviews at each of the 14 sheriffs' offices in Massachusetts between the months of January 2026 and April 2026. The OIG met with senior leadership in each office, including the sheriff or acting sheriff. These on-site, in-person interviews involved long discussions on funding and spending, as well as factors related to each sheriff's unique position. The OIG toured 5 of the county facilities to better understand the environment, services, and needs. The OIG interviewed representatives from 8 of the 14 sheriffs' offices prior to the release of its [February 27, 2026 preliminary report](#) and subsequently interviewed the remaining 6 sheriffs in March and April.

Stakeholder Interviews

In addition to interviewing representatives from the 14 sheriffs' offices, the OIG interviewed various stakeholders including lawmakers, other Commonwealth officials involved in the annual budget process, public safety officials, municipal officials, public safety organizations, union representatives, the Massachusetts Sheriffs' Association, the Massachusetts District Attorneys Association, and members of the public. These interviews provided perspectives into the sheriffs' budget process and operations inside and outside their facilities.

In total, the OIG conducted 40 interviews between December 30, 2025, and the issuance of this report.

Document Review

The OIG sent two itemized records requests to each sheriff's office: one in December 2025 and one in March 2026. The OIG also requested and reviewed budgeting and financial data from various Commonwealth offices, including A&F, the Comptroller, and the Office of the Treasurer and Receiver General (Treasurer). Finally, the OIG requested and reviewed bank records, sheriffs' procurement card (P-card) records, and vendor records. In total, the OIG issued over 70 document requests to the sheriffs' offices, various Commonwealth agencies, financial institutions, and outside vendors.

Data Review

The OIG relied in large part on data from the Commonwealth Information Warehouse¹ in conjunction with financial documents received from the sheriffs' offices, financial institutions, and various

¹ The Commonwealth Information Warehouse is the central repository for the Massachusetts Management Accounting and Reporting System (MMARS), the Commonwealth's central accounting system. As of February 2026, MMARS is no longer operational and has been replaced by Mosaic. Because MMARS was active during the time period of this report, and for the sake of clarity, the OIG will refer to this system as MMARS throughout this report.

Commonwealth agencies to analyze sheriffs' offices' revenues, expenditures, and other fiscal transactions from Fiscal Year 2021 through Fiscal Year 2025.

Legal Review

The OIG reviewed the Massachusetts General Laws, the Massachusetts Acts and Resolves, line items and earmarks in the Commonwealth's annual General Appropriations Acts (GAA), and case law relevant to sheriffs' offices. The volume of laws relevant to sheriffs posed a challenge to the OIG's analysis of sheriffs' roles. The General Laws contain hundreds of references to sheriffs and deputy sheriffs, while session laws, GAAs, and case law contain hundreds of additional references. While the OIG endeavored to be as thorough as possible, the OIG acknowledges that its review may not have identified every legal authority in effect that relates to sheriffs.

Acknowledgments

The OIG appreciates the cooperation of many individuals during the course of this review. The OIG thanks the 13 sheriffs and 1 interim sheriff, along with members of their staffs, who were generous with their time and made themselves available to answer OIG inquiries. The OIG also thanks members of the Legislature and all of the Commonwealth agencies, public safety organizations, municipalities, and other individuals who took the time to speak with the OIG and respond to records requests.

The OIG further recognizes the invaluable contributions of its office leadership and members of its professional team who were assigned to this project for nine months. This report is the result of their extensive investigative work and thorough analysis of the issues presented herein.

LEGISLATIVE MANDATE – OFFICE OF THE INSPECTOR GENERAL REVIEW

Section 164 of Chapter 73 of the Acts of 2025 (Section 164) directs the OIG to review sheriffs' offices' spending, as well as the offices' compliance with state finance law as outlined in Chapter 29 of the Massachusetts General Laws. Section 164 reads:

The inspector general shall conduct an investigation and submit a report to the house and senate clerks, the joint committee on public safety and homeland security and the house and senate committees on ways and means that shall include, but shall not be limited to: (i) a detailed accounting of expenditures made by the sheriffs' offices in fiscal year 2025; (ii) an analysis of sheriffs' offices' compliance with chapter 29 of the General Laws in fiscal year 2025; (iii) a review of spending by sheriffs' offices on activities not specifically required by statute [sic], case law or court order and how such spending has changed over time; (iv) an analysis of compensation levels and changes over the preceding 3 fiscal years, including comparisons among sheriffs' offices and to the department of correction; and (v) recommendations to ensure compliance with said chapter 29, if necessary, among sheriffs' offices; provided further, that each sheriff's office shall comply with all requests from the office of the inspector general for any information deemed necessary to conducting said investigation and submitting said report, including, but not limited to, requests for the production of records; provided further, that the sheriffs' offices shall not, absent an appropriation from the general court, receive supplemental funding beyond the funding appropriated in this act; and provided further, a preliminary report shall be filed not later than February 27, 2026 and a final report shall be filed not later than May 31, 2026.

On February 27, 2026, the OIG released its [preliminary report](#). The OIG submits its final report herein. Beginning on page 30 of this report, the OIG responds to the specific directives posed by the Legislature in the above statute. During its investigation, the OIG, by necessity, investigated other issues related to the Commonwealth's sheriffs. The OIG's findings can be found beginning on page 50 of this report.

The OIG stands by the findings in its preliminary report. This report, including its findings and recommendations, are not intended to supersede any findings or recommendations in the preliminary report.

LEGISLATIVE ACTIONS SINCE THE OIG'S PRELIMINARY REPORT

Since the OIG released its [preliminary report](#) in February 2026, the Legislature has begun to take action to incorporate many of the report's findings and recommendations. The OIG applauds the meaningful steps that the Legislature has already taken and the seriousness it has demonstrated toward addressing the issues described therein. In the present report, the OIG clarifies previous findings, outlines further findings, and makes additional recommendations. The OIG understands that large-scale institutional changes take time and cannot all be implemented for the Fiscal Year 2027 budget. Therefore, the OIG's recommendations in the concluding section of this report are accompanied by target fiscal years by which the changes should reasonably be accomplished.

The House version of the Fiscal Year 2027 budget includes a more itemized approach to the sheriffs' appropriations as compared to recent years, consistent with the OIG's recommendations. The proposed budget includes separate line items for operational expenses, collective bargaining agreements, medication-assisted treatment, and no-cost calls for each sheriff's office. This proposal allows spending to be tracked more closely and funded more clearly. The House budget also requires all sheriffs to annually submit full-time employee caps to the Executive Office for Administration and Finance (A&F) through Fiscal Year 2031. Additionally, the proposed budget states unambiguously that "no sheriff's office shall spend into deficiency,"² and any supplemental appropriation will only be approved after the sheriff submits sufficient documentation to A&F and the Comptroller. This proposal should clarify that a supplemental budget must be first signed into law before such expenses can be made. The filing of the supplemental request does not in and of itself authorize deficit spending.

The Senate version of the Fiscal Year 2027 budget also includes itemized appropriations within the sheriffs' budgets. The Senate suggests allowing A&F to impose hiring and spending controls over the sheriffs through Fiscal Year 2031. Additionally, the Senate proposes establishing a Sheriff Fiscal Oversight Council to exercise further oversight over any sheriff's office that does not comply with the added controls. It would require specified documentation on the part of any sheriff requesting supplemental funding. Sheriffs placed under Council oversight would be required to provide the Council with itemized reports on the status and projections of revenues and expenses. The Council would have the authority to set financial management metrics and formulate a stabilization plan. A sheriff's failure to meet the Council's requirements would require the Council to take further action, including, but not limited to, appointing a receiver, directing the Comptroller not to certify further payments, and prohibiting the sheriff from incurring new expenditures without Council approval. These proposals would set clear limits and expectations for the sheriffs while still allowing them to operate independently.

With the present report issuing prior to passage of the Fiscal Year 2027 budget, the OIG cannot know if these proposals will be adopted. The OIG's recommendations in this report are accordingly based on previous budget practices and proposals made available prior to this report's issuance.

² [H.5501](#), *An Act making appropriations for the fiscal year 2027 for the maintenance of the departments, boards, commissions, institutions, and certain activities of the commonwealth, for interest, sinking fund, and serial bond requirements, and for certain permanent improvements.*

SHERIFFS' ACTIONS SINCE THE OIG'S PRELIMINARY REPORT

The Massachusetts Sheriffs' Association (MSA), in conjunction with the sheriffs, has also taken actions since the OIG's [February 2026 preliminary report](#). The sheriffs, through the MSA, have expressed urgency about correcting the budget process. The OIG appreciates the immediate and active work by the 14 sheriffs/interim sheriff and the MSA in addressing many of the findings made by the OIG in the initial report. The MSA has met with A&F regularly and is in the process of setting up meetings with the House and Senate Ways and Means committees. Upon the publication of this report, the MSA plans to meet with the Ways and Means committees to discuss the OIG's findings and recommendations.

In addition to increasing communication with the Legislature and A&F, the sheriffs have worked to outline a path toward a transparent budget process. In a letter addressed to the chairs of the House and Senate Ways and Means committees, the sheriffs collectively acknowledged the findings and recommendations of the OIG's preliminary report, including points regarding chronic underfunding, the combined shortfall of approximately \$110 million, the current financial reporting process, and the periodic lack of transparency in revenue practices. In the same letter, the sheriffs committed to specific actions, including adhering to Chapter 29, alerting appropriate parties as soon as a deficit is projected, shifting revenue streams (other than civil process revenue) from off-MMARS bank accounts to the Commonwealth's accounting system, and engaging in more structured communication with fiscal analysts. The sheriffs also committed to forming a workgroup to examine civil process, with an update to the Legislature by December 1, 2026. The OIG, the Massachusetts Sheriffs' Association, and the sheriffs still differ on the reforms needed to bring more transparency and fiscal discipline to civil process operations.

Furthermore, multiple sheriffs have taken steps to reduce payroll spending. For instance, Hampden County has taken steps to cut approximately \$4 million in spending by reducing staff. These cuts have included removing funding for analysts in the Chicopee real time information center and ending mounted patrols in Springfield's Forest Park. Plymouth County has taken steps to reduce the size of the workforce in its Bureau of Criminal Investigation.

The sheriffs also proposed a fundamentally new and more transparent budget model. Under this proposal, the Barnstable County Sheriff's Office will pilot a cost-center-based budget model for Fiscal Year 2027 with the goal of demonstrating the value of that approach. The sheriffs believe this model would address seven of the OIG's preliminary findings and two recommendations.

Due to the timing of this report and the scope of the OIG's review, the OIG's findings and recommendations herein are based on sheriffs' budget practices and activities prior to Fiscal Year 2026.

CLARIFICATIONS

In its [preliminary report](#), the OIG found that some sheriffs received compensation not authorized by law.^{3,4} In addition to its finding, the OIG produced a table listing the base salary of each county sheriff for Fiscal Years 2021 through 2025, including compensation received by 10 sheriffs that the OIG believes was not authorized by law.⁵ The OIG organized the table by county without identifying the sheriffs who received additional pay. Due to the turnover of some of the sheriffs within a fiscal year, this presentation led to some confusion as to who actually received the additional compensation. Consequently, some sheriffs were incorrectly attributed with receiving unauthorized pay.

Figure 1 below clarifies the table included in the preliminary report by listing the name of the sheriff who received the additional compensation. Figure 1 excludes sheriffs who did not receive unauthorized compensation between Fiscal Year 2021 and Fiscal Year 2025.

Some sheriffs disagree with the OIG's determination that any money paid to a sheriff in excess of their statutorily defined salary is unauthorized. Some sheriffs claim that this additional pay is considered an employment benefit afforded to all employees of their sheriff's office, akin to health insurance benefits or retirement contributions. The fact that other staff may be eligible for the benefit is not necessarily a cure to the OIG's concern. The OIG is focused on the fact that the Legislature in developing the statute was very clear in the salaries it sought for the sheriffs, including setting a different amount for smaller offices. Accordingly, the OIG disagrees with the position of some sheriffs on this issue. It is the OIG's opinion that payments described as unauthorized in its preliminary report are cash benefits that are different than health insurance or retirement benefits to which the sheriffs are clearly entitled. Nevertheless, the OIG recommends that the Legislature review this matter and determine whether such cash employee benefits to sheriffs are authorized.

³ Section 17 of Chapter 37 of the Massachusetts General Laws establishes the salaries of the Commonwealth's 14 sheriffs. This provision provides that sheriffs' salaries shall "be in full compensation for all services rendered both as sheriff and as superintendent or keeper of the jail or house of correction." The law also allows sheriffs to receive compensation for travel expenses incurred during the performance of their duties. The Legislature regularly amends the statute to increase sheriffs' salaries.

⁴ *A Preliminary Review of Sheriffs' Budgets and Expenditures* 41, MASS. OFFICE OF THE INSPECTOR GEN'L (2026), available at <https://www.mass.gov/doc/a-preliminary-review-of-sheriffs-budgets-and-expenditures/download>.

⁵ *Id.* at 58.

Figure 1. Sheriffs’ Base Pay and Other Pay Not Authorized⁶ by Statute for Fiscal Years 2021 to 2025.⁷

County	Sheriff	Pay Category	FY25	FY24	FY23	FY22	FY21
BARNSTABLE	James Cummings (Former)	Base Pay			\$94K	\$170K	\$152K
		Unauthorized Pay			\$14.6K	\$15.2K	\$11.6K
	Donna Buckley (Current)	Base Pay	\$191K	\$198K	\$78K		
		Unauthorized Pay	\$13.6K	\$13.6K			
BERKSHIRE	Thomas Bowler (Current)	Base Pay	\$192K	\$198K	\$172K	\$171K	\$152K
		Unauthorized Pay	\$0	\$0	\$2K	\$0	\$0
FRANKLIN	Christopher Donelan (Former)	Base Pay	\$191K	\$198K	\$172K	\$171K	\$152K
		Unauthorized Pay	\$9.6K	\$8.9K	\$8.9K	\$17.3K	\$16.1K
HAMPDEN	Nicholas Cocchi (Current)	Base Pay	\$189K	\$198K	\$172K	\$171K	\$152K
		Unauthorized Pay	\$13K	\$6.4K	\$8.4K	\$6.9K	\$6.4K
MIDDLESEX	Peter Koutoujian (Current)	Base Pay	\$191K	\$198K	\$172K	\$171K	\$152K
		Unauthorized Pay	\$8.6K	\$5.6K	\$8.2K	\$10.4K	\$7.5K
NANTUCKET	James Perelman (Current)	Base Pay	\$121K	\$120K	\$109K	\$108K	\$96K
		Unauthorized Pay	\$4.3K	\$4.2K	\$3.8K	\$3.8K	\$4K
NORFOLK	Jerome McDermott (Former)	Base Pay					\$82K
		Unauthorized Pay					\$1.7K
PLYMOUTH	Joseph McDonald (Current)	Base Pay	\$191K	\$198K	\$172K	\$171K	\$152K
		Unauthorized Pay	\$16.4K	\$0	\$0	\$413	\$125
SUFFOLK	Steven Tompkins (Current)	Base Pay	\$191K	\$197K	\$172K	\$171K	\$152K
		Unauthorized Pay	\$1.8K	\$884	\$884	\$728	\$728
WORCESTER	Lewis Evangelidis (Current)	Base Pay	\$191K	\$198K	\$172K	\$170K	\$152K
		Unauthorized Pay	\$1K	\$1K	\$1K	\$1K	\$1K

⁶ It is the OIG’s opinion that payments described in this report as “unauthorized” are cash benefits that are different than health insurance or retirement benefits that sheriffs are clearly entitled to.

⁷ Excludes Bristol, Dukes, Essex, and Hampshire counties, whose sheriffs did not receive unauthorized pay from Fiscal Year 2021 to 2025.

SHERIFFS' POWERS AND DUTIES

The Commonwealth of Massachusetts has 14 elected sheriffs, one for each county, who are elected to six-year terms.⁸ The history of the Commonwealth's sheriffs' offices dates to Colonial times. The Massachusetts Constitution provides that "the legislature shall prescribe, by general law, for the election of sheriffs" in each county.⁹ And while the Massachusetts Constitution narrowly identifies the role for sheriffs in transmitting votes for the elections of state senators and the Governor,¹⁰ the roles and duties of sheriffs' offices are codified in several locations within the Massachusetts General Laws and the Massachusetts Acts and Resolves.

Chapter 37 of the Massachusetts General Laws is the sheriffs' primary enabling statute. Chapter 126 of the Massachusetts General Laws establishes standards for jails and houses of correction (HOC), and Chapter 127 of the Massachusetts General Laws governs officers and inmates of correctional facilities.

Additional sheriffs' roles and responsibilities are codified in line items and earmarks in the General Appropriations Act (GAA), as well as through numerous court cases. Moreover, the General Laws contain hundreds of references to sheriffs and deputy sheriffs, while session laws contain hundreds of additional references.

In the following paragraphs, the OIG summarizes the powers and duties of sheriffs' offices.

I. Lockups, Jails, Houses of Correction

The sheriffs' central mission relates to the operation of the county jails and HOCs. All sheriffs' offices, except for Nantucket County, operate at least one county jail or HOC. The Hampden County Sheriff's Office operates multiple facilities including the Western Massachusetts Regional Women's Correctional Center, a standalone women's unit in Chicopee.

Generally, a jail houses individuals who have been committed pre-trial, while an HOC houses individuals who have been convicted of a crime and who are sentenced to two and a half years or less.¹¹

Most sheriffs' offices provide regional lockup, or "safekeep," services for local police departments. Regional lockup facilities are typically separated from the jail and HOC and house individuals who have been arrested and are awaiting arraignment. Due to the transient nature of a jail or regional lockup facility, sheriffs' offices see upwards of 30,000 admissions each year. Every time someone is admitted, sheriffs' offices are required to provide certain intake screenings and provide necessities such as basic toiletries,

⁸ M.G.L. c. 37, § 1.

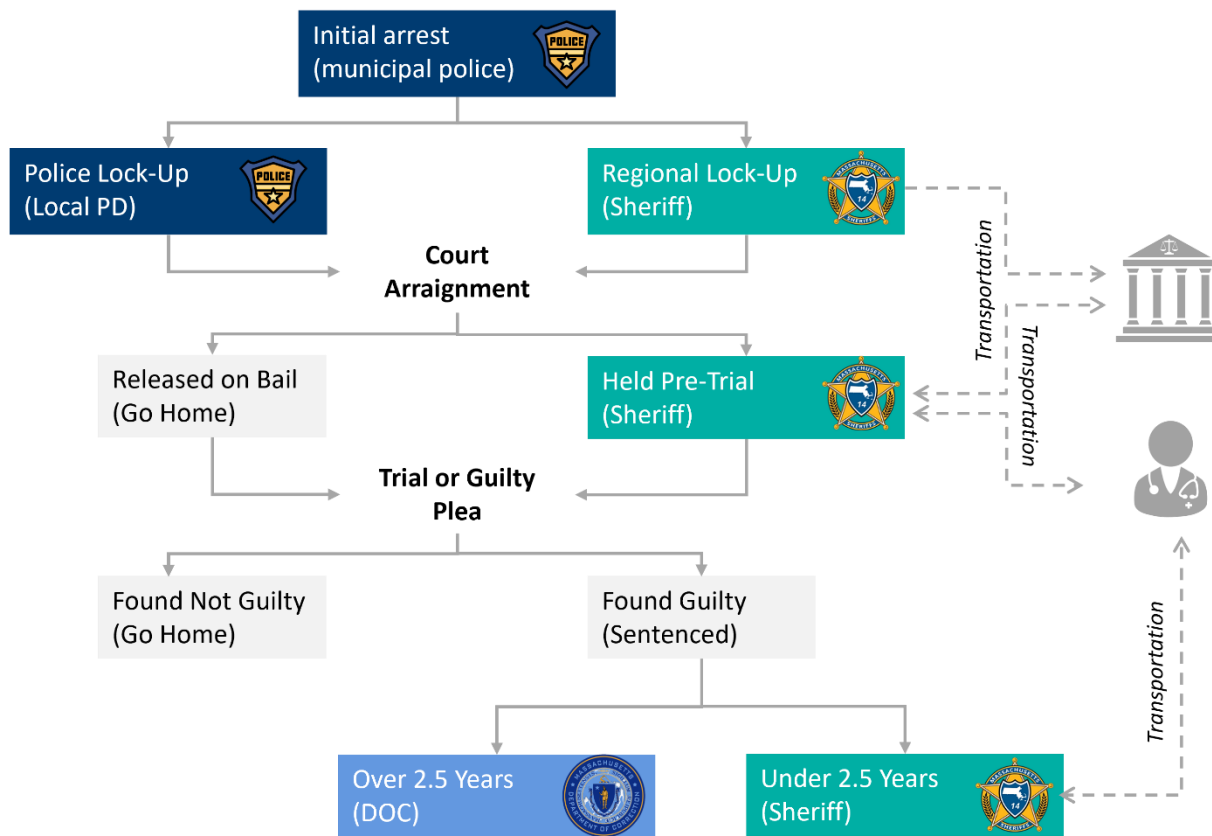
⁹ MASS. CONST. amend. art. 19.

¹⁰ See MASS. CONST. Pt. 2, C. 1, § 2, art. II; MASS. CONST. Pt. 2, C. 2, § 1, art. III.

¹¹ In contrast, the Massachusetts Department of Correction (DOC) operates the state prisons, which house individuals convicted of crimes that are not designated for a jail or house of correction, traditionally identified as a sentence of confinement beyond two-and-a-half years in duration.

uniforms, linens, mattresses, and pillows. Sheriffs are responsible for securely holding inmate property, including money.

Figure 2. Inmate Life Cycle.



II. Operation and Standards of County Correctional Facilities

The care and custody of inmates at jails and houses of correction (county correctional facilities) is an important and complex task. In interviews, multiple sheriffs described their mission as akin to “running a city.” Statutes and Department of Correction (DOC) regulations governing county correctional facilities provide a glimpse of this scope, requiring sheriffs to:

- Ensure inmates’ basic needs are met, including sufficient and appropriate food services meeting inmates’ religious and medical dietary restrictions,¹² appropriate clothing, linens, personal hygiene facilities,¹³ and temperature control;¹⁴

¹² 103 CMR 928.05; 103 CMR 928.06.

¹³ 103 CMR 974.08(1); 103 CMR 974.09(1); 103 CMR 974.09(3); 103 CMR 974.10(1).

¹⁴ 103 CMR 920.10(3).

- Ensure inmates receive appropriate on-site medical treatment.¹⁵ When outside hospital treatment is required, sheriffs must send multiple correctional officers to accompany an inmate to the medical facility, and must maintain a security presence for the duration of the stay;
- Ensure sanitation and hygiene of facility's interior and exterior areas, including pest control, liquid and solid waste control, laundry facilities, and water supply;¹⁶
- Ensure inmates are provided with access to mail, telephone, and other communication devices¹⁷ and leisure activities;¹⁸
- Maintain inmates' legal rights and allow for a process to file and appeal grievances;¹⁹
- Conduct appropriate admission,²⁰ screening, and classification actions, including a booking process;²¹
- Ensure the facility's workforce meets minimum training requirements, including 160 hours of training for correctional officers within the first year of employment on topics ranging from security/search protocols, use of force, communication, firearms, first aid/CPR, suicide prevention, ADA compliance, and report writing;²²
- Comply with applicable building codes, fire codes, and DOC regulations specifically governing perimeter security (*e.g.*, watchtowers), single-occupant and multiple-occupant cells, isolation cells, leisure/multipurpose rooms, visiting areas, sanitary kitchen and dining facilities, storage spaces, commissaries and canteens, laundry facilities, staff office space, and accommodations for persons with disabilities;²³
- Maintain facility security, including ensuring 24/7 supervision of inmates and staffing of the command center, perimeter security, irregular yet consistent observation of high security and special management inmates;²⁴

¹⁵ 103 CMR 932.02(2); 103 CMR 932.04(1).

¹⁶ 103 CMR 974.03; 103 CMR 974.05; 103 CMR 974.06; 103 CMR 974.07; 103 CMR 974.11; 103 CMR 974.09(4).

¹⁷ 103 CMR 948.02; 103 CMR 948.10(1).

¹⁸ 103 CMR 936.05.

¹⁹ 103 CMR 934.01; 103 CMR 934.02.

²⁰ 103 CMR 940.01.

²¹ 103 CMR 942.04; 103 CMR 940.01(2).

²² 103 CMR 915.03(1).

²³ 103 CMR 920.01; 103 CMR 920.02; 103 CMR 920.03; 103 CMR 920.04; 103 CMR 920.07; 103 CMR 920.08; 103 CMR 920.09; 103 CMR 920.11; 103 CMR 920.12; 103 CMR 920.13; 103 CMR 920.14; 103 CMR 920.16; 103 CMR 920.17; 103 CMR 920.20.

²⁴ 103 CMR 92401(1-3); 103 CMR 924.02(2)(d).

- Ensure safety plans are in place for staff and inmates during disasters and other events, including fires, bomb threats, inmate riots, hostage incidents, and escapes;²⁵
- Conduct appropriate pre-release and temporary release actions;²⁶
- Maintain detailed records on all inmates;²⁷ and
- Make appropriate inmate programming available, including educational training, vocational training, recreation/leisure activities, and library services.²⁸

Sheriffs are also responsible for the significant transportation duties associated with housing inmates, in particular pretrial detainees. Individuals committed to a county correctional facility must be securely transported to and from court appearances, as well as outside facilities for medical, social, or psychological services.²⁹ Inmate transportation may involve out-of-state travel for extended periods, requiring constant accompaniment by multiple corrections officers at the sheriff's expense.

By law, certain components of correctional facilities and their operations are subject to inspections by the DOC,³⁰ the Department of Public Health (DPH),³¹ county governments for non-abolished counties,³² and various other federal, state, and local entities.

III. Women's Facilities

The incarcerated female population made up approximately 3.6% of the total incarcerated population in the DOC as of January 2026.³³ As of that date, the incarcerated female population accounted for approximately 8.4% of the total population of the 13 sheriffs' offices that operate correctional facilities.³⁴

In interviews, multiple sheriffs explained that the addition of the comparatively smaller female population triggers many legal requirements.³⁵ Massachusetts regulations require that female inmates be

²⁵ See 103 CMR 924.04(1)(a); 103 CMR 924.04(1)(d)-(e); 103 CMR 924.04(1)(h).

²⁶ See 103 CMR 952.03(2).

²⁷ 103 CMR 155.07.

²⁸ 103 CMR 936.01(1)(a-e); 103 CMR 936.02; 103 CMR 936.04; 103 CMR 936.05.

²⁹ M.G.L. c. 37, § 24.

³⁰ 103 CMR 901.02.

³¹ 105 CMR 410.600(A)-(B); 105 CMR 410.620(A).

³² M.G.L. c. 126, § 1. The OIG understands that notwithstanding this statute, counties do not conduct inspections of correctional facilities.

³³ *Cross-Tracking System*, MASS. EXECUTIVE OFFICE OF PUBLIC SAFETY AND SECURITY, available at <https://www.mass.gov/info-details/cross-tracking-system-state-county-correctional-populations#state-and-county-populations>.

³⁴ *Cross-Tracking System*, MASS. EXECUTIVE OFFICE OF PUBLIC SAFETY AND SECURITY, available at <https://www.mass.gov/info-details/cross-tracking-system-state-county-correctional-populations>.

³⁵ See, e.g., 103 CMR 914.05(2) (requiring both male and female staff on duty at all times when both men and women are incarcerated); see also 103 CMR 924.17 (transportation of pregnant inmates).

housed separately and out of sight of male inmates.³⁶ Separation must always be maintained, including during programming, movement throughout the facility, and transportation to and from the facility. There are many additional special requirements for incarcerated women, such as always having female workers on staff and properly transporting pregnant and postpartum women. Special knowledge and training are required for these accommodations. The additional space and personnel required to meet these requirements make it infeasible for every county to house female inmates. Only five counties – Barnstable, Bristol, Hampden, Franklin, and Suffolk – maintain women’s facilities.

Other counties hold a small number of women in pre-release centers. Essex County operates a Women in Transition Center, identified as a minimum security and pre-release facility serving women with drug and alcohol addictions. Middlesex County also operates a pre-release center to prepare women to make a successful return to the community at the conclusion of their sentences.

Hampden County operates the Western Massachusetts Regional Women’s Correctional Center (WCC). The WCC serves female inmates for Hampden, Berkshire, Franklin, and Hampshire counties, as well as high-risk inmates from across the Commonwealth. The WCC receives a dedicated budgetary line of \$5 million annually. The WCC also serves as a female mental health facility for the Commonwealth. The WCC is unique as a standalone county-operated facility for women.

Massachusetts Correctional Institution (MCI)-Framingham is the primary DOC facility for women. MCI-Framingham is the oldest women’s prison in the United States and needs repairs. Per the DOC, only Middlesex County currently houses female inmates at MCI-Framingham.

In interviews, sheriffs informed the OIG that counties housing female inmates have higher costs but that many receive no additional funding.

Suffolk County informed the OIG that it took MCI-Framingham inmates from Essex, Plymouth, and Norfolk counties in 2019. During Fiscal Year 2025, the Suffolk County Sheriff’s Office transferred approximately 100 female inmates, who they were housing for Essex County, to the Barnstable County Sheriff’s Office after Suffolk had to close a portion of its facility. Neither Suffolk County nor Barnstable County received additional funding for housing additional female inmates from other counties via an interdepartmental service agreement (ISA) or other arrangement.

IV. Section 35

The Massachusetts General Laws permit involuntary commitment of persons with alcohol and substance use disorders under specific circumstances.³⁷ Section 35 of Chapter 123 of the Massachusetts General Laws (Section 35) permits the District Court to involuntarily commit individuals addicted to alcohol or drugs at a treatment facility for up to 90 days. Section 35 permits qualified individuals, such as police, doctors, families, and guardians, to seek a court order to involuntarily commit someone for

³⁶ 103 CMR 942.03.

³⁷ M.G.L. c. 123, § 35.

treatment. If the court finds clear evidence that a person’s substance use causes a likelihood of serious harm to themselves or others, the individual is immediately committed for treatment.

Committed individuals are typically sent to facilities run by the Department of Public Health (DPH) and the Department of Mental Health (DMH). When beds in these facilities are full, patients can be placed in secure facilities designated by DMH or DPH, or a facility for the care and treatment of persons with addiction disorders administered by a sheriff’s office.³⁸ The Hampden County Sheriff’s Office will soon be the only law enforcement office currently operating such a facility, as the DOC is in the process of closing its facility by the end of 2026 as required by law.³⁹

V. Medication-Assisted Treatment

In 2018, the Legislature enacted a law establishing a pilot program for the delivery of medication-assisted treatment (MAT) to inmates with opioid use disorder at the Franklin, Hampden, Hampshire, Middlesex, and Norfolk County sheriffs’ offices.⁴⁰ As a result of subsequent court decisions⁴¹ and agreements with the federal government,⁴² all sheriffs now provide MAT to inmates when appropriate.

In Fiscal Year 2020, the Legislature began funding a line item for a reserve account “for costs associated with the delivery of medication-assisted treatment for opioid use disorder at county correctional facilities under section 98 of chapter 208 of the acts of 2018.” The reserve account was funded at \$10 million in Fiscal Year 2020, \$15 million in Fiscal Years 2021 and 2022, and \$18.5 million in Fiscal Years 2023 through 2025.⁴³

Because of this reserve funding, sheriffs expect that all of their MAT expenses will be reimbursed by the Executive Office for Administration and Finance (A&F). Therefore, sheriffs submit their MAT expenses to A&F for reimbursement from the reserve account. The practice has been that sheriffs submit reimbursement requests from the reserve account even when that account is depleted. Once depleted, the Legislature replenishes the account through a supplemental budget. It is unclear whether the Commonwealth is obligated by law or policy to provide full reimbursement for MAT expenses after the reserve account is depleted.

³⁸ *Id.*

³⁹ 2024 Mass Acts c. 285, § 30.

⁴⁰ 2018 Mass. Acts c. 208, § 98.

⁴¹ See *Pesce v. Coppinger*, 355 F. Supp. 3d 35 (D. Mass. 2018). See also *Maura O’Neil as Administrator of the Estate of Madelyn E. Linsenmeir v. City of Springfield et al.*, C.A. No. 20-30036.

⁴² In 2022, the U.S. Attorney’s Office for the District of Massachusetts obtained agreements from the sheriffs’ offices ensuring that persons committed to county correctional facilities can continue to receive MAT. See Press Release, U.S. ATTORNEY’S OFFICE DISTRICT OF MASSACHUSETTS (April 1, 2022), available at <https://www.justice.gov/usao-ma/pr/us-attorney-rollins-announces-correctional-facilities-statewide-maintain-all-medications>.

⁴³ See 2019 Mass. Acts c. 41, § 2, Line Item 1599-0105; 2020 Mass. Acts c. 227, § 2, Line Item 1599-0105; 2021 Mass. Acts c. 24, § 2, Line Item 1599-0105; 2022 Mass. Acts c. 126, § 2, Line Item 1599-0105; 2023 Mass. Acts c. 28, § 2, Line Item 1599-0105; 2024 Mass. Acts c. 140, Line Item 1599-0105.

Sheriffs are obligated to provide MAT to inmates even when the reserve account is depleted, although clarity is needed as to whether only vendor costs are reimbursable expenses or whether all costs, such as those for staff to administer the program, are reimbursable.

VI. Inmate Programming

Chapter 127 of the Massachusetts General Laws establishes mandatory regular inspections of county correctional facilities to confirm their compliance with minimum standards related to mental health services, MAT, re-entry treatment plans, religious services, pretrial diversion programs, young adult correctional units, and education, training, and employment programs.⁴⁴ All sheriffs offer programs tailored to meet their county's correctional population. For example, multiple counties have youthful offender housing specializing in the needs of inmates under 25, but only Middlesex County has an Older Adult Reentry (OAR) unit focused on the specialized needs of older offenders trying to break the recidivism cycle.

Each sheriff offers programming to help inmates following their release. All counties offer educational programs allowing inmates to work toward a high school equivalency certificate or an advanced or technical degree. Each sheriff partners with local schools and programs outside the correctional facility. Many counties offer job certifications such as Occupational Safety and Health Administration (OSHA) and ServSafe certifications that assist inmates in finding employment post-release.

All correctional facilities provide access to physical and mental healthcare. Many sheriffs informed the OIG that their facilities often provide inmates with their first-ever access to regular health treatment and medication. Many sheriffs spoke of a duty to improve inmate health and to better prepare inmates for life on the outside.

Some sheriffs' offices offer specialized programming. Berkshire County staff and inmates operate an aquaponics lab that produces sustainable food sources for the region and teaches inmates STEM and agricultural skills. Franklin County operates an automobile detailing vocational program designed to teach inmates skills while offering a reduced cost service to the public. Barnstable County has a wood shop offering inmates training, education, certification, and work experience. The county donates many of the items made in the wood shop to local nonprofits.

Middlesex and Hampden counties have specific budget line items authorizing and funding the operation of two regional behavioral evaluation and stabilization units.⁴⁵ These units provide on-site mental health services to serve not only their own inmates, but inmates from other sheriffs based in Eastern and Western Massachusetts, respectively.⁴⁶

⁴⁴ M.G.L. c. 127, § 1B.

⁴⁵ 2024 Mass. Acts c. 140, § 2, line item 8910-1010 (Hampden), 8910-1101 (Middlesex).

⁴⁶ Middlesex also serves Barnstable, Bristol, Dukes, Essex, Nantucket, Norfolk, Plymouth, and Suffolk counties. Hampden also serves Berkshire, Franklin, Hampshire and Worcester counties.

VII. Re-Entry/Rehabilitation Programs

Section 20B of Chapter 127 of the Massachusetts General Laws permits sheriffs to classify certain inmates to pretrial diversion programs. Some sheriffs assign re-entry case managers to inmates throughout the term of their judicial involvement, in which they are permitted to serve their sentence outside of the county correctional facility. Some re-entry programs are funded by the Parole Board. Some sheriffs reported that re-entry programs are less feasible as jail populations have declined and fewer inmates are classified as minimum security risks. Some sheriffs also provide post-release services to formerly incarcerated individuals.

VIII. No-Cost Calls

As of December 1, 2023, sheriffs are required by law to provide “voice communication services, including phone calls, free of charge to the person initiating and the person receiving the communication” (no-cost calls).⁴⁷ The law requires sheriffs’ offices to provide the same “access to voice communication services” that were available to their inmates on July 1, 2023.⁴⁸ The no-cost calls legislation allows sheriffs to “supplement voice communication services with other communication services, including, but not limited to, video and electronic communication services . . . provided further, that other communication services shall be provided free of charge to the person initiating and the person receiving the communication.”⁴⁹

The law requires the DOC and the sheriffs to “seek to maximize purchasing power and consolidate contracts to the extent feasible” upon the expiration of “any contract for voice communication services.”⁵⁰ Eleven of the 13 sheriffs’ offices that maintain county correctional facilities share the same inmate communications provider as the DOC, Securus Technologies (Securus).⁵¹ The DOC originally procured the communications contract with Securus and allowed sheriffs to “piggy-back” on the contract, essentially allowing the sheriffs to use Securus at the same rates as the DOC. Since the no-cost call law required sheriffs and the DOC to offer the same communications services to inmates that were offered on July 1, 2023, the types of services provided by sheriffs’ offices and the DOC vary.

Prior to the no-cost calls legislation, vendors charged the person initiating or receiving the call, and vendors paid sheriffs’ offices a commission based on the number of calls placed. Sheriffs have said that they used these commissions for inmate programming. With calls now free, sheriffs no longer receive that revenue.

⁴⁷ 2023 Mass. Acts c. 64; M.G.L. c. 127, § 87A(b).

⁴⁸ M.G.L. c. 127, § 87A(b).

⁴⁹ M.G.L. c. 127, § 87A(c).

⁵⁰ 2023 Mass. Acts c. 64, § 2(b).

⁵¹ The Hampden County and Hampshire County sheriffs’ offices are the only offices that do not utilize Securus as their inmate communications provider.

The Legislature sought to mitigate the financial impact of the no-cost calls law by establishing the statutory Communications Access Trust Fund (Fund).⁵² Monies from the Fund “may be expended by [A&F] to the department of correction and the sheriffs for providing voice communication services, including phone calls, and other communication services free of charge . . . pursuant to section 87A of chapter 127.”⁵³ In Fiscal Year 2023, the Commonwealth appropriated \$20 million for the Fund.⁵⁴ In Fiscal Year 2024, the Legislature appropriated \$20 million, but the Governor vetoed the amount to \$10 million.⁵⁵ In Fiscal Year 2025, the Commonwealth appropriated \$10 million for the Fund, with an additional \$12.5 million added in a later supplemental budget.^{56, 57} In Fiscal Year 2026, the Commonwealth appropriated \$1 million for the Fund.⁵⁸

The law requires sheriffs to submit quarterly reports to A&F to receive payments from the Fund.⁵⁹ The MSA collects reports from each sheriff’s office related to no-cost calls and submits them quarterly to A&F. Furthermore, the law requires A&F, upon receipt of the reports, to make payments to sheriffs quarterly.⁶⁰ Despite this requirement, the OIG found that A&F typically reimburses sheriffs for no-cost calls at the end of the fiscal year or after the fiscal year ends, and not in the full amount requested.

As with MAT, all sheriffs expressed their belief that all expenditures of any kind related to implementation of the no-cost call law were to be reimbursed by A&F regardless of the balance of the Fund. However, A&F only reimburses sheriffs’ offices for the actual cost of the calls and not for additional overhead costs, such as the payroll costs for staff who monitor inmates during the calls. The OIG has been unable to identify any applicable law or policy.

IX. Service of Civil and Criminal Process and Asset Forfeiture

Sheriffs play a major role in serving process in civil matters in the state court system. Under Massachusetts law, the sheriff is required to serve “all precepts lawfully issued to them and all other process required by law to be served by an officer.”⁶¹ While Massachusetts also permits municipalities to appoint constables authorized to serve process,⁶² sheriffs across the Commonwealth serve many of the

⁵² M.G.L. c. 29, § 2XXXXX.

⁵³ M.G.L. c. 29, § 2XXXXX(b).

⁵⁴ 2022 Mass. Acts c. 126, § 2, line item 1595-6153.

⁵⁵ 2023 Mass. Acts c. 28, § 2, line item 1595-6153.

⁵⁶ 2024 Mass. Acts c. 140, § 2, line item 1595-6153.

⁵⁷ 2025 Mass Acts c. 74, § 2, line item 1595-6153.

⁵⁸ 2025 Mass. Acts c. 9, § 2, line item 1595-6153.

⁵⁹ M.G.L. c. 29, § 2XXXXX(c).

⁶⁰ M.G.L. c. 29, § 2XXXXX(b).

⁶¹ M.G.L. c. 37, § 11.

⁶² For the appointment and powers of municipal constables, see M.G.L. c. 41, §§ 91-95.

documents, such as court summons, subpoenas, and judgments, and perform judicial actions such as seizing property and conducting auctions.

Sheriffs may charge fees to the party seeking service of the civil process. Such fees are set by statute.⁶³ The schedule of civil process fees last increased in 2003, at which time the Legislature required sheriffs' offices to remit 50% of the increased amount to the General Fund.⁶⁴

Some related tasks, such as certain eviction procedures, require the presence of an officer that is certified by the Peace Officer Standards and Training (POST) Commission.⁶⁵ Accordingly, each sheriff's office has at least one POST-certified deputy sheriff performing these functions.

The OIG understands that police officers serve most of the criminal process in the Commonwealth.

As county governments dissolved or were abolished in the late 1990s, the Legislature enacted a law which transferred "all assets . . . and such other revenue said county receives" to the Commonwealth.⁶⁶ By the logic of this law, all civil process revenue from these counties should have become revenue of the Commonwealth.

In 2009, the Legislature transferred sheriffs' offices from the remaining counties to the Commonwealth, so that all sheriffs' offices became state agencies. In the law authorizing that transfer, the Legislature stated that "except for all counties . . . which have been abolished . . . revenues of the office of sheriff . . . for civil process, inmate telephone and commissary funds shall remain with the office of sheriff."⁶⁷ Furthermore, the law stated that any "sheriff who has developed a revenue source derived apart from the state treasury may retain that funding to address the needs of the citizens within that county."⁶⁸

X. Law Enforcement Authority

Sheriffs are authorized to engage in certain types of law enforcement activity based on Massachusetts common law, the General Laws, session laws, and case law. Under Massachusetts court decisions, a deputy sheriff is considered a "peace officer" and shares some of the same law enforcement authority as a police officer.⁶⁹ Section 13 of Chapter 37 of the Massachusetts General Laws states that

⁶³ For civil process fees, see M.G.L. c. 262, § 8.

⁶⁴ See 2003 Mass. Acts c. 26, § 503 (amending civil process fees identified in M.G.L. c. 262, § 8).

⁶⁵ The POST Commission is a Commonwealth agency that certifies law enforcement officers pursuant to M.G.L. c. 6E.

⁶⁶ 1999 Mass. Acts c. 127, § 53 (codified as M.G.L. c. 34B, § 5). The definition of "abolished county" identifies Middlesex County, Hampden County, Worcester County, Hampshire County, Essex County, and Berkshire County. See M.G.L. c. 34B, § 1.

⁶⁷ 2009 Mass. Acts c. 61, § 12(a).

⁶⁸ 2009 Mass. Acts c. 61, § 12(c).

⁶⁹ *Commonwealth v. Howe*, 405 Mass. 332, 334 (1989). See also *Commonwealth v. Gernrich*, 476 Mass. 249, 253-254 (2017) ("Unlike police officers . . . deputy sheriffs are not empowered to make warrantless arrests for crimes that occur outside of his or her view or presence . . . [A] deputy sheriff's warrantless arrest power is limited to offenses involving a breach of the peace that occur in the deputy sheriff's view or presence.").

sheriffs “may require suitable aid in the execution of their office in a criminal case, in the preservation of the peace, in the apprehending or securing of a person for a breach of the peace and in cases of escape or rescue of persons arrested upon civil process.” The SJC has stated that a deputy sheriff’s authority to arrest a person for a breach of the peace is “inherently recognized.”⁷⁰

Multiple sections of the General Laws specifically grant narrow law enforcement authority to sheriffs. For example, there are General Laws that allow a deputy sheriff to make a warrantless arrest in certain circumstances, such as of a person unlawfully riding on a rail car, illegally transporting cigarettes, illegally selling alcoholic beverages, or who has failed to pay assessed taxes.⁷¹

Additionally, Massachusetts session laws allow the Barnstable County⁷² and Plymouth County⁷³ sheriffs’ offices to operate bureaus of criminal investigation (BCI) that assist local, state, and federal law enforcement with evidence collection and crime scene services. The Barnstable BCI also handles crash reconstruction for motor vehicle accidents on Cape Cod, where geography can prevent a timely Massachusetts State Police (MSP) response.

Most sheriffs assign officers to one or more local, state, or federal task forces, such as a High Intensity Drug Area Task Force run by the Drug Enforcement Administration (DEA), the Federal Bureau of Investigation’s (FBI) Western Massachusetts Safe Streets Task Force, the Northwest District Attorney’s Sexual Predator and Domestic Violence Task Force, and the FBI’s North Shore Gang Task Force.⁷⁴ Multiple counties also have officers working with regional law enforcement councils or embedded within local police departments. These officers pool resources with other agencies to better deter and investigate criminal activity.

Moreover, the sheriffs’ authority to serve civil and criminal process is synonymous with numerous other provisions in the General Laws related to the enforcement of other criminal statutes.⁷⁵ A deputy sheriff “performing police duties and functions” is considered a law enforcement officer⁷⁶ and is required to be certified by the POST Commission.⁷⁷

⁷⁰ *Commonwealth v. Howe*, 405 Mass. 332, 334 (1989).

⁷¹ See, e.g., M.G.L. c. 160, § 220 (rail cars); M.G.L. c. 64C, § 8 (cigarettes); M.G.L. c. 138, § 56 (alcohol); M.G.L. c. 60, § 34 (unpaid taxes). See also *Commonwealth v. Baez*, 42 Mass. App. Ct. 565, 569 n.6 (1997) (collecting statutes).

⁷² 1953 Mass. Acts c. 124, § 1.

⁷³ 1950 Mass. Acts c. 42.

⁷⁴ Most federal agencies reimburse sheriffs’ offices for the costs of any overtime associated with a sheriff deputy’s work on a federal task force.

⁷⁵ See, e.g., M.G.L. c. 276, § 28 (“Any officer authorized to serve criminal process may arrest, without a warrant, and detain a person found in the act of stealing property in the presence of the officer regardless of the value of the property stolen and may arrest, without a warrant, and detain a person whom the officer has probable cause to believe has committed a misdemeanor by violating a temporary or permanent vacate, restraining, suspension and surrender, or no-contact order or judgment . . .”).

⁷⁶ M.G.L. c. 6E, § 1.

⁷⁷ M.G.L. c. 6E, § 4.

XI. Other Duties

In addition to the duties and responsibilities described above, most sheriffs dedicate fiscal and personnel resources to activities outside their facilities to support their counties. Some sheriffs hire a full-time employee responsible for community engagement, while other sheriffs fill these roles on an ad hoc basis.

Sheriffs are often involved with youth and elder initiatives. Youth programs run by sheriffs include (1) adventure-based programming; (2) youth fingerprint and ID programs; (3) school visits; and (4) anti-bullying campaigns. Elder services supported by sheriffs include (1) TRIAD, a nationally recognized community program bringing law enforcement and seniors together to focus on reducing criminal victimization, preventing elder abuse, and lowering other crimes against seniors; (2) Project Lifesaver, a rapid response program designed to assist in quickly locating lost individuals who suffer from Alzheimer's, autism, dementia, or similar conditions; and (3) Meals on Wheels, a program delivering low-cost meals to homebound individuals over 60.

Other community services assisted by sheriffs' offices include bicycle safety services on Nantucket, regional dog control in Franklin County, and a holiday food drive in Worcester County.

RESPONSES TO LEGISLATIVE DIRECTIVES

While the OIG seeks to fully address the underlying issues around sheriffs' budgets and spending, it is also mindful that the Legislature posed five specific directives. The OIG presents its responses to those directives in this section and references any additional associated findings.

Directive 1. A detailed accounting of expenditures made by the sheriffs' offices in Fiscal Year 2025.

The majority of state agencies' expenditures are made using funds from legislative appropriations or retained revenue accounts. Those expenditures are executed through the state's central accounting system, the Massachusetts Management Accounting and Reporting System (MMARS).⁷⁸ Quite uniquely, all of the sheriffs' offices had some level of "off-MMARS" spending from service of process fees and other revenue streams retained in off-MMARS bank accounts and not recorded in MMARS.

The OIG interpreted the Legislature's directive broadly to include both MMARS and off-MMARS expenditures, including off-MMARS expenditures from sheriff-related charitable organizations. To develop an accurate and complete accounting of expenditures made by the sheriffs in Fiscal Year 2025 and to ascertain the extent of off-MMARS revenues and expenditures, the OIG compiled and reviewed voluminous records and data from the Commonwealth Information Warehouse (CIW), the Comptroller, all 14 sheriffs, and numerous vendors and financial institutions. While the OIG sought to capture all expenditures in this analysis, some financial institutions were unable to fully comply with the summonses in a timely fashion. The analysis also relied on full and accurate disclosures of off-MMARS bank accounts from the sheriffs. Accordingly, some relevant information may be missing.

Appendix A presents detailed information on county-by-county expenditures.

A. Expenditures through MMARS

The OIG found that in Fiscal Year 2025 the sheriffs collectively received **\$777,825,806** in state funding that was tracked in MMARS, as follows:

- **\$725,453,007** in appropriations from the FY25 GAA (excluding retained revenue accounts)
- **\$34,039,963** in transfers from reserve accounts
 - **\$12,085,607** in transfers for no-cost calls
 - **\$21,954,356** in transfers to sheriffs' primary appropriations
- **\$18,332,836** in other transfers

⁷⁸ In February 2026, following a years-long procurement by the Comptroller, MMARS was replaced by a new system called Mosaic. Because MMARS was in place for the entirety of Fiscal Year 2025, this section only references MMARS.

- **\$12,924,957** in transfers for Hampden Section 35
- **\$5,407,879** in transfers from other sheriffs and state agencies

As shown in Figures 3 and 4 below, the OIG found that in Fiscal Year 2025 the sheriffs collectively expended **\$887,821,873**, which is **\$109,996,067** more than appropriated in the GAA, reserve accounts, and transfers. The OIG notes the following:

- Most sheriffs' expenses were general payroll, **\$642,433,298**. Of this amount, **\$74,222,996** were employee overtime payments, while **\$84,874,101** went to leave buyback and other payments.
- The sheriffs incurred a total of **\$245,388,575** in non-payroll expenses. Of this amount, the OIG identified the following expenditures in MMARS that relate to the operation of the jails and houses of correction based on a review of object classes:⁷⁹
 - Inmate Medical Treatment: **\$64,400,949** in object class RR, including **\$14,109,971** in vendor costs on required medication-assisted narcotic treatment.
 - Operational Supplies: **\$32,348,915** in object class FF, which relates to the cost of supplies required for operating the programs provided at state facilities, including food, drugs, clothing and laundry.
 - Energy Costs, Utilities, and Space Rental Expenses: **\$24,968,015** in object class GG, which includes energy costs, utilities and space rental expenses.
 - Facility Construction, Improvements, Maintenance and Repairs: **\$17,860,136** in object class NN which includes the construction, reconstruction, installation, demolition, maintenance or repair of any building or horizontal/lateral structure.
 - Telecommunications: **\$13,535,108** in object class UU, including **\$12,599,851** in vendor costs on inmate calls.
 - Contracted Medical and Social Services: **\$12,033,254** in object class MM, which includes expenditures for client services and programs.
 - The OIG identified an additional **\$80,242,198** in other non-payroll expenditures, including loans and special payments, debt payments, equipment, operational services, consultant services and administrative expenses.

⁷⁹ Object classes are established by the Office of the Comptroller to be used in all accounting for expenditures under the statewide enterprise accounting and financial reporting system. The object classes indicate the types of goods and services for which Commonwealth funds are expended.

Figure 3. Total Inflows and Expenditures within MMARS for Sheriffs' Primary Appropriations (FY25).

Appropriation	County	GAA	Reserve Transfers	Net Other Transfers	Expenditures	Surplus (Deficit) After Transfers
89108200	Barnstable	\$33,085,852	\$654,302	\$0	\$40,917,993	(\$7,177,839)
89100145	Berkshire	\$21,048,851	\$679,822	(\$2,333)	\$21,942,442	(\$216,102)
89108300	Bristol	\$61,447,280	\$1,933,754	\$0	\$73,298,999	(\$9,917,965)
89108400	Dukes	\$3,897,546	\$50,179	\$0	\$6,013,690	(\$2,065,965)
89100619	Essex	\$88,103,829	\$4,215,317	(\$1,171,358)	\$91,958,414	(\$810,626)
89100107	Middlesex	\$77,426,623	\$2,278,373	\$0	\$86,888,826	(\$7,183,830)
89100108	Franklin	\$20,824,660	\$621,667	\$46,409	\$26,826,952	(\$5,334,216)
89100102	Hampden	\$88,872,411	\$3,711,775	\$941,946	\$120,187,871	(\$26,661,739)
89100110	Hampshire	\$17,755,313	\$430,258	\$0	\$19,591,978	(\$1,406,407)
89108500	Nantucket	\$864,315	\$0	\$0	\$861,310	\$3,005
89108600	Norfolk	\$40,278,095	\$1,128,518	\$0	\$41,406,613	\$0
89108700	Plymouth	\$72,199,442	\$2,215,740	(\$258,278)	\$90,988,462	(\$16,831,558)
89108800	Suffolk	\$128,710,102	\$2,564,191	\$0	\$153,526,808	(\$22,252,515)
89100105	Worcester	\$59,417,150	\$1,470,460	(\$390,630)	\$70,401,266	(\$9,904,286)
	Total	\$713,931,469	\$21,954,356	(\$834,244)	\$844,811,624	(\$109,760,043)

The Fiscal Year 2025 GAA provided line items appropriating funds for some sheriffs to perform certain additional functions, including for Essex to conduct private police details, Berkshire to operate an aquaponics program, and Barnstable, Norfolk, Plymouth, and Dukes to provide regional emergency and public safety communication services, as shown in Figure 4 below. Additionally, Figure 4 reflects transfers

from reserve accounts, trust funds, and other state agencies to the sheriffs. These amounts are reflected in MMARS and sheriffs are permitted to spend from them.

Figure 4. Total Inflows and Expenditures within MMARS for Other Sheriff-Related Items (FY25).

Appropriation	Appropriation Name	GAA	Reserve Transfers	Net Other Transfers	Expenditures	Surplus (Deficit) After Transfers
70350002	Adult Basic Education	\$0	\$0	\$1,751,419	\$1,573,282	\$178,137
89100155	Berkshire Aquaponics Program	\$150,000	\$0	\$0	\$149,688	\$312
15996081	Clean Energy Center Initiatives	\$0	\$0	\$76,915	\$76,915	\$0
11001382	Communications Access Trust Fund	\$0	\$12,085,607	\$0	\$12,085,607	\$0
03391011	Community Based Re-entry Programs	\$0	\$0	\$250,000	\$250,000	\$0
03391003	Community Corrections Administration	\$0	\$0	\$3,515,873	\$3,510,600	\$5,273
17901700	Core Technology Services and Security	\$0	\$0	\$13,963	\$13,963	\$0
03300613	Council of State Governments Justice Center Reserve	\$0	\$0	\$234,900	\$228,297	\$6,603

Appropriation	Appropriation Name	GAA	Reserve Transfers	Net Other Transfers	Expenditures	Surplus (Deficit) After Transfers
81001001	Department of State Police	\$0	\$0	\$450	\$450	\$0
15996090	Economic Development	\$0	\$0	\$284,411	\$284,569	(\$158)
82000200	Municipal Police Training Committee	\$0	\$0	\$61,801	\$61,800	\$1
89100104	Hampden Section 35	\$2,536,272	\$0	\$12,924,957	\$15,460,491	\$738
89101020	Hampden Sheriff Inmate Transfers	\$656,711	\$0	\$0	\$657,822	(\$1,111)
89101010	Hampden Sheriff Regional Mental Health Unit	\$1,390,472	\$0	\$0	\$1,517,645	(\$127,173)
89101101	Middlesex Sheriff Mental Health Unit	\$1,822,285	\$0	\$0	\$1,817,118	\$5,167
11023331	Office of the State House Superintendent	\$0	\$0	\$10,000	\$9,601	\$399
89500001	Parole Board	\$0	\$0	\$36,775	\$36,775	\$0
28100100	State Parks and Recreation	\$0	\$0	\$5,616	\$1,601	\$4,015

Appropriation	Appropriation Name	GAA	Reserve Transfers	Net Other Transfers	Expenditures	Surplus (Deficit) After Transfers
89101030	Western Mass Regional Women's Correction	\$4,965,798	\$0	\$0	\$5,274,025	(\$308,227)
	Total	\$11,521,538	\$12,085,607	\$19,167,080	\$43,010,249	(\$236,024)

In total, the sheriffs spent **\$245,388,575** on non-payroll related expenditures. The highest recipients of non-payroll-related expenditures are listed below in Figure 5.

Figure 5. Top Non-Payroll Related Expenditures for all Sheriffs (FY25).

Type	Recipient	Expense Description	FY25 Expenditures
Vendor	Correctional Psychiatric Services (CPS)	Medical	\$39,406,919
Vendor	Wellpath, LLC	Medical	\$18,001,899
Vendor	Trinity Services Group, Inc.	Food Services	\$16,591,269
Vendor	Securus Technologies Inc.	Communications	\$12,197,257
Interdepartmental	State Office Pharmacy Drugs	Medical	\$10,533,984
Interdepartmental	Workers' Comp Chargeback	Other	\$10,065,305
Vendor	Direct Energy Marketing, Inc.	Utility	\$3,330,453
Vendor	Spectrum Health Systems Inc.	Medical	\$2,999,977
Vendor	Advocates Inc.	Medical	\$2,863,207
Vendor	Aramark Services Inc.	Food Services	\$2,388,071

Type	Recipient	Expense Description	FY25 Expenditures
Interdepartmental	Shattuck Hospital Services	Medical	\$2,377,491
Interdepartmental	Dept. of Trans. Assistance	Debt Service	\$2,370,021
Vendor	ENE Systems Inc.	Facility Maintenance	\$1,873,469
Vendor	NStar Electric Company	Utility	\$1,754,272
Vendor	Galaxy Integrated Technologies	Communications	\$1,720,810

For more detailed data regarding spending by county, see Appendix A.

B. Expenditures outside of MMARS

Most state agencies that receive non-tax revenue must remit such funds to the Commonwealth and only spend from a retained revenue account if reappropriated. By contrast, all sheriffs receive and expend certain revenue entirely outside of MMARS. This revenue may be derived from a variety of sources, including fees for service of process, asset forfeiture, and administrative fees for police details.

Whether such off-MMARS activity is permissible by law is unclear, and the OIG takes no position on that legal issue. However, the OIG does take the position that such funds should be reported and tracked through MMARS. State finance law requires that all revenue payable to the Commonwealth be remitted to the General Fund.⁸⁰ Furthermore every budget since Fiscal Year 2013 has stated, in the Massachusetts Sheriffs’ Association (MSA) line item, that “all expenditures made by the sheriffs’ offices shall be subject to chapter 29 of the General Laws and recorded on the state accounting system,” or “on the Massachusetts accounting and recording system.”⁸¹

It is clear that sheriffs engage in substantial fiscal activity that is not subject to active oversight. Rather than remitting this revenue to the General Fund to be re-appropriated to the sheriffs through budget line items – as is the practice for most other agencies – the sheriffs deposit these revenues in off-MMARS bank accounts and expend the funds using checks and credit cards. The OIG obtained records for what it believes to be all these accounts.

⁸⁰ M.G.L. c. 29, § 2. “There shall be a General Fund of the commonwealth, into which all revenue payable to the commonwealth shall be paid, except revenue required by law to be paid into a fund other than the General Fund and revenue for or on account of sinking funds, trust funds or trust deposits, which funds shall be maintained and the revenue applied in accordance with law or the purposes of the fund.”

⁸¹ See budgets FY14-FY26 for item 8910-7110; Budget FY13 for item 8910-7100.

As shown in Figure 6, the OIG found that the sheriffs received **\$41,876,946** in Fiscal Year 2025 revenue that was not captured in MMARS. This amount does not include funds, including \$31 million in federal funds paid to Plymouth County, that were deposited into off-MMARS bank accounts prior to transferring to MMARS.

The sheriffs also expended **\$42,764,263** in Fiscal Year 2025 directly from these off-MMARS accounts, as follows:⁸²

Figure 6. Total Off-MMARS Revenue and Expenditures for all Sheriffs (FY25).⁸³

County	Total Off-MMARS Revenue	Total Off-MMARS Expenditures
Barnstable	\$932,740	\$1,167,702
Berkshire	\$1,630,107	\$1,654,007
Bristol	\$5,644,918	\$4,952,548
Dukes	\$1,161,014	\$972,345
Essex	\$1,950,308	\$2,275,442
Franklin	\$1,903,974	\$1,819,566
Hampden	\$3,653,853	\$3,817,366
Hampshire	\$613,446	\$812,439
Middlesex	\$3,192,984	\$3,174,067
Nantucket	\$30,796	\$171,735
Norfolk	\$8,476,258	\$8,637,707
Plymouth	\$3,829,314	\$3,864,065

⁸² Based on review of bank statements received except for civil process-related expenditures from Hampden and Barnstable which was provided directly to the OIG.

⁸³ Includes civil process, inmate commissary accounts, federal revenue accounts, and paid detail accounts.

County	Total Off-MMARS Revenue	Total Off-MMARS Expenditures
Suffolk	\$6,097,986	\$6,420,719
Worcester	\$2,759,248	\$3,024,555
Total	\$41,876,946	\$42,764,263

For additional findings regarding off-MMARS revenue and expenditures, see Findings 9 and 10.

Directive 2. An analysis of sheriffs’ offices’ compliance with Chapter 29 of the General Laws in Fiscal Year 2025.

Chapter 29 of the General Laws governs the Commonwealth’s fiscal practices. The purpose of this law is to ensure transparency and accountability in expenditures and revenues. The provisions of Chapter 29 govern not only how agencies such as the sheriffs operate, but also state officials such as the Comptroller, Treasurer, Secretary of Administration and Finance, Budget Director, and others performing their fiscal oversight responsibilities.

To analyze whether the sheriffs complied with the provisions in Chapter 29, the OIG reviewed records and data provided by the sheriffs, MSA, A&F, Comptroller, Treasury, and various financial institutions. The OIG also conducted numerous interviews to better understand the intent and practical application of these laws.

As set forth in the OIG’s preliminary report, most, but not all, of the sheriffs failed to comply with perhaps the cornerstone principle of state finance law, as they incurred expenses and liabilities in excess of their available appropriations. Beyond this, however, the OIG found that many sheriffs also failed to comply with provisions regarding revenue remittance and use of off-MMARS bank accounts.

The OIG also found that many sheriffs took advantage of their unrestricted ability related to intersubsidiary transfers, which allowed them to engage in deficit spending that would otherwise not have been possible.

The OIG found as follows with respect to the sheriffs’ compliance with Chapter 29 in Fiscal Year 2025:

A. Some sheriffs incurred expenditures and liabilities beyond appropriation and allotment (M.G.L. c. 29, §§ 26, 27).

Sections 26 and 27 of Chapter 29 prohibit agencies from incurring expenses or liabilities which would cause them to exceed those appropriations made by the Legislature or the allotments made by the Governor through A&F. As shown in Figure 3, the OIG found that virtually all sheriffs – except for

Nantucket and Norfolk – violated these sections of Chapter 29 to varying degrees by spending in excess of their budget in Fiscal Year 2025.

For additional discussion regarding the sheriffs' expenditures and incurrence of liabilities beyond the amounts they were appropriated, see Finding 2.

B. Sheriffs generally complied with their obligations to notify the Legislature and A&F that their appropriations were insufficient (M.G.L. c. 29, § 9E).

Section 9E of Chapter 29 requires the sheriffs to notify A&F and the House and Senate Ways and Means committees "immediately" once it "appears" their appropriation will be insufficient to meet the required expenditures of that fiscal year. The intent of this section is typically to address unexpected revenue shortfalls and increased expenses after the fiscal year has begun. The statute does not prescribe a format for how such notice shall be given.

The OIG found that the sheriffs generally notified the Legislature and A&F that the GAA appropriations were insufficient as part of their budget request process and therefore were substantially in compliance with this section of Chapter 29.

C. Sheriffs failed to remit revenue to the Commonwealth (M.G.L. c. 29, § 2).

Section 2 of Chapter 29 requires that any revenue "payable to the commonwealth" be paid to the General Fund absent law stating otherwise. The OIG understands this language to include revenue payable to a Commonwealth agency, such as a sheriff's office, which is consistent with how other state agencies with the ability to collect revenue, such as the Registry of Motor Vehicles, treat such.

The OIG found that sheriffs were inconsistent on whether, and how much, of the revenue they received was remitted to the General Fund. In Fiscal Year 2025, only 7 of the 14 sheriff's offices remitted any portion of the fees received for service of process that were required by law to be remitted in part to the Commonwealth.⁸⁴

For additional discussion regarding the retention and remittance of revenue by the sheriffs' offices, see Finding 10.

D. Sheriffs routinely use non-treasury-controlled bank accounts that have not been disclosed to, or approved by, the Treasurer (M.G.L. c. 29, § 34).

Section 34 of Chapter 29 permits state agencies to deposit public funds in accounts at "qualified" banks on a list published by the Treasurer, and only with the "written consent of the state treasurer." The OIG identified over 100 accounts at various financial institutions in use by sheriffs' offices. Of these

⁸⁴ The sheriffs that remitted portions of their civil process fees include Barnstable, Berkshire, Bristol, Essex, Hampshire, Nantucket, and Plymouth. Sheriffs that did not remit portions of their civil process fees to the Commonwealth include Dukes, Franklin, Hampden, Middlesex, Norfolk, Suffolk, and Worcester.

accounts, only 15 had been disclosed to, and approved by, the Treasurer as required by Section 34. The OIG also identified over \$42 million in expenditures in Fiscal Year 2025 and approximately **\$36 million** of fund balances in such accounts at the end of Fiscal Year 2025.

For additional discussion regarding the sheriffs' use of off-MMARS bank accounts, see Finding 9.

E. The OIG was unable to verify whether sheriffs remitted accrued interest to the General Fund as required (M.G.L. c. 29, § 34).

Section 34 of Chapter 29 further requires that if any off-MMARS bank accounts are interest-bearing, such interest received by the agency must “be paid to the commonwealth.”⁸⁵ The OIG found that accrued interest from such accounts other than inmate accounts totaled approximately \$155,000 in Fiscal Year 2025. Due to the manner in which the sheriffs send funds to the Commonwealth for its portion of civil process fees and other funds, the OIG was unable to confirm whether any of the sheriffs specifically remitted interest payments to the General Fund in accordance with Section 34.

For additional discussion regarding the sheriffs' remittance of interest, see Finding 13.

F. Sheriffs submitted annual financial statements to the state budget director that omitted material information required by statute (M.G.L. c. 29, § 3).

Section 3 of Chapter 29 requires agencies to annually submit financial statements to the state budget director.⁸⁶ The statute requires that such statements contain certain information for both the current and prior fiscal years. The OIG found that the sheriffs submitted and transmitted to A&F such financial statements as a necessary part of the budgeting process in their workbooks.⁸⁷ However, the OIG's review of these workbooks found that they uniformly failed to disclose (1) the full extent of revenue the sheriffs received for service of process and (2) interchanges between subsidiary accounts. By failing to provide this information, the sheriffs were not in compliance with this provision of state finance law and did not present a complete and accurate portrayal of their fiscal status to A&F.⁸⁸

⁸⁵ The OIG notes that this is in partial conflict with law stating that sheriffs may expend interest accrued from inmate accounts for the “general welfare” of inmates in their custody. See M.G.L. c. 127, § 3; 103 CMR 911.08.

⁸⁶ The state budget director is a position within A&F responsible for overseeing the budget process. The current position is titled Assistant Secretary for Budget.

⁸⁷ Commonwealth agencies submit “workbooks” to A&F as part of the budget process. Workbooks are used to inform A&F as it creates the Governor's budget proposal.

⁸⁸ Section 3 further requires that sheriffs provide the budget director with a detailed list of employment positions, including the source of their funding and a justification for the continued need for such positions. The OIG found that the sheriffs did not submit such statements in Fiscal Year 2025 and therefore technically were not in compliance with this provision. However, the OIG further found that no other state agencies engage in this practice, and A&F does not specifically request or require this information.

G. Sheriffs submitted annual financial plans to the Legislature and the budget director that omitted material information required by statute (M.G.L. c. 29, § 5F).

Section 5F of Chapter 29 requires the sheriffs to annually submit financial plans to the budget director and chairpersons of the House and Senate committees on Ways and Means. The statute requires that such plans contain certain information regarding the current fiscal year. The OIG found that the sheriffs uniformly failed to disclose revenue they received in off-MMARS accounts in their financial plans and therefore were in violation of this provision of state finance law. In doing so, the Legislature and A&F were unable to take such revenues into account when determining annual budgets.

H. Sheriffs failed to comply with their obligation to make certain certifications to the budget director regarding transfer of appropriations between subsidiary accounts (M.G.L. c. 29, § 29).

Following the appropriation of funds to an agency, A&F further apports such funds for each line item into “subsidiary accounts” (object classes) for specific purposes based on the agency’s proposed maintenance budget.⁸⁹ Because the central accounting system will not process expenditures that exceed appropriations within an object class, agencies are given some ability to transfer appropriations between object classes (subsidiary transfers) to allow limited spending flexibility.

In the event of a subsidiary transfer, Section 29 of Chapter 29 requires all agencies to certify to the budget director that the transfer “is required to incur obligations to meet statutory responsibilities under general or special law where funds are otherwise not available.” Additionally, Section 29 requires that such certifications include “a statement of the details of the necessity of the transfer and of the probable consequences if said interchange should not be made,” to be filed within MMARS.⁹⁰

The OIG found that in practice, this certification does not occur on a transaction level, but rather automatically in MMARS. Within MMARS, the person initiating the transfer is prompted, but not required, to add additional information in a “description” text field. Executive agencies are required to input such information pursuant to the A&F and Comptroller Intersubsidiary Transfer Policy. The sheriffs, however, are not subject to this policy and rarely, if ever, submit any information explaining or justifying the transfer as required by Chapter 29.⁹¹

Furthermore, the OIG found that certain sheriffs took advantage of their ability to transfer appropriations between object classes without outside approval, which directly allowed the extensive deficit spending at issue. They did so by transferring appropriations from payroll subsidiary accounts to other accounts to increase non-payroll spending, knowing that the Comptroller is required to process

⁸⁹ OFFICE OF THE COMPTROLLER, *Expenditure Classification Handbook*, available at <https://public.powerdms.com/MAComptroller/documents/1989064>.

⁹⁰ M.G.L. c. 29, § 29.

⁹¹ OFFICE OF THE COMPTROLLER, EXEC. OFFICE OF ADMIN. AND FINANCE, *Intersubsidiary Transfer Policy* (2026), available at <https://public.powerdms.com/MAComptroller/documents/1777842>.

payroll due to state and federal labor laws and expecting that the Legislature would cover the deficit in a supplemental appropriation. The Intersubsidiary Transfer Policy clearly states that transfers out of payroll accounts are “generally not allowed” for executive agencies for this very purpose.

For additional discussion regarding the sheriffs’ use of subsidiary account transfers, see Findings 7 and 8.

I. Certain sheriffs improperly affirmed expenditures were in accordance with the purpose of, and did not exceed, their appropriations (M.G.L. c. 29, § 29).

Section 29 of Chapter 29 requires the Comptroller to refuse to process an expenditure if it exceeds the agency’s available funds, whether by insufficient appropriations or allotments. The statute also allows the Comptroller to accept “affidavits” from agencies that expenditures “are in accordance with the purpose of such appropriation or subsidiary accounts and do not exceed the unencumbered balances of the amounts provided therefor.”^{92, 93}

As discussed above, some sheriffs violated Chapter 29 by transferring millions of dollars of appropriations out of their payroll accounts to allow increased spending in other areas, knowing that the Comptroller was required to pay wages even when the payroll account was in deficit. Thus, sheriffs who expended these transferred funds out of the destination accounts did so knowing that (1) the agency overall was exceeding its appropriations and would require supplemental funds, and (2) expending the transferred funds in this manner was not consistent with the “purpose” of the original appropriation, which had been dedicated to payroll. This is contrary to their affirmation that transactions were made in accordance with state finance law.

For additional discussion regarding the sheriffs’ use of subsidiary account transfers, see Findings 7 and 8.

J. The sheriffs complied with their obligations with respect to requesting reimbursement of expenses from the Communications Access Trust Fund (M.G.L. c. 29, § 2XXXXX).

Pursuant to a 2023 law, incarcerated individuals at a prison, jail, or house of correction are entitled to voice and other communications at no cost to the party initiating or receiving the call.⁹⁴ To mitigate this

⁹² M.G.L. c. 29, § 29.

⁹³ Given that thousands of expenditures are processed daily across all the Commonwealth’s agencies in MMARS, in practice it is not feasible for each department head to prepare, and for the Comptroller to review, an affidavit for each transaction. As such, the Comptroller relies on the Department Head Signatory Authorization (DHSA) Policy to ensure this is done. In short, each department head is permitted to delegate certain authorities to employees, including the authority to process transactions in MMARS. According to the DHSA policy, such authorized employees that process transactions in MMARS electronically certify that “[t]he transaction complies with all applicable department and state finance laws, regulations, policies and procedures.” Thus, by simply processing the transaction in MMARS, the employee submits an implied “affidavit” that the agency has sufficient funds and that the expenditure is consistent with the purpose of the appropriation, as is required by state finance law.

⁹⁴ 2023 Mass. Acts c. 64; M.G.L. c. 127, § 87A(b).

increase in costs for the sheriffs and DOC, the Legislature established a statutory trust fund under Chapter 29, entitled the Communications Access Trust Fund. Sheriffs and the DOC may request reimbursement from this Fund for costs associated with providing these communications services.⁹⁵ As a condition of receiving payments, the statute requires that sheriffs and the DOC submit documentation to A&F on a quarterly basis with information about the services provided. The statute in turn requires A&F to make payment on a quarterly basis, provided that the documentation requirement is met.

The OIG found that the sheriffs substantially complied with their reporting requirements under the law by providing the requisite documentation to MSA, who submitted a comprehensive report to A&F on behalf of all the sheriffs in a uniform format. The OIG found that A&F prioritized DOC in distributions from this Fund and did not make payments to the sheriffs on a quarterly basis as required by the law. Sheriffs generally did not receive reimbursements until late in the fiscal year, or after the fiscal year had closed.

For additional discussion regarding the sheriffs' expenses related to the no-cost call law, see Findings 4, 5, and 17.

Directive 3. A review of spending by the sheriffs' offices on activities not specifically required by statute.

The sheriffs' statutory duties primarily revolve around service of process and the transportation, custody, and care of inmates at jails and houses of correction. Sheriffs also maintain clearly defined powers related to service of civil process. Over time, the Legislature has also issued statutes that allow sheriffs to make arrests and conduct other law enforcement activities in particular circumstances. Similarly, the Legislature has authorized – and in some cases funded – law enforcement and other activities on a county-by-county basis.

The OIG found that some sheriffs see themselves as having larger roles in communities beyond these statutory duties, particularly with respect to law enforcement. In legal memoranda provided to the OIG, sheriffs identified the authority for their law enforcement activities as rooted in judgments under the common law, dating to Colonial times and early American history. During this period the sheriffs were reportedly the predominant local law enforcement officers in Massachusetts. They further point to recognition of an office of the sheriff in the state constitution, as well as various provisions throughout the General Laws that authorize sheriffs to make certain arrests.

The OIG's review of applicable law did not identify any legal authority permitting sheriffs to engage in the types of general law enforcement activities in which some sheriffs engage, such as patrolling public roads, city parks, and local waterways. Massachusetts courts have found that the law enforcement authority of a deputy sheriff is not co-extensive with police officers, who are generally permitted to patrol, issue citations, and make arrests in their jurisdiction. Courts have found that sheriffs' arrest authority is limited to particular circumstances identified by statute, as well as crimes constituting a "breach of the

⁹⁵ M.G.L. c. 29, § 2XXXXX.

peace” that are committed in their immediate vicinity.⁹⁶ The sheriffs that conduct law enforcement activities did not identify specific statutes authorizing such activity. Accordingly, for the purpose of this analysis, the OIG classifies spending on general law enforcement as not specifically required by statute.

In total, the OIG identified **\$17,328,264** in spending collectively by sheriffs in Fiscal Year 2025 that appears to be not directly related to a statutory requirement (see Figures 7 through 10). The OIG has classified this spending into two categories: external law enforcement and “other activities.” Some spending may be on activities that are authorized but not required; the OIG draws this distinction as this funding is discretionary and could have been eliminated by the sheriffs instead of contributing to their annual deficits.

A. External Law Enforcement

The OIG found that sheriffs spent **\$13,909,121** on external law enforcement activities in Fiscal Year 2025, as set forth in Figure 7 below. Figure 7 does not include expenditures that were reimbursed by outside sources. For example, many sheriffs assign employees to participate in task forces with another law enforcement agency. If any of the hours or overtime that the employee works on that task force are reimbursed by the other agency, the OIG did not include such expenditures. The OIG did not account for indirect costs – for example, instances where a sheriff paid a separate employee for overtime hours for having covered a shift ordinarily worked by the task force employee.

Figure 7: External Law Enforcement Expenses by County (FY23 – FY25).⁹⁷

County	FY23	FY24	FY25
Barnstable	\$1,245,736	\$1,422,513	\$1,604,401
Berkshire	\$451,133	\$467,904	\$539,826
Bristol	\$5,078	\$7,225	\$7,292
Dukes	\$73,494	\$88,985	\$121,990
Essex	\$197,646	\$220,222	\$213,213
Franklin	\$1,384,628	\$1,825,686	\$1,903,793
Hampden	\$3,553,736	\$3,230,392	\$3,252,526
Hampshire	\$6,383	\$54,677	\$129,713
Middlesex	\$815,001	\$932,789	\$1,088,539

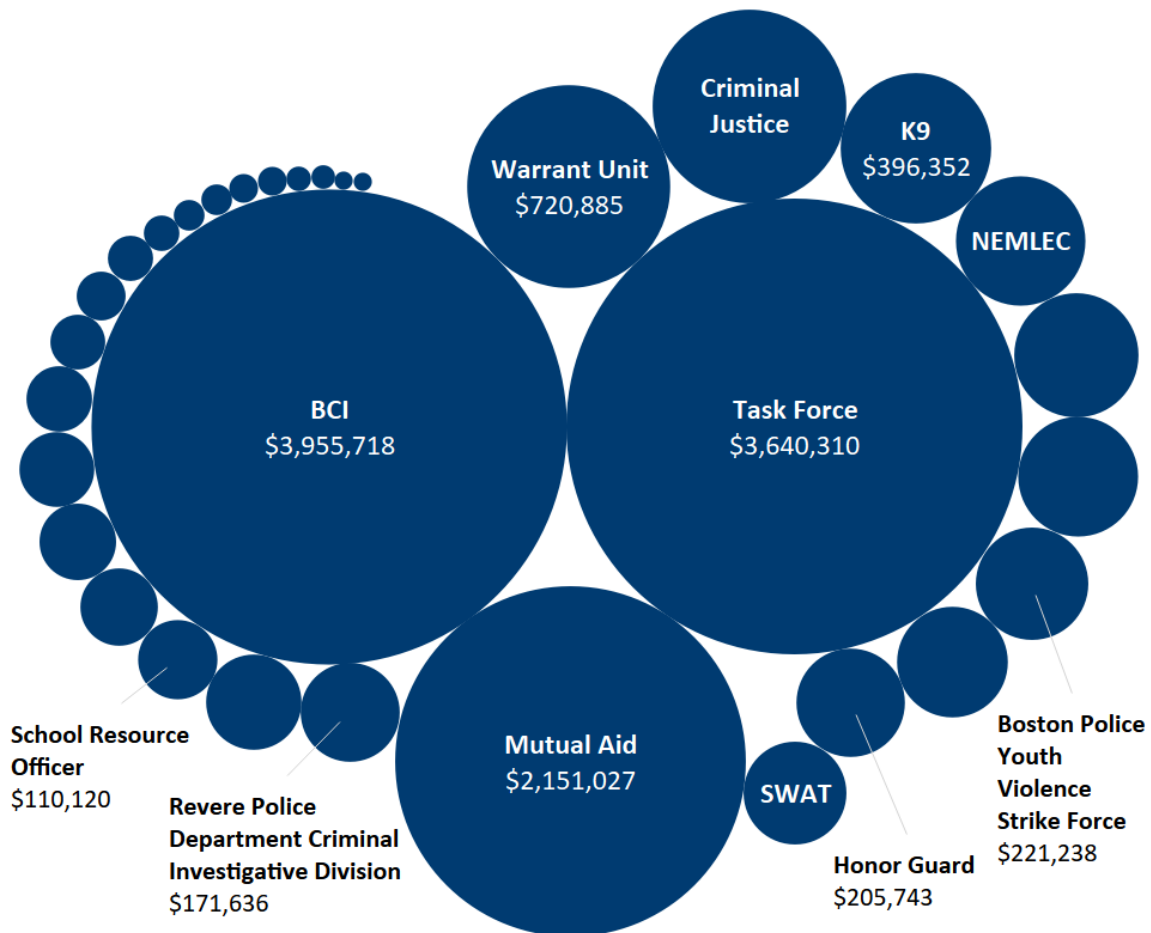
⁹⁶ See also *Commonwealth v. Baez*, 42 Mass. App. Ct. 565, 569 n.6 (1997) (collecting statutes); *Commonwealth v. Gernrich*, 476 Mass. 249, 253-254 (2017) (“Unlike police officers . . . deputy sheriffs are not empowered to make warrantless arrests for crimes that occur outside of his or her view or presence . . . [A] deputy sheriff’s warrantless arrest power is limited to offenses involving a breach of the peace that occur in the deputy sheriff’s view or presence.”).

⁹⁷ Figures are based on data provided by the sheriffs and should be considered estimates.

County	FY23	FY24	FY25
Nantucket	\$0	\$0	\$0
Norfolk	\$279,672	\$323,371	\$292,976
Plymouth	\$2,623,208	\$2,538,363	\$2,991,521
Suffolk	\$1,358,888	\$1,496,887	\$1,593,531
Worcester	\$154,618	\$166,851	\$169,801
Total	\$12,149,220	\$12,775,864	\$13,909,121

Examples of external law enforcement activities include tactical SWAT responses, specialized task force operations, honor guard duties, active K-9 units and mutual aid agreements, as shown in Figure 8. Additional examples for each county can be found in Appendix A.

Figure 8: External Law Enforcement Activities by Amount (FY25)



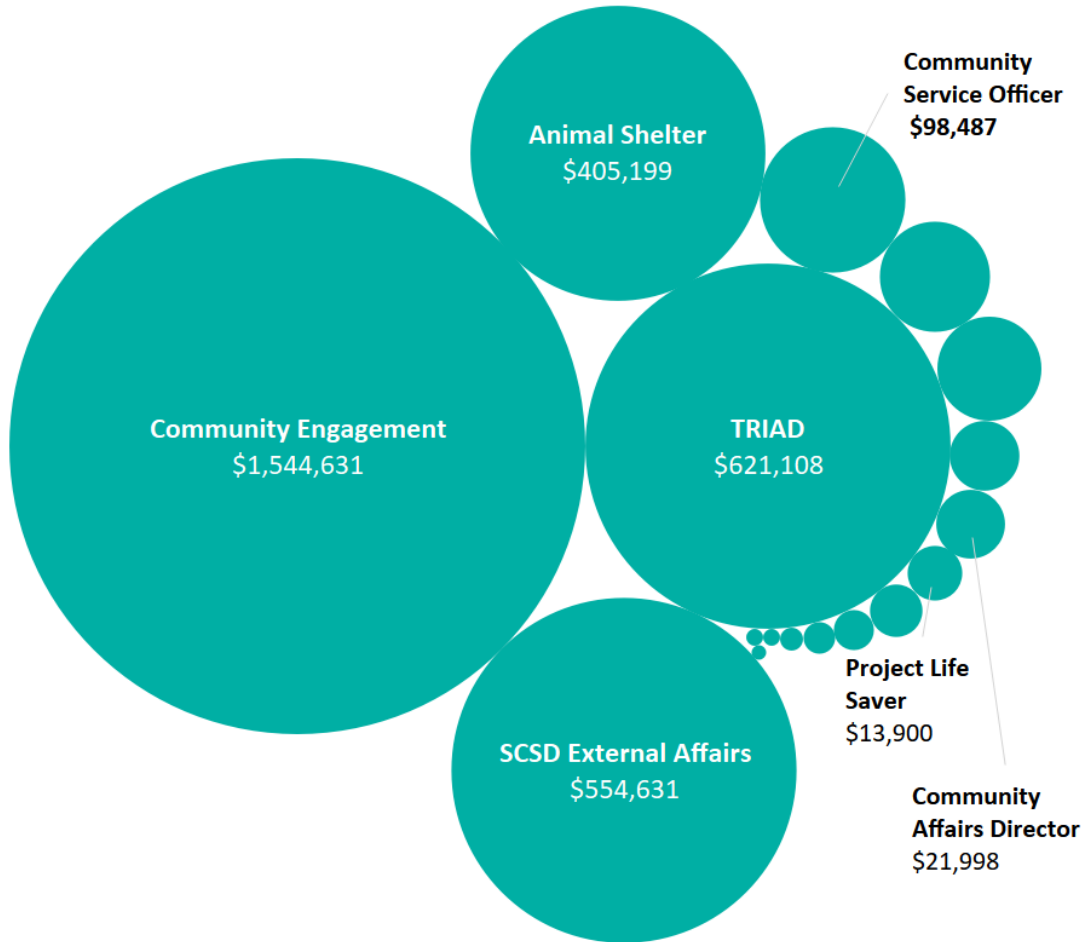
B. Other Discretionary Activities

As shown in Figures 9 and 10, the OIG identified an additional **\$3,419,143** spent on other discretionary activities, such as community engagement, safety initiatives (e.g., TRIAD) and animal shelters. Additional examples for each county can be found in Appendix A.

Figure 9: Other Discretionary Expenses by County (FY23 – FY25).

County	FY23	FY24	FY25
Barnstable	\$0	\$0	\$0
Berkshire	\$85,398	\$91,700	\$98,487
Bristol	\$0	\$0	\$0
Dukes	\$130,997	\$145,458	\$150,293
Essex	\$0	\$0	\$0
Franklin	\$612,541	\$678,212	\$810,645
Hampden	\$80,186	\$92,653	\$95,884
Hampshire	\$98,965	\$120,139	\$129,764
Middlesex	\$18,805	\$16,753	\$21,998
Nantucket	\$6,150	\$9,600	\$12,811
Norfolk	\$726,237	\$1,017,308	\$1,098,692
Plymouth	\$234,984	\$250,990	\$269,948
Suffolk	\$488,678	\$556,912	\$554,631
Worcester	\$151,982	\$161,166	\$175,991
Total	\$2,634,921	\$3,140,890	\$3,419,143

Figure 10. Other Discretionary Activities by Amount (FY25).



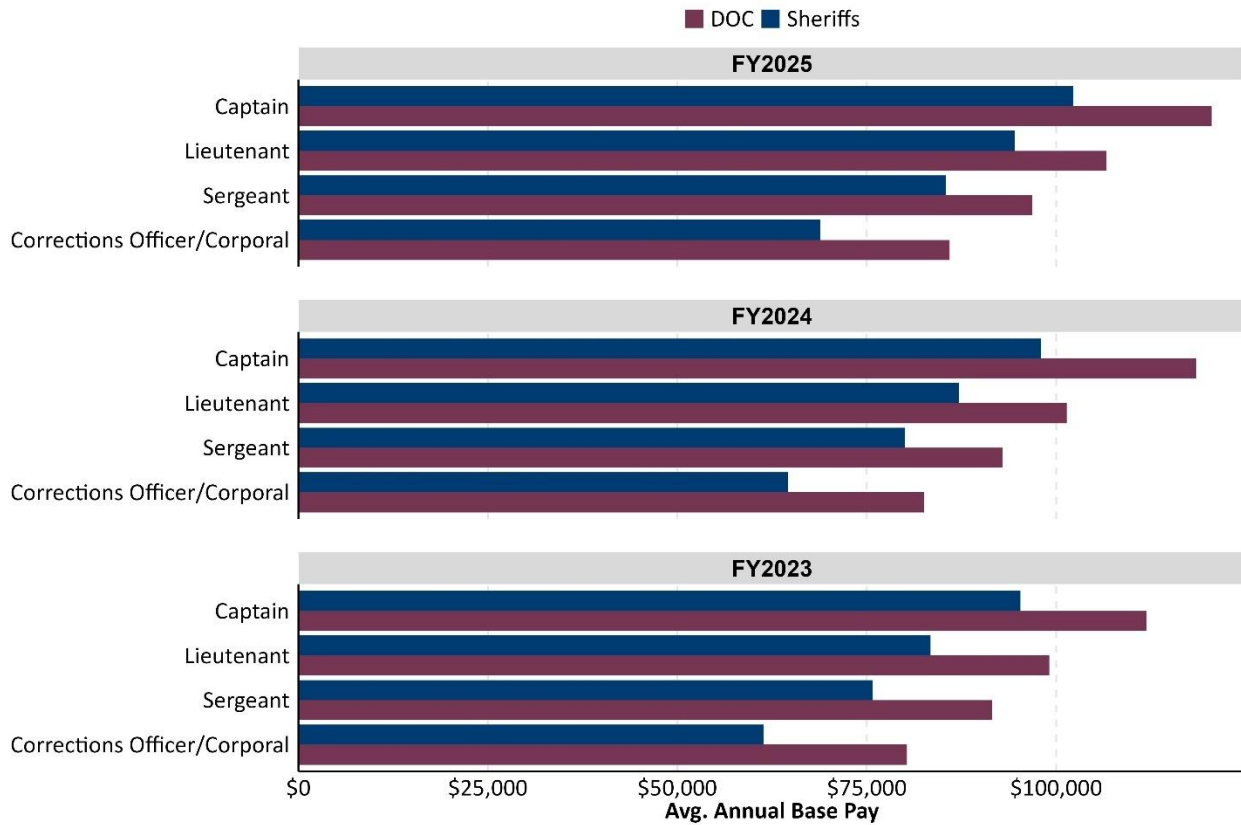
For additional discussion regarding the sheriffs’ use of resources on activities not required by statute, see Findings 30, 31, and 32.

Directive 4. An analysis of compensation levels and changes over the preceding three fiscal years, including comparisons among sheriffs’ offices and with the Department of Correction.

Sheriffs employ a wide range of employees essential to operation of the county correctional facilities, including not only corrections officers, but social workers, medical personnel, custodians, attorneys and other legal staff, food service workers, counselors, IT staff, instructors, engineers, and administrative staff.

Figure 11 shows the average base salary from Fiscal Year 2023 through Fiscal Year 2025 of certain ranks for correctional officers among all sheriffs, as compared to the DOC.

Figure 11. DOC and Sheriff’s Office Correctional Officer Earnings by Job Title.



The OIG found that overall, DOC employees are paid more than sheriffs’ employees for comparable positions. Overall, sheriffs’ and the DOC pay for overtime in comparable figures, but sheriffs paid approximately \$34.5 million more in “other earnings” pay and “leave buyback” pay than the DOC. Other earnings are payments such as uniform allowance, education incentives, and longevity pay, whereas leave buyback pay includes payments such as sick leave buyback, personal leave buyback, and vacation leave buyback. Sheriffs collectively paid employees approximately \$84.9 million in leave buyback and other earning categories in Fiscal Year 2025. Comparatively, the DOC paid employees approximately \$50.3 million in leave buyback and other earnings in Fiscal Year 2025.

For comparison of salaries across sheriffs’ offices, see Appendix A. For additional comparisons of the sheriffs and DOC, see Findings 23 and 24.

Directive 5. Recommendations to ensure compliance with Chapter 29 of the General Laws.

As set forth in the preceding paragraphs, the OIG identified several issues with the sheriffs’ failure to comply with certain Chapter 29 requirements, as well as various areas where the Commonwealth lacked appropriate controls or failed to properly utilize them.

With respect to future compliance with Chapter 29, the OIG recommends the following:

1. The Legislature and A&F should ensure that sheriffs' GAA budgets provide sufficient funding for the entire fiscal year of sheriffs' operations without need for a supplemental appropriation;
2. A&F and the Comptroller should no longer relax but instead closely monitor certain fiscal activity by the sheriffs, including intersubsidiary transfers in Mosaic;
3. The Legislature and A&F should include greater detail when drafting sheriffs' budgets, with a specific line item for each responsibility;
4. The Legislature and A&F should refrain from using reserve accounts to reimburse sheriffs for expenditures that are largely predictable and required by law in order to allow for more real-time disbursement of funds and clearer budgeting;
5. If the Legislature continues to use reserve accounts to fund certain sheriffs expenses, the Legislature and A&F should enact written guidance that clearly outlines what types of expenses are covered, whether full program costs or only vendor costs for medication-assisted treatment and no-cost calls are eligible for reimbursement, and whether reimbursement is contingent on sufficient funding in the account or guaranteed regardless of reserve account balance;
6. Should the Communications Access Trust Fund continue as the funding mechanism, A&F should more fairly administer the Fund to comply with Chapter 29 and ensure prompt release of eligible funds to the sheriffs;
7. A&F, in conjunction with the Comptroller, should take corrective action as soon as a sheriff's office exceeds its appropriation;
8. Sheriffs should be prohibited from use of off-Mosaic bank accounts without specific approval by the Treasurer and other off-Mosaic fiscal activity; and
9. The Legislature should eliminate exceptions for sheriffs that allow them to retain revenue outside of Mosaic and expend without further appropriation.

For additional discussion and further recommendations based on the OIG's investigation, see the Recommendations section of this report.

FINDINGS

Budget and Spending

The process of preparing the budget is extensive and involves many steps from many parties. While the sheriffs’ budget process follows the overarching process for all Commonwealth agencies, it is inconsistent with practices followed by nearly all other Commonwealth agencies for several reasons. As set forth in the findings below, the budget process for the sheriffs is opaque, chaotic, and deeply flawed. Sheriffs’ budgets suffer both from underfunding by the Legislature in the General Appropriations Act (GAA), as well as from excess spending by the sheriffs. Both issues have been inappropriately addressed through supplemental budget funding at the end of each fiscal year so that the Commonwealth’s budget is balanced as required by law. There is also a disconnect regarding basic budget elements, as well as reserve funding for mandated spending.

Finding 1. The Legislature and A&F regularly underfund the sheriffs in the GAA.

In the Fiscal Year 2025 GAA, the sheriffs’ offices were appropriated between 59% and 97% of the amounts they requested in their workbooks. These gaps between funding requested and funding received spanned from \$1.2 million to \$39 million. See Figure 12 below. An agency that does not receive the full amount of its budget request is not necessarily underfunded. Indeed, very few state agencies receive the full amount requested in their maintenance budgets. However, the OIG’s investigation found that, based on longstanding practice, the sheriffs’ offices, the Legislature, and A&F share a degree of understanding that the funding that sheriffs’ offices receive through the GAA will not be sufficient to carry them through the year, and that sheriffs will be made “whole” during the supplemental budget process, without a meeting of the minds as to what the “whole” entails.

Figure 12. FY2025 Annual Budget Requests vs. Actual Appropriations for Sheriffs and DOC.

County	Requested Budget	GAA	GAA as % of Requested Budget
Barnstable	\$35,257,813	\$33,085,852	94%
Berkshire	\$24,382,498	\$21,198,851	87%
Bristol	\$63,073,705	\$61,447,280	97%
Dukes	\$6,653,453	\$3,897,546	59%
Essex	\$96,144,395	\$88,103,829	92%
Franklin	\$24,471,557	\$20,824,660	85%
Hampden	\$137,508,005	\$98,421,664	72%
Hampshire	\$21,017,834	\$17,755,313	84%

County	Requested Budget	GAA	GAA as % of Requested Budget
Middlesex	\$85,117,109	\$79,248,908	93%
Nantucket	\$928,519	\$864,315	93%
Norfolk	\$42,734,537	\$40,278,095	94%
Plymouth	\$94,881,936	\$72,199,442	76%
Suffolk	\$163,767,836	\$128,710,102	79%
Worcester	\$70,856,137	\$59,417,150	84%
Total Counties	\$866,795,334	\$725,453,007	84%
DOC	\$862,119,637	\$845,966,729⁹⁸	98%

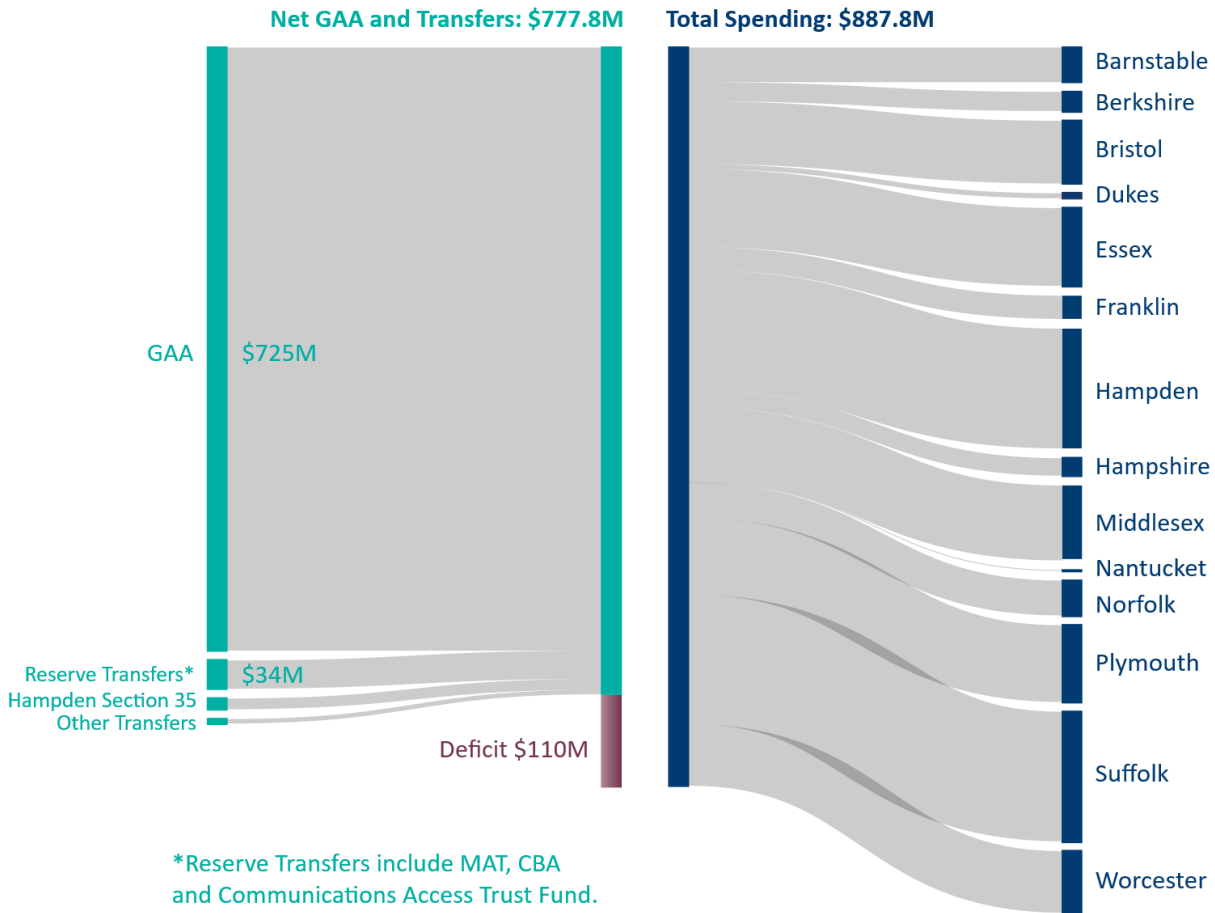
Finding 2. At least half of sheriffs incurred expenses in excess of their GAA appropriations in Fiscal Years 2023 through 2025.

The OIG found that some sheriffs incurred expenses in excess of their appropriations in Fiscal Years 2023 through 2025, potentially in violation of state finance law. The Nantucket County Sheriff’s Office was the only office that stayed within its GAA budget for Fiscal Years 2023 through 2025, likely because it did not incur the significant expenses related to care and custody of inmates. Nantucket therefore did not rely on expenditure reimbursements from reserve accounts. The sheriffs of Barnstable, Berkshire, Essex, Middlesex, Norfolk, and Worcester counties also stayed within their budgets in Fiscal Year 2023 when accounting for reserve funding. In Fiscal Years 2024 and 2025, only Norfolk County stayed within its budget when accounting for reserve funding.

As noted in Finding 1 and in the OIG’s [preliminary report](#), sheriffs overspent their appropriations with the tacit understanding from the Legislature and A&F that their deficits would be resolved through a supplemental budget. Despite longstanding practice and regardless of the sheriffs’ status as independent agencies, the core principle of state finance law is that state agencies may not spend more money than they have been appropriated.

⁹⁸ Includes beginning balance and amendments.

Figure 13. Sheriffs' FY25 Net GAA and Transfers and Total Spending.



Finding 3. The sheriffs' budget process is chaotic and has contributed to unclear budgets and uncontrolled spending.

As described in the OIG's [preliminary report](#) and elsewhere in this report, sheriffs are not funded through the standard budget process common to other Commonwealth agencies. Various stakeholders, including the Legislature, A&F, and the sheriffs themselves, acknowledge that the sheriffs' GAA appropriations are typically not sufficient to cover all of their operating expenses. Further, unlike other agencies, the sheriffs understand that they will not face consequences if they fail to stay within their GAA. Accordingly, sheriffs have effectively had no spending ceiling. Since the sheriffs know their initial funding will not be enough to cover operating and mandatory expenses, they expect reserve funding for MAT, no-cost calls, and collective bargaining, as well as additional operating funds through a supplemental budget. This additional funding has no clear parameters on the programs and services that may be included, allowing sheriffs to spend without restrictions. While some sheriffs work to stay as close to their GAA as possible, others use supplemental funding more liberally.

Most sheriffs rely on supplemental appropriations and funds from reserve accounts to cover their expenses. Other sheriffs move money around and use supplemental funding to fund discretionary

spending, obscuring the cause of the deficit. As sheriffs know their budget is not going to cover their necessary spending, sheriffs' offices generally do not curb spending to fit their allocation. For example, Plymouth County received only 76% of its requested budget in its GAA, a \$22 million gap that could not realistically be offset by simply monitoring spending. Given this large gap, Plymouth could spend without restraint on its Bureau of Criminal Investigation and attribute the deficit to underfunding. A clearer budget process would provide parameters for budgeting and spending by all sheriffs.

Finding 4. A&F does not release sheriffs' reserve funding in a timely manner.

Recent executive and legislative mandates – in particular, the MAT law, no-cost calling law, and adjustments in salaries due to collective bargaining agreements – have directly increased sheriffs' required expenditures and eliminated revenue sources. To mitigate the impact of these mandates, the Legislature has established reserve funds to fund some or all of these costs. When preparing their budgets, the sheriffs rely on funding from these sources to determine what expenditures they incur and from what sources.

The OIG found that A&F does not reimburse sheriffs from these accounts until the close of, or after the close of, the fiscal year. The result is that sheriffs spend most of the year accruing expenses without knowing what will be covered by a reserve account and what must come from their operating budget.

As reflected in Figure 13, the sheriffs' offices collectively overspent their appropriations by \$162 million in Fiscal Year 2025. After reserve transfers were made for mandated spending, the total over-expenditure was reduced to \$110 million. Thus, a timely release of reserve funds by itself would not have resulted in balanced budgets. However, most of the reserve transfers occurred after the close of the fiscal year, when there was no longer any opportunity for sheriffs to rectify their financial situation. To better assist sheriffs in knowing their true budget, these transfers should have occurred throughout the fiscal year, rather than six months after the close of the fiscal year as seen in some instances.

Moreover, as shown in Figures 14 and 15 below, A&F appears to prioritize DOC when releasing available funds from the Communications Access Trust Fund, with no further releases until after the fund has been replenished by a supplemental budget later in the fiscal year.

Figure 14. Timing of FY25 Reimbursements to Sheriffs.

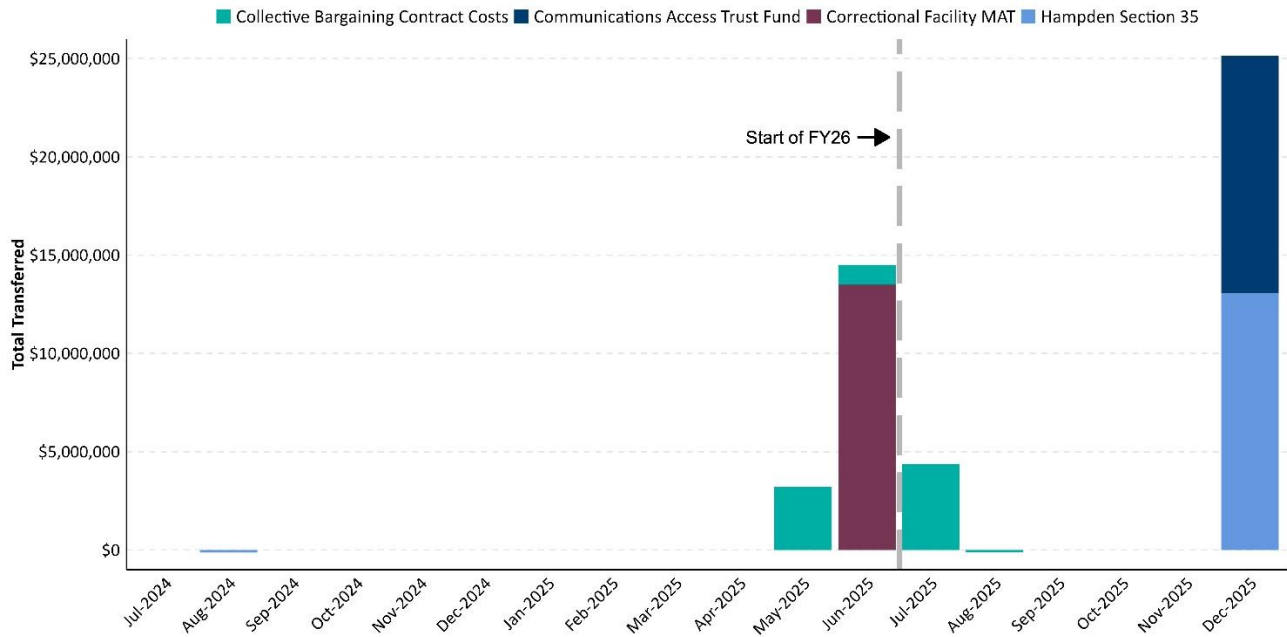
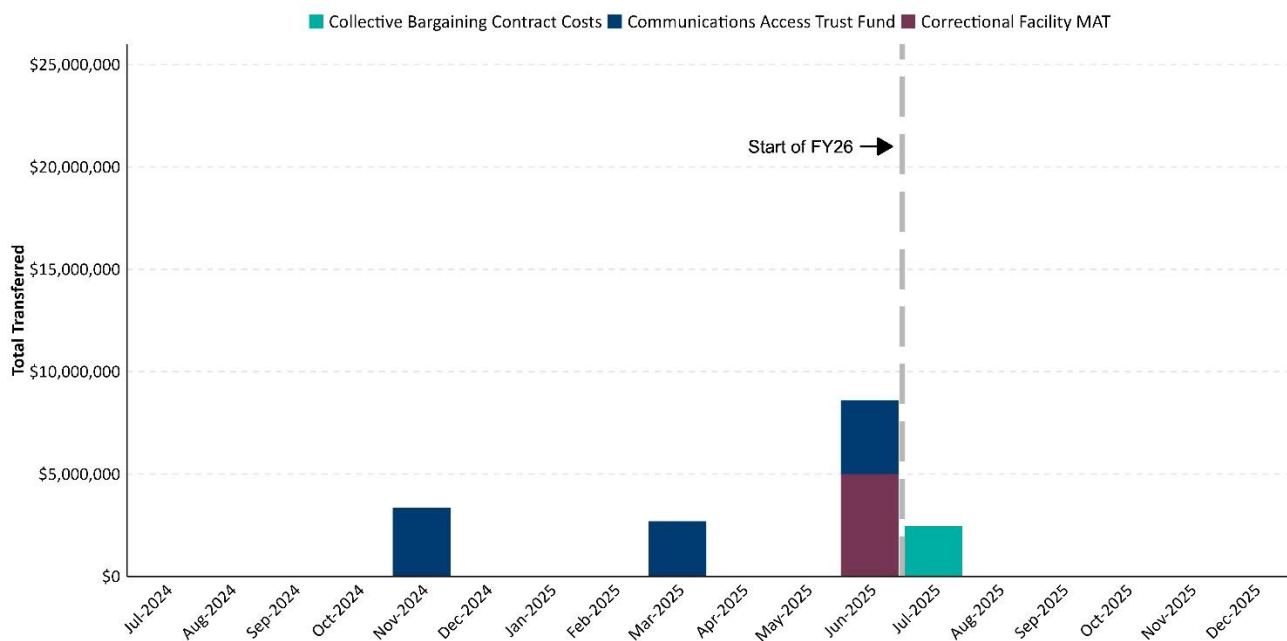


Figure 15. Timing of FY25 Reimbursements to DOC.



Reserve accounts are typically used when costs are difficult to estimate and unknown during the initial appropriation period. While it may have made sense for the Legislature to set aside MAT and no-cost call funding using reserve accounts in the initial years following enactment of the new laws, there is now a historical record of costs incurred by each sheriff and the DOC that allows more accurate budget

predictions. The Legislature and A&F should therefore consider eliminating this funding mechanism and appropriating the funds in the sheriffs' no-cost calling line items at the beginning of the year, using a three-year average as the funding level.

Finding 5. The sheriffs and A&F have inconsistent understandings of expenditures that are reimbursable through reserve accounts.

Sheriffs have been inconsistent in the types of expenditures for which they seek reimbursement from reserve accounts. For example, some sheriffs believed that only vendor costs relating to providing inmate calls were reimbursable from the Communications Access Trust Fund, while others submitted reimbursements for payroll expenses associated with this service, such as payroll for corrections officers supervising the calls.

Overall, sheriffs confirmed that they received full reimbursement for vendor costs associated with no-cost calling through the Communication Access Trust Fund. However, the full cost of providing the service includes more than vendor costs. For example, it includes the costs of equipment and frontline staff to monitor the calls.

No sheriff reported receiving a full refund for MAT costs in Fiscal Year 2025. In interviews, sheriffs expressed an understanding that MAT expenses would be fully reimbursed by the Legislature, while A&F indicated that there was a formula to determine such reimbursements. Interviews with other parties stated that while the reserve account for MAT did not cover all MAT expenses, prior to Fiscal Year 2025 the sheriffs were fully reimbursed for MAT costs through other reserve accounts at the end of the fiscal year.

Both MAT and no-cost calling carry hidden costs that the Legislature fails to account for in funding and reimbursements. Both require additional personnel to maintain services and safety. These added salary and overtime costs are not covered by the Communications Trust Fund or the MAT reserve fund. Multiple sheriffs expressed in interviews that this spending should be reimbursed through reserve transfers.

The OIG understands that the Fiscal Year 2027 House and Senate proposed budgets include specific line items for MAT. The line items would restrict the sheriffs from using those funds for payroll. While the OIG appreciates the House and Senate approach to expanding the use of specific line items in the sheriffs' budgets, the OIG cautions whether such restriction in the MAT line item limits the ability for sheriffs who provide in-house MAT services to utilize the funding to pay the costs associated with the activities. Restricting the use of MAT funds from payroll may push sheriffs' offices away from providing MAT services in-house, possibly causing a higher vendor-provided expense.

Finding 6. The process for funding collective bargaining agreements is flawed.

Approximately 88% of sheriffs' employees belong to one of 69 different bargaining units across the offices. When a collective bargaining agreement (CBA) expires and the union negotiates higher salaries, it has a direct and substantial impact on the sheriffs' budgets. Sheriffs must negotiate CBAs

themselves or retain outside counsel because, unlike secretariat agencies, the Commonwealth's Human Resources Division (HRD) does not represent the sheriffs in these negotiations. Although HRD is not directly involved in the negotiation process for the sheriffs, A&F is responsible for establishing the fiscal parameters on CBA negotiations for all state agencies, including the sheriffs. As a result, increases in expenditures due to a rise in CBA compensation levels are largely outside of the sheriffs' direct control. The OIG believes that A&F and HRD do have some involvement with the CBA negotiations since they set economic parameters, clearly one of the most cited elements of the contract negotiations and one that would be the subject of one-time supplemental funding.

To mitigate the financial impact of a new CBA, the Commonwealth has developed a practice by which initial increases are funded by a reserve fund. Sheriffs maintain that these CBA reserves are not being funded and maintained properly. The general understanding is that the first year of a CBA is funded through a reserve account during a supplemental budget process, with subsequent years of the agreements worked into subsequent GAAs. Multiple sheriffs stated that the reserve funding is not timely and that subsequent budgets do not account for CBA increases. Both should be handled as they are for the DOC.

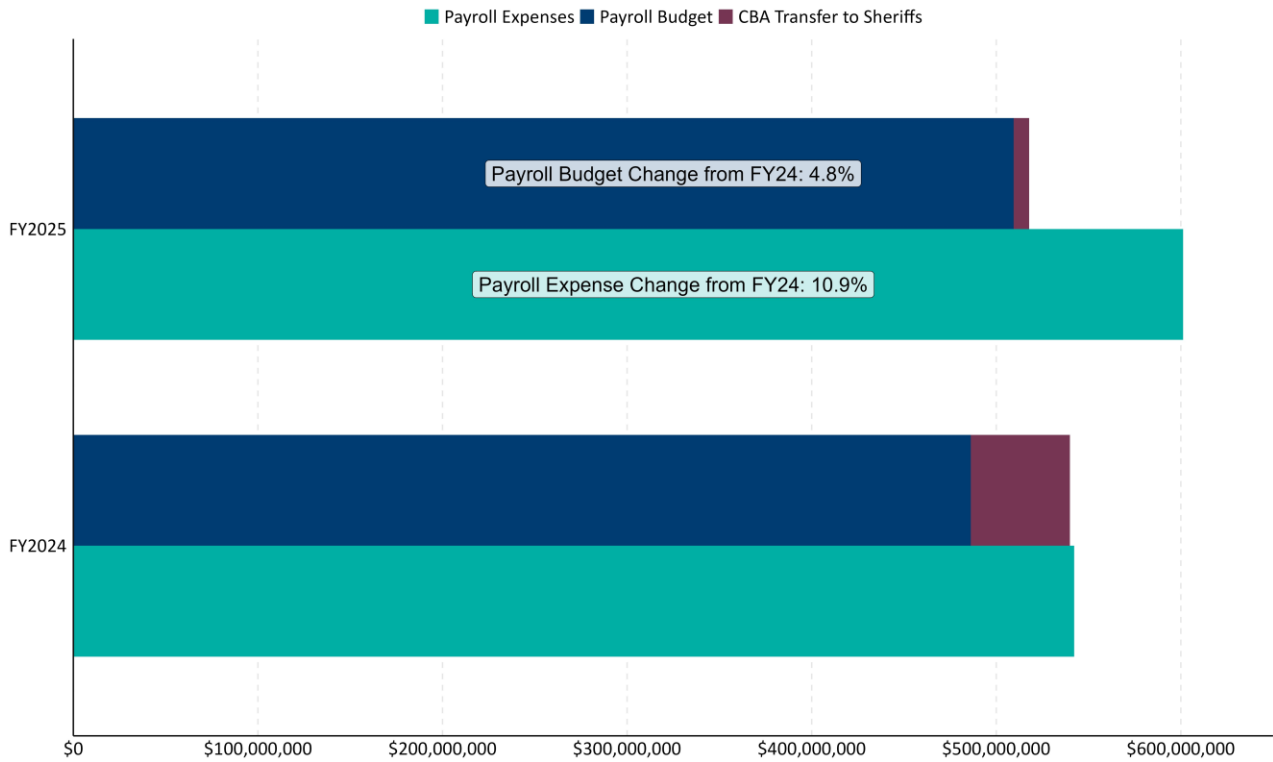
On September 16, 2024, the Governor signed a supplemental budget that included the legislative approval of 38 CBAs, 23 of which were agreements between unions and the sheriffs.⁹⁹ In December of that year, the Governor signed another supplemental budget that included funding for CBAs in the amount of \$259 million across Fiscal Year 2024 and Fiscal Year 2025.¹⁰⁰ This second supplemental budget also ratified 25 new CBAs, 9 of which were agreements with sheriffs.¹⁰¹ As illustrated in Figure 16 below, sheriffs saw a combined payroll expense increase of nearly 11% in Fiscal Year 2025, despite only receiving an increase in their GAA payroll budget of approximately 5%. This increase in payroll expenses was at least partially caused by CBA increases. The CBA reserve transfer was not enough to cover the difference. This delta was a significant factor in many of the sheriffs' deficits in Fiscal Year 2025 and is a factor in the sheriffs' cyclical budgetary shortfalls.

⁹⁹ Sections 59 and 60 of Chapter 206 of the Acts of 2024.

¹⁰⁰ Section 2C, line item 1599-4448 and Section 120, line item 1599-4448, of Chapter 248 of the Acts of 2024.

¹⁰¹ Section 144 of Chapter 248 of the Acts of 2024.

Figure 16. Sheriffs’ Payroll Budget Change, Payroll Expense Change, and CBA Transfer (FY24 – FY25).



Since A&F sets parameters on sheriffs’ CBA increases, A&F owns much of the economics of the CBA and should ensure that the CBA increases are properly funded and clearly incorporated into sheriffs’ offices budgets moving forward.

Other Fiscal Activity

Sheriffs’ offices’ fiscal activity is comprised of many factors beyond the budget and budget process. Each sheriff holds accounts at private financial institutions that are not accounted for on the Commonwealth’s accounting system and have virtually no oversight. Sheriffs also can move funds from their appropriations across object classes. This blurs the nature of the costs and causes confusion as to whether spending is classified as mandated, necessary, or discretionary.

The Comptroller has policies in place for using procurement cards (P-cards), and not all sheriffs follow those guidelines. Additionally, despite having policies in place, sheriffs’ practices for employee reimbursements appear to be implemented haphazardly across each county.

Finding 7. Sheriffs transferred funds dedicated for the payroll to deficit spend.

The state’s central accounting system, the Massachusetts Management Accounting and Reporting System (MMARS), not only tracks agencies’ expenditures by object class but contains built-in controls to

stop expenditures that would exceed appropriations and cause a deficit. When an agency attempts to spend money in excess of the appropriated funds for an object class, MMARS automatically stops payment and places the transaction in reject status, alerting the Comptroller and the agency to identify and resolve the issue.

Payroll is exempt from this stop-payment measure. Massachusetts labor laws require that earned wages be paid promptly to prevent abuse by employers.¹⁰² As the payroll administrator for the Commonwealth's workforce, the Comptroller must ensure that wages are paid promptly. Thus, when a paycheck to an employee causes an agency to exceed its payroll appropriation, the paycheck is not stopped as other payments would be. Instead, the payment is made and the transaction is posted to the agency's "payroll reject account," where it awaits resolution. Even by processing payroll in excess of appropriations to comply with labor laws, a sheriff incurring such expenses in excess of appropriations is in violation of Chapter 29.¹⁰³

To allow for reasonable flexibility in spending, MMARS allows agencies to transfer between object classes. For example, if an agency's initial budget overestimated expenses for utilities and underestimated costs for transportation, the agency can move the necessary funds from one object class to the other. A&F must approve these intersubsidary transfers for all executive branch agencies. Independent agencies, such as the sheriffs, do not need A&F approval for such transfers; however, they should follow Comptroller policy guidance. The Intersubsidary Transfer Policy issued jointly by the Comptroller and A&F states that such transfers "should not be requested unless otherwise unavoidable."¹⁰⁴ Notably, the policy makes clear that transfers out of payroll (AA) or benefits (DD) object classes "will generally not be allowed, except in cases of emergency."

The OIG found that in practice, there is virtually no oversight of sheriffs' intersubsidary transfers. With this freedom, some sheriffs transferred money out of payroll – even while the payroll reject account was in a deficit – to spend elsewhere. By making such transfers, these sheriffs were able to artificially increase spending in non-payroll areas. The Comptroller is still required to cover payroll, and the resulting payroll deficit is absolved with the usual supplemental budget.

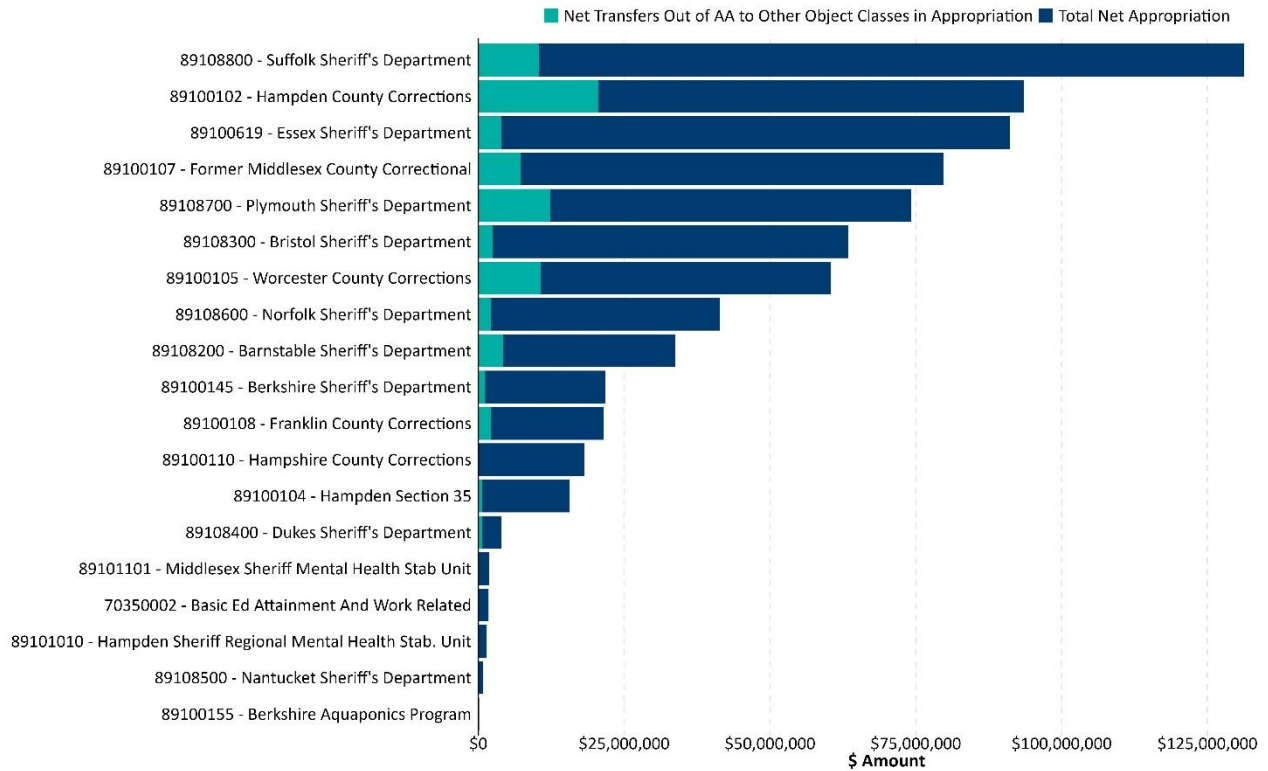
Figures 17, 18, and 19 below show that all sheriffs engaged in this practice to varying degrees. In Fiscal Year 2025, the sheriffs collectively transferred a net \$77 million out of their payroll (AA) accounts.

¹⁰² M.G.L. c. 149, § 148.

¹⁰³ The OIG understands that the new financial management system for the state, Mosaic, still allows payroll to process despite a deficit, but does not use payroll reject accounts in the same manner as MMARS.

¹⁰⁴ OFFICE OF THE COMPTROLLER AND EXEC. OFFICE FOR ADMINISTRATION AND FINANCE, *Intersubsidary Transfer Policy* (2026), available at <https://public.powerdms.com/MAComptroller/documents/1777842>.

Figure 17. Net Amounts Transferred out of AA Object Class with Total Net Appropriations (FY25).



Despite the soft prohibition on transfers from the AA object class in the Intersubsidiary Transfer Policy, such transfers are not inherently suspect. Arguably, in some instances transfers out of AA may have been necessary to allow sheriffs to spend on legally mandated expenses for which reimbursement had not yet been provided. However, the OIG found that some sheriffs' transfers out of payroll were largely directed toward areas that should have been covered by the sheriffs' operating accounts. As shown in Figure 18, the largest recipient account for transfers out of AA was for IT expenses at over \$15 million, but multiple sheriffs collectively transferred over \$14 million to "Loans and Special Payments" accounts, from which virtually no funds were expended directly. The OIG found that this object class was effectively used as a holding account to prevent losing the funds to payroll. The OIG further found that these funds were eventually disbursed elsewhere later in the fiscal year while the offices' payroll reject account remained in deficit.

Figure 18. Top Destinations for Sheriffs' Gross Transfers out of AA (FY25).

Object Code	Total Amount Transferred
UU - Information Technology Expenses	\$15,197,509
TT - Loans and Special Payments	\$14,238,240
RR - Entitlement Programs	\$12,506,835
NN - Construction, Improvements, Maintenance and Repair Costs, and Land Acquisition	\$8,598,540
MM - Human and Social Services, and Non-Human Services Programs	\$8,307,748
FF - Programmatic Facility Operational Supplies	\$7,750,015
CC - Special Employees / Contracted Services	\$6,186,742
GG - Energy Costs, Utilities, and Space Rental Expenses	\$5,350,344
JJ - Programmatic Operational Services	\$4,412,253
KK - Programmatic Equipment Purchase	\$2,477,211
DD - Pension and Insurance-Related Expenditures	\$1,472,325
LL - Programmatic Equipment Tax-Exempt Lease-Purchase (TELP, Lease and Rental, Maintenance and Repair)	\$1,426,579

Figure 19. Largest Individual Transfers out of AA (FY25).

County	Date of Transfer	Destination Account	Amount of Transfer
Plymouth	2/18/25	TT - Loans and Special Payments	\$5,000,000
Hampden	3/11/25	TT - Loans and Special Payments	\$3,000,000
Hampden	4/22/25	TT - Loans and Special Payments	\$3,000,000
Suffolk	10/17/24	MM - Human and Social Services, and Non-Human Services Programs	\$2,700,000
Worcester	6/4/24	RR - Entitlement Programs	\$2,000,000
Hampden	9/24/24	FF - Programmatic Facility Operational Supplies	\$2,000,000
Plymouth	8/12/24	UU - Information Technology Expenses	\$2,000,000
Suffolk	8/23/24	UU - Information Technology Expenses	\$1,900,000
Hampden	3/11/25	TT - Loans and Special Payments	\$1,500,000
Worcester	4/15/25	NN - Construction, Improvements, Maintenance and Repair Costs, and Land Acquisition	\$1,500,000
Worcester	2/19/25	RR - Entitlement Programs	\$1,500,000

In short, the relaxed policy enforcement allowed some sheriffs to engage in deficit spending that would otherwise not have been possible.

Finding 8. Sheriffs’ use of intersubsidiary account transfers makes the nature of their deficit difficult to track.

When a sheriff’s office moves funds from its payroll object class to cover expenses in another object class, it shows a deficit in their payroll reject account. This makes it appear as though the sheriff is only overspending on payroll and not in other areas. Since sheriffs are not required to submit a request

or record explaining why they are transferring funds across object classes, it is nearly impossible to tell why funds are being diverted.

The OIG found that sheriffs often move funds from payroll to cover non-payroll expenses incurred through both mandated and discretionary programs. Vendor payments for no-cost calling services serve as an example. This expense is mandated and not refunded by A&F until the end of the fiscal year. In the meantime, the sheriffs must cover the expenses and would ideally do so without causing other work to suffer. In other instances, transferred funds are spent on discretionary activities. Without a record of when and why funds are transferred from payroll, the deficit appears as solely a payroll problem, without identifying the true deficit drivers.

Finding 9. Sheriffs engage in significant fiscal activity outside of the Commonwealth’s accounting system that is not subject to oversight or transparency.

The Treasurer is responsible for monitoring and controlling Commonwealth funds. A centralized control is required to ensure that such funds are effectively managed and invested, that banking services are reasonable and cost effective, and that banking information is reported into the state accounting system accurately and promptly. State finance law requires that the Treasurer approve all bank accounts used by state agencies.¹⁰⁵

The Treasurer provided the OIG with a list of 15 known and authorized bank accounts for the sheriffs. The sheriffs provided more than 120 other bank accounts used by their offices. All funds in these accounts are unaccounted for and untracked by the Treasurer and Comptroller. These accounts have a range of purposes. Some accounts are controlled by civil process units and are predominantly funded by civil process fees. Others are held by charitable organizations run by the sheriffs’ offices.

The Treasurer’s banking procedures and the Commonwealth’s accounting system are designed with built-in checks and balances to enforce certain internal controls. In addition, they provide transparency into revenue and expense data, which itself is a control. Activity outside of the state accounting system presents, at a minimum, an internal control weakness that needs to be mitigated.

The Commonwealth’s financial reporting system offers the flexibility to meet a variety of state agency business needs. Some unique requirements allow modifications to standard operating procedures, but only in limited ways that still use the core functionality of the Commonwealth’s central financial reporting system. The frequently cited example for why standard operating procedure modifications are important is a need for immediate access to check writing. The Comptroller uses “cash advance” functionality when such a need arises. Agencies with the need to immediately write checks set up an “advance” bank account through the Treasurer and request an advance through MMARS, which funds a checking account for immediate access. Every agency, including the sheriffs, has an advance account for payroll emergencies, but other cases may arise based on business need. The Commonwealth receives full transparency into the amount collected and spent.

¹⁰⁵ M.G.L. c. 29, § 34(a).

Of concern, one office suggested to the OIG that typical controls need not apply because funds derived from civil process revenue are “not taxpayer money.” Other counties conveyed similar positions, both directly and indirectly, in interviews. The OIG strongly condemns this attitude – the sheriffs’ offices are Commonwealth agencies created to serve the public by engaging in specific activities. To the extent they collect revenue from private citizens in connection with such services, they do so only because the Legislature has authorized them to do so. All funds that flow through Commonwealth entities are public funds, whether they come from tax revenue or non-tax revenue, and are subject to the same high level of fiscal accountability. Any separation between on-MMARS and off-MMARS funds is purely superficial and a failure of internal controls. Such a cavalier approach to stewardship of public funds is alarming and almost certainly a contributing factor to a culture that pushes against accountability and transparency.

Finding 10. Sheriffs ended Fiscal Year 2025 with a collective \$36 million in public funds sitting in off-MMARS financial accounts.

At the close of Fiscal Year 2025, sheriffs collectively held over \$36 million in over 120 privately held bank accounts.

For some of these accounts, sheriffs are required to maintain balances. For example, so-called “inmate accounts” hold funds brought in by inmates at admission and must be returned upon their release.¹⁰⁶ However, the OIG identified multiple accounts that maintained large balances for no specific purpose. These accounts had largely been supplemented by funds the sheriffs received from inmate calling commissions or commissary commissions prior to recent changes in the law, and the sheriffs have yet to spend the funds. In some instances, these accounts do not accrue interest or provide any other tangible benefit to the sheriff or Commonwealth.

In sorting out all of these accounts, it is important to know whether sheriffs or the Commonwealth own these funds or whether they are acting as custodians, *i.e.*, inmate accounts. Accounts owned by sheriffs or the Commonwealth must meet requirements set by the Treasurer. Custodial accounts, at a minimum, should be listed for oversight purposes.

No other Commonwealth agency is permitted to maintain large balances of cash in off-MMARS accounts without purpose. As public funds, these balances would be more effectively used to offset the sheriffs’ annual deficits or revert to the General Fund. Accounts managed by the Commonwealth are monitored and funds are appropriately invested to increase earnings.

¹⁰⁶ M.G.L. c. 127, § 3.

Figure 20. Amounts Held in Off-MMARS Accounts at Close of FY25 by County.¹⁰⁷

County	Ending Balance
Barnstable	\$930,478
Berkshire	\$577,366
Bristol	\$7,863,723
Dukes	\$478,098
Essex	\$2,431,666
Franklin	\$833,077
Hampden	\$2,106,803
Hampshire	\$609,119
Middlesex	\$3,242,582
Nantucket	\$25,819
Norfolk	\$3,039,728
Plymouth	\$6,339,009
Suffolk	\$5,645,157
Worcester	\$1,939,615

¹⁰⁷ Includes nonprofit charitable organizations under the control of sheriffs' offices. These accounts are largely used for employee benefits or for community engagement.

Finding 11. Employee reimbursement practices in some sheriffs' offices are flawed.

Sheriffs' employees occasionally incur work-related expenses that are eligible for reimbursement. Reimbursement processes must comply with the Comptroller Employee Reimbursements and Allowances Policy, which requires that agencies implement appropriate internal controls.¹⁰⁸

Eleven of the fourteen sheriffs provided the OIG with specific travel and meal reimbursement policies. The three offices without such policies should draft and implement such written policies.

The OIG found that in practice, many sheriffs did a poor job of documenting and reporting reimbursements, making it difficult for oversight agencies to clearly review whether documentation supports expenses. For example, many reimbursements are filed on handwritten forms with handwritten corrections from reviewers and supporting documents attached haphazardly. All offices should move to electronic recordkeeping for employee reimbursements.

Finding 12. Some sheriffs' use of P-cards likely violated Comptroller policies.

Procurement cards (P-cards) are payment cards available to Commonwealth departments through the Comptroller. Thirteen of the fourteen sheriffs use P-cards.¹⁰⁹ They offer many benefits to the Commonwealth and the agencies using them, including ease of use, increased fiscal protection, and direct connections to MMARS accounts. Department responsibilities for P-card use include updating internal control plans, encumbering funds, paying the bill on time, maintaining a log and receipts of usage, and requiring each user to sign an Employee Use Agreement form.¹¹⁰ Only three of the thirteen sheriffs have internal policies regarding P-card usage in addition to the Comptroller's policy.

The largest categories of P-card spending from Fiscal Years 2023 to 2025 were travel (approximately \$1.5 million), online retail purchases (\$328,000), and restaurants (\$127,000¹¹¹). As reflected in Figure 21 below, between Fiscal Years 2023 and 2025, total P-card spending ranged from \$23,710 (Berkshire County) to \$543,316 (Norfolk County).

¹⁰⁸ OFFICE OF THE COMPTROLLER, *Employee Reimbursements and Allowances Policy* (last updated October 5, 2018), available at <https://public.powerdms.com/MAComptroller/documents/1779853>.

¹⁰⁹ Worcester is the only sheriff's office that does not use a Commonwealth P-card.

¹¹⁰ OFFICE OF THE COMPTROLLER, *Procurement Card Policy* (2026), available at <https://public.powerdms.com/MAComptroller/documents/1779658>.

¹¹¹ Source: Comptroller P-card data.

Figure 21. Sheriffs' Total P-Card Purchases (FY23 – FY25).¹¹²

County	FY2023	FY2024	FY2025	Total
Norfolk	\$124,794	\$167,960	\$250,562	\$543,316
Hampden	\$111,411	\$143,601	\$171,758	\$426,770
Franklin	\$140,941	\$126,586	\$147,484	\$415,011
Essex	\$82,597	\$141,604	\$150,926	\$375,127
Barnstable	\$73,479	\$114,062	\$128,268	\$315,808
Hampshire	\$104,770	\$97,012	\$96,019	\$297,801
Dukes	\$76,738	\$102,283	\$110,106	\$289,128
Suffolk	\$85,373	\$76,154	\$125,212	\$286,738
Plymouth	\$91,241	\$85,725	\$66,339	\$243,305
Middlesex	\$60,548	\$69,760	\$58,454	\$188,762
Bristol	\$31,624.52	\$53,936	\$40,847	\$126,408
Nantucket	\$27,321.27	\$33,066	\$38,544	\$98,931
Berkshire	\$0	\$3,383	\$20,327	\$23,710
Total	\$1,010,839	\$1,215,131	\$1,404,845	\$3,630,815

¹¹² Source: Comptroller P-card data.

Figure 22. Top 5 Total P-Card Vendors (FY23 – FY25).

Vendor	FY2023	FY2024	FY2025	Total
Amazon	\$77,602	\$117,294	\$133,559	\$328,455
Delta	\$46,173	\$45,424	\$49,118	\$140,715
JetBlue	\$35,980	\$52,847	\$44,340	\$133,167
Hilton	\$29,187	\$33,302	\$26,804	\$108,311
Marriott	\$28,495	\$32,392	\$25,466	\$87,263

Before having access to an agency P-card, an employee must execute the standard employee use agreement form. Part of this form states, “I agree to use the Procurement Card for approved business purchases only and I agree that the Procurement Card may not be used under any circumstances to purchase items for my personal use or for any use not authorized by the Department.”

A review of sheriff P-card spending revealed some questionable transactions that may not be in compliance with this agreement. While most of the large purchases appear to be in line with the intended purpose of the cards, some of the smaller purchases are consistent with individuals purchasing food and items for personal use. These questionable purchases include candy and single cans of soda and an energy drink purchased at drug stores, individual coffee purchases, small-dollar purchases at grocery stores, entertainment subscription services such as ESPN Plus and Netflix, and Uber Eats deliveries. While these purchases do not amount to a high-dollar figure and would not affect the sheriffs’ deficit, it does suggest an abuse of public funds for personal use. The purchase of one’s morning coffee is not likely to be an appropriate use of public funds.

As noted in Finding 46, Franklin County had a high volume of these types of purchases, notably between 2022 and 2024.

Finding 13. The OIG was unable to verify whether sheriffs remitted accrued interest to the Commonwealth as required by the Massachusetts General Laws.

Section 34 of Chapter 29 of the Massachusetts General Laws allows state agencies to hold accounts at private financial institutions with the written consent of the Treasurer. Section 34 unambiguously states that all interest received on these accounts “shall be paid to the Commonwealth.” As stated previously in this report, the OIG identified over 100 such accounts at private financial institutions that the sheriffs control. Of these accounts, 53 were identified as interest-bearing accounts. During Fiscal Year 2025, these accounts accrued approximately \$155,000 in interest.

Sheriffs regularly make payments to the Commonwealth for the Commonwealth’s share of civil process fees. These payments are generally made with physical checks or electronic transfers, and are not accompanied by itemized breakdowns of what comprises the payment. Accordingly, the OIG was unable to confirm whether the sheriffs included the interest owed to the Commonwealth pursuant to Section 34 in these payments.

Figure 23. Amount of Accrued Interest in Sheriffs’ Bank Accounts (FY25).

County	FY25 Bank Interest
Barnstable	\$0.03
Berkshire	\$0
Bristol	\$522.54
Dukes	\$1,281.21
Essex	\$48,325.59
Franklin	\$15,118.09
Hampden	\$11,219.73
Hampshire	\$766.70
Middlesex	\$64,556.86
Nantucket	\$0
Norfolk	\$3,321.32
Plymouth	\$8,606.32
Suffolk	\$931.97
Worcester	\$82.48

Inmate Programming

The programs sheriffs offer to inmates make up a fundamental component of the mission of correctional agencies like the sheriffs. State law lays out basic requirements for programs in county correctional facilities. These basic requirements include religious offerings, educational programs,

vocational training and labor, and outside communications. All sheriffs maintaining a county correctional facility offer programs that meet these requirements, and some offer more extensive programs.¹¹³ Without specific budgets for programs, however, there is great disparity, and expenses, for these programs across the sheriffs' offices.

Finding 14. Sheriffs' offices have not implemented uniform programs.

Each sheriff asserts that they serve a unique inmate population with unique needs, which is reflected in the different resources and programs available in each of the sheriffs' facilities. For instance, most sheriffs offer inmates opportunities to obtain their General Education Diploma (GED), while others allow inmates to take classes and obtain college credits from community colleges. Some offices even offer college credits from advanced institutions, such as the Massachusetts Institute of Technology.

In some instances, different sheriffs' offices offer similar programs, but the names of these programs lack uniformity. For example, an "anger management" course in one county may be substantively equivalent to an "emotional regulation" course in another county.

The OIG recognizes that given the differing resources and needs of their inmate population, counties require flexibility and reasonable discretion to offer the best available programs in their communities. However, lack of common program offerings, and naming conventions, creates challenges in evaluating and funding the programs. Sheriffs throughout the Commonwealth should aim, whenever possible, to adopt uniform programming, standards, and terminology to allow reviewers and budget writers to more effectively evaluate and fund these programs. While there may be a need for sheriffs to have some flexibility, it does seem inequitable that the level and quality of available programming is dependent on where one serves time.

Medication-Assisted Treatment

All sheriffs, and the DOC, are required to provide medication-assisted treatment (MAT) to inmates with opioid use disorder. This requirement has been established by the courts¹¹⁴ and through agreements with the federal government,¹¹⁵ but not by statute. The way sheriffs' offices administer MAT varies. Some offices provide MAT services in-house using medical professionals that are employees of the office (payroll costs), while others contract with outside vendors to provide the services (vendor costs).

To fund "costs associated with the delivery of [MAT] for opioid use disorder" at county correctional facilities and the DOC, the Legislature began funding a reserve account in Fiscal Year 2020. The Legislature funded the reserve account at \$18.5 million between Fiscal Year 2023 and Fiscal Year

¹¹³ MASS. SHERIFFS' ASSOCIATION, *Program Matrix*, available at <https://www.masssheriffs.org/programs>.

¹¹⁴ See *Pesce v. Coppinger*, 355 F. Supp. 3d 35 (D. Mass. 2018). See also *Maura O'Neil as Administrator of the Estate of Madelyn E. Linsenmeir v. City of Springfield et al.*, C.A. No. 20-30036.

¹¹⁵ See Press Release, U.S. Attorney's Office District of Massachusetts (April 1, 2022), available at <https://www.justice.gov/usao-ma/pr/us-attorney-rollins-announces-correctional-facilities-statewide-maintain-all-medications>.

2025. As noted in Figure 24 below, the reserve account was insufficient to cover all costs associated with MAT for the sheriffs and the DOC.

Figure 24. MAT Vendor and Payroll Costs for Sheriffs and DOC (FY23 – FY25).¹¹⁶

	FY23	FY24	FY25
Sheriff Vendor Costs	\$11.6M	\$10.7M	\$14.1M
Sheriff Payroll Costs	\$8.5M	\$11.4M	\$12.2M
DOC Vendor Costs	\$9.6M	\$10.9M	\$13.7M
Total Costs	\$29.7M	\$33M	\$40M
MAT Reserve	\$18.5M	\$18.5M	\$18.5M
Reserve Surplus (Deficit)	(\$11.2M)	(\$14.5M)	(\$21.5M)

Finding 15. The Legislature and A&F did not sufficiently fund the MAT reserve account.

Figure 24 shows that the MAT reserve account was not sufficiently funded between Fiscal Year 2023 and Fiscal Year 2025 to cover MAT-related costs for sheriffs and the DOC. During that time, the MAT reserve account funding in the GAA remained stagnant at \$18.5 million, despite sheriff and DOC vendor expenses collectively averaging \$22.7 million each year. The sheriffs’ reported payroll costs associated with providing MAT averaged an additional \$9.6 million per year. Thus, a historic review of the costs associated with MAT suggests the reserve account has not been fully funded and relies on supplemental budget funding to reimburse all true costs.

Finding 16. It is unclear which expenditures are eligible for reimbursement from the MAT reserve account.

The line item for the MAT reserve account in the Fiscal Year 2025 GAA states that the funding is for “costs associated with the delivery” of MAT. The OIG found that the sheriffs’ interpretation of this language was inconsistent on what costs the MAT reserve account covers or how much of the costs the account covers. Some sheriffs believed that only vendor and payroll costs directly connected to the provision of MAT were reimbursable, while others believed that indirect payroll costs for corrections officers and other costs were also eligible. The OIG was not made aware of any additional law, policy, or guidance on this issue.

¹¹⁶ The OIG did not obtain payroll data from the DOC.

The OIG found that sheriffs generally understood that the reserve fund would cover all costs associated with MAT on a dollar-for-dollar basis. In contrast, A&F reported to the OIG that, because the MAT reserve account is insufficient to cover all MAT costs for sheriffs and the DOC, A&F distributed MAT funding via a formula-based approach which resulted in some counties receiving more from the reserve account than their MAT expenditures. This inconsistent understanding led to sheriffs not having a known ceiling of the amount of MAT costs that will be reimbursed by A&F, leading to deficit spending. It also resulted in certain sheriffs receiving more in MAT funds than their actual costs.

No-Cost Calls

The no-cost calls law enacted in 2023 requires sheriffs' offices to provide "voice communication services" to inmates free of charge. The law also prohibits sheriffs from reducing access to what was available prior to the law's enactment.¹¹⁷ Prior to the passage of this law, vendors charged inmates or the person receiving the calls on a per-call basis and paid the sheriffs a commission based on the amount of revenue collected. Sheriffs generally retained this revenue and used it for purposes which included funding of inmate programming. With the calls now free, sheriffs no longer collect this revenue.

All sheriffs' offices had existing contracts with telephone providers prior to no-cost calls, the majority of which were with Securus Technologies (Securus) pursuant to a blanket contract the vendor has with DOC. With the passage of the no-cost calls law, sheriffs had to amend these contracts to include a new billing structure. The law required the DOC and sheriffs to renegotiate their contracts with their telephone providers and "seek to maximize purchasing power and consolidate contracts to the extent feasible" upon the expiration of "any contract for voice communication services."¹¹⁸

The Securus contract is set to expire in 2028. The OIG understands that the DOC has begun the process to procure a new contract for 2028. The DOC indicated to the OIG that it will be procuring the contract for itself; however, the DOC will allow sheriffs to "piggy-back" on the contract once procured. As noted in the OIG's recommendations in this report, to utilize the purchasing power of the sheriffs, the Legislature should consider requiring the DOC and the sheriffs to jointly procure the next contract for a no-cost calling vendor, rather than allowing the sheriffs to simply "piggy-back" on the contract. The OIG believes a joint procurement could potentially expand competition and result in lower costs for both DOC and the sheriffs.

Finding 17. The enactment of the no-cost calls law has caused financial strain on sheriffs' budgets, but it did not cause the historic Fiscal Year 2025 deficit.

The enactment of the no-cost calls law caused financial strain on sheriffs' budgets in Fiscal Years 2024 and 2025. Not only did the legislation result in higher communications expenses for the sheriffs and lost revenue from commissions, but most sheriffs also reported having to hire additional staff to monitor

¹¹⁷ 2023 Mass. Acts c. 64; M.G.L. c. 127, § 87A(b).

¹¹⁸ 2023 Mass. Acts c. 64, § 2(b).

the increased phone call volume by inmates. As reported in the OIG’s preliminary report, in Fiscal Year 2024 (December 1, 2023, through June 30, 2024), the sheriffs spent a combined \$9 million in vendor costs and estimated payroll costs for no-cost calls.¹¹⁹ In Fiscal Year 2025, the first full year of no-cost calls, sheriffs spent a combined \$25.1 million on vendor and estimated payroll costs.¹²⁰

While A&F has reimbursed sheriffs for vendor costs associated with no-cost calls through the Communications Access Trust Fund, A&F did not distribute the funding until after the fiscal year ended. Sheriffs reported to the OIG that the delay in reimbursement caused financial strain on their budgets, which then resulted in sheriffs having to technically spend in a deficit. In Fiscal Year 2025, more than \$12 million of the originally reported \$162 million deficit was attributed to no-cost calls. While these expenses are significant, no-cost calls were not the sole cause of the deficit accrued by the sheriffs.

Figure 25. No-Cost Calling Vendor and Payroll Costs for Sheriffs (FY24 – FY25).

County	FY25			FY24		
	Vendor Costs	Payroll Costs	Total	Vendor Costs	Payroll Costs	Total
Barnstable	\$539,300	\$634,600	\$1.2M	\$232,000	\$573,600	\$805,500
Berkshire	\$410,100	\$109,000	\$519,100	\$255,900	\$53,100	\$309,100
Bristol	\$1.8M	\$135,000	\$1.9M	\$954,700	\$135,000	\$1.1M
Dukes	\$20,800	\$109,900	\$130,700	\$9,100	\$56,600	\$65,700
Essex	\$1.6M	\$0	\$1.6M	\$1.1M	\$0	\$1.1M
Franklin	\$503,700	\$195,000	\$698,700	\$0	\$108,800	\$108,800
Hampden	\$379,100	\$85,000	\$464,100	\$160,200	\$85,000	\$245,200
Hampshire	\$109,600	\$38,300	\$147,900	\$70,200	\$38,300	\$108,500
Middlesex	\$1.5M	\$99,600	\$1.6M	\$821,500	\$5,600	\$827,100
Nantucket ¹²¹	N/A	N/A	N/A	N/A	N/A	N/A
Norfolk	\$807,300	\$114,300	\$921,600	\$582,500	\$113,200	\$695,800
Plymouth	\$1.3M	\$773,900	\$2.1M	\$614,300	\$730,400	\$1.3M
Suffolk	\$2.2M	N/P	\$2.2M	\$1.4M	N/P	\$1.4M

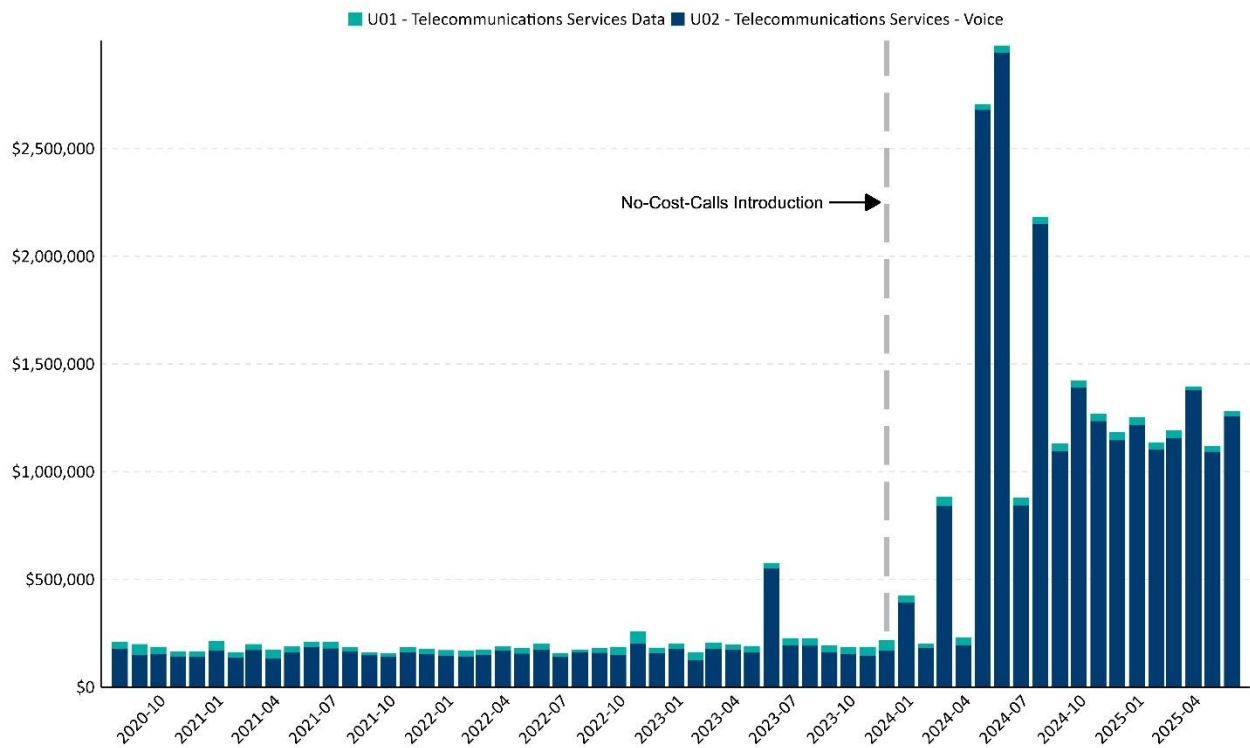
¹¹⁹ MASS. OFFICE OF THE INSPECTOR GEN., *A Preliminary Review of Sheriffs’ Budgets and Expenditures* (2026), at 56, available at <https://www.mass.gov/doc/a-preliminary-review-of-sheriffs-budgets-and-expenditures/download>.

¹²⁰ *Id.*

¹²¹ Nantucket does not operate a county correctional facility and therefore did not have substantial expenses attributable to the no-cost calls law.

County	FY25			FY24		
	Vendor Costs	Payroll Costs	Total	Vendor Costs	Payroll Costs	Total
Worcester	\$1.4M	\$157,500	\$1.6M	\$850,000	\$80,700	\$930,700
Total Counties	\$12.6M	\$2.5M	\$15.1M	\$7.1M	\$2M	\$9M
DOC	\$10.1M		\$10.1M	\$4.9M		\$4.9M
Total Counties and DOC	\$22.7M	\$2.5M	\$25.1M	\$12.0M	\$2M	\$13.9M
No-Cost Call Reserve	\$22.5M			\$20M		
Reserve Surplus (Deficit)	(\$153,100)			\$8M		

Figure 26. Sheriffs' Spending on Telecommunications Services.



With the implementation of no-cost calls, sheriffs lost commission revenue from their communication providers. In Fiscal Year 2023 sheriffs reported that they collected more than \$2.3 million

in commissions. In Fiscal Year 2024, the last year sheriffs collected commissions from phone providers, sheriffs collected more than \$1.3 million. Sheriffs told the OIG that they used these funds to pay for programs for inmates.¹²² Without this revenue stream, sheriffs must use funds from their GAA if they wish to continue certain inmate programs. The Legislature should recognize this lost revenue stream as it considers resetting the baseline budget for all sheriffs' offices.

Finding 18. The services required under the no-cost call law result in disparity in cost per office.

The no-cost call law covers a variety of services, such as voice calling, video calling, and text-based messaging. Although the law went into effect in December 2023, the sheriffs must continue to offer inmates all services they offered on July 1, 2023. Many sheriffs had incorporated individual tablets for inmate communications prior to December 2023, and some allowed video calling, meaning that these sheriffs must continue to offer tablets to inmates under the no-cost call law while other sheriffs, who did not allow the same types of communication services, do not have this expense. Prior to the passage of the no-cost calls legislation, most sheriffs' offices placed restrictions on when inmates could make calls only during "lights out." Sheriffs allowed the financial burden surrounding phone calls to naturally govern the time of phone use.

Due to the differences in communications services sheriffs' facilities previously offered to inmates at the inmates' own expense, combined with the new legislation which requires the facilities to provide the same level of services but at the sheriffs' expense, telecommunications costs across counties are currently showing significant disparities. Further impacting this disparity is that some sheriffs must make other communication services available to inmates that are distinct from phone calls, such as video calls and e-messages.

Because different counties provide different types of communication services, their costs vary greatly. The Legislature should rework the no-cost calling law to provide consistency across sheriffs' offices as to what constitutes free communication in terms of services, length of calls, and calling hours, and to specify that communication should not negatively impact programming.

¹²² The OIG found that inmate communication commissions were largely collected in off-MMARS bank accounts. For more concerning the sheriffs off-MMARS activity, see Findings 9 and 10.

Figure 27. Total Telecommunication Expenses Per Sheriff's Office and DOC (FY25).

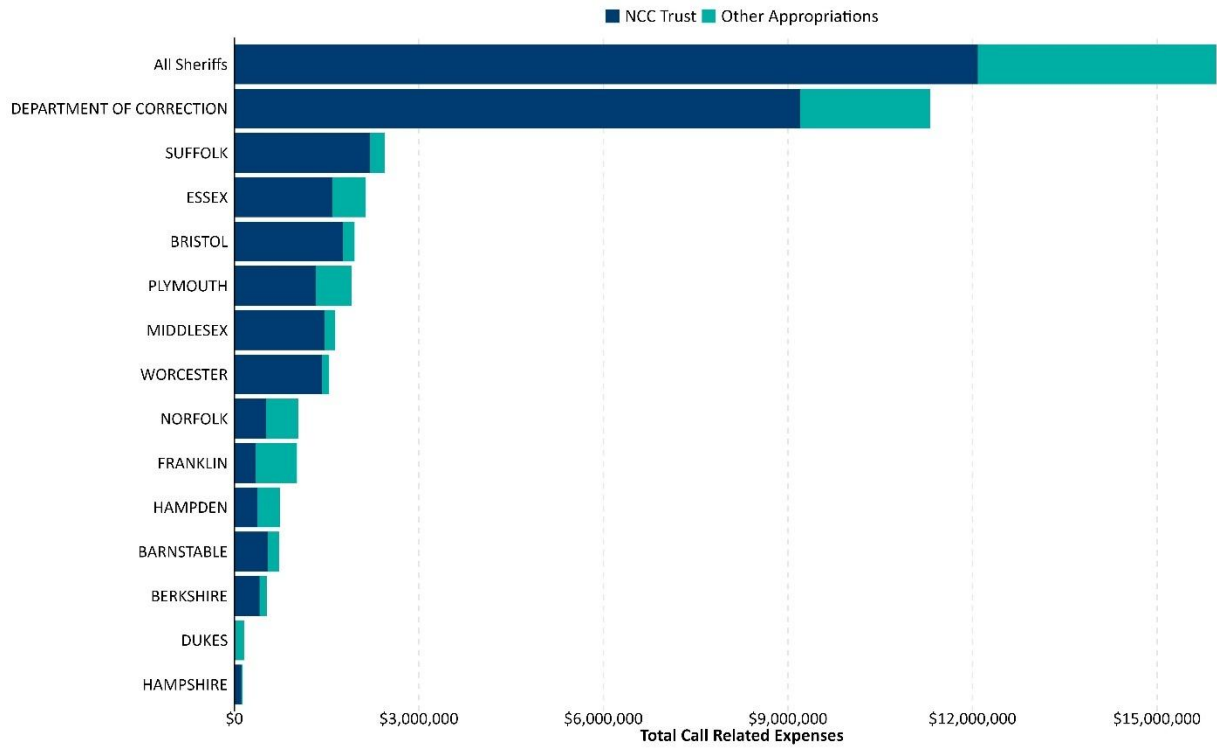
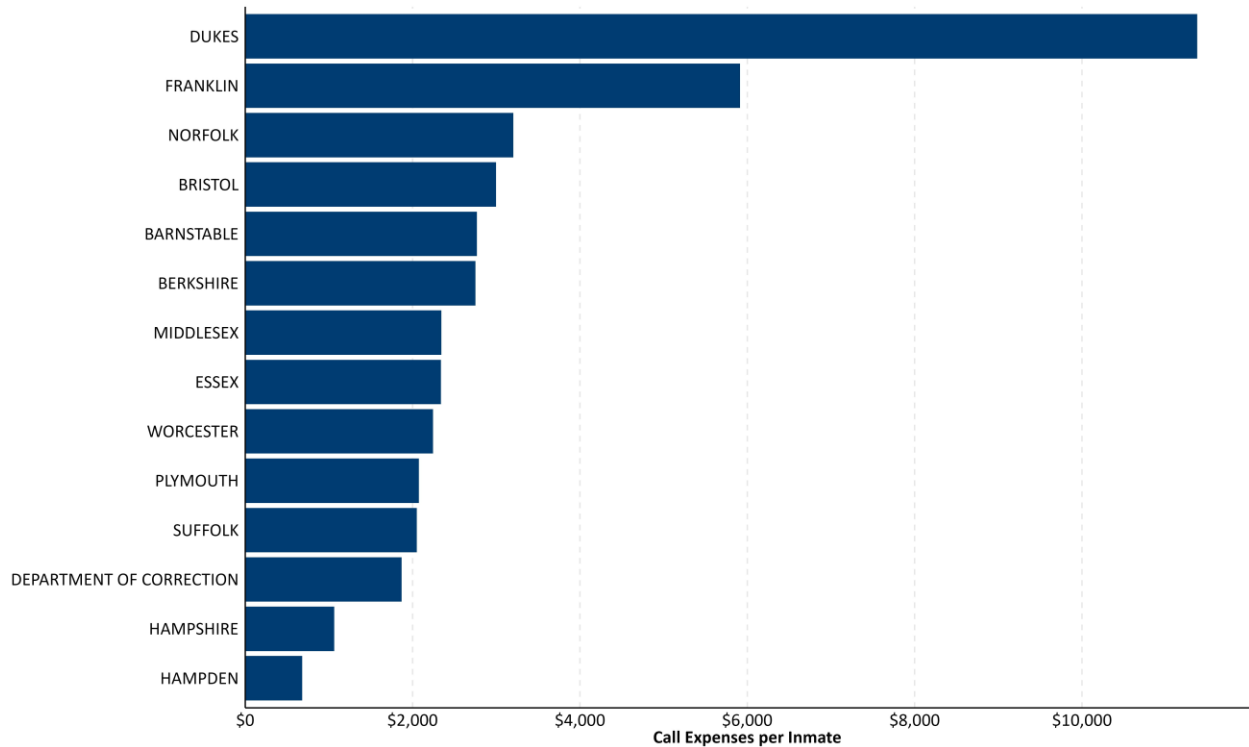


Figure 28. Telecommunication Expenses Per Inmate (FY25).



Finding 19. Some sheriffs have reported that unlimited phone calls have been disruptive and distracting to the inmate population.

Several sheriffs with whom the OIG spoke have described no-cost calls as disruptive to the operation of correctional facilities. Because sheriffs did not have any restrictions on how many phone calls an inmate can make, under the no-cost calls law sheriffs cannot legally restrict inmates' telephone use, resulting in unlimited access to phone calls. Sheriffs have said that unlimited access to phone calls has been detrimental to inmates' rehabilitation. Some sheriffs have seen a decline in inmate participation in inmate programs, while others have reported seeing an increase in criminal activity, including an increase in restraining order violations.

While the OIG certainly does not dispute the importance of allowing inmates to communicate, the Legislature should consider if there should be some reasonable limitations on calls. Furthermore, the Legislature should clarify whether no-cost calls include video calls and e-messaging, and if an inmate's failure to participate in certain levels of programming can be excused due to unlimited phone time.

Finding 20. Unlimited phone calls have increased the sheriffs' workload.

Unlimited access to communication outside the correctional facilities has greatly increased the sheriffs' workload. With the increase in voice and video calls as well as e-messaging, sheriffs must dedicate more resources to review these communications. In many cases this has resulted in an increase in staffing and additional IT needs. Increased staffing to review calls could lead to increased overtime or additional employee positions. The vast volume of communications must be reviewed, virtually stored, and accessible. This results in an increase in IT work within the sheriffs' offices.

In addition to the work of those reviewing and storing these communications, law enforcement agencies often use recorded calls and messages in their investigations. The increase in communications has led to an increase in law enforcement requests to obtain access to the calls. These requests increase the workload of the legal departments within sheriffs' offices, as well as within IT departments.

Finding 21. The Legislature and A&F have not adequately funded the Communications Access Trust Fund.

In Fiscal Year 2024, the Commonwealth funded the Communications Access Trust Fund at \$20 million.¹²³ In Fiscal Year 2025, the Commonwealth funded the Communication Access Trust Fund at \$10 million.¹²⁴ As shown in Figure 25 above, in Fiscal Year 2025, the sheriffs and DOC spent \$22.7 million on vendor costs associated with no-cost calling. In the current fiscal year, the Commonwealth funded the Communication Access Trust Fund at \$1 million.¹²⁵ Based on a historic review of the costs associated with

¹²³ 2022 Mass. Acts c. 126, § 2, line item 1595-6153.

¹²⁴ 2024 Mass. Acts c. 140, § 2, line item 1595-6153.

¹²⁵ 2025 Mass. Acts c. 9, § 2, line item 1595-6153.

no-cost calls, the Communications Access Trust Fund is not funded properly and relies on supplemental budget funding.

Finding 22. A&F has not properly administered the Communications Access Trust Fund.

As stated, the Legislature funds no-cost calls through the Communications Access Trust Fund. The law requires sheriffs to submit quarterly reports to A&F, documenting the communication services provided free of charge,¹²⁶ and requires A&F to make payments to sheriffs on a quarterly basis.¹²⁷

The OIG found that the Massachusetts Sheriffs' Association (MSA) submits the required documentation to A&F on behalf of the sheriffs quarterly in compliance with the law; despite this, A&F failed to remit Communications Access Trust Fund payments to sheriffs on a quarterly basis. Instead, in Fiscal Year 2024, A&F issued these payments between January 6, 2025, and January 8, 2025 (six months after the fiscal year ended) while in Fiscal Year 2025, A&F issued these payments between December 4, 2025, and December 18, 2025 (five months after the fiscal year ended).

Comparison to the Department of Correction

The DOC is an executive branch agency responsible for managing the state prison system and its 13 institutions; accordingly, it has goals and challenges that are comparable in many ways to the sheriffs' offices. The size and breadth of responsibilities of the DOC versus that of the individual sheriffs' offices, along with the differing needs of the populations they serve and the lack of full independence, make a comparison between DOC and the sheriffs not a perfect fit. However, some comparable aspects of their respective functions were reviewed pursuant to the legislative directive, including salaries, overtime, and overall mission.

Finding 23. The base salaries for DOC corrections officers are higher than the base salaries of sheriffs' corrections officers.

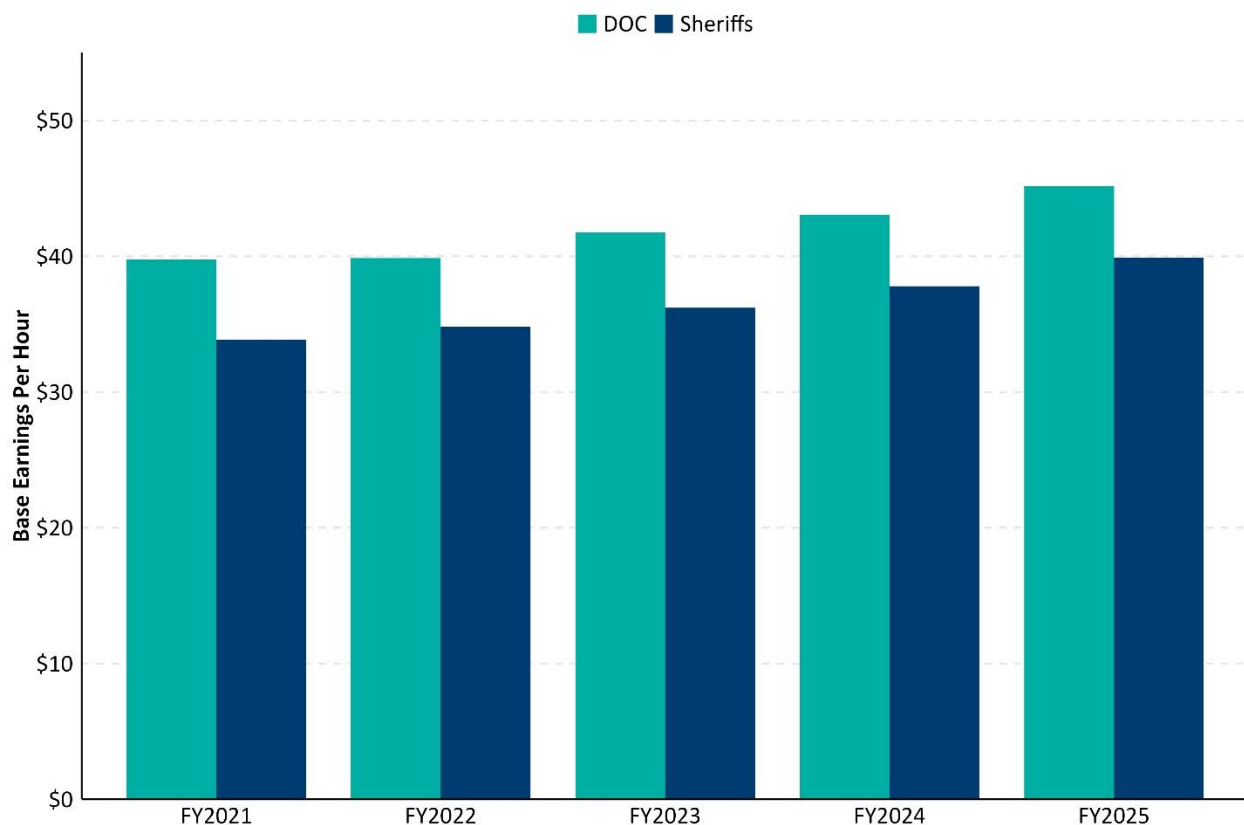
A common issue reported by almost all sheriffs' offices is employee retention. In interviews, sheriffs advised that the job responsibilities of a corrections officer are not suitable for everyone, and that a competitive salary is essential to attracting and retaining employees. As demonstrated in Figure 29 below, DOC corrections officers consistently earn more than those employed by sheriffs. In Fiscal Year 2021 the median base earning for corrections officers with the DOC was \$83,000 per year. The sheriffs did not reach this amount for median base salary for corrections officers until Fiscal Year 2025. The sheriffs salaries have increased from \$62,000 per year in Fiscal Year 2021, but as of Fiscal Year 2025 their median base salary of \$83,000 per year is still less than DOC's of \$93,000 per year. The sheriffs reported that this puts them at a disadvantage with the already limited pool of candidates. This further restriction of the

¹²⁶ M.G.L. c. 29, § 2XXXXX(c).

¹²⁷ M.G.L. c. 29, §2XXXXX(b).

potential manpower contributes to the difficulty in hiring corrections officers and makes retention difficult, which in turn increases overtime costs sheriffs must pay their existing employees.

Figure 29. Median Base Earnings for Corrections Officers (FY21 – FY25).



Finding 24. The DOC and the sheriffs use overtime to similar degrees.

Many factors can potentially lead to necessary overtime, especially in a secure facility that requires 24/7 staffing and operations. Every facility has a minimum number of posts that must be covered for inmate and employee safety. Whenever personnel must leave their post, someone else must cover it to ensure safety and to comply with applicable law.¹²⁸ This often results in overtime hours and increased spending.

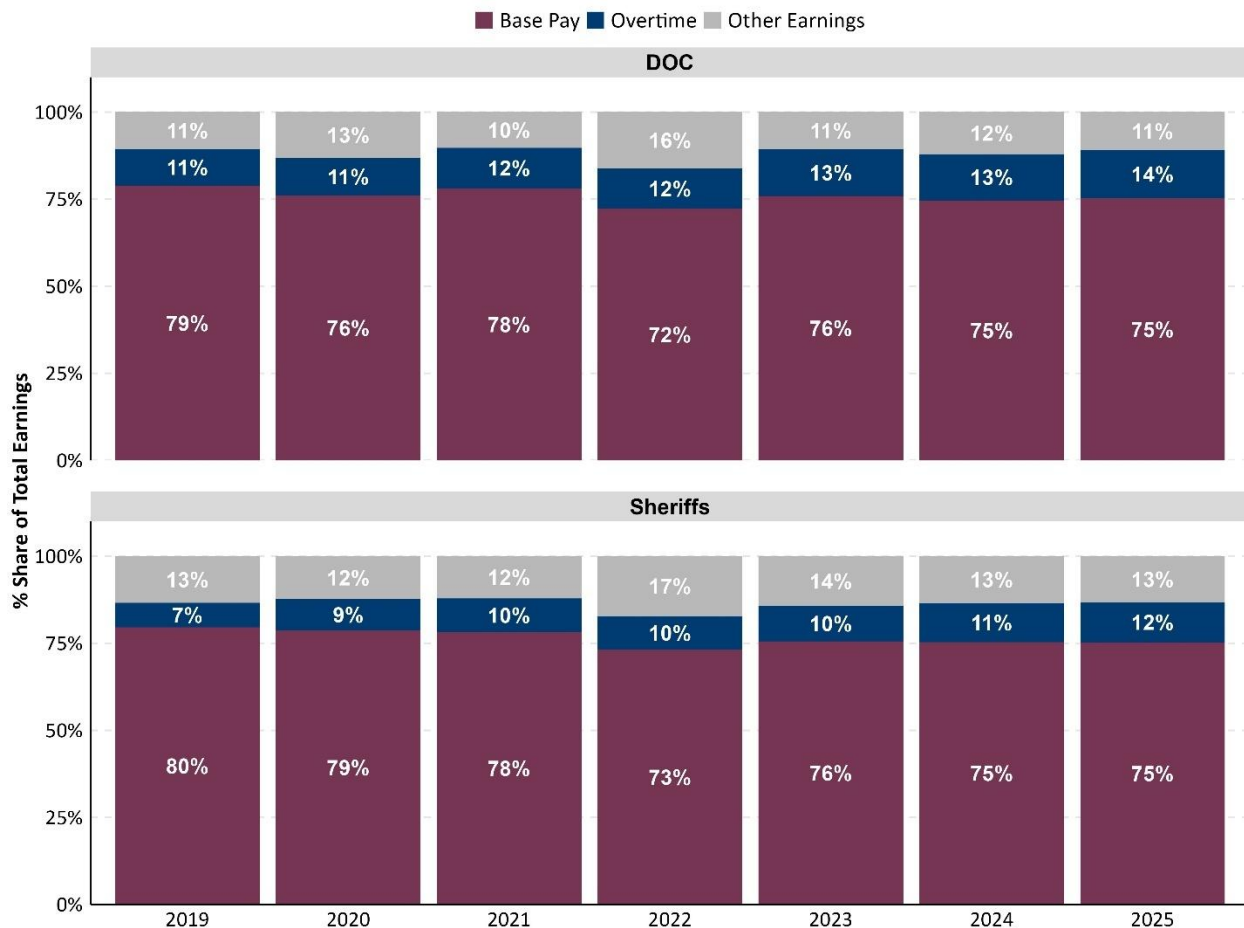
As seen in Figure 30 below, the sheriffs and DOC pay nearly identical percentages in base pay, with DOC paying slightly higher percentages in overtime costs and the sheriffs paying slightly higher percentages in other earnings. Other earnings are payments such as compensation time payments, education incentives, and longevity pay.

From 2023 through 2025, on average 13.3% of DOC employees’ earnings were from overtime. In that same time frame the sheriffs’ employees earned 11% of earnings through overtime. In Fiscal Year

¹²⁸ See 103 CMR 924.00.

2025, the sheriffs collectively spent over \$74 million on overtime, while DOC spent \$64 million. Also in Fiscal Year 2025, the sheriffs spent \$84.9 million in leave buyback and other earnings, while the DOC spent \$50.3 million in leave buyback and other earnings.

Figure 30. Percentage of DOC and Sheriff Employee Earnings Paid to Overtime Costs.



Civil Process

One of the clear statutory duties for all sheriffs beyond operation of the county correctional facilities is service of process (civil process).

Operating civil process units in a county is analogous in many ways to running a small business. The unit is required to provide the service, collect revenue, administer payroll, process refunds, issue tax documents, and various other functions. Each sheriff's office has developed its own operating structure to perform its civil process functions. While there are many commonalities, there are also significant differences and a lack of transparency which is inconsistent with sound fiscal practice. The Commonwealth has a strong interest in having these offices structured and operating in a similar manner to allow for more effective oversight and to ensure that legislative mandates are carried out.

Ever since the sheriffs' offices became state agencies, their varying operating structures for civil process have posed a recurrent problem which various entities have attempted to address. Prior recommendations for improving the civil process structure can be found in the State Auditor's 2010 summary report¹²⁹ and in a 2013 Special Commission report.¹³⁰ At a high level, entities have made the recurring recommendation that sheriffs bring civil process within the organization of the office and that sheriffs record civil process fees and expenditures in the state accounting system. While it appears that there has been improvement in the intervening years, these recommendations have not been universally adopted by the 14 sheriffs of the Commonwealth.

In its April 16, 2026 letter to the House and Senate committees on Ways and Means, the Massachusetts Sheriffs' Association (MSA) indicated that it is committed to forming a working group to examine civil process operations. The Legislature should take steps to work with the MSA and the sheriffs to review this matter and enact meaningful civil process reform. The final reform should require the same structure for all 14 sheriffs and follow the same approach to retain revenue, if any, and determine what revenues are remitted to the General Fund.

Finding 25. Sheriffs structure and operate civil process units inconsistently.

The OIG found multiple variations in the way that sheriffs' offices integrate civil process into the organizational structure of the office and staff personnel to perform its functions.

The majority of sheriffs structure civil process as a unit or department of the office without any further distinction. Some sheriffs, however, draw a larger distinction between civil process and the office. The Hampden County Sheriff's Office and the Hampshire County Sheriff's Office operate civil process as a political subdivision of the office, with its own financial books. Eight offices maintain a separate tax ID for civil process employees.

The Worcester County Sheriff's Office is the only office that operates civil process through a nonprofit LLC, staffed by employees of the nonprofit entity as well as office employees. Formally separating civil process from the office of sheriff reduces transparency regarding organizational structure, use of funds, and remittance of fees to the General Fund. It should be noted that individuals performing civil process functions, whether with the sheriff's office or some other entity, do so by virtue of the statutory authority provided to deputy sheriffs; thus, the authority to perform this work is not independently derived and cannot be performed by private actors.

The majority of sheriffs staff civil process with employees of the sheriff's office. Several sheriffs, however, also pay contractors to perform certain functions for civil process. The Bristol, Middlesex,

¹²⁹ See *Audit No. 2010-8024-14S*, MASSACHUSETTS OFFICE OF THE STATE AUDITOR 50–53 (April 30, 2010), available at <https://www.mass.gov/doc/transfer-of-county-sheriffs-offices-to-the-commonwealth-in-accordance-with-chapter-61-of-the/download>.

¹³⁰ See *Report of the Special Commission Relative to the Reorganization or Consolidation of Sheriffs' Offices*, S. REP. NO. 1865 at 25–30 (July 11, 2013), available at <https://malegislature.gov/Bills/188/S1865>.

Norfolk, and Plymouth County sheriffs’ offices operate civil process units with both state employees and contractors.

Figure 31 shows the variety of civil process organizational structures and personnel staffing that the OIG found among the sheriffs’ offices.

Figure 31. Structures of Sheriffs’ Offices’ Civil Process Divisions.

County	Operating Structure	Who Serves? (Employees)
Barnstable	Within Office	Office employees
Berkshire	Within Office	Office employees
Bristol	Within Office	Office employees Contract employee
Dukes	Within Office	Office employees
Essex	Within Office Separate tax ID	Office employees
Franklin	Within Office Separate tax ID	Office employees
Hampden	Political subdivision of Office Separate tax ID	Subdivision employees Office employees
Hampshire	Political subdivision of Office Separate tax ID	Office employees
Middlesex	Within Office Separate tax ID	Office employees Contractors
Nantucket	Within Office	Office employees
Norfolk	Within Office	Office employees

County	Operating Structure	Who Serves? (Employees)
	Separate tax ID	Contractors
Plymouth	Within Office	Office employees
	Separate tax ID	Contract employee
Suffolk	Within Office	Office employees
	Separate tax ID	Contract employees
Worcester	Separate Entity (non-profit LLC) ¹³¹	Employees of non-profit
		Office employees

Finding 26. Laws governing civil and criminal process fees are outdated and unnecessarily complex.

Sheriffs are required by law to charge and collect fees for service of process. The OIG found that these laws are in ways outdated:

- M.G.L. c. 262, § 8 sets the fees that sheriffs may charge for various civil process functions and was last amended in 2003.¹³² The fees are set dollar amounts and not tied to the consumer price index or any other metric designed to match inflation.
- M.G.L. c. 262, § 8A requires deputy sheriffs to annually record civil process fees with the county treasurer and was last amended in 1977. As a state agency, sheriffs’ offices should not be reporting financial activity to county governments. Further, in many cases such a position is no longer in existence with the abolition of certain county governments.

The OIG also found that, when transferring authority for sheriffs’ offices from the non-abolished counties to the Commonwealth, the Legislature created a remittance calculation for civil process fees that is unnecessarily complex. Since the civil process fees were increased in 2003, sheriffs’ offices have been required to remit 50% of the increased amount to the General Fund.¹³³ The legislation stated, in relevant part, as follows:

SECTION 639. Notwithstanding any general or special law to the contrary, 50 per cent of the fees collected by any sheriff or deputy sheriff, including those sheriffs and deputy

¹³¹ Worcester County Sheriff Civil Process Division, Inc.

¹³² See St. 2003 c. 26, § 503 (amending civil process fees identified in M.G.L. c. 262, § 8).

¹³³ Acts 2003, c. 26, § 639.

sheriffs serving civil process within a county that has not been abolished pursuant to chapter 34B of the General Laws or any other applicable provision of law, **in excess of the fee structure in place for section 8 of chapter 262 of the General Laws prior to July 1, 2003 and pursuant to section 649 of this act, shall be transmitted to the state treasurer for deposit into the General Fund of the commonwealth.**¹³⁴

While most sheriffs are in agreement that this law requires them to remit to the General Fund 50% of the amount that fees rose in 2003, one sheriff's office informed the OIG that it interprets this language to mean only that 50% of fees charged by a sheriff in excess of the limits in the General Laws must be remitted. The OIG disagrees with this interpretation. Chapter 262 of the General Laws clearly sets the fees sheriffs may charge and does not permit sheriffs to charge above or below that amount.¹³⁵ Further, this interpretation is contradictory to the plain language of the 2003 statute.

In the 2009 act that transferred authority for sheriffs' offices from non-abolished counties to the Commonwealth, however, the Legislature further provided that "civil process, inmate telephone, and commissary funds shall remain with the office of sheriff" for Barnstable, Bristol, Dukes, Nantucket, Norfolk, Plymouth and Suffolk counties.¹³⁶ The OIG found that the sheriffs have inconsistent understandings of the effect of this language, and that it is ambiguous as to whether it negates the 2003 requirement that a portion of the fees go to the General Fund or whether it simply prevents the entirety of the fees from having to go to the General Fund as a result of the transfer to the Commonwealth, as would be the case for other state agencies.

Finding 27. Sheriffs' offices commingle funds derived from civil process fees with funds unrelated to civil process in off-MMARS bank accounts.

Chapter 29 requires that state agencies receive permission from the Treasurer to open off-MMARS bank accounts.¹³⁷ However, as discussed above, sheriffs are permitted to open and use private financial accounts for the purpose of receiving and expending revenue from civil process fees. The OIG found that while sheriffs generally refer to these accounts as "civil process accounts," many sheriffs use them to collect and expend other off-MMARS revenue as well to circumvent oversight and avoid setting up accounts through the Treasury.

For example, Plymouth County uses a civil process account to receive, and pay out, funds related to paid details. Middlesex County uses a civil process account as a pass-through account for payments for

¹³⁴ Acts 2003, c. 61, § 639 (emphasis added).

¹³⁵ M.G.L. c. 262, § 8 ("The fees of sheriffs, deputy sheriffs and constables shall be as follows...").

¹³⁶ 2009 Mass. Acts c. 61, § 12(c). In a 2022 decision by the SJC, the high court interpreted the phrase "shall remain with the office of the sheriff" to mean that the 2009 Act "confers authority to the sheriff to both collect and retain" the specified revenue (in that case, inmate telephone revenue) without depositing it into the General Fund. *See Pearson v. Sheriff of Bristol Cnty.*, 489 Mass. 691, 699 (2022).

¹³⁷ M.G.L. c. 29, § 34.

a youth community outreach program. Other counties maintain many “civil process” accounts at various financial institutions and move funds around, making the source and purpose difficult to discern.

Finding 28. Because sheriffs commingle civil process revenues and expenditures with other accounts, it is difficult to ascertain whether civil process units are, or can be, self-funded enterprises.

Sheriffs consistently reported in interviews that civil process duties cannot be fulfilled solely with revenue from current civil process fees. The OIG was unable to verify this claim for two reasons. First, because most sheriffs commingle civil process revenue with other revenue in these off-MMARS accounts, it is generally not possible to ascertain the true amount of revenue that comes from civil process fees. Second, because sheriffs structure their civil process units inconsistently and utilize some staff from the main office, it is generally not possible to pin down the true amount of expenditures involved in operating these units.

Finding 29. Only seven sheriffs remitted civil process revenue to the Commonwealth in Fiscal Year 2025, and none record civil process fees or remittances on MMARS.

As shown in Figure 32 below, the OIG found that only 7 of the 14 sheriffs’ offices – Barnstable, Berkshire, Bristol, Essex, Hampshire, Nantucket, and Plymouth – remitted any portion of civil process fees to the Commonwealth in Fiscal Year 2025 as required by law. Several sheriffs acknowledged this legal duty and told the OIG that their office remitted fees to the General Fund prior to the COVID-19 pandemic, but that they have not reinstated the practice. Some justified this violation of law by saying they needed to ensure financial stability.

As discussed in Finding 26, the OIG finds that the calculation of the Commonwealth’s fees is unnecessarily complex. Due to time constraints for issuing this report, the OIG has not done a full audit to determine which sheriffs, if any, were required to remit revenue and whether the amounts remitted were appropriate.

The OIG also found that none of the sheriffs designate these remittance payments (or the underlying civil process fees) on the state finance system, MMARS. An audit of the Treasurer previously came to the same conclusion.¹³⁸

¹³⁸ See *Audit No. 2021-0085-3S*, MASSACHUSETTS OFFICE OF THE STATE AUDITOR 5–6 & 11–12 (February 28, 2022), available at <https://www.mass.gov/doc/audit-of-the-office-of-the-state-treasurer-and-receiver-general/download>.

Figure 32. Civil Process Gross Revenue and Amounts Remitted (FY25).

County	Gross Civil Process Revenue (FY25) ¹³⁹	Amount of Civil Process Revenue Remitted to General Fund (FY25)
Barnstable	\$224,476	\$4,418
Berkshire	\$532,595	\$36,539
Bristol	\$799,602	\$114,493
Dukes	\$49,355	\$0
Essex	\$1,832,037	\$97,760
Franklin	\$1,133,108	\$0
Hampden	\$923,498	\$0
Hampshire	\$242,117	\$39,712
Middlesex	\$1,295,912	\$0
Nantucket	\$30,796	\$2,867
Norfolk	\$1,184,720	\$0
Plymouth	\$178,883	\$87,056
Suffolk	\$2,359,966	\$0
Worcester	\$1,163,831	\$0

Sheriffs' Law Enforcement Activities

The degree to which the sheriffs engage in law enforcement activities beyond operation of the county correctional facilities varies. Some offices, such as Worcester County, for example, limit law enforcement activities to designating deputies to serve on local, state, and federal law enforcement task forces. Middlesex County lends deputies to a regional law enforcement team that responds to emergencies and large-scale events. Virtually all sheriffs' offices provide mutual aid assistance to local

¹³⁹ As discussed above, some sheriffs commingle civil process revenue with other revenue. Therefore, in some instances, the OIG was unable to separate civil process revenue from other revenue deposited into civil process accounts. As a result, this revenue may include other revenue not generated from civil process.

communities during emergencies, including K9 and drone unit services, and allow their deputies to work paid details on road construction sites.

By contrast, some sheriffs' offices have sought to expand their law enforcement functions to include patrols and community policing, even approaching municipalities to offer their deputies. For example, in Fiscal Year 2025 Hampden County operated a law enforcement division comprised of approximately 27 deputies who provided (1) policing services to the city of Chicopee and town of West Springfield; (2) police patrols in Springfield's Forest Park and Union Station; and (3) marine patrols on the Connecticut River. The Hampden County Sheriff's Office also operated a mounted unit, served abuse prevention orders for the cities of Chicopee and Springfield, and provided analysts to work in the Chicopee Real Time Information Center. Further examples of expanded law enforcement functions are the Suffolk County's assignment of a deputy sheriff to serve as the town of Winthrop's deputy harbormaster and Franklin County's employment of an animal control officer.

Finding 30. Some sheriffs expanded their law enforcement role without legislative authority.

The OIG found that some counties expanded their law enforcement activities without clear legislative authority. In some instances, the Legislature has acted to increase the law enforcement roles of various sheriffs' offices; in other instances, such attempts have failed. For example, through session laws, the Legislature explicitly authorized the Plymouth and Barnstable County sheriffs' offices to expand their law enforcement authority by creating bureaus of criminal investigation.¹⁴⁰ Other attempts to expand sheriffs' duties did not pass in the Legislature. For example, during the 2023 – 2024 Legislative Session, S.1607, "An Act Relative to Increasing Public Safety," sought to grant sheriffs the authority to issue citation books to deputy sheriffs for the purpose of traffic law enforcement.¹⁴¹ Despite that measure not passing, the Hampden County Sheriff's Office continued to provide traffic law enforcement duties for the town of West Springfield. The OIG was unable to identify any provision of law granting authority for (1) Hampden County to operate a mounted unit or patrol the Connecticut River; (2) Franklin County to operate the county animal shelter and serve as the animal control officer for several communities; (3) Suffolk County to appoint a deputy harbormaster for the town of Winthrop; or (4) Berkshire County to operate a dive team.

Massachusetts courts have taken note that sheriffs are authorized in the General Laws to make arrests in specific circumstances and that "[t]hese statutes demonstrate that should the Legislature think it fit to do so, it knows how to expand the power of deputy sheriffs;" a state appeals court case noted that "[t]o date, the Legislature has chosen not to provide deputy sheriffs with authority to make warrantless arrests in situations where there is no breach of the peace."¹⁴² Accordingly, if the Legislature

¹⁴⁰ 1950 Mass. Acts c. 42; 1953 Mass. Acts c. 124, § 1.

¹⁴¹ S.1607, *An Act Relative to Increasing Public Safety*, available at <https://malegislature.gov/Bills/193/SD1680>.

¹⁴² *Commonwealth v. Baez*, 42 Mass. App. Ct. 565, 568–70 (1997). See also *Commonwealth v. Gernrich*, 476 Mass. 249, 254 (2017) ("As a 'peace officer,' a deputy sheriff has only limited authority to make warrantless arrests.").

sought to increase sheriffs' duties and responsibilities to include boat patrols, community policing, dive teams, and animal shelter work, the Legislature would have to explicitly authorize it.

Without a clearly defined budget, sheriffs are not forced to decline outside requests for service due to a lack of funding. Certain sheriffs have been emboldened to provide these outside services, regardless of cost, using state funds because of the guarantee of a supplemental budget appropriation and limited oversight.

The Legislature can and should clarify the law enforcement responsibilities of sheriffs' offices. All functions should be included as line items in the sheriffs' GAA. Just because sheriffs have the authority to conduct certain law enforcement activities doesn't mean they can do so without the funding to support those activities. All other agencies in state government with authority to act must temper response with available funding or file for and receive supplemental funding before engaging in such activities.

Finding 31. Some law enforcement agencies have found sheriffs' involvement in law enforcement to be disruptive and redundant.

The OIG interviewed representatives from police departments across the Commonwealth. During the interviews, some representatives expressed concern over law enforcement activities conducted by sheriffs within their jurisdiction. For example, witnesses stated that the Hampden County Sheriff's Office has conducted police patrols and motor vehicle law enforcement in jurisdictions that did not ask for assistance. This led to arrests in jurisdictions where the departments were unaware that this law enforcement activity was occurring. The OIG understands that in some cases, the district attorney has declined to bring charges to prosecute arrests by a deputy sheriff because in those instances the district attorney determined the deputy sheriff lacked the authority to make the arrest.

Other officials spoke about the redundancy in services. For example, the Massachusetts State Police maintains a highly trained dive team, resulting in redundancies with the Berkshire County Sheriff's regional dive team.

Many sheriffs do not charge the municipality for these policing services. However, there is an associated cost. By engaging in these activities, these sheriffs have simply shifted the financial burden from the municipality to the Commonwealth without the specific consent of the Legislature, while further contributing to unauthorized and unnecessary deficit spending.

Finding 32. Some law enforcement agencies have found sheriffs' involvement in specific and narrowly tailored law enforcement activities to be beneficial.

The OIG found that not all law enforcement activities of sheriffs are unwelcome. For instance, law enforcement representatives told the OIG that they welcome sheriffs' participation in regional law enforcement teams, such as SWAT or hostage negotiation teams. The OIG has also learned that sheriffs' participation in local, state, and federal task forces, such as district attorneys' task forces, regional drug task forces, or FBI or DEA task forces has provided added value to criminal investigations and security

within the jails. Sheriffs’ response to calls for mutual aid assistance by dispatching K9s or specialized equipment such as drones is also appreciated.

Finding 33. Sheriffs’ administration of paid details is inconsistent across offices.

As previously stated, just about all sheriffs’ offices, except Nantucket, allow their deputies to work paid details. With paid details, the construction or utility company conducting the work typically pays the sheriffs’ office, and the sheriffs’ office in turn pays the deputy. Most sheriffs’ offices charge an administrative fee to either the company that hired the deputy or the deputy performing the work, constituting another stream of revenue.

The management of paid details creates an added layer of administration across the sheriffs’ offices. The OIG found that sheriffs’ management of paid details varies in terms of where revenue is deposited, how deputy sheriffs are compensated for their work, and tax reporting compliance.

For example, some offices like Barnstable, Berkshire, Hampden, and Essex paid for these details from retained revenue accounts or expendable trusts captured on MMARS. Some offices, including Dukes, pay their deputies through their MMARS operating account. Offices such as Franklin and Plymouth pay for their details through off-MMARS “civil process” bank accounts. Middlesex contracts with a third-party vendor to administer and pay deputies for details.

All counties who pay their detail deputies through retained revenue accounts, expendable trusts, or otherwise through MMARS remit the revenue from the details to the General Fund. This income is included on the W-2s issued by the Commonwealth to the deputies who worked the detail. Most offices who pay their detail deputies through MMARS also remit any administrative fees they receive from details to the Commonwealth’s General Fund. Deputies who are paid for their detail work through off-MMARS accounts or through third-party vendors do not remit revenue to the Commonwealth and issue separate 1099s from non-Commonwealth entities for this work.

Figure 33. How Sheriffs’ Offices Receive Revenue and Pay Deputies for Details.¹⁴³

Office	Revenue Deposited/Deputies Paid From	Tax Reporting Compliance
Barnstable	Expendable Trust Account	W-2 – Commonwealth of MA
Berkshire	Retained Revenue Account	W-2 – Commonwealth of MA
Bristol	Off-MMARS Private Account	1099 – Separate Entity
Dukes	Operating Account	W-2 – Commonwealth of MA

¹⁴³ The Nantucket County Sheriff’s Office does not conduct police details.

Office	Revenue Deposited/Deputies Paid From	Tax Reporting Compliance
Essex	Expendable Trust Account	W-2 – Commonwealth of MA
Franklin	Off-MMARS Civil Process Account	W-2 – Separate Entity
Hampden	Expendable Trust Account	W-2 – Commonwealth of MA
Hampshire	Expendable Trust Account	W-2 – Commonwealth of MA
Middlesex	Third-Party Vendor Bank Account	1099 – Separate Entity
Norfolk	Off-MMARS Civil Process Account	W-2 – Separate Entity
Plymouth	Off-MMARS Civil Process Account	1099 – Separate Entity
Suffolk	Operating Account	W-2 – Commonwealth of MA
Worcester	Off-MMARS Civil Process Account	1099 – Separate Entity

In total, the OIG was able to identify \$4,363,116 in revenue for the four sheriffs that use expendable trust accounts.¹⁴⁴ Additionally, the OIG identified \$1,026,908 in revenue by Berkshire County, which has a dedicated retained revenue line item in the GAA for detail revenue.¹⁴⁵ The OIG was unable to determine exact revenues from the remaining counties which utilize off-MMARS accounts or their main operating account.

Finding 34. Sheriffs’ offices that provide separate 1099s or W-2s for paid details may face liability and tax implications.

As shown in Figure 33 above, six sheriffs’ offices provide separate 1099s or W-2s to their deputies who work paid details. The 1099s and W-2s are all issued through separate tax identification numbers from the Commonwealth number. The Worcester County Sheriff’s Office pays their details through their civil process division, which operates as a separate limited liability company (LLC). Instances in which a deputy works a detail for an LLC or through a third party but is paid through the sheriff’s office raise significant liability and tax implications.

¹⁴⁴ Barnstable, Essex, Hampden, and Hampshire.

¹⁴⁵ Line item 8910-0760.

Finding 35. Non-POST-certified deputies serve on private traffic details.

Chapter 6E of the Massachusetts General Laws (Chapter 6E) requires all Massachusetts law enforcement officers to be certified by the POST Commission.¹⁴⁶ Chapter 6E states that a special sheriff or a deputy sheriff “performing police duties and functions” is considered a law enforcement officer; thus, such individuals are subject to POST certification.¹⁴⁷ While Chapter 6E and POST Commission regulations do not define “police duties and functions,” regulations concerning the Municipal Police Training Committee do provide a definition.¹⁴⁸ The definition includes “conducting traffic enforcement” and “responding to emergencies.”

The OIG’s review found that all sheriffs’ offices, except for Nantucket, allow non-POST certified deputies, including retired deputies, to work private traffic details for construction and utility companies.¹⁴⁹ Chapter 6E is unclear on whether non-POST-certified deputies are allowed to work private traffic details.¹⁵⁰ If a deputy sheriff were to stop and search a vehicle during a detail, or respond to an accident caused by the changed traffic pattern, then the deputy sheriff would likely need to be POST-certified.

By allowing non-POST-certified deputies to work private traffic details, sheriffs may face added liability risks and increased internal control weaknesses.

Finding 36. Some sheriffs have failed to report complaints against deputies to the POST Commission as required.

Chapter 6E requires that the head of a law enforcement agency submit complaints it receives regarding a law enforcement officer to the POST Commission.¹⁵¹ POST receives reports of infractions from law enforcement agencies for transgressions committed both while an officer is performing official duties as well as during personal time.

A sheriff’s office is a law enforcement agency under Chapter 6E, with the sheriff as the head of the agency.¹⁵² Under POST requirements, the sheriff is responsible for reporting complaints against all

¹⁴⁶ M.G.L. c. 6E, § 4.

¹⁴⁷ M.G.L. c. 6E, § 1.

¹⁴⁸ 550 C.M.R. § 3.02 (“Police Duties and Functions. Authorized conduct that includes, but is not limited to, maintaining the peace through community engagement, conducting investigations, conducting traffic enforcement and responding to emergencies, entering premises for purposes of searching and/or seizing property, interviewing or questioning individuals, and making arrests or detaining individuals while committed to procedural justice in the community served by upholding constitutional rights.”).

¹⁴⁹ The OIG reminds sheriffs and retired deputies that Section 91 of Chapter 32 of the Massachusetts General Laws limits the amount that public retirees collecting a pension can earn in post-retirement within the Commonwealth or one of its political subdivisions.

¹⁵⁰ Pursuant to Massachusetts Department of Transportation regulations, police details conducted by “sworn law enforcement officers” are required in designated construction zones on roads with a speed limit of 45 miles per hour or higher. 700 CMR 603, 605. Certified “road flaggers” may be used on lower-speed roads. The regulations make no reference to POST certification.

¹⁵¹ M.G.L. c. 6E, § 8(b).

¹⁵² M.G.L. c. 6E, § 1 (defining “law enforcement agency”).

POST-certified officers to the POST Commission. POST Commission regulations provide detailed procedures concerning the reporting of complaints, including the use of “excessive, prohibited, or deadly force.”¹⁵³

The OIG found during its investigation that some sheriffs are hesitant to submit complaints pertaining to POST-certified officers’ conduct, including complaints of excessive force within the jails. These sheriffs believe activity inside the jail does not fall within the performance of police duties and functions and therefore they do not alert the POST Commission to internal affairs complaints or personal misconduct as required. The OIG was compelled to submit this finding because it is a matter of public safety, could leave sheriffs’ offices vulnerable to liability, and because of the role POST certifications have played in hiring issues and turnover in positions and subsequent funding problems.

Finding 37. Sheriffs do not implement written contracts or memoranda of understanding (MOUs) for every outside law enforcement activity they conduct.

The OIG’s investigation found that sheriffs do not always maintain MOUs or other written contracts with outside agencies for whom they provide law enforcement services.¹⁵⁴ For example, Dukes County Sheriff’s Office deputies serve on various task forces for the Bureau of Alcohol, Tobacco, Firearms, and Explosives (ATF) and United States Secret Service (USSS). However, the office does not maintain any MOUs or agreements with the ATF or USSS regarding the scope of services it provides. Likewise, the Worcester County Sheriff’s Office has not documented its agreement to participate in the Worcester Police Department’s gang unit. Written contracts documenting the terms of such agreements are key controls to mitigate the risk of fraud, waste, and abuse of public funds.

Operating without an MOU puts sheriffs’ offices at risk of liability in the event that one of their officers or a member of the public is injured or in the event of property damage. Proper MOUs should outline liability responsibility, time reporting compliance, equipment or vehicle usage restrictions, recordkeeping responsibilities, and any fees or reimbursements associated with the activity.

Massachusetts Sheriffs’ Association

Since Fiscal Year 2004, the Legislature has appropriated funds to the Massachusetts Sheriffs’ Association (MSA). According to the MSA’s line item, the sheriffs must appoint an MSA executive director, who serves “at the pleasure of a majority of the sheriffs,” along with other MSA staff members “for the coordination and standardization of services and programs.”¹⁵⁵

¹⁵³ 555 CMR § 1.01(1) (identifying complaints concerning “excessive, prohibited, or deadly force” as reportable to the POST Commission division of police standards).

¹⁵⁴ Except for the Bristol County Sheriff, all sheriffs engaging in law enforcement activities failed to enter MOUs with at least one outside agency. The Bristol County Sheriff’s Office does not conduct any outside law enforcement activity and does not have any active MOUs.

¹⁵⁵ See, e.g., 2003 Mass. Acts c. 26 § 2, line item 8910-7100.

Finding 38. The Massachusetts Sheriffs’ Association has no independent authority to ensure standardization of sheriffs’ services and programs and compliance with Chapter 29.

As currently constituted, the MSA has no authority to ensure coordination and standardization of services and programs throughout sheriffs’ offices, nor does it have the authority to ensure compliance with state finance law.¹⁵⁶ As noted above, MSA’s executive director and staff are charged with coordinating and standardizing services and programs across each of the 14 sheriffs’ offices. The MSA told OIG investigators that while it works to standardize reporting for mandatory activities and works to share and implement best practices among the sheriffs’ offices, it cannot impose mandates on independent sheriffs. The MSA stated it cannot standardize programs because every sheriff is an independently elected official. Therefore, the only way the MSA can take action to standardize programs or even procurements is at the request of a majority of the sheriffs. Even then, MSA has no authority to enforce such standardization.

Moreover, for more than 10 years, the MSA’s line item contained a provision that required sheriffs’ offices to be subject to Chapter 29 and record all financial activities on the Commonwealth’s central accounting system. Based on the structure of the MSA, this provision carries no weight as it relates to MSA’s authority over the sheriffs.

The open-ended, at-will tenure of the executive director of the MSA is one factor in why it has proven difficult for the executive director and the MSA to push for greater agreement among the sheriffs and to push best practices into offices that believe such uniform standards intrude on their independence as elected officials.

The Legislature should provide some independent authority for the MSA to ensure that the 14 Commonwealth sheriffs are able to effectively and efficiently standardize programming, services, procurements, policies, and activities in ways that comply with the Massachusetts General Laws or recognize that such actions by the MSA executive director are not practicable despite the Legislature’s enactments.

Miscellaneous Findings

Sheriffs’ Legislation

The authority and responsibilities of the sheriffs are drawn from throughout the General Laws and session laws, but are primarily codified in Chapters 37, 126, and 127 of the Massachusetts General

¹⁵⁶ This is not a novel issue. In 2022, the State Auditor found that the MSA did not develop policies or procedures to ensure that sheriffs’ programs and services were standardized. See Audit No. 2021.1447-3, MASSACHUSETTS OFFICE OF THE STATE AUDITOR, 6-7 (June 28, 2022), available at <https://www.mass.gov/doc/audit-of-the-massachusetts-sheriffs-association/download>. In an audit report issued in 2025, the State Auditor found that the MSA did not facilitate coordination or standardization of programs and services. See Audit No. 2025-1447-3J, *Massachusetts Sheriffs’ Association*, MASSACHUSETTS OFFICE OF THE STATE AUDITOR, 11-17 (November 26, 2025), available at <https://www.mass.gov/doc/audit-report-massachusetts-sheriffs-association/download>.

Laws. There are hundreds of additional General Laws and session laws that provide additional powers and duties.

Finding 39. The sheriffs’ enabling statute and the statute governing county jails are outdated.

As noted in the OIG’s February 2026 preliminary report, the sheriffs’ enabling statute, Chapter 37, and the statute governing jails, Chapter 126, are outdated and have not been significantly updated since sheriffs’ offices became state agencies. For example, the statutes reference certain responsibilities of the county commissioners relating to inspection of jails and houses of correction.¹⁵⁷ The OIG understands that despite this requirement, commissioners of active county governments no longer conduct the required inspections of their county correctional facilities.

Certain statutory duties and responsibilities based in obscure or older session laws are not codified in the General Laws, including Barnstable and Plymouth County’s BCI operation.¹⁵⁸ Other laws provide specific law enforcement responsibilities for the sheriffs that may not be necessary, including enforcement of liquor laws¹⁵⁹ and public health matters.¹⁶⁰

Women’s Facilities

The counties of Barnstable, Bristol, Hampden, Franklin, and Suffolk house female inmates. The state houses female DOC inmates at MCI-Framingham. Sheriffs’ offices that do not currently house female inmates transfer them to other county facilities. The Middlesex Sheriff’s Office is currently the only sheriff’s office that houses their female inmates at MCI-Framingham.

In October 2019, the DOC transferred 144 female county-sentenced and pre-trial inmates to the Suffolk County Sheriff’s Office, which did not receive additional funding for these additional female inmates. Likewise, in Fiscal Year 2025, the Barnstable County Sheriff’s Office took on an additional 100 female inmates from the Suffolk County Sheriff’s Office after Suffolk had to close a portion of its facility. This led to a \$3 million increase in operating expenses for the Barnstable County Sheriff’s Office, which was not reimbursed.

Finding 40. Operating a women’s facility comes with additional costs to sheriffs’ offices.

Sheriffs’ offices that house female inmates told the OIG that they incur added costs not associated with male inmates. For example, sheriffs’ offices that house female inmates must always have females on shift, which could lead to increased overtime expenses. In addition, sheriffs’ offices must take measures

¹⁵⁷ M.G.L. c. 126, § 1.

¹⁵⁸ 1953 Mass. Acts c. 138, § 42 and 1950 Mass. Acts c. 148, respectively.

¹⁵⁹ M.G.L. c. 138, § 42.

¹⁶⁰ M.G.L. c. 111, § 96.

to separate males from females. This requires duplication of transportation services and programming, creating additional costs for the facility.

Facilities housing female inmates also must provide medical care for pregnant and post-partum inmates. Counties must cover the cost of any child born while the mother is incarcerated. These services are not needed at all-male facilities and can greatly increase healthcare costs. Additionally, special training is required for staff to transport pregnant or post-partum inmates, which can increase costs.

As noted previously, sheriffs' offices that house female inmates take on female inmates from other counties that do not have appropriate facilities. These offices take on additional inmates at no charge to the transferring sheriff's office.

Specific Offices

Barnstable and Plymouth Counties' Bureaus of Criminal Investigation

The sheriffs of Barnstable¹⁶¹ and Plymouth¹⁶² counties are permitted by law to operate bureaus of criminal investigation (BCI). The Barnstable and Plymouth BCIs assist local, state, and federal law enforcement with crime scene investigation, latent print analysis, and digital forensic investigation. In Fiscal Year 2025, the Barnstable County Sheriff's Office BCI cost \$1.4 million to operate, and the Plymouth County Sheriff's Office BCI cost \$2.4 million to operate. Neither Plymouth nor Barnstable counties have unique line items or budgets to provide these services. The Plymouth County Sheriff's BCI maintains accreditation in the field of forensic testing from the ANSI National Accreditation Board.¹⁶³

The Barnstable County Sheriff's Office is pursuing accreditation but does not currently maintain any accreditations or certificates related to its BCI.

Barnstable and Plymouth are the only two sheriffs' offices that operate BCIs and the only two offices that have legislation authorizing specific law enforcement authority. Nonetheless, without a separate budget, it appears that they provide this service without regard to fiscal constraints. The amounts required are simply added to the supplemental budget request.

Finding 41. There appears to be a legitimate need for bureaus of criminal investigation in Barnstable and Plymouth counties.

The OIG's investigation found that the Barnstable and Plymouth BCIs serve an unmet need and are statutorily authorized. Law enforcement officials that the OIG spoke with indicated that BCIs handle cases that MSP either cannot or will not take due to resource constraints or type of case. These matters

¹⁶¹ 1953 Mass. Acts c. 124, § 1.

¹⁶² 1950 Mass. Acts c. 42.

¹⁶³ Certificate of Accreditation, https://search.anab.org/public/organization_files/Plymouth-County-Sheriffs-Office-Bureau-of-Criminal-Investigation-Cert-and-Scope-File-02-06-2025_1738851432.pdf.

do not involve homicides, potential homicides, or other serious injuries. Moreover, many of the small police departments in the counties are not able to maintain the staff with specialized skills to handle the technical aspects of crime scene or criminal investigations.

If the Barnstable and Plymouth County sheriffs' offices were to stop providing BCI services, the needs would go unmet or MSP and local police departments would require additional resources to establish, staff, and perform such activities.

It is not clear whether crime scene analysis occurs in the other small towns across the Commonwealth with sheriffs that do not have statutory authority and local police departments that lack technical skills or resources.

Bristol County

The Bristol County Sheriff's Office (BCSO) operates several facilities. The BCSO operates the Bristol County Jail and House of Correction (main facility) in Dartmouth. The main facility holds 1,100 inmates who are committed and awaiting trial, as well as those sentenced to two-and-a-half years or less. In Fiscal Year 2025, the main facility had an average inmate population of 510. Approximately half of the housing units in the main facility do not have locks on cell doors. The BCSO explained that to install locks on cell doors, each cell must have a toilet and running water, which the main facility does not have in every cell.

The BCSO operates a women's facility on the campus of the main facility. BCSO's women's facility holds a maximum of 106 women. In Fiscal Year 2025, the women's facility had an average inmate population of 52. Cells in the women's facility also lack locks.

The BCSO also operates the Ash Street Jail and Regional Lock-Up (Ash Street Jail) in New Bedford. The Ash Street Jail serves as a regional lock up facility that provides "safekeep" services for local police departments and holds individuals who have been arrested and are awaiting arraignment. The Ash Street Jail was built in 1888 and consists of several brick buildings. The Ash Street Jail held an average of 98 inmates in Fiscal Year 2025.

Finding 42. The Bristol County Sheriff's Office cannot provide for the safety and security of its staff and inmates at its Dartmouth facility.

Statutes and regulations governing county correctional facilities require sheriffs' offices to follow minimum requirements to ensure the safety of inmates and staff. Massachusetts Department of Public Health (DPH) regulations require that any jail cell in which an inmate is locked for any part of the day must have a working toilet and running water.¹⁶⁴ DOC regulations also require every county correctional facility to comply with state and local building codes¹⁶⁵ and require that "[a]ll security perimeter entrances, control center doors, **cell block doors** and all doors opening into an unsecured corridor are kept locked,

¹⁶⁴ 105 CMR 451.113.

¹⁶⁵ 103 CMR 920.02.

except when used for admission or exit of employees, inmates or visitors, and in emergencies.”¹⁶⁶ Likewise, Chapter 127 of the Massachusetts General Laws requires keepers of county correctional facilities to “cause all necessary means to be used to maintain order in the institutions under their supervision, enforce obedience, suppress insurrection and prevent escapes.”¹⁶⁷

During the course of its investigation, the OIG learned that half of the housing units at Bristol County’s main correctional facility, along with the county’s women’s facility, do not have locks on their cells. The OIG was informed that this was because DPH regulations require toilets and running water in any cell with a lock, a necessity that many of BCSO’s cell blocks lack. Not only does housing individuals in unlocked cells create serious safety concerns for the inmates, potentially in violation of state statutes and regulations, but it also creates safety concerns for the officers and staff working in the block, potentially in violation of state and federal occupational safety laws.¹⁶⁸

The OIG understands that Bristol County is currently attempting to secure funding from the Commonwealth’s Division of Capital Asset Management and Maintenance (DCAMM) to install toilets, running water, and ultimately locks on all cell doors, estimates for which range from \$10 million for a reduced-scope renovation to \$20 million for a full-scope renovation. According to the Bristol County sheriff, and as described in Finding 43, installing locks on doors would allow the office to close the Ash Street Jail and consolidate operations at the main facility in Dartmouth, potentially providing significant saving in maintenance and operational costs.

Finding 43. The Ash Street Jail has reached the end of its useful life and should be decommissioned.

The Bristol County sheriff operates a regional lock-up facility at the Ash Street Jail in New Bedford to house arrested individuals prior to arraignment. The Ash Street Jail was built in 1888 and is one of the oldest jails in the United States. According to the county, it has reached the end of its useful life and should be closed. An engineering study from 2019 identified significant dangerous deficiencies in the brick façade of the facility, including deteriorated mortar, damaged and dislodged bricks, and missing sealant resulting in leaks.

A 2024 study was commissioned after it was reported that bricks were falling from the façade onto the street below. While the study found that the building was not in imminent danger of collapse, without remediation bricks could continue to fall and pose a safety hazard. The total estimated repairs from both studies reportedly exceeded \$10 million.

Bristol County informed OIG investigators that while they would prefer to close the Ash Street Jail due to its limited capacity and the need for significant repairs and maintenance, they cannot do so

¹⁶⁶ 103 CMR 924.01(2) (emphasis added).

¹⁶⁷ M.G.L. c. 127, § 33.

¹⁶⁸ See M.G.L. c. 149, § 6½.

because the county's main facility in Dartmouth is unable to take on additional inmates due to the previously identified security and plumbing issues.

If the county could resolve the issues at its main facility, it could close the Ash Street Jail and consolidate operations in Dartmouth. Consolidation would almost certainly result in immediate cost savings due to reduced payroll, utility, and maintenance costs.

Dukes and Nantucket Counties

The counties of Dukes and Nantucket are the two smallest counties in the Commonwealth, both geographically and by population. The counties are comprised of multiple islands, located off the coast of Massachusetts.

The Dukes County Sheriff's Office (DCSO) operates one facility in Edgartown that serves as the county's regional lock-up, jail, and house of correction. According to representatives from the DCSO, there are no holding cells in any of the police stations or in the courthouse in the county. As a result, the DCSO is the only facility on the island that can safely and securely hold inmates. In Fiscal Year 2025, the DCSO had an average inmate population of 14. DCSO's Fiscal Year 2025 expenditures totaled \$6.1 million. The DCSO also operates the Dukes County Regional Emergency Communication Center, which serves as the primary dispatch center for 68 agencies in the county. The DCSO also provides law enforcement patrol services for the town of Aquinnah, the Aquinnah Native American Tribe and, most recently, the Martha's Vineyard Airport. The DCSO is responsible for inmate transportation throughout the county and off-island.

The Nantucket County Sheriff's Office (NCSO) is the only sheriff's office in the Commonwealth that does not operate a jail or house of correction, though it has a small number of jail cells in its facility. NCSO may rarely need to house an inmate overnight due to lack of ferry service. Inmates serve their time at the Barnstable County correctional facility. NCSO's primary responsibilities therefore involve transporting inmates from Nantucket to Barnstable County via ferry and service of civil process. NCSO also provides security services at the Nantucket courthouse, and uses its small number of cells as holding cells for the courthouse. Aside from occasionally directing traffic after an accident, NCSO does not provide law enforcement duties.

Finding 44. The Dukes and Nantucket sheriffs' offices are unique and should be treated differently from other sheriffs' offices by the Legislature.

Dukes and Nantucket counties stand apart from other counties in the Commonwealth by virtue of their remote geographic locations and nature of their communities. They therefore face unique challenges that other counties do not face, including a particularly high cost of living and seasonal population swings. For example, the comprehensive nature of POST requirements results in a limited number of part-time police officers who are able to serve in Dukes County during the summer months, creating a need for DCSO deputies to supplement local police departments due to the loss of part-time seasonal police officers. The high cost of living on the islands also disrupts law enforcement's ability to

recruit and retain employees, creating a need for regionalized dispatch and law enforcement services that DCSSO is uniquely positioned to fill.

The location of the counties also creates the added need for increased transportation services. The primary responsibility for transporting inmates from Nantucket to Barnstable falls on the few employees of the NCSO. With no holding cells in the Nantucket County courthouse, the NCSO incurs the responsibility and cost of housing and feeding defendants during their arraignments, hearings, and trials.

Representatives from DCSSO and NCSO told OIG investigators that if their offices were to stop operating within the counties, the services they provide would go away and likely need to be replaced by local police, another sheriff's office, and the MSP.

It should be noted that the compensation set by statute for the Dukes and Nantucket sheriffs is lower than the 12 other sheriffs to reflect reduced responsibilities and the size of the offices.

Finding 45. Consolidating the Dukes and Nantucket sheriffs' offices may not provide cost savings.

The Commonwealth's Fiscal Year 2025 budget established a special commission to study collaboration and consolidation among the DOC, county sheriffs, the Parole Board, and Office of Community Correction (consolidation commission).¹⁶⁹ While broader in scope and operating in a different historical context, the work of the consolidation commission in examining sheriffs is similar to the work of a 2009 commission that was established to study the reorganization or consolidation of sheriffs' offices (2009 consolidation commission).¹⁷⁰ As one of its considerations, the 2009 consolidation commission deliberated whether to consolidate and eliminate certain sheriffs' offices, most notably the Dukes County and Nantucket County sheriffs' offices.¹⁷¹ Ultimately, the 2009 consolidation commission did not recommend consolidating or eliminating either office.

As stated above, the DCSSO and the NCSO provide services that would otherwise go unfilled or need to be replaced if they stopped operating. Regardless of whether either entity exists, criminal defendants will still need to be housed and transported, and service of process will need to be filled for these communities. These services would need to be provided by other agencies, such as the Barnstable County Sheriff's Office.

While the OIG has not conducted an analysis of what the costs would be to fill these voids, they would not likely be less than the combined \$6.8 million the Commonwealth spent to operate the DCSSO and NCSO in Fiscal Year 2025. Another state agency would still incur expenses to operate on the islands,

¹⁶⁹ 2024 Mass. Acts c. 140, § 214.

¹⁷⁰ 2009 Mass. Acts c. 61, § 22.

¹⁷¹ S.1865, *A Report of the Special Commission Relative to the Reorganization or Consolidation of Sheriffs' Offices (Pursuant to Section 22 of Chapter 61 of the Acts of 2009, as Amended by Section 27 of Chapter 36 of the Acts of 2013)*, available at <https://malegislature.gov/Bills/188/Senate/S1865>.

including payroll, rent, utilities, and transportation costs. Furthermore, municipalities and the trial court would require significant investment to bolster law enforcement staffing and infrastructure to replace the services the island sheriffs provide.

Franklin County Expenditures

The Franklin County Sheriff’s Office (FCSO) maintains a Commonwealth P-card connected to its MMARS accounts. Prior to the issuance of a P-card, all users are required to sign a Commonwealth Procurement Card Use Employee Agreement. The agreement requires the users to certify that they “agree to use the Procurement Card for approved business purchases only and [they] agree that the Procurement Card may not be used under any circumstances to purchase items for [their] personal use or for any use not authorized by the Department.”

In addition, the FCSO maintains two debit cards associated with an off-MMARS bank account described as an “inmate benefit fund.” According to the FCSO, the purpose of the account is to support inmate services, and it is primarily funded by revenue generated from FCSO’s inmate automotive detail program.

Finding 46. The OIG identified questionable P-card and inmate benefit account expenditures in the Franklin County Sheriff’s Office.

The OIG’s review of purchases from FCSO’s P-card and the debit cards tied to its inmate benefit fund revealed a number of questionable purchases. These purchases include small-dollar items, such as individual cans of soda and energy drinks, cups of coffee, grocery store purchases, fast food, and takeout. Of additional concern are various purchases from FCSO’s inmate benefit account – which is not subject to Commonwealth P-card policies - including a \$10.57 purchase at TD Garden on March 3, 2022, and a \$12.84 purchase at a bar adjacent to Fenway Park on May 13, 2024.

FCSO claims that these debit card purchases are related to their office’s re-entry programs and include meals purchased for inmates upon their release and transport to a re-entry facility. FCSO was able to provide receipts for some of the purchases listed in Figure 35 below; however, the documentation did not include information as to the name of the inmate who the purchase was for. Most notably, FCSO was unable to provide any receipts related to the March 2022 TD Garden purchase or the May 2024 Game On purchase.

Figure 34. Sample of Franklin County Sheriff’s Office’s Questionable P-Card Expenditures.

Franklin Sheriff’s Department			
Date	Merchant	Description	Amount
10/20/2021	Dunkin Donuts	FAST FOOD	\$2.67
6/8/2023	Dunkin Donuts	FAST FOOD	\$3.75
3/20/2024	CVS	CELSIUS FANTASY VBE	\$2.99
3/20/2024	CVS	CADBURY MINI EGG	\$3.99

Franklin Sheriff's Department			
Date	Merchant	Description	Amount
3/20/2024	CVS	M&M PEANUT EASTER	\$8.00
3/20/2024	CVS	No SKU Description Available	\$0.10
3/20/2024	CVS	SWEDISH FISH GUSST	\$8.99
3/20/2024	CVS	.5 BAG FEE	\$0.05
3/20/2024	CVS	WHOP ROBIN EGG	\$7.98
3/20/2024	CVS	COKE DT	\$2.89
7/4/2025	BJ's Wholesale Club	8.00 @ 12.99 12PK LG CHC CUPCAKE	\$103.92
7/4/2025	BJ's Wholesale Club	FRITO LAY PICK N' PACK	\$8.98
7/4/2025	BJ's Wholesale Club	LIST EVERYDAY CARDS	\$3.74

Figure 35. Sample of Franklin County Sheriff's Office Questionable Inmate Benefit Fund Debit Card Expenditures.

Franklin County Sheriff's Office		
Date	Merchant	Amount
2/28/2022	DUNKIN ATHOL	\$8.09
3/3/2022	DNCSS TD GARDEN BOSTON	\$10.57
6/3/2022	BURGER KING W SPRINGFIELD	\$6.47
6/7/2022	MARKET BASKET ATHOL	\$5.78
7/21/2022	DUNKIN GREENFIELD	\$4.99
12/8/2022	DUNKIN GREENFIELD	\$7.64
6/23/2023	DUNKIN GREENFIELD	\$7.15
8/3/2023	MOCHA MAYS SHELBURNE FALLS	\$3.98
9/26/2023	DUNKIN GREENFIELD	\$5.72
10/30/2023	BIG Y GREENFIELD MA	\$12.90
5/13/2024	GAME ON FENWAY PARK	\$12.84
5/15/2024	FREIGHT HOUSE ANTIQUES ERVING	\$16.42
2/18/2025	BIG Y MY EXPRESS CHECKOUT	\$14.99

Many of these purchases indicate use of the P-card or debit card for items of a personal, single use. Without question, a state employee should never use a P-card, nor public funds, for items of a personal nature, such as morning coffee, snacks, or lunch. The OIG acknowledges that these expenses are not sufficient to close the deficit gap; however, this activity represents a lack of respect for public resources expended to the sheriff's office.

Hampden County's Western Massachusetts Regional Women's Correctional Center

The Hampden County Sheriff's Office operates the Western Massachusetts Regional Correctional Center (WCC). The WCC houses female inmates for Berkshire, Franklin, Hampden, and Hampshire counties, as well as other female inmates from across the Commonwealth. Because of its population, the WCC operates as a standalone facility, located in Chicopee, separate and apart from Hampden County Sheriff's main facility in Ludlow. The Hampden County Sheriff's Office receives a separate line item in the GAA to fund the WCC. Between Fiscal Year 2023 and Fiscal Year 2025, WCC received annual GAA appropriations of approximately \$5 million per year.¹⁷² In Fiscal Year 2025, WCC's average inmate population was 163.

Finding 47. The Western Massachusetts Regional Women's Correctional Center appears to be underfunded in the GAA.

The OIG found that the WCC is underfunded in the GAA, and relies on Hampden County pulling funds from its main operational account to function. Since at least Fiscal Year 2023, the WCC's GAA appropriation has remained stagnant at approximately \$5 million. By comparison, the Hampshire County Sheriff's Office had an average inmate population of 132 in Fiscal Year 2025, or 31 less inmates than the WCC, but received \$17.8 million in the GAA. The Franklin County Sheriff's Office had an average inmate population of 176 in Fiscal Year 2025, or just 13 more than the WCC, yet received \$20.8 million in the GAA.

The OIG understands that appropriations for these counties includes funding for functions beyond mere operation of the county correctional facility that would otherwise not need to be allocated to the WCC. However, based on the OIG's review and interviews with the sheriffs, the WCC appears to be significantly underfunded and reliant on the Hampden County Sheriff's Office using funding from its general operating line item, further contributing to the need for supplemental funding.

Hampden County's Section 35 Program

State law permits involuntary commitment of persons with alcohol and substance use disorder under specific circumstances. Section 35 of Chapter 123 of the Massachusetts General Laws (Section 35) allows for an involuntary commitment at a treatment facility for up to 90 days for individuals with alcohol or drug addiction.

The Hampden County Sheriff's Office receives a line item in the GAA that authorizes the sheriff to provide certain medical and mental treatment, monitoring, release planning and after care services, including medication, food clothing, medical needs, and psychiatric services in the operation of a regional Section 35 program. The Hampden County Sheriff's Office operates the Stonybrook Stabilization and Treatment Center (SSTC), a DPH-approved Section 35 facility, and is the only sheriff's office that operates

¹⁷² 2022 Mass. Acts c. 126, § 2, line item 8910-1030; 2023 Mass. Acts c. 28, § 2, line item 8910-1030; 2024 Mass Acts c. 140, § 2, line item 8910-1030.

such a program in the Commonwealth. This activity is specifically sanctioned by the Legislature, with the Hampden County Sheriff's Office receiving a separate line item in its GAA for the operation of the SSTC. In Fiscal Year 2025, the Hampden County Sheriff's Office received approximately \$2.5 million in its GAA for the operation of the SSTC.¹⁷³

Finding 48. Hampden County's Section 35 Program appears to be underfunded in the GAA.

In Fiscal Year 2025, the Hampden County Sheriff was appropriated \$2,536,272 to operate its Section 35 facility, though total costs were reportedly \$15,460,491. This difference in funding was accounted for in the supplemental budget received by the Hampden County Sheriff's Office at the end of the fiscal year and accounted for approximately \$12 million of the office's originally reported \$35.5 million deficit. By comparison, in Fiscal Year 2025 the DOC received approximately \$23.7 million for the operation of the Massachusetts Alcohol and Substance Abuse Center, the DOC's Section 35 facility.¹⁷⁴

As with the funding of the WCC, the OIG offers no opinion on the amount the Hampden County Sheriff's Office should receive for its SSTC. However, the difference between the SSTC's line item and its operational costs is significant.

Hampden County Sheriff's Office Law Enforcement Division

The Hampden County Sheriff's Office operates a law enforcement division responsible for conducting law enforcement patrols within Hampden County. The law enforcement division is comprised of 27 deputies who provided policing services to various municipalities, mounted patrol of public parks, and marine patrols on various waterways. As noted in Finding 49 below, the OIG found that the Hampden County Sheriff's Office, through its Law Enforcement Division, engaged in significant outside law enforcement activities.

Finding 49. The Hampden County Sheriff's Office has engaged in significant law enforcement activities and spending beyond its legislative mandate.

The OIG found that the Hampden County Sheriff's Office (HCSO) is the only county with a dedicated law enforcement division expanded well outside their main duties and affecting overall spending. HCSO has both a marine patrol and mounted unit. The marine patrol unit is known to patrol the Connecticut River and has signed an MOU with the Southwick Police Department to patrol Lake Congamond. The mounted unit entered an MOU with the city of Springfield to patrol Forest Park. In addition to the marine patrol unit and mounted units touted on its website, HCSO has entered into at least six other MOUs to serve the community. These include traffic enforcement and truancy enforcement in Chicopee, providing analysts to the real time information center in Chicopee, providing assistance to the department of public safety at Holyoke Community College, traffic enforcement and law enforcement services in West Springfield, and serving restraining and harassment orders in Springfield. In an interview,

¹⁷³ 2024 Mass. Acts c. 140, § 2, line item 8910-0104.

¹⁷⁴ 2024 Mass. Acts c. 140, § 2, line item 8900-0002.

Hampden County also reported assisting the town of Palmer with law enforcement activities during a described staffing crisis.

Figure 36. HCSO Law Enforcement Activities and Associated Payroll Expenditures (FY23–FY25).

External Law Enforcement Activity	FY23		FY24		FY25	
	Regular Pay	Overtime	Regular Pay	Overtime	Regular Pay	Overtime
Federal Task Force	\$513,250	\$105,221	\$583,590	\$167,493	\$617,878	\$177,073
MSP Task Force	\$181,272	\$13,433	\$211,160	\$34,894	\$220,315	\$57,685
County Task Force	\$150,259	\$51,510	\$160,631	\$90,406	\$169,757	\$65,120
Law Enforcement Division	\$2,503,647	\$35,143	\$1,923,152	\$59,066	\$1,880,338	\$64,360
Total	\$3,348,428	\$205,308	\$2,878,533	\$351,859	\$2,888,288	\$364,238

HCSO has greatly expanded its community work beyond the walls of the county correctional facilities. Described as “mission creep” in interviews with interested parties, the sheriff’s office takes an active role in law enforcement in and around Hampden County. HCSO offers most of these services at little to no cost to the municipalities. Instead, these costs are shifted from the municipalities to the Commonwealth through the sheriff’s deficit spending.

HCSO is consistently spending the most on outside law enforcement activities when compared to other sheriffs’ offices. As shown in Figure 36, HCSO spent more than \$3 million each year on these activities from Fiscal Year 2023 through Fiscal Year 2025. HCSO, like the communities it provides these services to, does not have the funding to provide these services.

Hampden County Sheriff’s Office Intersubsidary Transfers

Commonwealth agencies receive their GAA through line items, with those line items further broken down into object classes. For example, in Fiscal Year 2025 HCSO received approximately \$88.9 million in its operating account GAA line item.¹⁷⁵ Of that amount, \$72.9 million was designated to the “regular employee compensation” (payroll) object class. The Commonwealth’s central accounting system, MMARS, allows agencies to transfer funds from one object class to another if an agency’s initial budget overestimated expenses for certain object classes. However, the Comptroller’s intersubsidary transfer policy states that transfers out of the payroll object class are not allowed, except in emergency cases.¹⁷⁶

¹⁷⁵ 2024 Mass. Acts c. 140, § 2, Line Item 8910-0102.

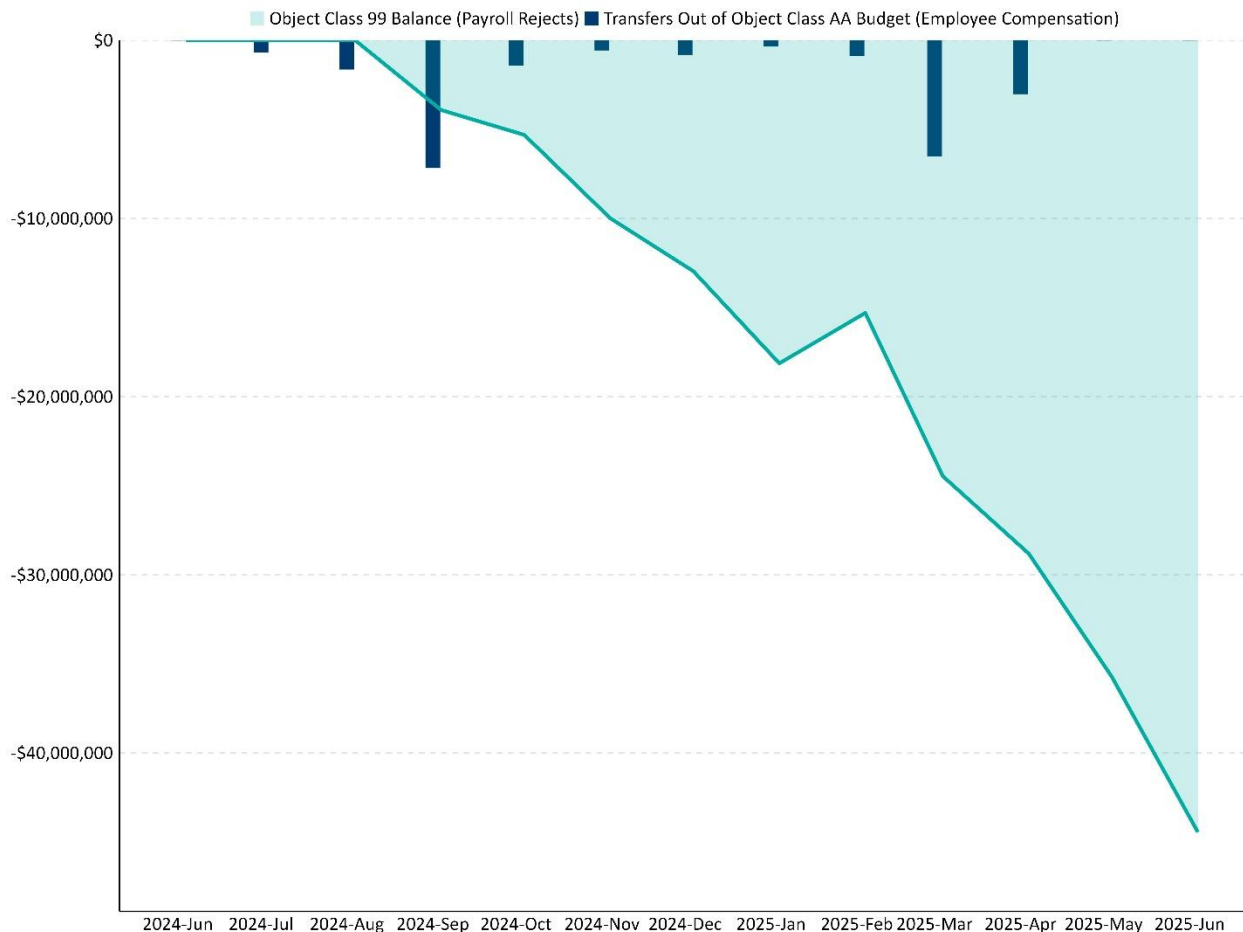
¹⁷⁶ OFFICE OF THE COMPTROLLER AND EXEC. OFFICE FOR ADMINISTRATION AND FINANCE, *Intersubsidary Transfer Policy* (2026), available at <https://public.powerdms.com/MAComptroller/documents/1777842>.

Finding 50. The Hampden County Sheriff’s Office has taken advantage of relaxed fiscal oversight to engage in egregious deficit spending.

As discussed in Finding 7, almost all sheriffs transferred funds out of the payroll (AA) object class during Fiscal Year 2025, a practice that is “generally not allowed” for executive departments pursuant to A&F and Comptroller policies.¹⁷⁷ While the practice is not inherently suspect, it can potentially be problematic because it allows agencies to engage in deficit spending that would otherwise not have been possible.

The OIG found that out of all counties, HCSO transferred the most out of the payroll object class in Fiscal Year 2025, both in terms of total dollar amount and as a percentage of total GAA appropriations. As illustrated in Figure 37 below, in February and March 2025 HCSO transferred \$7.5 million out of the payroll object class despite the payroll reject account being in a deficit of over \$25 million.

Figure 37. Hampden Monthly Transfers out of AA Object Class with Payroll Reject Account (FY25).



¹⁷⁷ OFFICE OF THE COMPTROLLER AND EXEC. OFFICE FOR ADMINISTRATION AND FINANCE, *Intersubsidary Transfer Policy* (2026), available at <https://public.powerdms.com/MAComptroller/documents/1777842>.

While almost all sheriffs went into payroll deficit at some point, the OIG found that HCSO was among the earliest to go into deficit during the year and grew that deficit over the months thereafter. HCSO did so deliberately, as evidenced by its practice of transferring millions in appropriations out of payroll to the TT object class not for the purpose of spending, but to preserve the funds for later use. This practice resulted in HCSO having the largest FY25 deficit of all counties. It also correlates with HCSO having the most expenditures on activities that the OIG found to be discretionary, such as outside law enforcement.

Hampshire and Middlesex Debit Card Lack of Internal Controls

Some, but not all, sheriffs' offices maintain debit cards attached to various off-MMARS bank accounts, and their use varies between offices. In the OIG's review, two offices stood out with regard to the volume and frequency of debit card purchases: Hampshire and Middlesex counties. The OIG explored these offices' debit card use and found the following:

Finding 51. The Hampshire and Middlesex sheriffs' offices lack adequate internal controls regarding the use of off-MMARS debit cards.

While other sheriffs' offices utilize debit cards in the day-to-day operations of their off-MMARS bank accounts, the volume of debit card activity among the Hampshire and Middlesex county sheriffs' offices stood out. For example, in Fiscal Year 2025, the OIG identified approximately \$39,000 in off-MMARS debit card transactions from an account associated with the Middlesex civil process division. The majority of the transactions related to hotel stays, airfare, and food purchases. Middlesex advised that these purchases pertain to employee travel to conferences and trainings. The office maintains one debit card that is typically given to the person who is traveling to use for such expenses. Representatives of Middlesex indicated that, while the office has policies regarding travel and meal reimbursements, those policies do not apply to the use of this account because these transactions are not reimbursements of an employee's expenses, and the funds are derived from the county's civil process revenue rather than legislative appropriations. This explanation suggests that the use of the card – the majority of the use identified as being for hotel, airfare, and food – has no limits or restrictions on these hotel stays or food purchases. Regardless of the source, the funds are public funds, and the lack of policies is troubling.

Likewise, the Hampshire County Sheriff's Office maintains a debit card associated with an off-MMARS bank account described as the "inmate benefit account." In Fiscal Year 2025, the account had approximately \$60,000 in debit card purchases. Of that amount, approximately \$15,000 were purchases from a convenience store, averaging \$365 each, and approximately \$14,000 from a pizza restaurant, averaging \$156 each. The Hampshire County Sheriff's Office reported that these purchases are related to incentives for inmates and individuals on probation or parole participating in a particular program. According to the office, a portion of the pizzas purchased are used as rewards for inmates, while the gift cards and other food purchases are used as part of a program working with justice-involved parents. The program provides food and \$50 gift cards to participants to assist with small expenses and provide an incentive to attend meetings. According to the office, these expenses are reimbursed by a grant from a nonprofit. The OIG understands that prior to September 2025, the Hampshire County Sheriff's Office did

not maintain any documentation regarding who was issued a gift card. Other than policies related to administration of the inmate benefit account, the office does not maintain any specific policies governing the use of the debit card or purchase of gift cards for the program.

While the OIG has no reason to believe at this time that any of these funds were misappropriated or that the purchases were for anything other than the reasons provided, the lack of policies regarding the use of these debit cards constitutes a grave internal control weakness and creates conditions ripe for fraud and abuse.

Plymouth County Federal Funds

Several sheriffs' offices maintain contracts with the federal government to house federal inmates. Perhaps the largest contract with the federal government involves the Plymouth County Sheriff's Office (PCSO). In 2008, PCSO entered into an agreement with the United States Immigration Customs and Enforcement (ICE) to hold male and female ICE detainees. Per the 2008 agreement, ICE paid PCSO \$93.82 per inmate, per day, for these services. In 2024, the PCSO entered into a new agreement with ICE. The 2024 agreement required ICE to pay PCSO \$215 per inmate, per day, plus an hourly rate for on-call guard services.

In 2009, PCSO entered into a separate agreement with the United States Marshals Service (USMS) to house male and female federal inmates awaiting trial and sentencing. Per the 2009 contract, the USMS paid PCSO \$103.79 per inmate, per day, plus an hourly rate for guard services. In 2025, the USMS and the PCSO entered into a new agreement that paid PCSO \$170 per inmate, per day, plus an hourly guard services rate.

Federal inmates are housed separately from other inmates at PCSO, although all federal inmates receive the same care and programming as county inmates.

Between Fiscal Year 2023 and Fiscal Year 2025, PCSO collected approximately \$48.5 million in revenue related to housing federal detainees, including more than \$31.4 million in Fiscal Year 2025. All this funding is swept into the Commonwealth's General Fund. According to PCSO, the office is on track to collect, and remit to the General Fund, approximately \$50 million in federal inmate revenue in Fiscal Year 2026.

Figure 38. Amount of Federal Revenue Remitted to the General Fund by PCSO.¹⁷⁸

Fiscal Year	Amount
2023	\$9.0M
2024	\$8.1M
2025	\$31.4M

¹⁷⁸ Source: MMARS.

Finding 52. The Plymouth County Sheriff’s Office receives significant federal funding for federal inmates to offset their expenses, but the deposits of these funds do not follow normal Treasury practices and introduce unnecessary risk.

Housing federal inmates is costly and requires the PCSO to separate federal inmates from county inmates; additionally, the county is required to provide the same medical care and programming to federal inmates as county inmates. PCSO representatives told the OIG that PCSO must provide separate programming to federal inmates, creating the need for additional resources and costs. These services bring in a revenue stream that can be used to offset the additional costs.

Between Fiscal Year 2023 and Fiscal Year 2025, the PCSO remitted approximately \$48.5 million in federal funding to the Commonwealth’s General Fund, including \$31.4 million in Fiscal Year 2025. Plymouth’s process of depositing these federal funds into the state treasury is unusual and subject to control risks. Typically, when a Commonwealth agency receives federal funds the funds are sent from the federal government to an account controlled by the State Treasurer. The state agencies then send a list of transactions to the Treasurer to accurately record the funds received as federal revenue attributable to the agency on MMARS.

In the case of Plymouth, federal funds are received by a sheriff-controlled, off-MMARS bank account. These funds include both ICE reimbursements and other federal monies and are commingled with other deposits in that account. The funds received from ICE are manually transferred to a second bank account that is connected to MMARS. Funds from this account are automatically swept to the Commonwealth daily. The additional step of passing significant federal funds through an off-MMARS bank account introduces additional complexity and reconciliations that would be eliminated if standard Treasury and Comptroller processes were employed.

The other federal funds and commingled revenue are manually transferred to other off-MMARS accounts by PCSO for their intended purpose. The additional federal money is retained by PCSO to reimburse travel costs associated with federal inmates. Rather than being processed through the General Fund, these funds are transferred to an off-MMARS designated for civil process purposes. PCSO then uses these funds to pay employees who transport federal inmates. According to PCSO, transportation of federal inmates is not covered under employee’s bargaining agreements so must be paid separately. This practice is unnecessarily complex, non-transparent, inconsistent with normal Treasury protocols, and should be eliminated.

Suffolk County Sheriff’s Office – Winthrop Deputy Harbormaster

The police chief for the town of Winthrop (town) serves as the town’s harbormaster. The deputy harbormaster is primarily responsible for collecting fees and issuing permits, as well as maintaining the safety of the waterways. In December 2024, the town entered into an agreement with the Suffolk County Sheriff’s Office (SCSO) whereby the SCSO would provide and pay for a deputy sheriff to serve as the town’s deputy harbormaster on a full-time basis. According to the agreement “the role of the assigned [SCSO] staff member will be to work with the Harbor Master’s [sic] in the daily investigative and administrative functions of the Harbor Masters office.” The agreement also says that SCSO is “fully responsible for all

obligations as the employer of the [SCSO] staff member assigned to the Winthrop Police Harbor Master Division including among other things, responsibility for the payment of earnings, withholdings, insurance coverage, and all other requirements of law regulations, ordinance, or contract.” The agreement also stipulates that “if the activities of the Winthrop Police Harbor Master Division or any of its members, including [SCSO] personnel, give rise to claims of legal liability or adverse judgement, the [SCSO] and the Winthrop Police Department agree that neither will be responsible for providing a defense to or paying a judgement entered based upon the actions of the other agency's personnel.”

The deputy harbormaster was initially hired by the town in July 2010 as a part-time town employee. In November 2010 he was hired by SCSO as a deputy sheriff. According to his town of Winthrop personnel file, the deputy harbormaster was last sworn as a special police officer for the town in 2016 and is not certified by the POST Commission.

Between January 1, 2025, and June 30, 2025, the SCSO paid the deputy harbormaster approximately \$48,000 for his work as the town’s deputy harbormaster.¹⁷⁹ The town of Winthrop does not contribute to the deputy harbormaster's salary. During the same time frame, he earned more than \$30,000 in overtime working inside the sheriff’s county correctional facility.

Finding 53. The Suffolk County Sheriff Office’s state-funded deputy harbormaster position greatly benefits the town of Winthrop, but provides no benefit to Suffolk County or the Commonwealth.

The SCSO’s funding of a full-time deputy harbormaster for the town of Winthrop is perhaps the most egregious example of a sheriff’s office operating outside the bounds of its enumerated statutory duties. Not only is the sheriff’s office paying one of its deputies to provide a service to the town that does not even remotely touch the confines of the jail or house of correction, but the SCSO also allows the deputy harbormaster to accrue overtime for work inside the county correctional facility, overtime that would be avoided if the deputy’s full attentions were aimed toward work inside the jail.¹⁸⁰

The OIG does not dispute that the deputy harbormaster position provides a valuable service to the town of Winthrop. Nonetheless, the OIG believes it is inappropriate for the SCSO to fund the town’s deputy harbormaster position using state funds without specific legislative authorization.

Worcester County Sheriff’s Office Civil Process Division

All sheriffs’ offices in Massachusetts are responsible for serving civil process. As highlighted in Finding 25, the OIG’s investigation found a wide variety of organizational structures for sheriffs’ offices’ civil process divisions. Perhaps the most distinct structure is seen with the Worcester County Sheriff’s

¹⁷⁹ This only includes regular pay and does not include leave time or any other pay.

¹⁸⁰ While the OIG does not opine on its appropriateness, the OIG notes that the deputy harbormaster is currently not certified by the POST Commission and questions whether the deputy harbormaster’s activities require POST certification.

Office (WCSO), which is the only office that operates its civil process division through a nonprofit LLC, Worcester County Sheriff Civil Process Division, Inc.

Worcester County Sheriff Civil Process Division, Inc., was incorporated in 2011 “to operate in accordance with Chapter 262 of the General Laws of the Commonwealth regarding the serving of summons, warrants, subpoenas, and other legal procedures requiring legal notification.”¹⁸¹ The articles of organization demonstrate a purpose beyond merely fulfilling this statutory duty, stating “the corporation shall serve as a supporting organization for the Worcester County House of Correction and it shall create, sponsor, promote, and conduct partnerships and programs in the areas of law enforcement and public safety in Worcester County as well as providing resources to support such programs and all other charitable, educational, and community purposes.”¹⁸²

Finding 54. The Worcester County Sheriff Office’s operation of its civil process division as a separate nonprofit entity is inappropriate and creates a risk of fraud, waste, and abuse of public funds.

The WCSO’s operation of its civil process division as a separate nonprofit entity creates significant internal control weaknesses and blurs the line of state agency versus private entity. The Worcester County Sheriff Civil Process Division, Inc., maintains its own accounting system, maintains its own vehicles and equipment, and employs six full-time employees. However, according to WCSO, the sheriff acts as its agency head and is in control of the LLC, and the WCSO augments the LLC’s staff by providing two sheriff employees to work for the LLC. Moreover, WCSO oversees the discipline of civil process employees.

It is the position of the OIG that it is wholly inappropriate for a state agency to establish a shadow private entity to perform its statutory responsibilities and collect revenue owed to the state. In addition to being legally questionable, it blurs the line between public and private funds. Logistically, this arrangement is unnecessarily confusing, reduces transparency, and creates unnecessary risk of fraud, waste, and abuse of funds that would not be present if the agency simply performed these duties with its own staff and retained revenue in its normal operating accounts.

¹⁸¹ SEC. OF THE COMMONWEALTH MASS. CORPORATIONS DIVISION, *Worcester County Sheriff Civil Process Division, Inc.*, available at <https://corp.sec.state.ma.us/CorpWeb/CorpSearch/CorpSearchViewPDF.aspx>.

¹⁸² *Id.*

CONCLUSIONS AND RECOMMENDATIONS

The OIG appreciates the cooperation and attentiveness of the sheriffs and numerous other participants in this review. The OIG found that the Commonwealth's sheriffs share a strong commitment to the rehabilitation of their inmate population, public safety, and community service. The OIG acknowledges that the sheriffs assume immense responsibility in the care, custody, and control of their inmate population and hopes that this report highlights the essence of that responsibility. The OIG also acknowledges that the Commonwealth's budget writers have the unenviable task of balancing an estimated \$63 billion budget across hundreds of state agencies, districts, providers, and 351 municipalities.¹⁸³ Nonetheless, the OIG found that the sheriffs' budget process is chaotic, opaque, confusing, atypical of other state agencies, and in immediate need of reform.

The current process is also not financially sustainable. This flawed process has led to an unclear budget, underfunding in the GAA, and in some cases facilitated uncontrolled spending and "mission creep" by the Commonwealth's sheriffs for years. The OIG's investigation revealed that the Legislature and A&F have not provided adequate funding in the GAA to sheriffs' operations, and have delayed release or withheld funds for mandated expenses, such as no-cost calls, MAT, and CBA increases. The use by the Legislature and A&F of an often misguided reserve account approval contributes to increasing the deficit rather than reducing or controlling it. Moreover, a patchwork of unique, outdated, and ambiguous statutes have made it impossible to easily and definitively determine the activities that sheriffs are authorized to engage in, further complicating the budget process.

Nevertheless, the Legislature, A&F, and the sheriffs have the opportunity to fix this process and set a strong fiscal foundation for the future. The OIG is encouraged by its conversations with these parties during this review, and is further encouraged that tangible steps toward that end have already been taken, most notably in the Fiscal Year 2027 budgets advanced by the House and Senate chambers. To further lay this groundwork, the Legislature must clearly define the sheriffs' roles and how the sheriffs' offices will operate. The Legislature and A&F must ensure that sheriffs are treated like every other agency and given a workable budget with which they must adhere. The sheriffs must comply with state finance law and work with A&F, the Comptroller, and the Treasurer to identify and cure the deficiencies in their current practices.

Based on the actions taken by the Legislature, A&F, and the sheriffs in response to the OIG's February 2026 preliminary report, the OIG is optimistic that all parties recognize the circumstances that have allowed this to occur and, more importantly, understand why this must be addressed.

The OIG makes the recommendations below in hopes that the Legislature, A&F, the sheriffs, the MSA, and other state agencies will adopt these ideas to fix the current broken approach. The OIG has

¹⁸³ Estimate based on House and Senate proposed budgets for Fiscal Year 2027.

arranged the recommendations by agency and fiscal year to provide for an easier method of review and a realistic timeline for implementation.

Immediate Recommendations – Fiscal Year 2026

Sheriffs

1. Request a one-time supplemental budget to ensure sheriffs' appropriations are sufficient to close Fiscal Year 2026 and that sheriffs do not spend money they do not have authority to spend.
2. Immediately notify the Treasurer of all bank accounts and request approval to continue use pursuant to M.G.L. c. 29, § 34.
3. Review off-Mosaic bank accounts to identify all accrued interest from such accounts during Fiscal Year 2026 and pay such amounts to the Treasurer pursuant to M.G.L. c. 29, § 34.
4. Review and update P-card and debit card policies, including policies for debit cards attached to off-Mosaic bank accounts, and adhere to such policies.
5. Review and update travel policies and practices (for expenses such as air, hotel, food) and follow those practices regardless of funding source (P-card, debit card, reimbursement).
6. Review and update employee reimbursement policies and practices and adhere to such policies.
7. Review civil process revenue during Fiscal Year 2026 and ensure that they have remitted the portion of fees owed to the Commonwealth pursuant to M.G.L. c. 262, § 8.
8. Issue corrected financial plans and complete financial statements to the Legislature and A&F that include all off-Mosaic fiscal activity, data on intersubsidiary transfers, and any other required information not included in their workbooks to comply with M.G.L. c. 29, §§ 3 and 5F.
9. Review expenditures related to discretionary law enforcement activity and community engagement and prepare to make appropriate cuts to such spending as needed to stay within Fiscal Year 2027 appropriations.
10. Plymouth County Sheriff's Office and A&F should work promptly to ensure that the federal government directs any revenue from federal inmate agreements to a Commonwealth sweep account rather than an off-Mosaic bank account.
11. Plymouth County Sheriff's Office should determine the yearly costs of housing federal inmates and set federal rates consistent with those costs.
12. Suffolk County Sheriff's Office should immediately terminate its agreement to assign an employee to serve as the Winthrop Deputy Harbormaster and reassign that individual to a correctional office role.

13. The Worcester County Sheriff's Office should immediately begin the process of dissolving Worcester County Sheriff's Office Civil Process Division, Inc., and working with A&F to transfer its assets to the Commonwealth.

Comptroller

1. Establish a task force with the sheriffs and representatives of MSA, A&F, and the Treasurer to identify all fiscal activity conducted off Mosaic or HR/CMS including paid details, civil process activities, inmate funds and commissary accounts, and develop a plan to migrate all such accounts to Mosaic and HR/CMS. The goal of the task force should be for the working group to make recommendations to the Legislature and A&F for appropriate Fiscal Year 2028 budget language and for the migration of accounts that do not require legislative action to be fully complete by end of Fiscal Year 2027.
2. Consider modifying Mosaic workflows to require that agencies initiating an intersubsidiary transfer out of the AA object class input a written justification as a requirement, even if further approval is not necessary.
3. Consider adopting a policy whereby when an expenditure other than payroll causes a department to exceed its entire appropriation, rather than a particular object class, that increased oversight is imposed on that department intended to ensure obligations are immediately reduced to prevent the expenditures in violation of Chapter 29.

A&F

1. File a one-time supplemental budget to ensure sheriffs' appropriations are sufficient to close Fiscal Year 2026.
2. Ensure timely and complete release of all funds to which the sheriffs are entitled prior to close of the fiscal year.

The Legislature

1. The OIG recommends passing a one-time supplemental budget to ensure sheriffs' appropriations are sufficient to close Fiscal Year 2026.

Short-Term Recommendations – Fiscal Year 2027

Sheriffs

1. Take appropriate steps to ensure expenditures stay within their established GAA appropriations, in Fiscal Year 2027 and beyond. If a supplemental budget is needed, a sheriff's office should make an individual request to A&F for supplemental funding.
2. Cease transferring from the AA payroll object class to other object classes to avoid deficit spending.

3. Ensure that sheriffs have MOUs in place with every outside agency for whom they provide services. The MOUs should include provisions related to liability, time reporting compliance, equipment or vehicle usage restrictions, recordkeeping responsibilities, and any fees or reimbursements associated with the activity.
4. Institute appropriate internal controls with respect to spending from off-Mosaic accounts and adhere to Comptroller policies for P-card spending.
5. Sheriffs that house female inmates from other counties should ensure that they receive compensation from the other counties for these services.
6. Ensure all interest earned on any remaining off-Mosaic bank accounts is remitted to the General Fund at least quarterly.
7. Review and update employee reimbursement policies and practices and adhere to such policies. Sheriffs without internal policies on employee expense reimbursement should draft and implement such policies in accordance with Comptroller guidance. Sheriffs should adopt an electronic expense reimbursement system.
8. Institute employee travel policies with reasonable expenditure limitations, regardless of the source of funding for the travel.
9. Complete a civil process study for legislative consideration as suggested by the MSA and the Commonwealth's 14 sheriffs by the self-imposed deadline of December 1, 2026.

Comptroller

1. Consider imposing greater restrictions and restoring oversight on subsidiary account transfers for the sheriffs in accordance with M.G.L. c. 29, § 29, including but not limited to requiring that sheriffs certify the reasons for conducting such transfers, even without requiring approval per se.
2. Consider taking corrective action as soon as a sheriff's office's payroll exceeds its appropriation.

The Legislature

1. The Legislature's action embodied in the House and Senate budgets that emphasize the use of specific line items for sheriffs' offices is a positive step. Proposed changes to the line item structure for the sheriffs included in the proposed fiscal year budget, separating payroll into separate line items is a good initial step, and the OIG supports enactment.
2. The OIG recommends, for Fiscal Year 2027 and beyond, ensuring that sheriffs' GAA budgets provide sufficient funding, including funding that is sufficient to cover CBA increases, for the entire fiscal year of sheriffs' operations without need for a supplemental appropriation, to the extent possible.

3. The OIG recommends eliminating the use of reserve accounts for reimbursement of mandated expenses as a means of controlling spending and instead using narrowly tailored line item language, using a three-year average for initial funding of required expenses.
4. If the Legislature continues to fund certain sheriff mandatory expenses through reserve accounts, the OIG recommends issuing written guidance in the line item for each account clearly outlining the types of expenses that are eligible for reimbursement from reserve accounts and whether reimbursement is contingent on sufficient funding in the account or guaranteed regardless of reserve account balance.
5. The OIG recommends amending no-cost calls legislation to allow sheriffs to enact reasonable limitations on such communications by inmates and clarify whether no-cost calls include video calls and e-messaging to provide consistency across sheriffs' offices.
6. The OIG recommends amending the sheriffs' salary statute, M.G.L. c. 37, § 17 (Section 17), to clarify whether sheriffs are entitled to additional compensation or cash benefits beyond what is prescribed in Section 17.

A&F

1. If the Legislature continues to fund certain sheriff mandatory expenses through reserve accounts, A&F should enact written guidance that clearly outlines the types of expenses that are eligible for reimbursement from reserve accounts, such as those for MAT and no-cost calls, the deadlines for agencies to submit requests for reimbursement, the timing funds will be released, and whether reimbursement is contingent on sufficient funding in the account or guaranteed regardless of reserve account balance.
2. If the Legislature continues to fund certain sheriff mandatory expenses through reserve accounts, A&F should ensure that it releases reserve funding to sheriffs in a timely manner, and not wait until the end, or after the end, of the fiscal year.
3. Impose restrictions and begin conducting oversight on subsidiary account transfers for the sheriffs in accordance with M.G.L. c. 29, § 29, including but not limited to requiring that sheriffs certify the reasons for conducting such transfers in Mosaic or a separate submission to the budget direction.
4. Take corrective action as soon as a sheriff office's payroll exceeds its appropriation.
5. A&F, in conjunction with DCAMM, should review previous studies from Bristol County and work to decommission Ash Street Jail and place locks on all cell doors in the remaining facility.

Medium-Term Recommendations – Fiscal Year 2028

Sheriffs

1. Continue working with the Comptroller and Treasurer to ensure all revenue is deposited with the Treasurer. Establish appropriate retained revenue accounts, trust accounts, or agency accounts for the administration of activity if any revenue remains outside the state treasury and off the state accounting system, including paid details, civil process activities, inmate funds, and commissary.
2. Work with the Comptroller to eliminate the use of separate tax IDs other than the Commonwealth's and ensure that all employees' income is correctly reported to the IRS and Department of Revenue, also ensuring no employee receiving a W2 from the Commonwealth also receives a 1099 using a separate tax ID for paid details or civil process work.
3. The sheriffs, MSA, and the DOC should utilize cooperative purchasing agreements when procuring the next contract with a no-cost call provider. The sheriffs should be involved in the procurement process and part of the strategic planning team.
4. The sheriffs, in conjunction with MSA, DOC, DCAMM, and the Executive Office of Public Safety and Security, should work together to consider cost-effective solutions for the Commonwealth in terms of housing female inmates.

The Legislature

1. The OIG recommends expanding the use of line items in sheriffs' offices budgets to include operational expenses, mandated expenses, and office-specific expenses. If the Legislature determines that it wants sheriffs' offices to conduct law enforcement responsibilities, the Legislature should include specific law enforcement functions as separate line items in sheriffs' budgets. (Refer to Appendix B for sample line item-specific budgets.)
2. The OIG recommends establishing retained revenue or expendable trust accounts for each sheriff to enable receipt of paid detail revenue, civil process revenue, inmate funds, and commissary.
3. The OIG recommends that the Legislature, in consultation with the sheriffs, MSA, the Executive Office of Public Safety and Security, MSP, the Massachusetts Police Training Commission, the Massachusetts Chiefs of Police Association, and the POST Commission, establish a special commission to determine the role of sheriffs' offices and enumerate the activities sheriffs may and may not conduct and clarify the law enforcement responsibilities of sheriffs' offices. The Legislature should consider the activities and services that sheriffs are required to provide, what they are allowed to provide, and any regionalized services each sheriff's office provides.
4. The OIG recommends updating relevant sections of the General Laws, including Chapter 37, Chapter 126, and Chapter 127, to ensure that the laws reflect the modernization of sheriffs' offices, transfer to the Commonwealth, and the scope of activities the Legislature wishes for

sheriffs to undertake. The OIG also recommends codifying current and future sheriffs' obligations in the General Laws, rather than in session laws, such as the Barnstable and Plymouth BCIs.

5. The OIG recommends working with the sheriffs and MSA to enact comprehensive civil process reform. Such reform should include updating civil process fees and stating with specificity in the General Laws what portion, if any, is required to be remitted to the General Fund. The Legislature should also establish agreed-upon procedures for the operation of sheriffs' civil process divisions and retention of revenue. At a minimum, these procedures should explicitly bring civil process functions under the umbrella of sheriffs' offices with accounts on the state central accounting system and ensure that civil process divisions do not operate as separate non-Commonwealth entities.
6. The OIG recommends amending Chapter 6E of the General Laws to clearly define "police duties and functions" and provide greater clarity on whether and when sheriffs fall into such category. The OIG also recommends that the Legislature amend Chapter 6E of the General Laws to specify when sheriffs' offices must submit complaints of misconduct concerning POST-certified deputies to the POST Commission.

A&F

1. Ensure that sheriffs' GAA budgets provide sufficient funding, in Fiscal Year 2028 and beyond, including funding that is sufficient to cover CBA increases, for the entire fiscal year of sheriffs' operations without need for a supplemental appropriation.

Long-Term Recommendations – Fiscal Year 2029

Sheriffs

1. The sheriffs, DOC, and MSA should enact regular working groups to share information and utilize cooperative purchasing agreements when procuring common supplies and services to leverage the Commonwealth's purchasing power.
2. Sheriffs, with the assistance of the MSA, should adopt common programming terminology, practices, and standards across the Commonwealth.

The Legislature

1. The OIG recommends strengthening the authority of the MSA by providing independent authority to the MSA to ensure that the 14 Commonwealth sheriffs are able to effectively and efficiently standardize programming, services, procurements, policies, and activities in ways that comply with the Massachusetts General Laws.
2. The OIG recommends assessing the need for regional BCIs to handle cases that MSP or local police departments currently do not have the resources or capacity to take. The OIG also recommends that the Legislature codify such BCIs in the General Laws and fund them through specific line

items. Laws should identify relevant accreditations and standards, such as POST certification, for BCI employees.

3. The OIG recommends eliminating the use of reserve funding for no-cost calls and MAT services for sheriffs' offices. Instead, the OIG recommends the Legislature ensure that sheriffs' offices are funded appropriately for these activities.

A&F

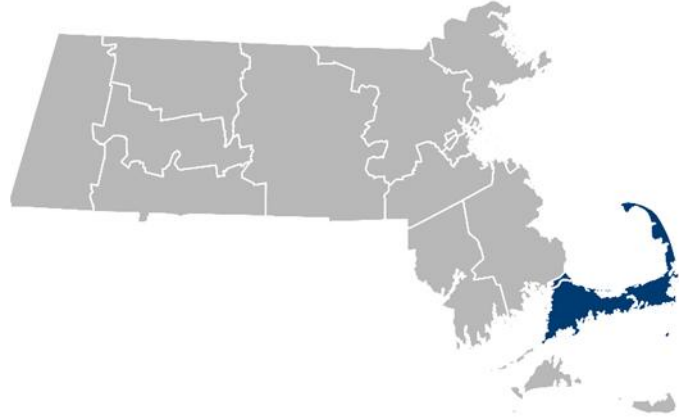
1. Eliminate the use of reserve funding for no-cost calls and MAT services for sheriffs' offices. Instead, A&F should ensure that sheriffs' offices are funded appropriately for these activities.

APPENDIX A: SHERIFF FACT SHEETS

Barnstable County Sheriff's Office

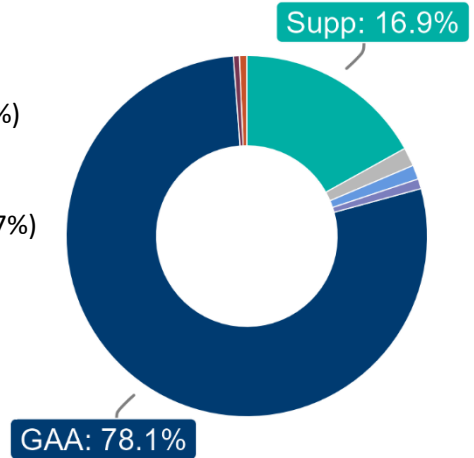
Background Information

Sheriff: Donna Buckley
Began Service: 2023
FY25 Salary: \$191,000
County Population (2024): 232,570
FY25 Average Inmate Population: 265
FY25 Total Inmate Admissions: 1,436



FY25 Appropriations / Inflows

General Appropriations Act (GAA): \$ 33,085,852 (78.1%)
Medically Assisted Treatment (MAT) Reserves: \$374,453 (0.9%)
Communications Access Trust Fund (NCC): \$539,290 (1.3%)
Collective Bargaining Agreement (CBA) Reserve: \$279,849 (0.7%)
Supplemental Funding¹: \$7,177,839 (16.9%)
Civil Process²: \$224,476 (0.5%)
Off MMARS Revenue: \$708,264 (1.7%)

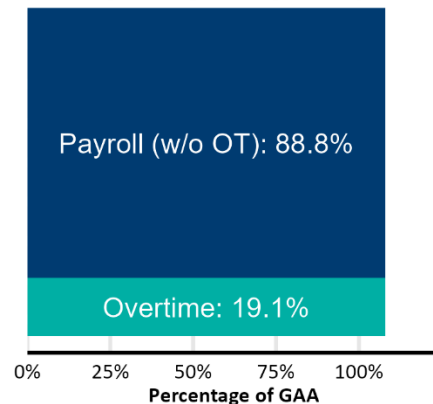


FY25 Expenditures / Outflows

Payroll expenditures

- **Payroll (w/o overtime):** \$29,376,070
- **Payroll (OT):** \$6,307,813

Payroll expenditures reached 107.9% of the GAA →



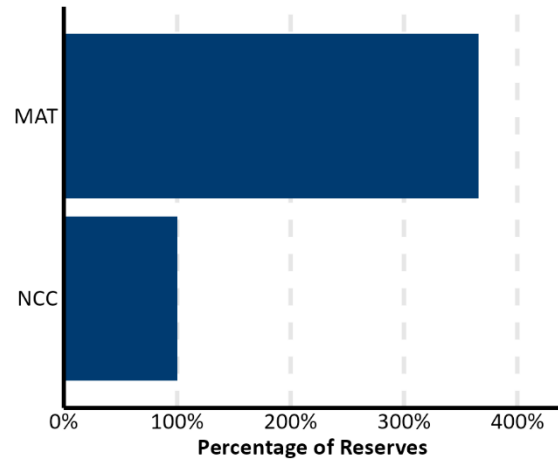
¹ Transfer from FY26 to cover FY25 expenditures.

² The OIG did not receive any bank accounts related to civil process for Barnstable. This amount was provided directly from Barnstable.

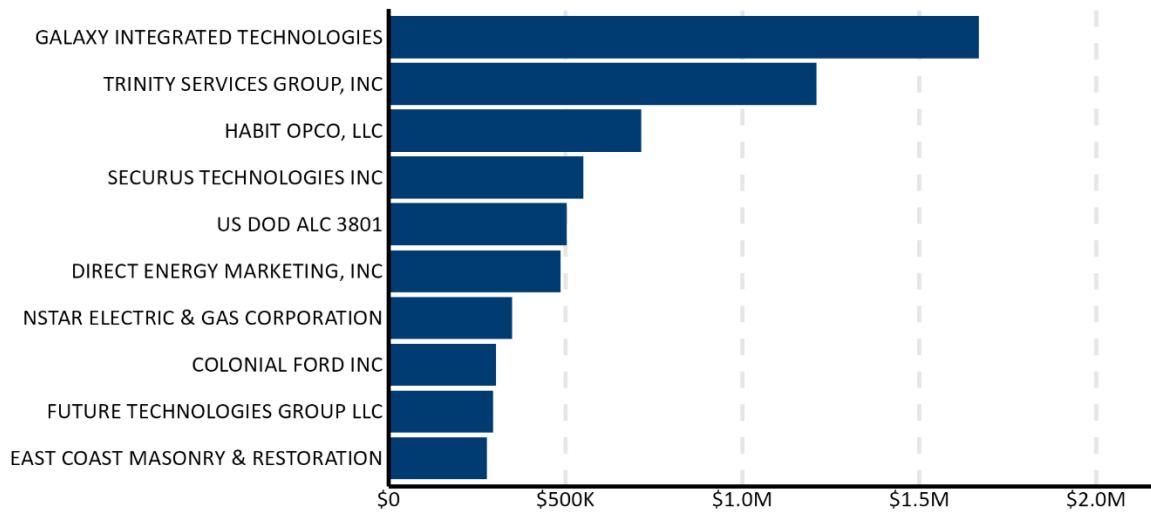
FY25 Expenditures/Outflows (continued)

Non-payroll expenditures

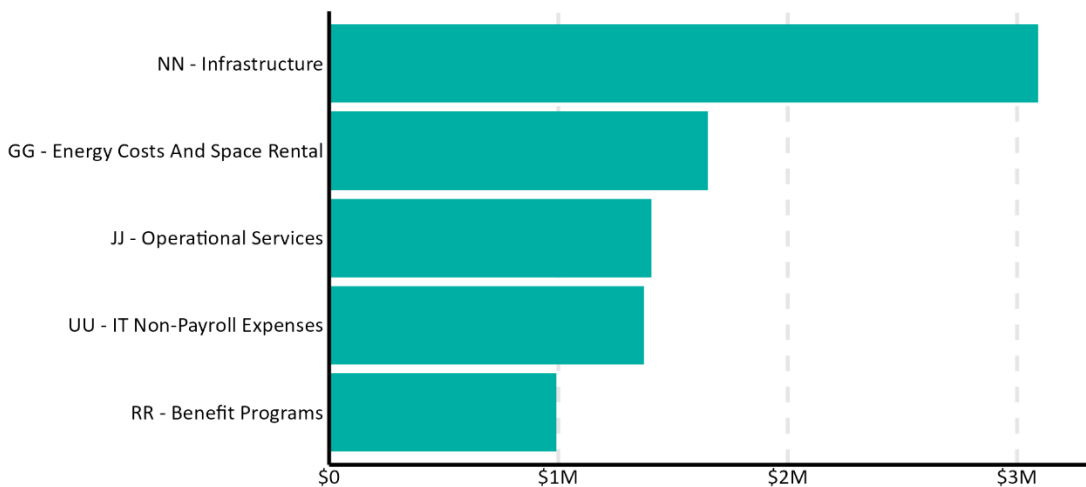
- **NCC Vendor Expenses:** \$539,290
- **MAT Vendor Expenses:** \$1,369,504
- **P-card Expenses:** \$128,268
- **Off MMARS Expenses:** \$979,793
 - At least \$4,418 is remitted back to the Commonwealth



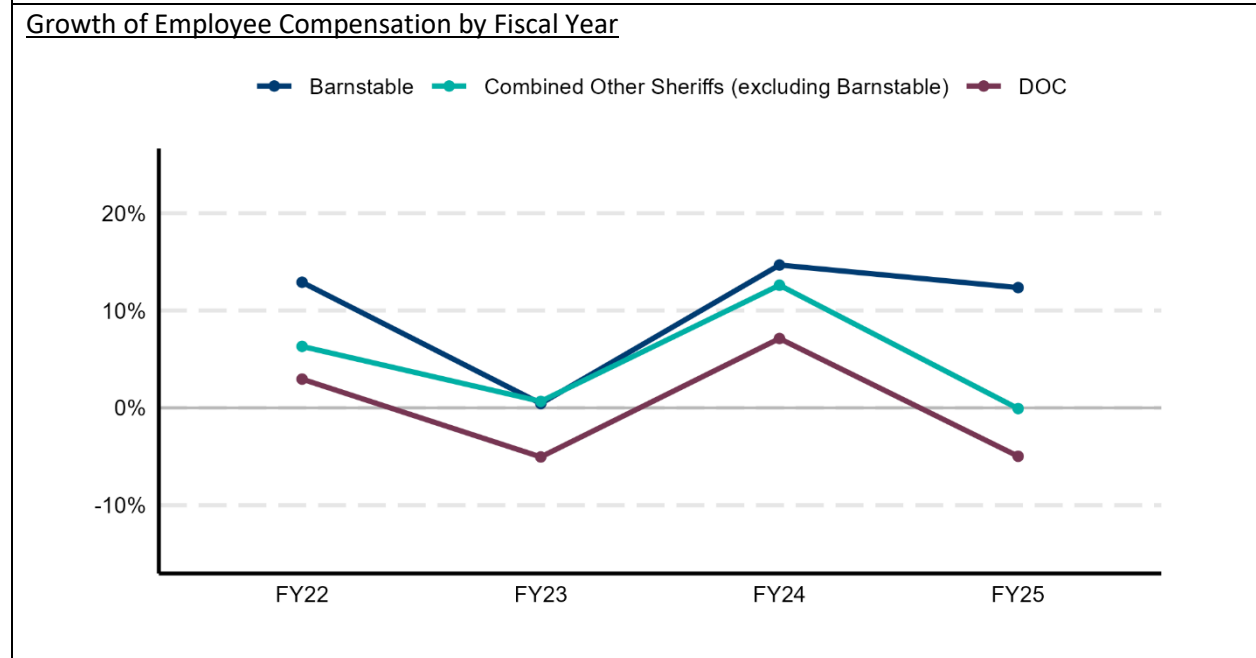
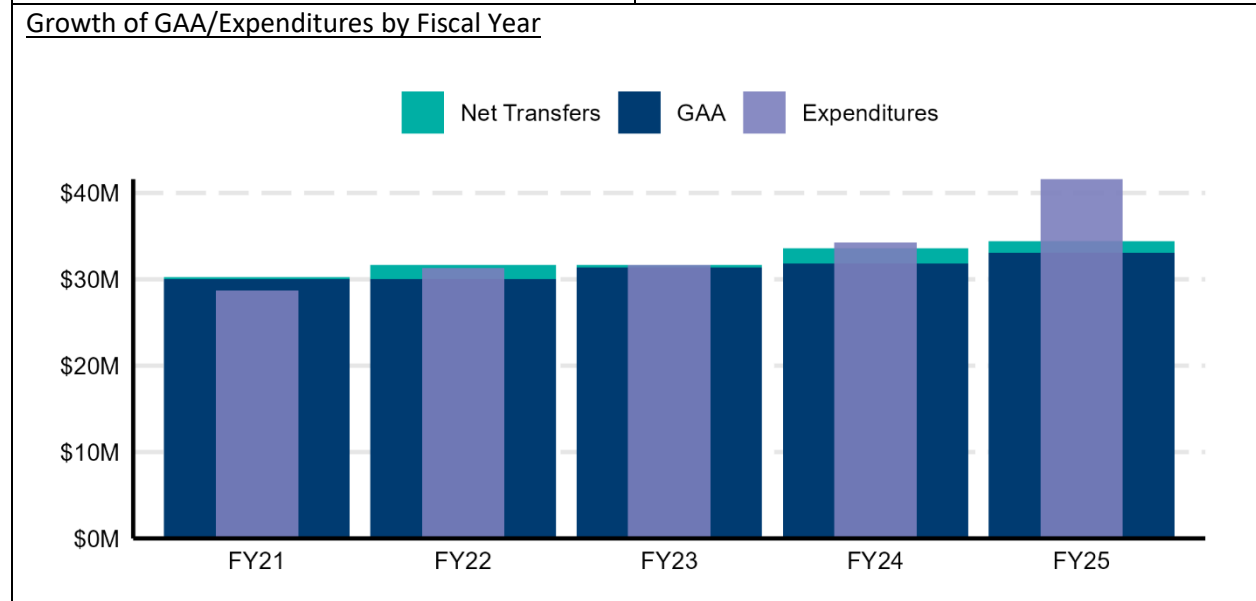
FY25 Top 10 Vendors paid through MMARS



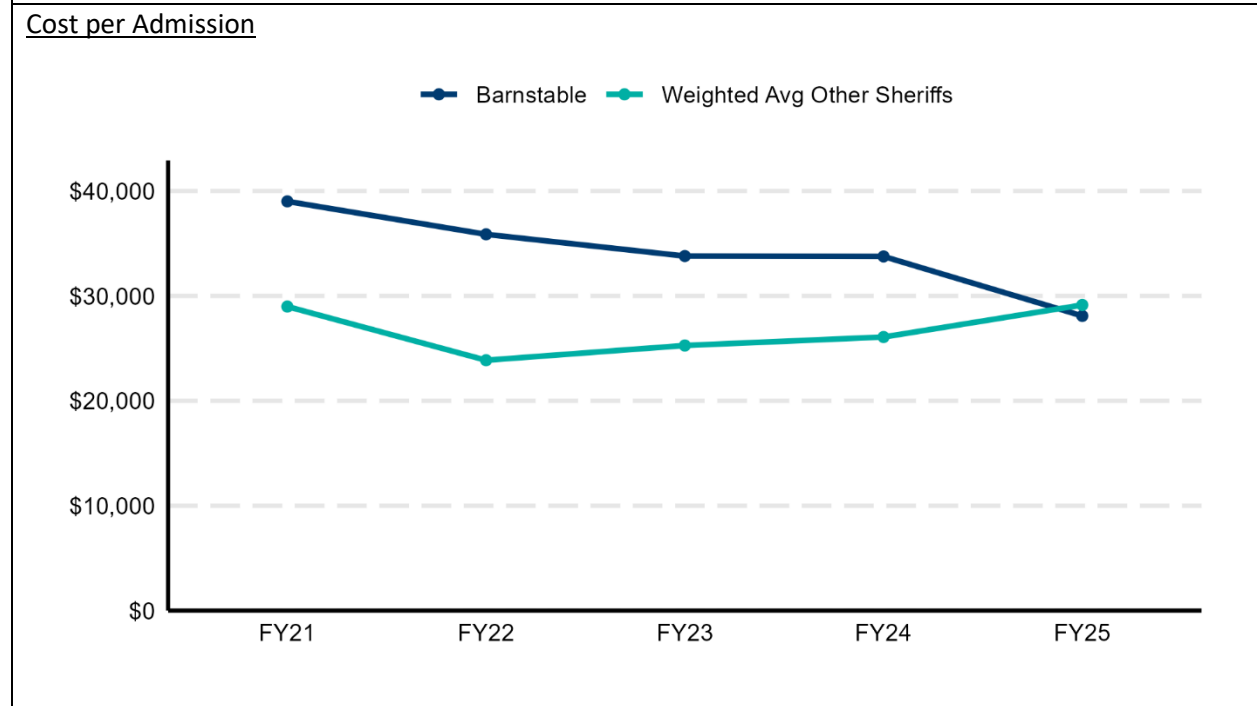
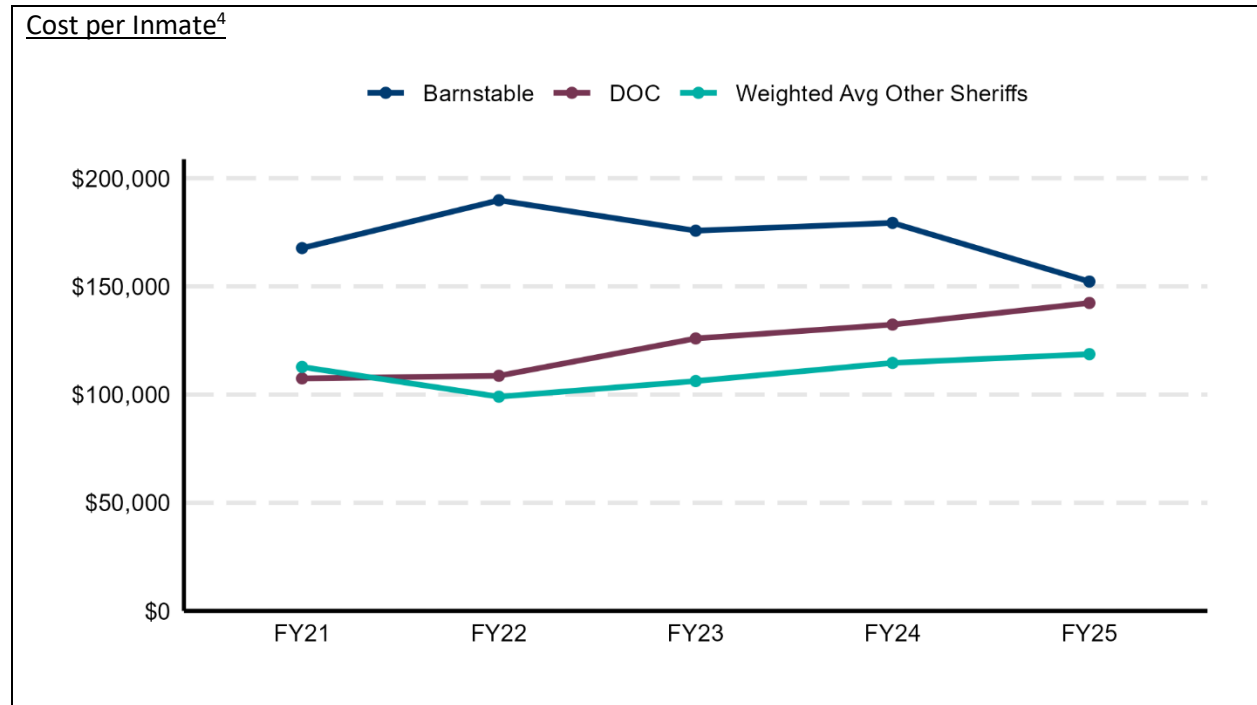
FY25 Top 5 Object Classes paid through MMARS



<u>FY25 Outside Activities – Law Enforcement³</u>		<u>FY25 Outside Activities – Other</u>
Description	Amount	<i>No additional expenses related to outside activities, such as community engagement, reported.</i>
BCI	\$1,604,401	
Task Force	\$94,474	
K9	\$40,428	
Drone	\$17,122	
Honor Guard	\$4,000	



³ These items were estimated and exclude reimbursement activities.



⁴ This only includes MMARS related expenditures and removes expenditures related to outside law enforcement and other activities for FY23-FY25.

Berkshire County Sheriff's Office

Background Information

Sheriff: Thomas Bowler

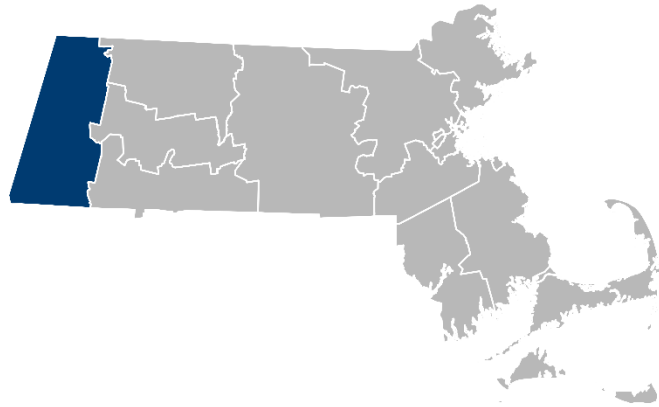
Began Service: 2011

FY25 Salary: \$191,000

County Population (2024): 128,726

FY25 Average Inmate Population: 195

FY25 Total Inmate Admissions: 718



FY25 Appropriations / Inflows

GAA: \$21,198,851 (87.8%)

MAT Reserves: \$549,587 (2.3%)

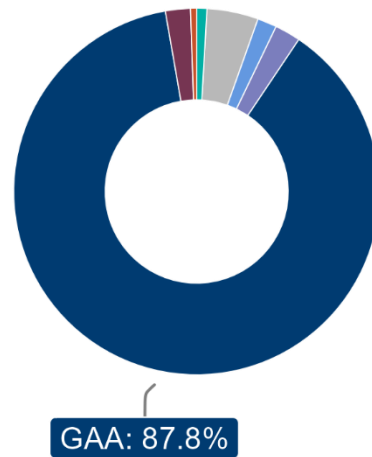
NCC: \$410,116 (1.7%)

CBA Reserve: \$130,235 (0.5%)

Supplemental Funding: \$216,102 (0.9%)

Civil Process: \$532,595 (2.2%)

Off MMARS Revenue: \$1,097,512 (4.5%)

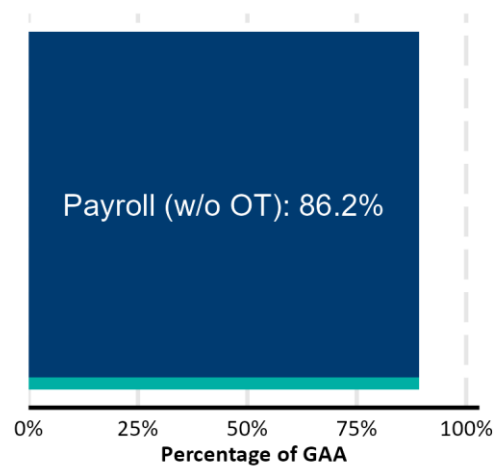


FY25 Expenditures / Outflows

Payroll expenditures

- **Payroll (w/o overtime):** \$18,280,679
- **Payroll (OT):** \$630,289

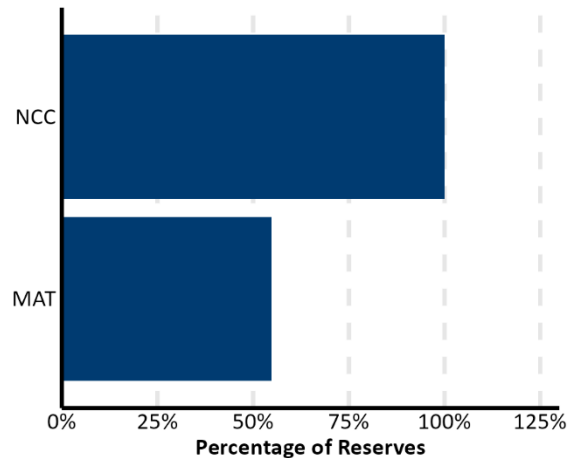
Payroll expenditures reached 89.2% of the GAA →



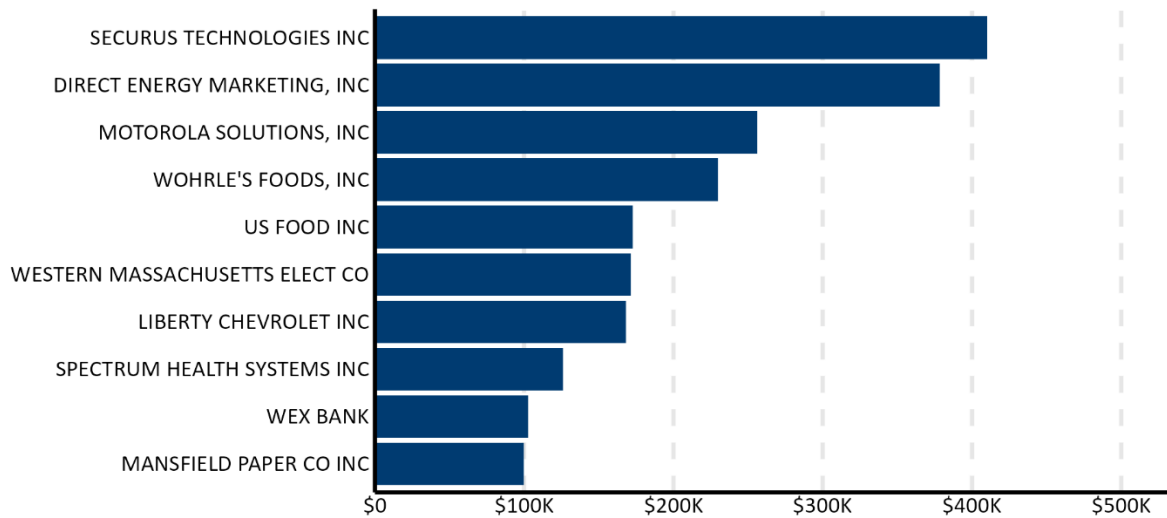
FY25 Expenditures/Outflows (continued)

Non-payroll expenditures

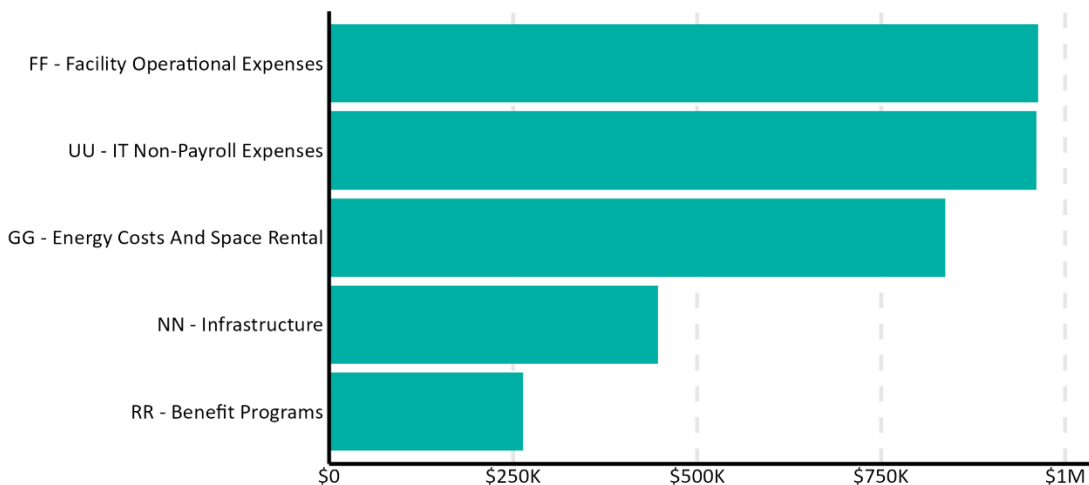
- **NCC Vendor Expenses:** \$410,117
- **MAT Vendor Expenses:** \$301,231
- **P-card Expenses:** \$20,327
- **Off MMARS Expenses:** \$1,654,006
 - At least \$38,628 is remitted back to the Commonwealth



FY25 Top 10 Vendors paid through MMARS



FY25 Top 5 Object Classes paid through MMARS



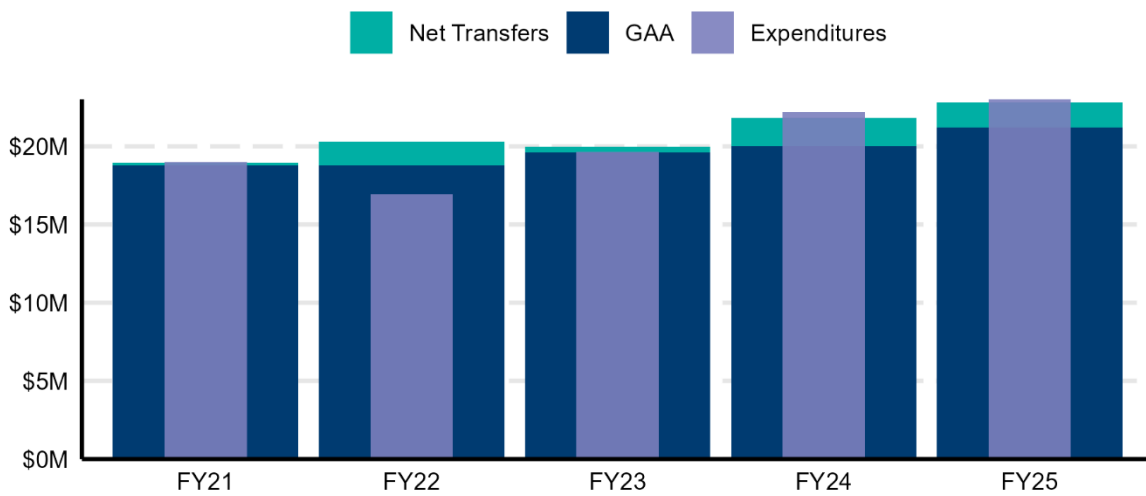
FY25 Outside Activities – Law Enforcement

Description	Amount
Task Force	\$484,216
Dive Team	\$35,836
Mobile Command Vehicle	\$10,551
Honor Guard	\$9,223

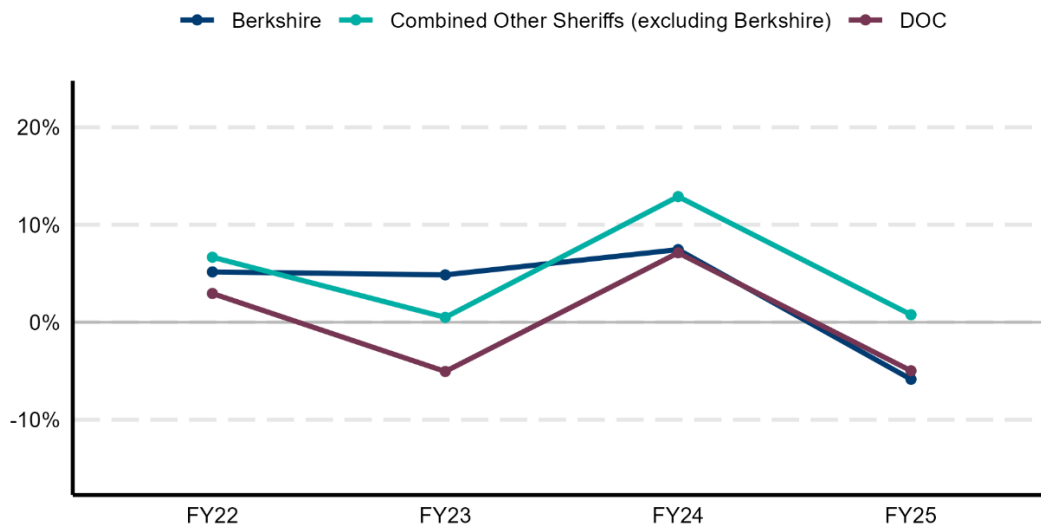
FY25 Outside Activities – Other

Description	Amount
Community Service Officer	\$98,487

Growth of GAA/Expenditures by Fiscal Year



Growth of Employee Compensation by Fiscal Year





Bristol County Sheriff's Office

Background Information

Sheriff: Paul Heroux

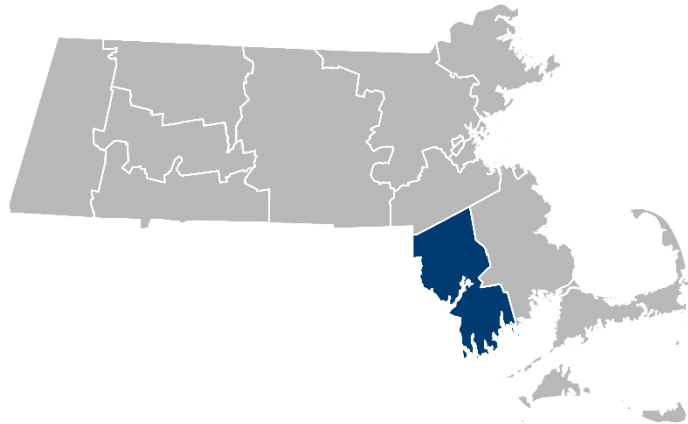
Began Service: 2023

FY25 Salary: \$191,000

County Population (2024): 588,593

FY25 Average Inmate Population: 659

FY25 Total Inmate Admissions: 2,700



FY25 Appropriations / Inflows

GAA: \$61,447,280 (76.2%)

MAT Reserves: \$1,502,988 (1.9%)

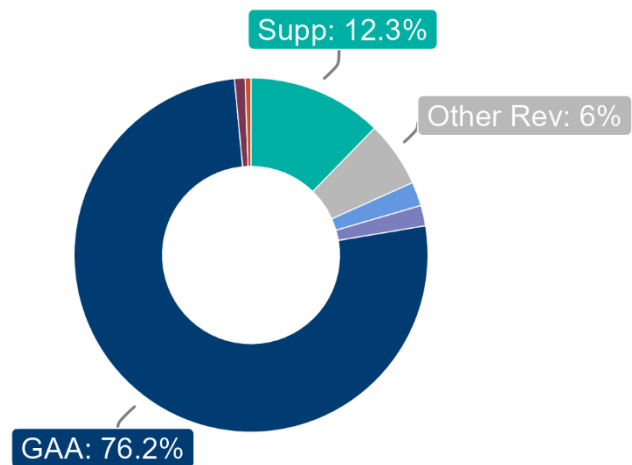
NCC: \$1,766,098 (2.2%)

CBA Reserve: \$430,766 (0.5%)

Supplemental Funding: \$9,917,965 (12.3%)

Civil Process: \$779,602 (1%)

Off MMARS Revenue: \$4,845,316 (6%)

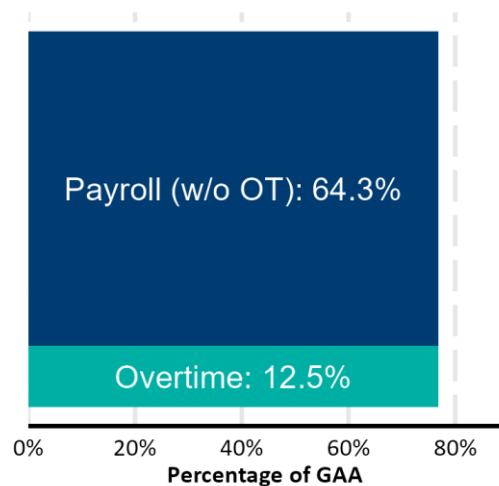


FY25 Expenditures / Outflows

Payroll expenditures

- **Payroll (w/o overtime):** \$39,485,731
- **Payroll (OT):** \$7,679,021

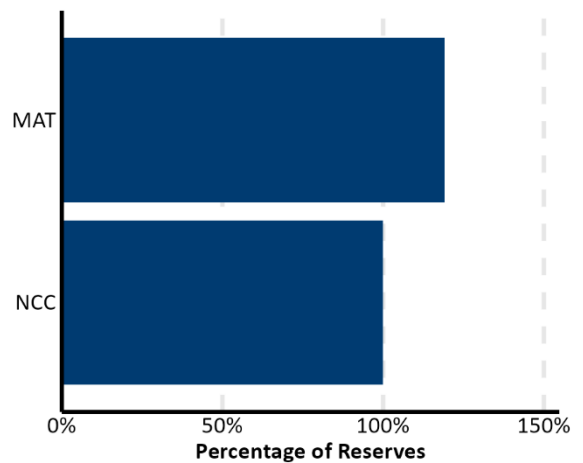
Payroll expenditures reached 76.8% of the GAA →



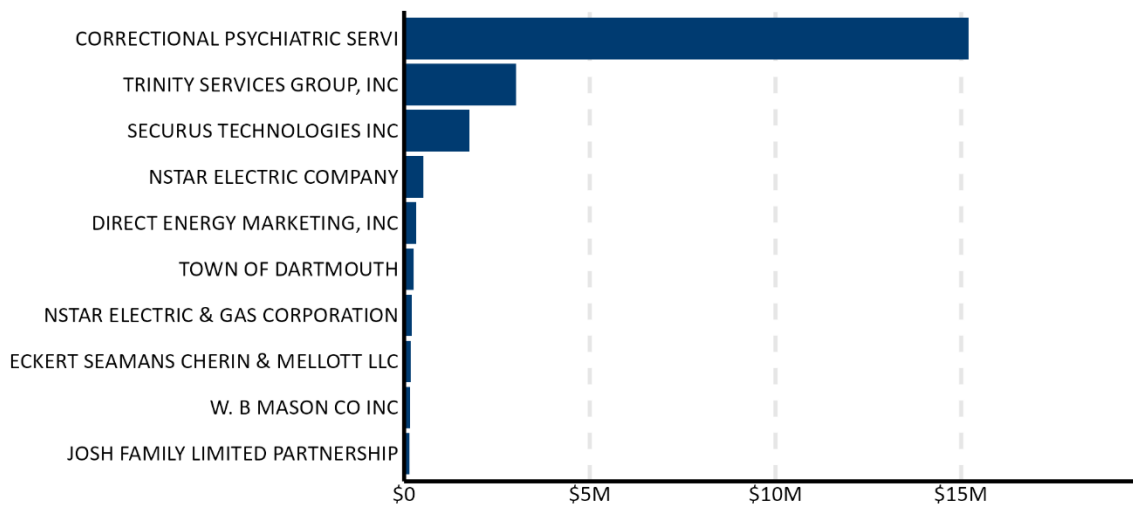
FY25 Expenditures/Outflows (continued)

Non-payroll expenditures

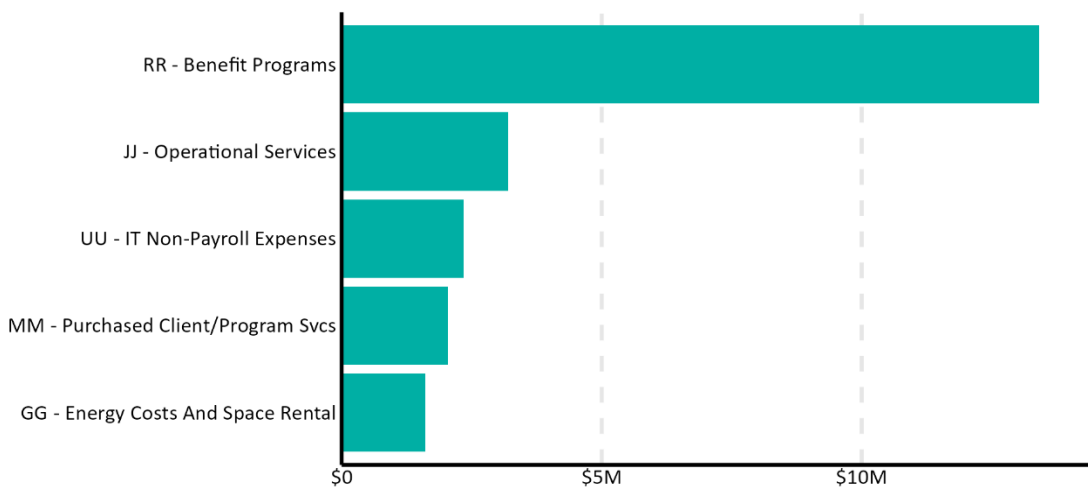
- **NCC Vendor Expenses:** \$1,766,098
- **MAT Vendor Expenses:** \$1,789,775
- **P-card Expenses:** \$40,847
- **Off MMARS Expenses:** \$4,952,548
 - At least \$114,493 is remitted back to the Commonwealth



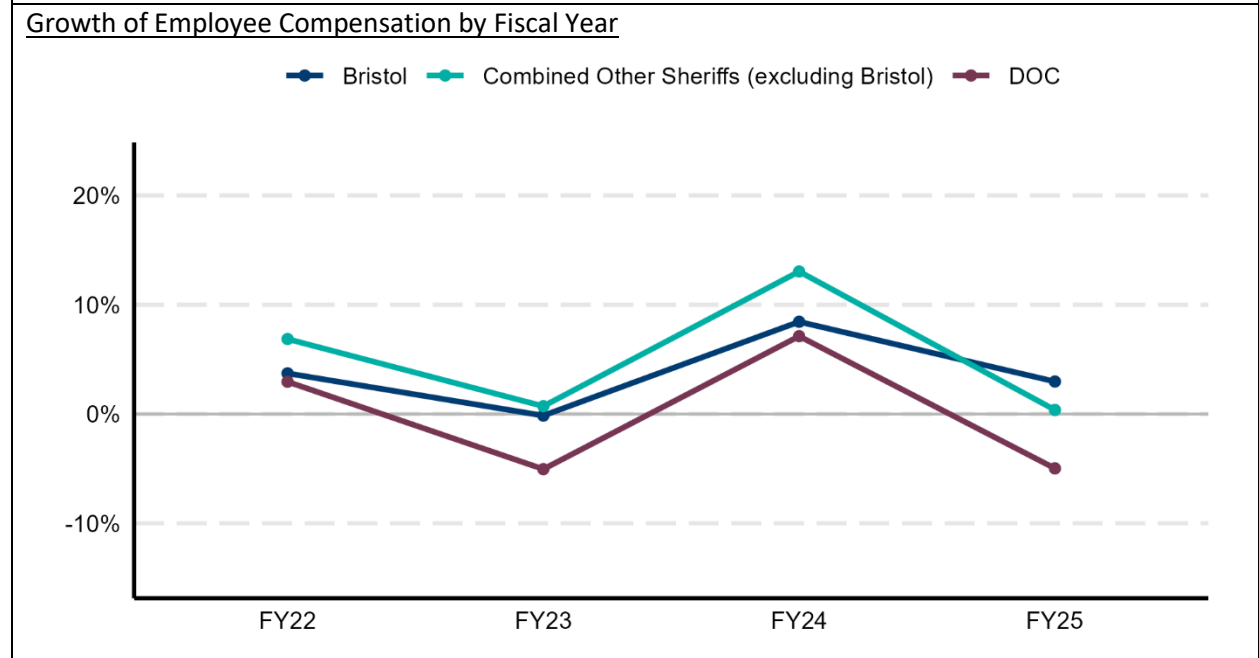
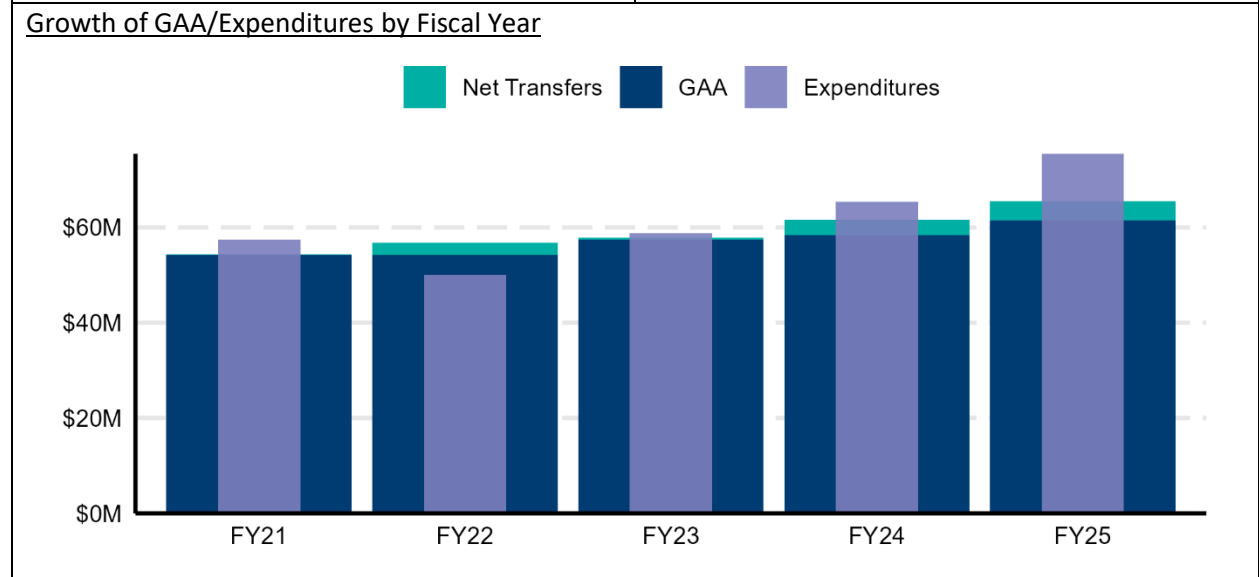
FY25 Top 10 Vendors paid through MMARS



FY25 Top 5 Object Classes paid through MMARS



FY25 Outside Activities – Law Enforcement		FY25 Outside Activities – Other
Description	Amount	<i>No additional expenses related to outside activities, such as community engagement, reported.</i>
Honor Guard	\$4,600	
K9	\$2,692	





Dukes County Sheriff's Office

Background Information

Sheriff: Robert Ogden

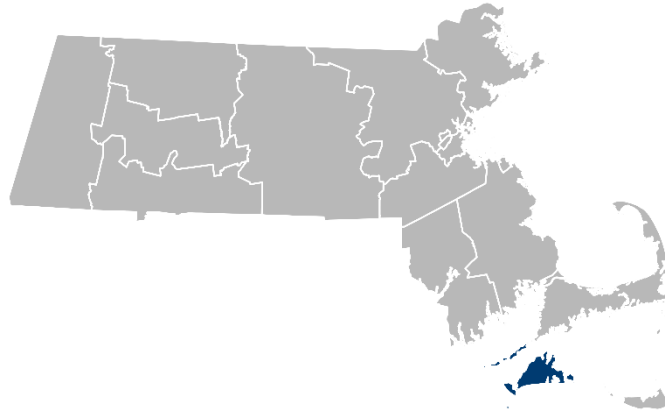
Began Service: 2017

FY25 Salary: \$150,527

County Population (2024): 21,061

FY25 Average Inmate Population: 14

FY25 Total Inmate Admissions: 66



FY25 Appropriations / Inflows

GAA: \$3,897,546 (54.2%)

MAT Reserves: \$50,179 (0.7%)

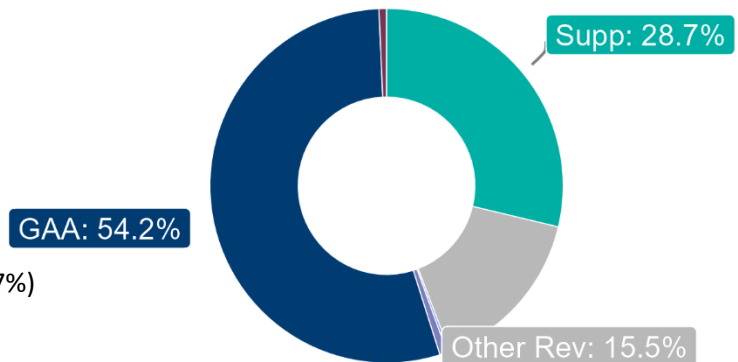
NCC: \$15,606 (0.2%)

CBA Reserve: \$0 (0%)

Supplemental Funding: \$2,065,965 (28.7%)

Civil Process: \$49,355 (0.7%)

Off MMARS Revenue: \$1,111,659 (15.5%)

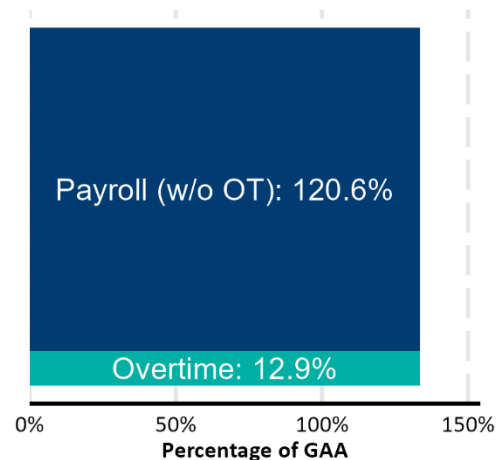


FY25 Expenditures / Outflows

Payroll expenditures

- **Payroll (w/o overtime):** \$4,701,982
- **Payroll (OT):** \$503,912

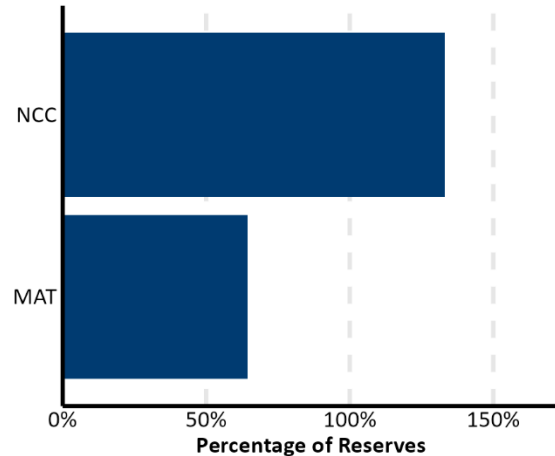
Payroll expenditures reached 133.5% of the GAA →



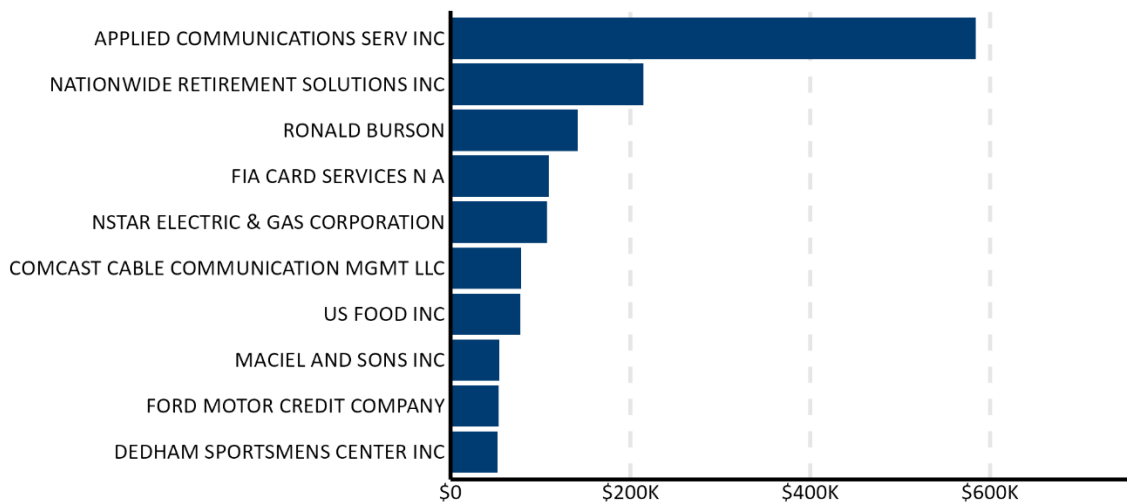
FY25 Expenditures/Outflows (continued)

Non-payroll expenditures

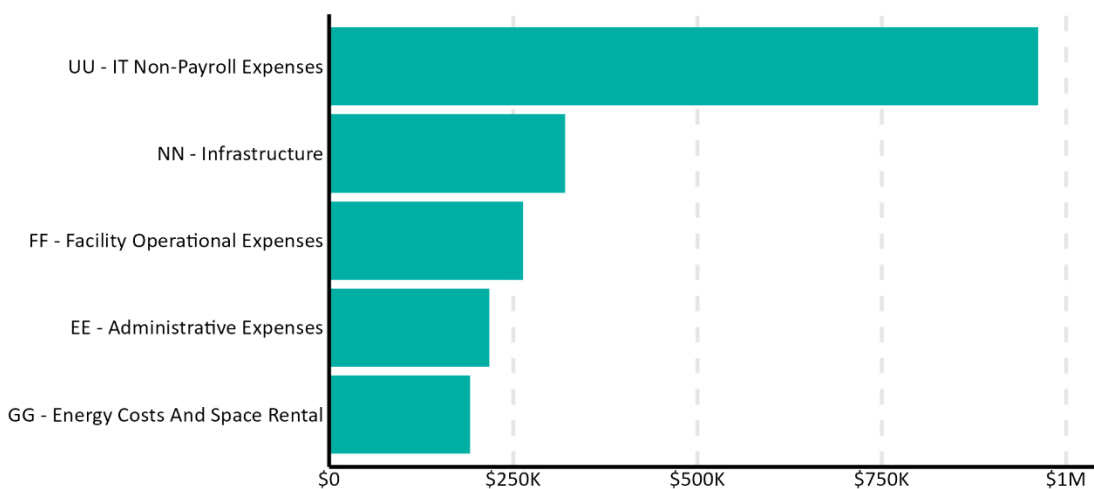
- **NCC Vendor Expenses:** \$20,769
- **MAT Vendor Expenses:** \$32,365
- **P-card Expenses:** \$110,106
- **Off MMARS Expenses:** \$972,345



FY25 Top 10 Vendors paid through MMARS



FY25 Top 5 Object Classes paid through MMARS



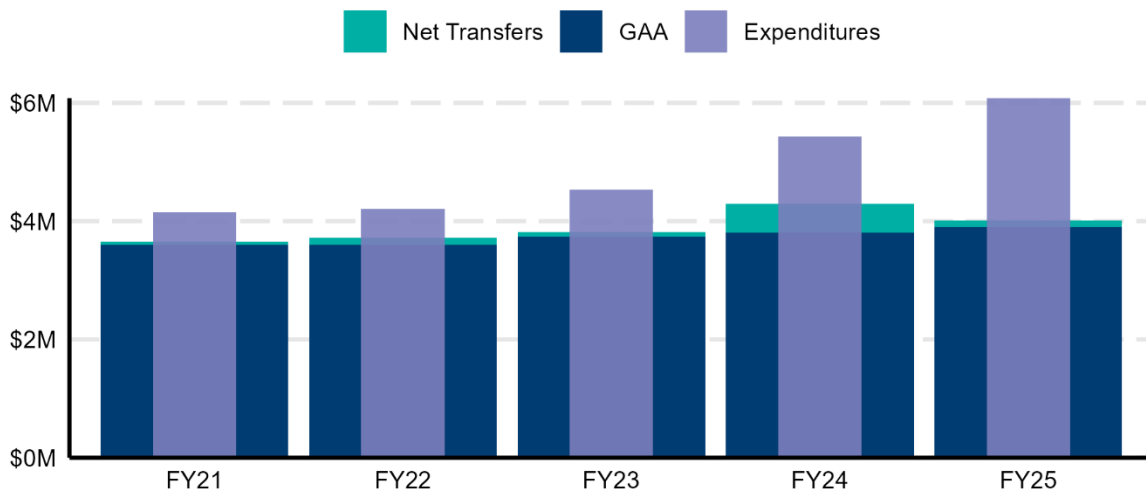
FY25 Outside Activities – Law Enforcement

Description	Amount
Tactical Response Team	\$41,756.00
Mobile Command Unit	\$32,856.31
Task Force	\$25,410.00
Honor Guard	\$13,424.77
Mobile Transport Unit	\$9,824.00

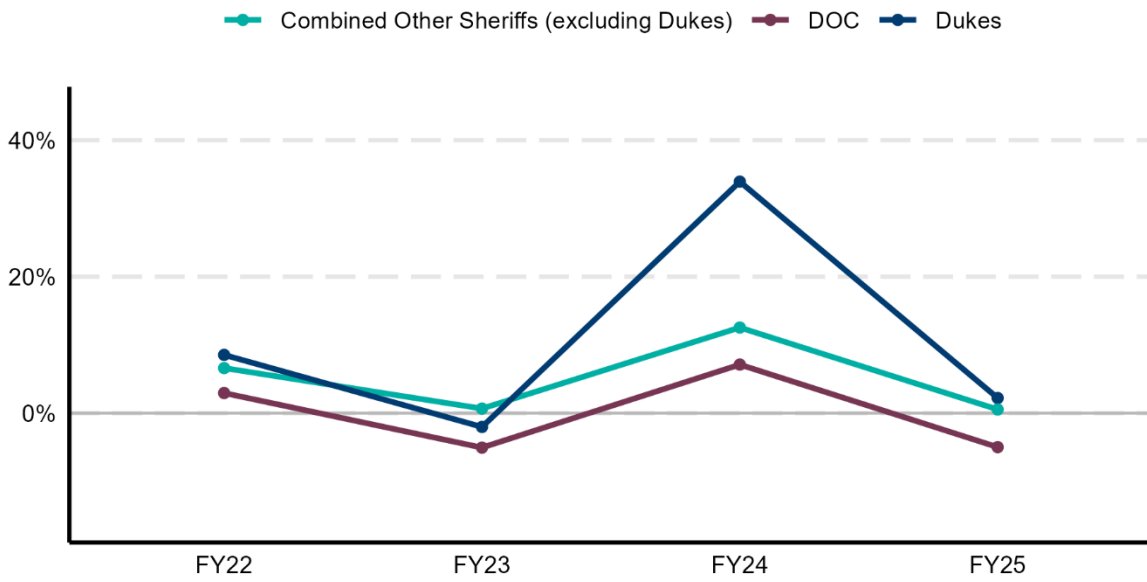
FY25 Outside Activities – Other

Description	Amount
Law Enforcement Against Drugs	\$56,537.79
Adventure Based Counseling	\$50,389.29
We Have Your Number	\$22,609.76
Unmanned Arial Systems Program	\$7,477.89
Emergency Operations Center	\$4,649.49
Project Life Saver	\$3,913.87
911 Education Class	\$2,439.35
Anti Bullying Campaign	\$1,317.37
Autism Awareness Initiative	\$1,317.37
Breast Cancer Awareness Initiative	\$988.03

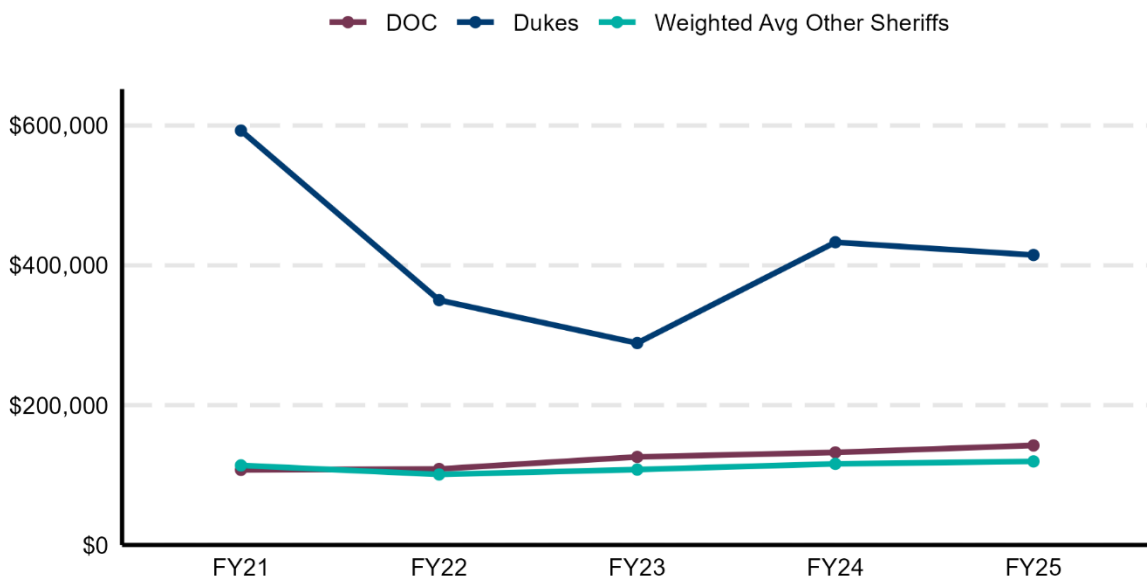
Growth of GAA/Expenditures by Fiscal Year

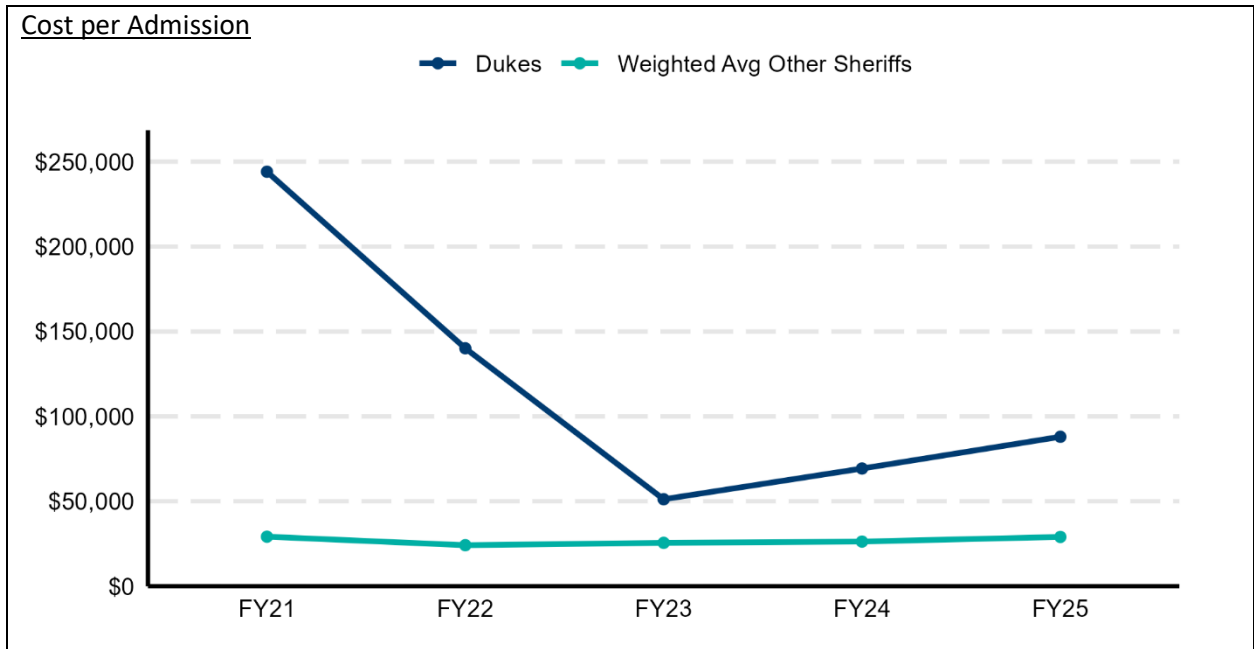


Growth of Employee Compensation by Fiscal Year



Cost per Inmate





Essex County Sheriff's Office

Background Information

Sheriff: Kevin Coppinger

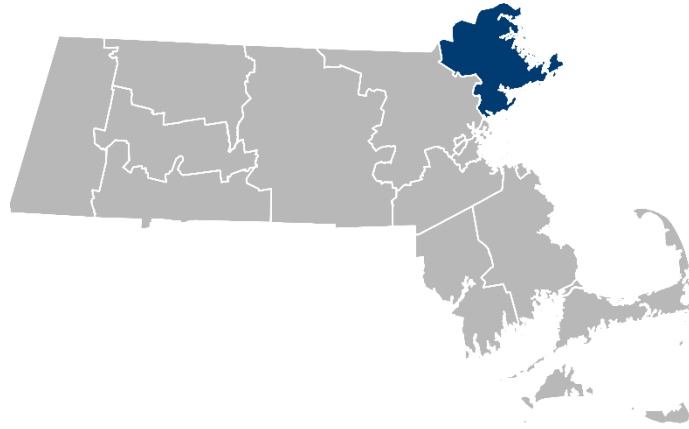
Began Service: 2017

FY25 Salary: \$191,000

County Population (2024): 823,938

FY25 Average Inmate Population: 924

FY25 Total Inmate Admissions: 3,796



FY25 Appropriations / Inflows

GAA: \$88,103,829 (91.1%)

MAT Reserves: \$1,952,717 (2%)

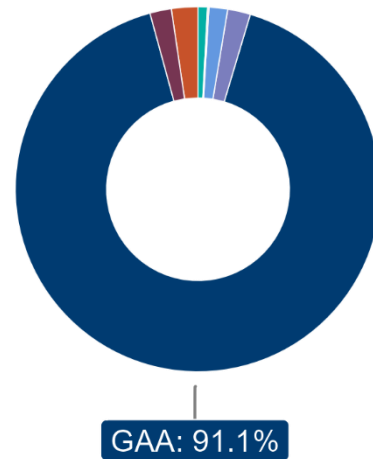
NCC: \$1,588,333 (1.6%)

CBA Reserve: \$2,262,600 (2.3%)

Supplemental Funding: \$810,626 (0.8%)

Civil Process: \$1,832,037 (1.9%)

Off MMARS Revenue: \$118,271 (0.1%)

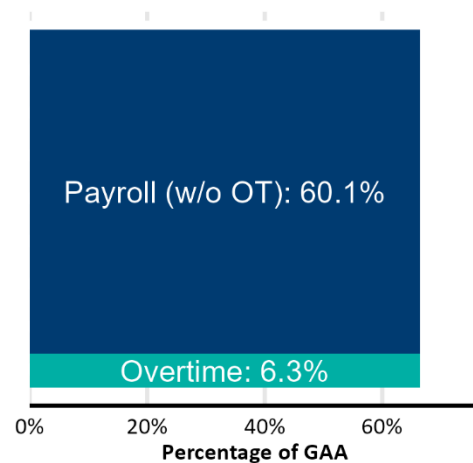


FY25 Expenditures / Outflows

Payroll expenditures

- **Payroll (w/o overtime):** \$52,916,497
- **Payroll (OT):** \$5,576,377

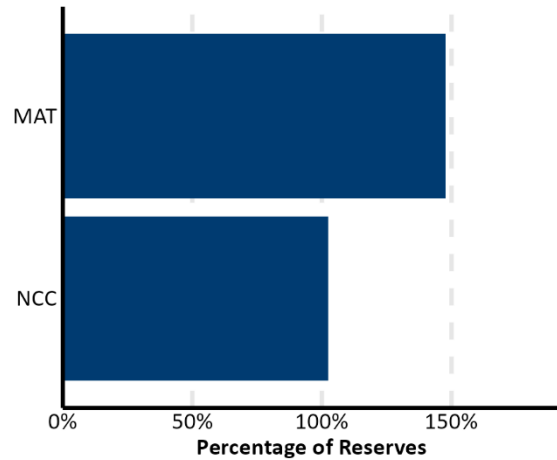
Payroll expenditures reached 66.4% of the GAA →



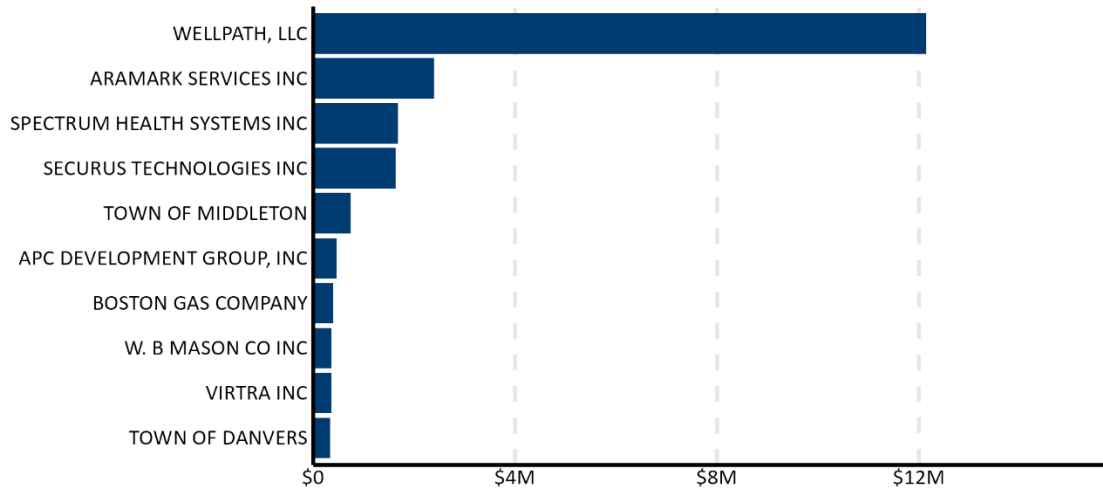
FY25 Expenditures/Outflows (continued)

Non-payroll expenditures

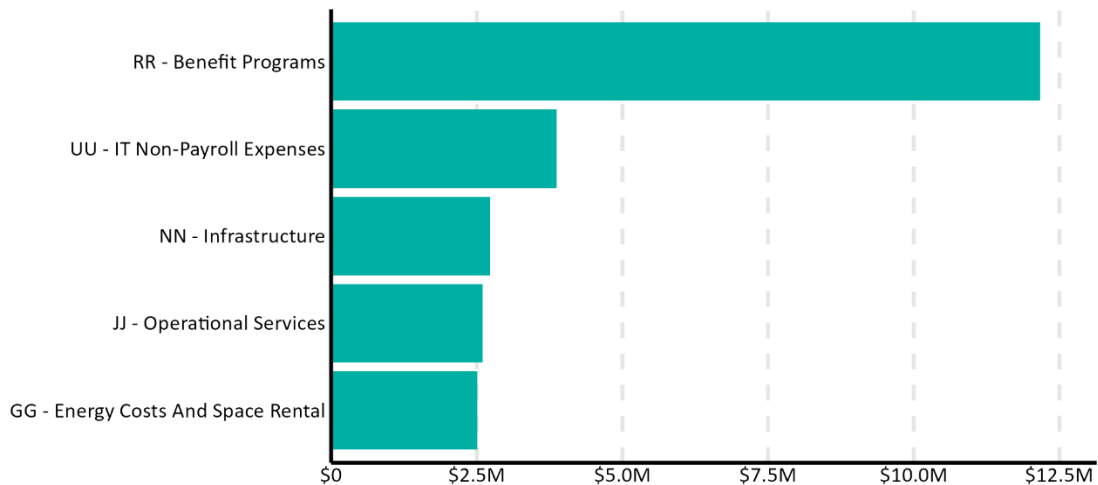
- **NCC Vendor Expenses:** \$1,628,018
- **MAT Vendor Expenses:** \$2,883,974
- **P-card Expenses:** \$150,926
- **Off MMARS Expenses:** \$2,275,442
 - At least \$97,760 is remitted back to the Commonwealth



FY25 Top 10 Vendors paid through MMARS



FY25 Top 5 Object Classes paid through MMARS



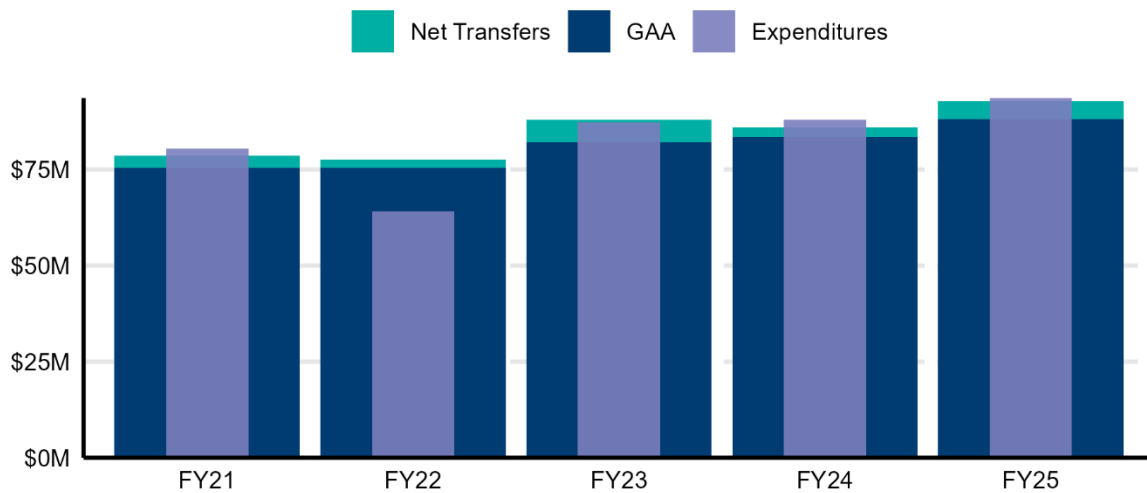
FY25 Outside Activities – Law Enforcement

Description	Amount
K9	\$148,758
Honor Guard	\$27,183
Mutual Aid	\$22,316
NEMLEC	\$14,956

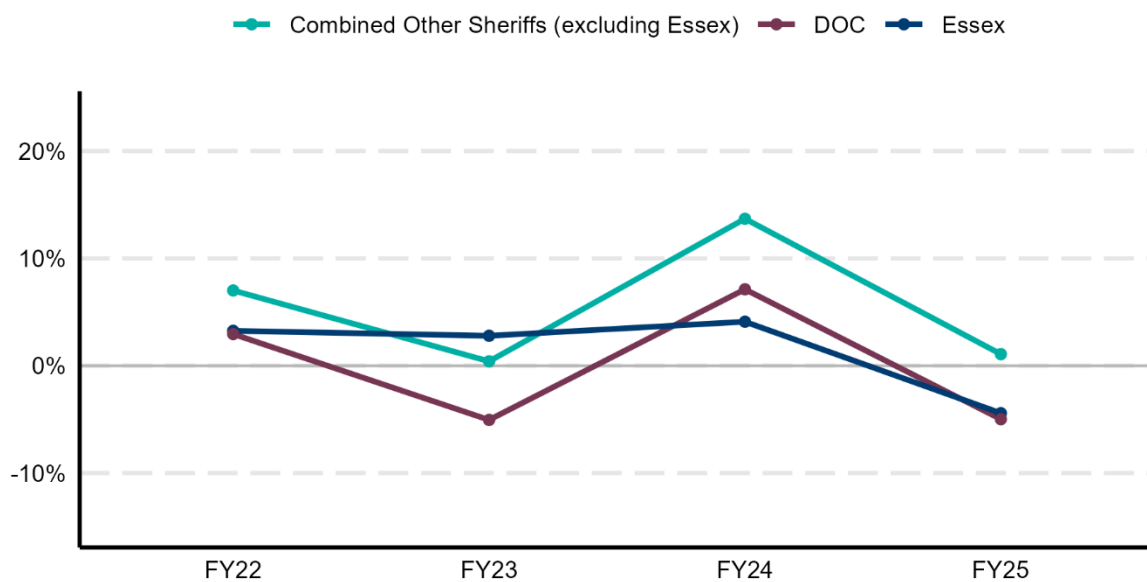
FY25 Outside Activities – Other

No additional expenses related to outside activities, such as community engagement, reported.

Growth of GAA/Expenditures by Fiscal Year



Growth of Employee Compensation by Fiscal Year





Franklin County Sheriff's Office

Background Information

Sheriff: Lori Streater (Interim)

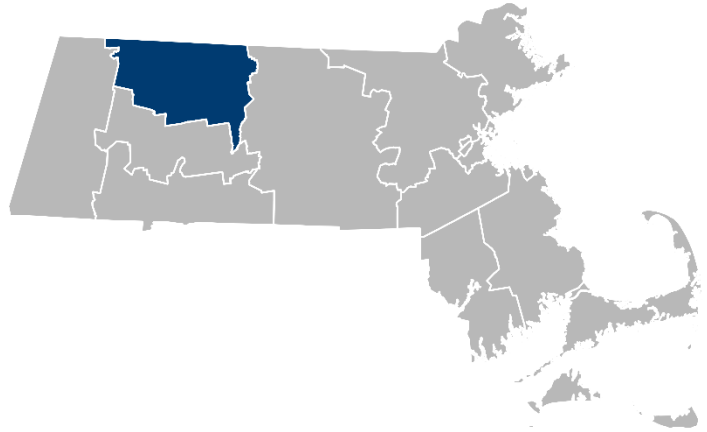
Began Service: 2025

FY25 Salary: \$191,000

County Population (2024): 70,871

FY25 Average Inmate Population: 176

FY25 Total Inmate Admissions: 888



FY25 Appropriations / Inflows

GAA: \$20,824,660 (71.7%)

MAT Reserves: \$348,543 (1.2%)

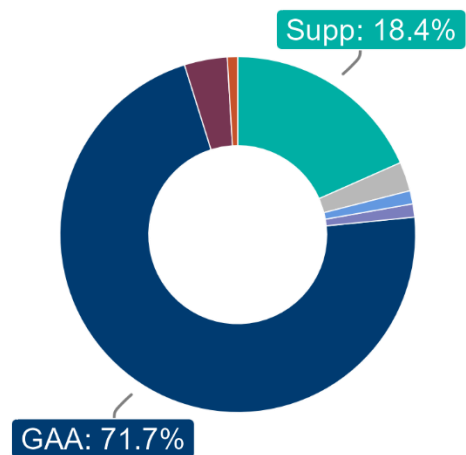
NCC: \$347,307 (1.2%)

CBA Reserve: \$273,124 (0.9%)

Supplemental Funding: \$5,334,216 (18.4%)

Civil Process: \$1,133,108 (3.9%)

Off MMARS Revenue: \$770,866 (2.7%)

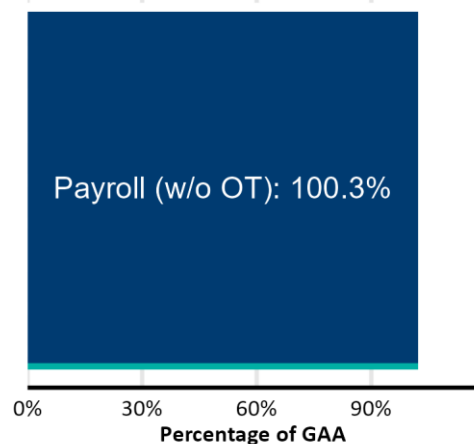


FY25 Expenditures / Outflows

Payroll expenditures

- **Payroll (w/o overtime):** \$20,895,428
- **Payroll (OT):** \$398,972

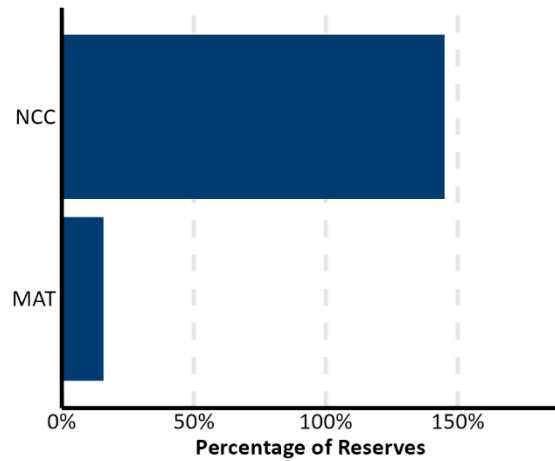
Payroll expenditures reached 102.2% of the GAA →



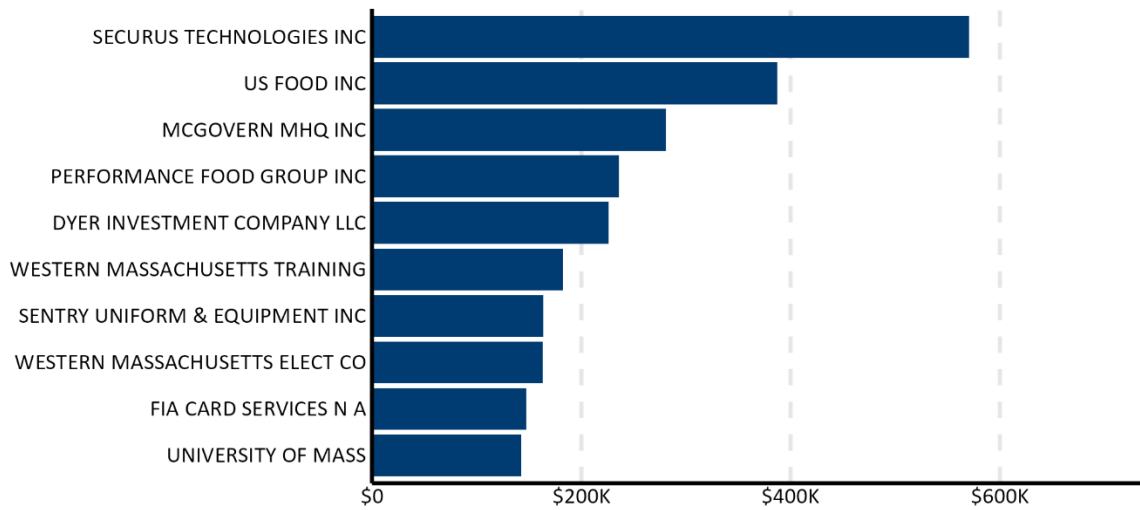
FY25 Expenditures/Outflows (continued)

Non-payroll expenditures

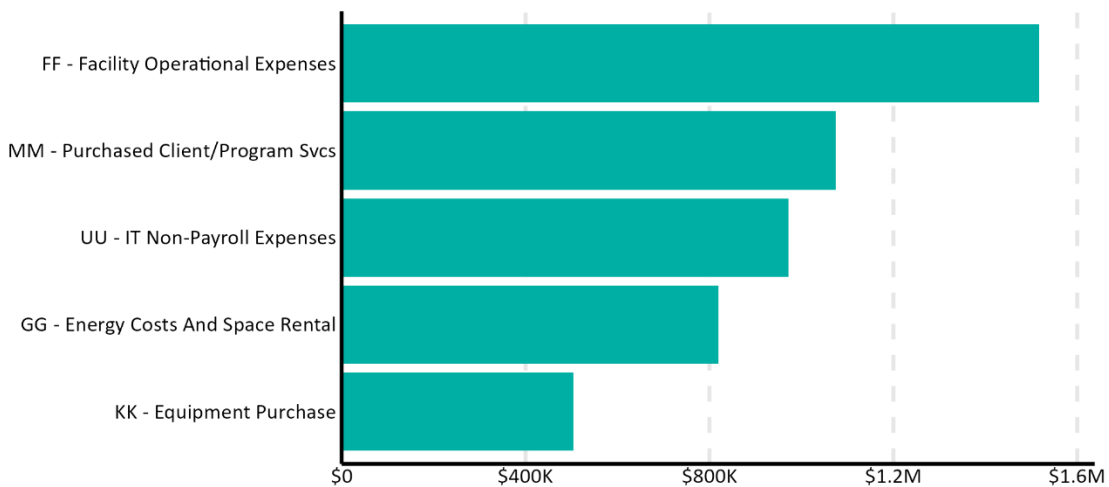
- **NCC Vendor Expenses:** \$503,720
- **MAT Vendor Expenses:** \$54,806
- **P-card Expenses:** \$147,484
- **Off MMARS Expenses:** \$1,819,566



FY25 Top 10 Vendors paid through MMARS



FY25 Top 5 Object Classes paid through MMARS



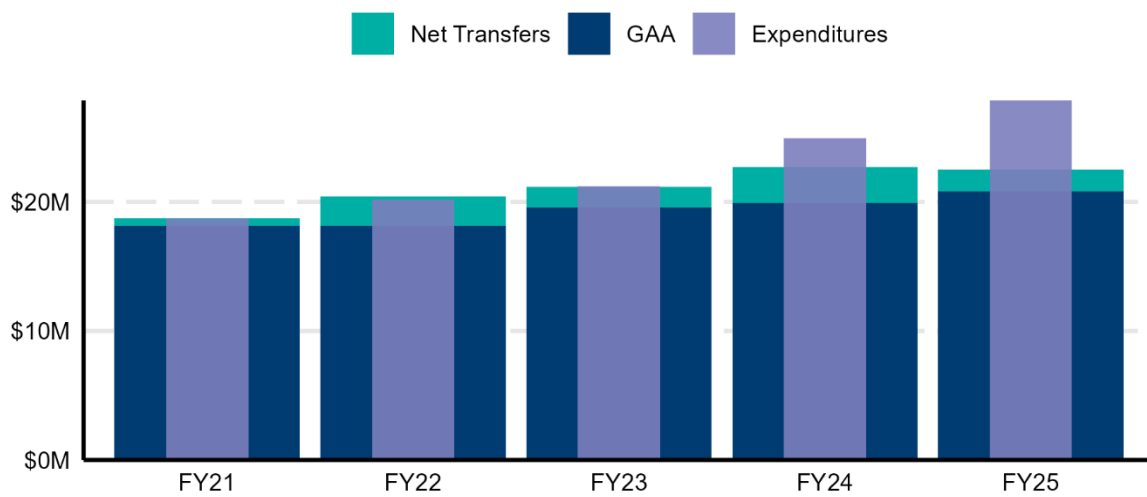
FY25 Outside Activities – Law Enforcement

Description	Amount
Task Force	\$695,747
Criminal Justice Support Center	\$656,283
Mutual Aid	\$300,680
K9	\$111,040
School Resource Officer	\$110,120
Franklin County Regional Special Response Team	\$22,097
Honor Guard	\$7,827

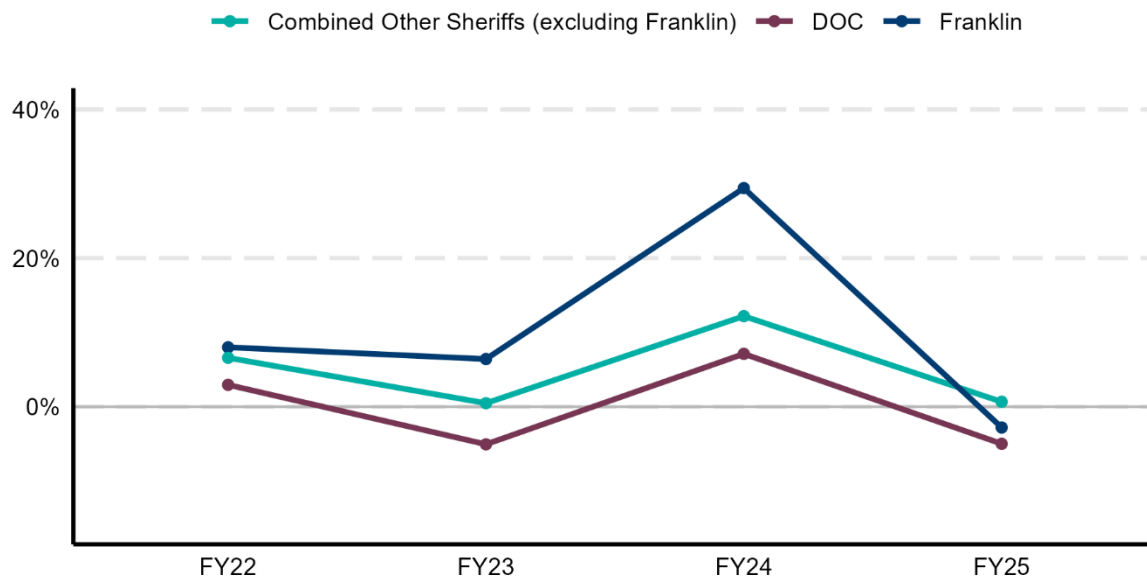
FY25 Outside Activities – Other

Description	Amount
TRIAD	\$405,446
Animal Shelter	\$405,199

Growth of GAA/Expenditures by Fiscal Year



Growth of Employee Compensation by Fiscal Year





Hampden County Sheriff's Office

Background Information

Sheriff: Nicholas Cocchi

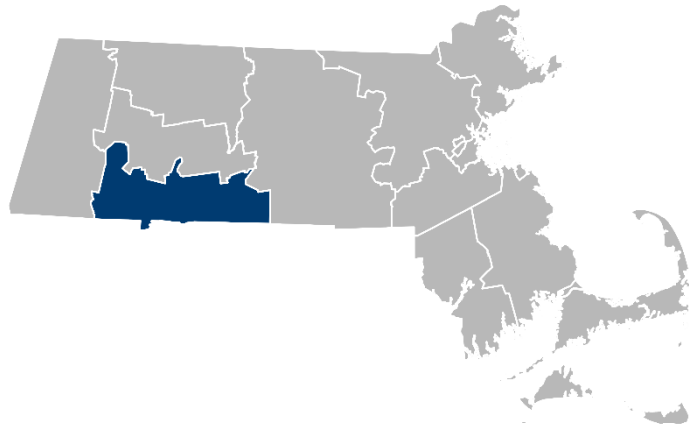
Began Service: 2017

FY25 Salary: \$191,000

County Population (2024): 464,151

FY25 Average Inmate Population: 1,088

FY25 Total Inmate Admissions: 4,726



FY25 Appropriations / Inflows

GAA: \$98,421,664 (73.9%)

MAT Reserves: \$2,333,907 (1.8%)

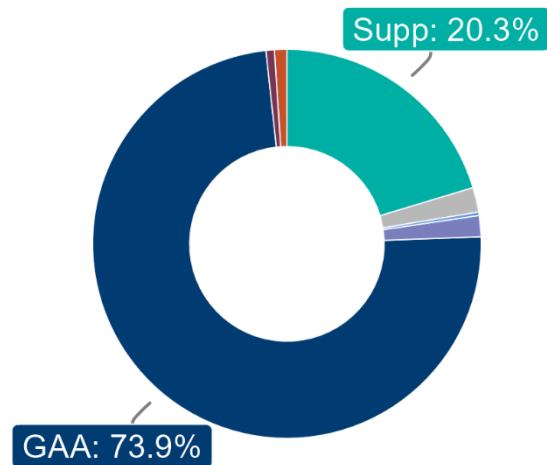
NCC: \$377,114 (0.3%)

CBA Reserve: \$1,377,868 (1%)

Supplemental Funding: \$27,098,251 (20.3%)

Civil Process: \$923,498 (0.7%)

Off MMARS Revenue: \$2,730,355 (2%)

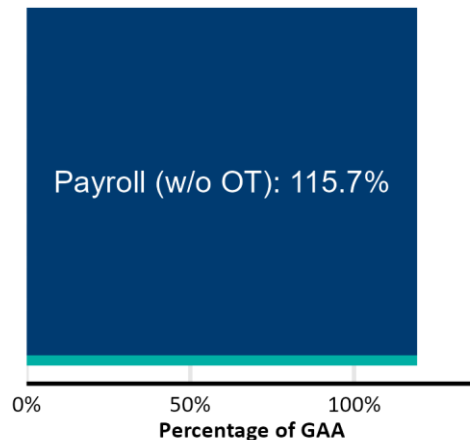


FY25 Expenditures / Outflows

Payroll expenditures

- **Payroll (w/o overtime):** \$113,839,542
- **Payroll (OT):** \$3,438,759

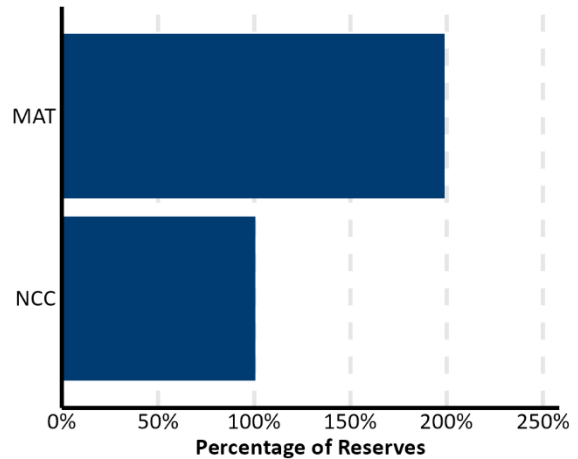
Payroll expenditures reached 119.2% of the GAA →



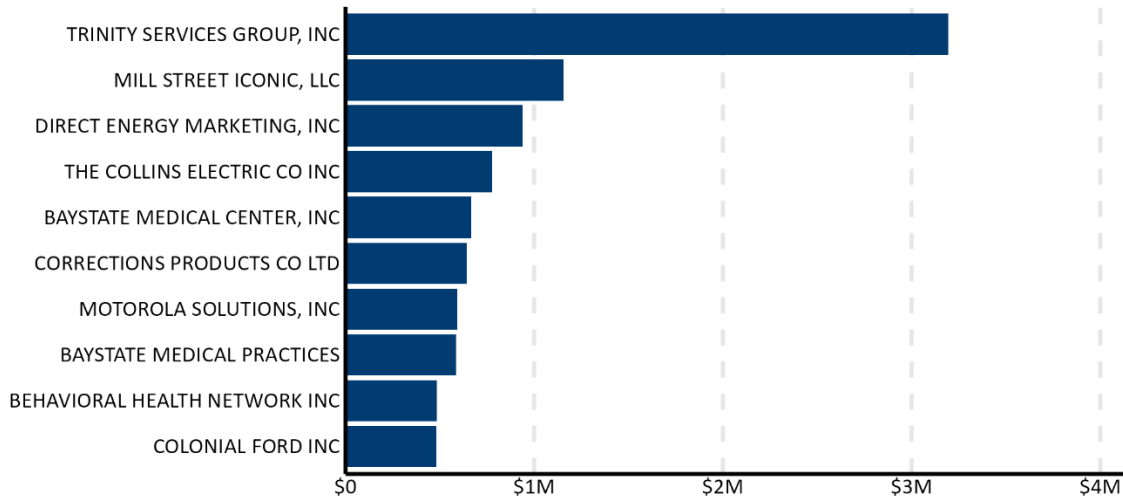
FY25 Expenditures/Outflows (continued)

Non-payroll expenditures

- **NCC Vendor Expenses:** \$379,138
- **MAT Expenses⁵:** \$4,641,874
- **P-card Expenses:** \$171,758
- **Off MMARS Expenses:** \$3,817,365
 - At least \$2,435 is remitted back to the Commonwealth

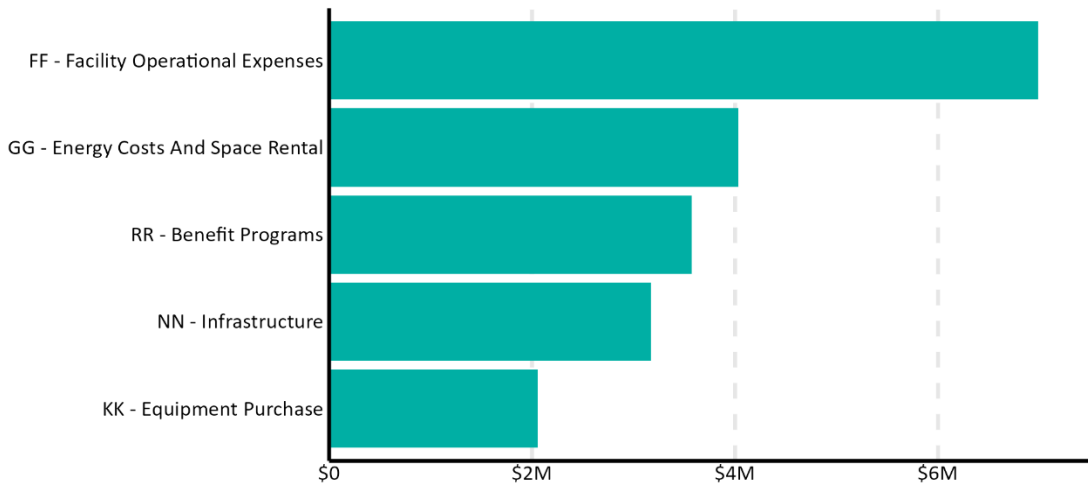


FY25 Top 10 Vendors paid through MMARS



⁵ Hampden did not breakout MAT expenditures between vendor and payroll.

FY25 Top 5 Object Classes paid through MMARS



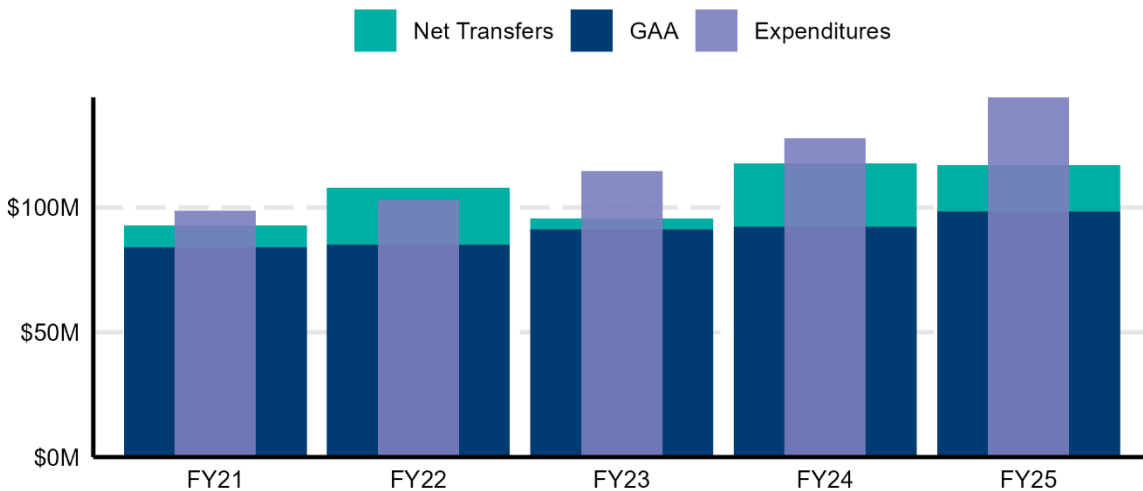
FY25 Outside Activities – Law Enforcement

Description	Amount
Mutual Aid	\$1,703,417
Task Force	\$1,549,109

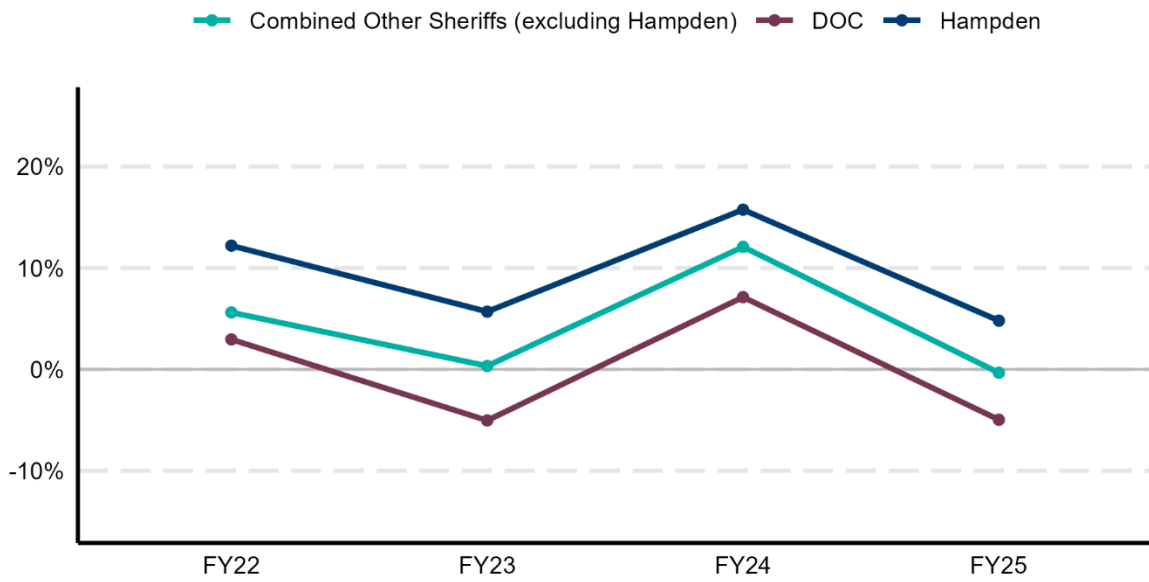
FY Outside Activities – Other

Description	Amount
TRIAD	\$85,898
Project Life Saver	\$9,986

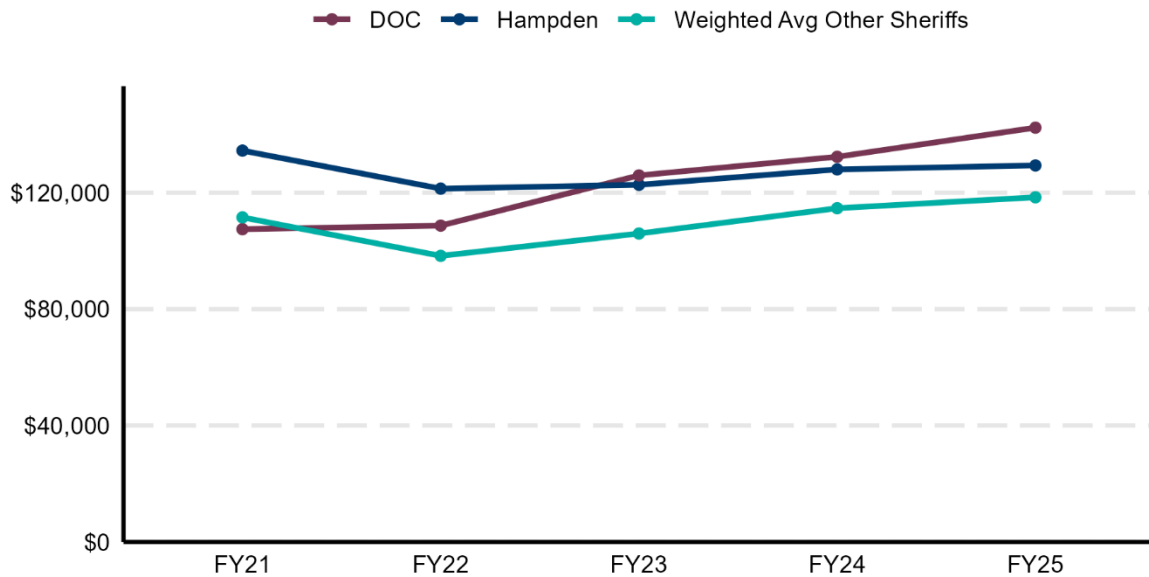
Growth of GAA/Expenditures by Fiscal Year

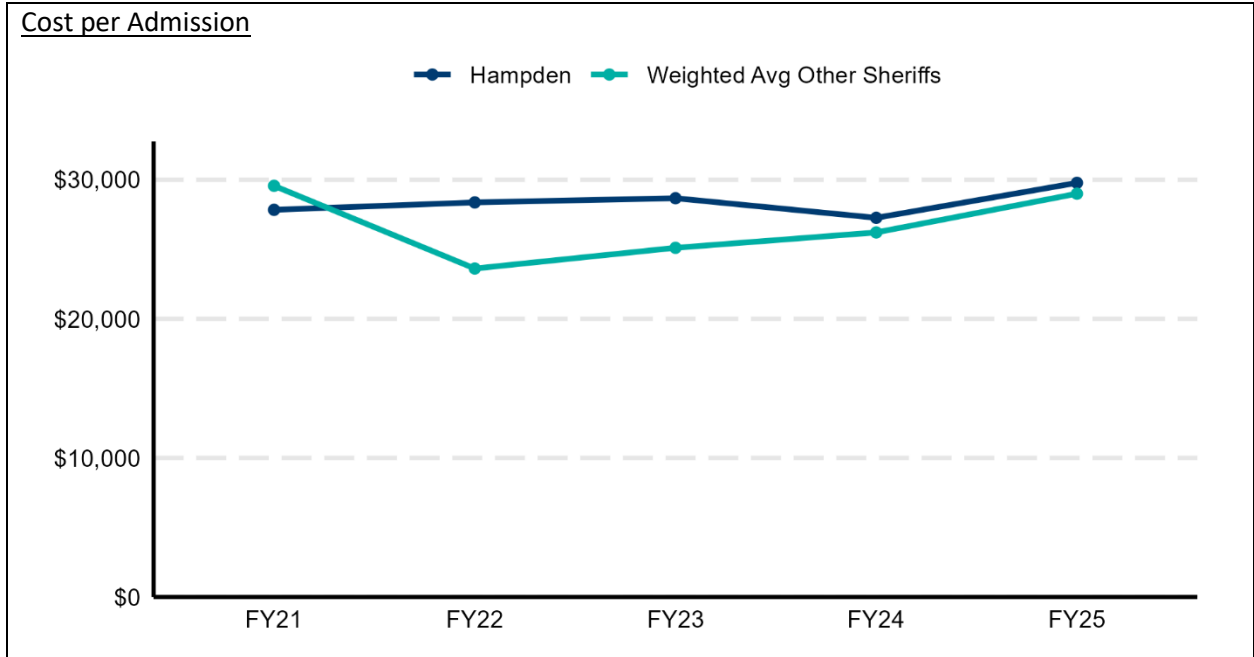


Growth of Employee Compensation by Fiscal Year



Cost per Inmate





Hampshire County Sheriff's Office

Background Information

Sheriff: Patrick Cahillane

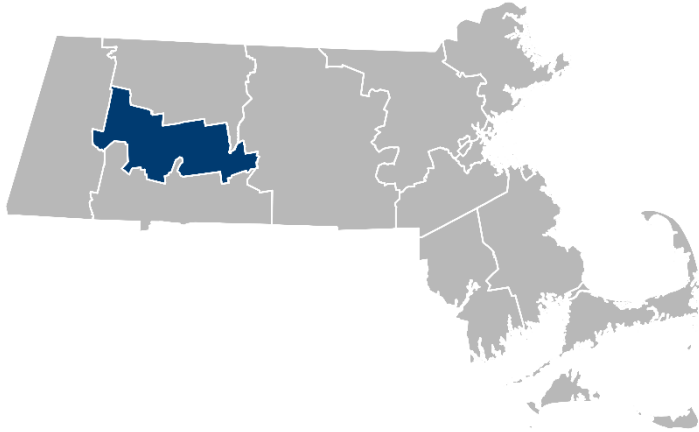
Began Service: 2017

FY25 Salary: \$191,000

County Population (2024): 165,399

FY25 Average Inmate Population: 132

FY25 Total Inmate Admissions: 379



FY25 Appropriations / Inflows

GAA: \$17,755,313 (87.4%)

MAT Reserves: \$222,721 (1.1%)

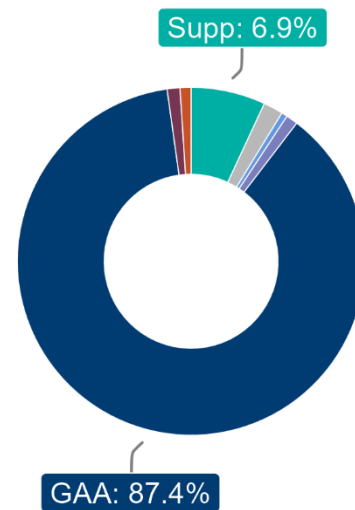
NCC: \$109,934 (0.5%)

CBA Reserve: \$207,537 (1%)

Supplemental Funding: \$1,406,407 (6.9%)

Civil Process: \$242,117 (1.2%)

Off MMARS Revenue: \$371,329 (1.8%)

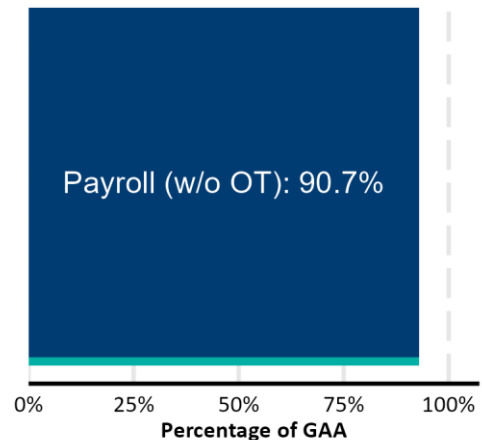


FY25 Expenditures / Outflows

Payroll expenditures

- **Payroll (w/o overtime):** \$16,099,932
- **Payroll (OT):** \$388,081

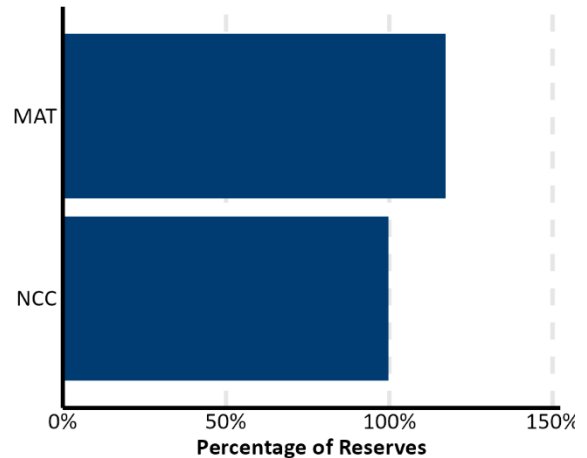
Payroll expenditures reached 92.9% of the GAA →



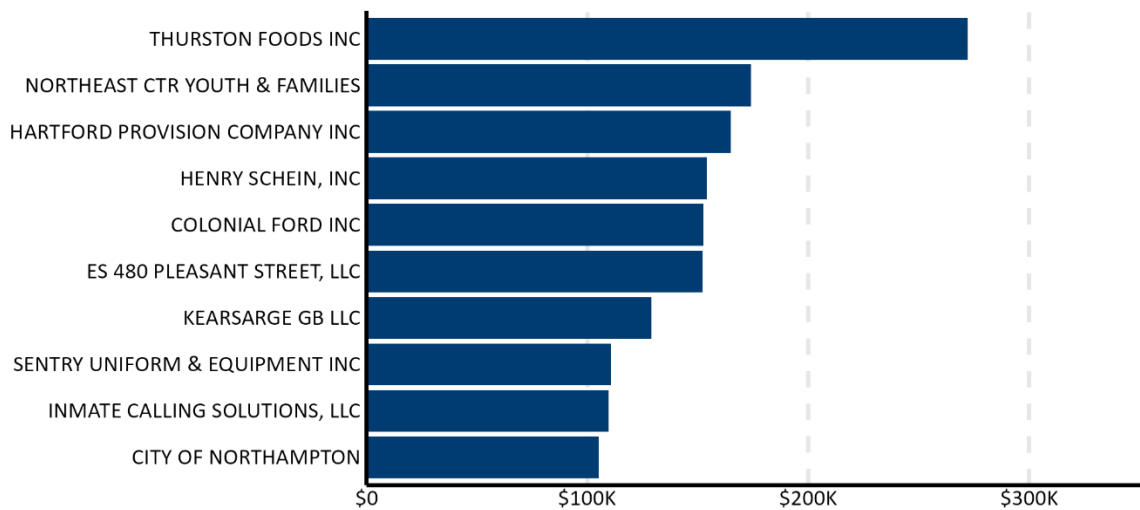
FY25 Expenditures/Outflows (continued)

Non-payroll expenditures

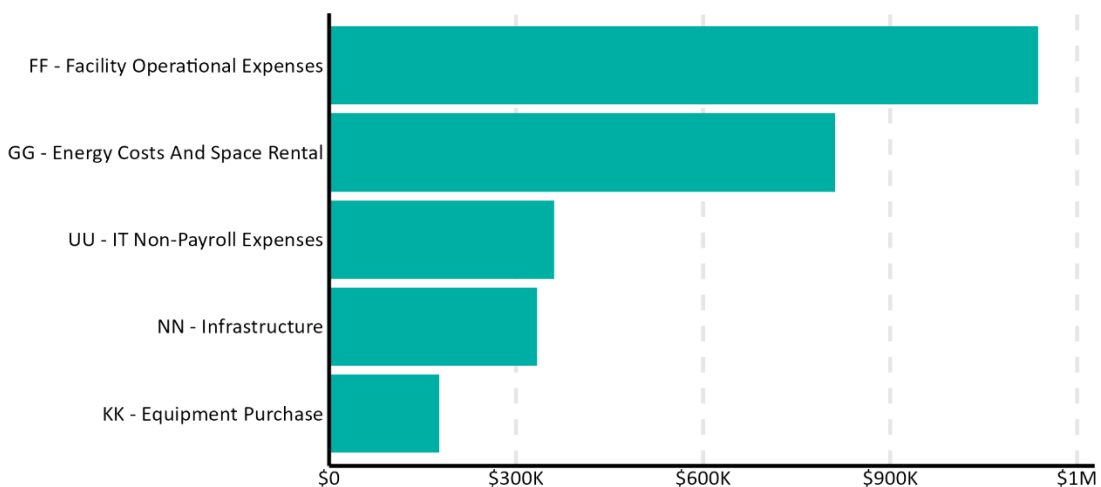
- **NCC Vendor Expenses:** \$109,582
- **MAT Vendor Expenses:** \$260,966
- **P-card Expenses:** \$96,019
- **Off MMARS Expenses:** \$812,438
 - At least \$39,782 is remitted back to the Commonwealth



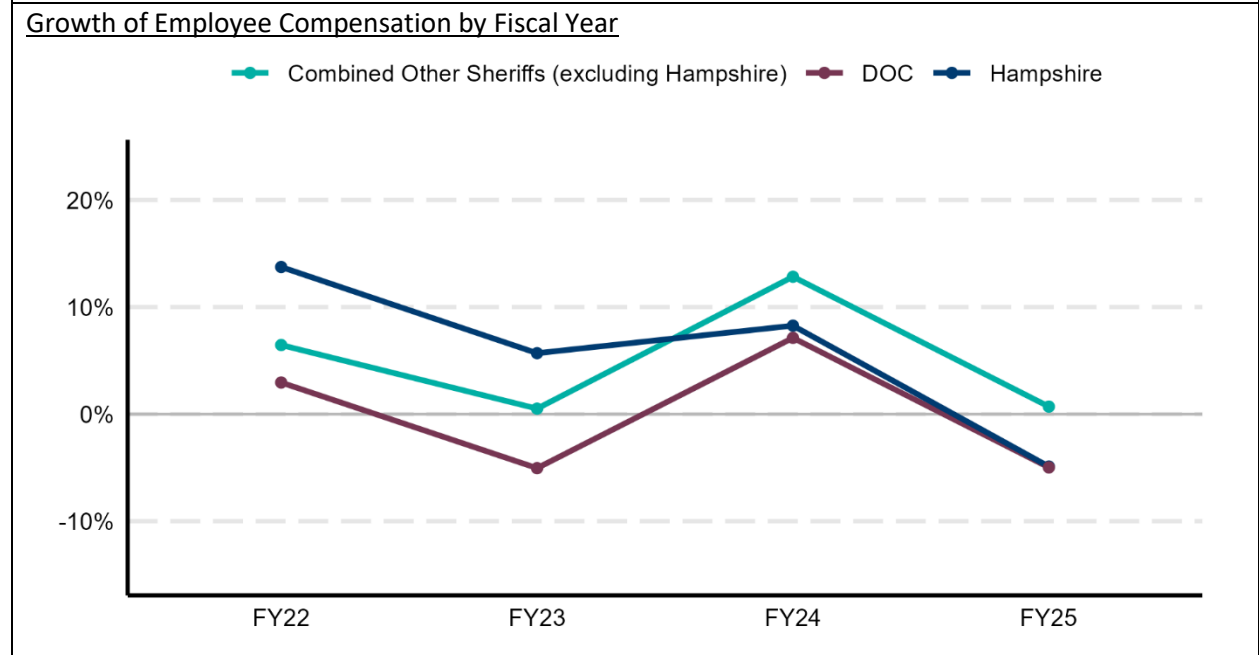
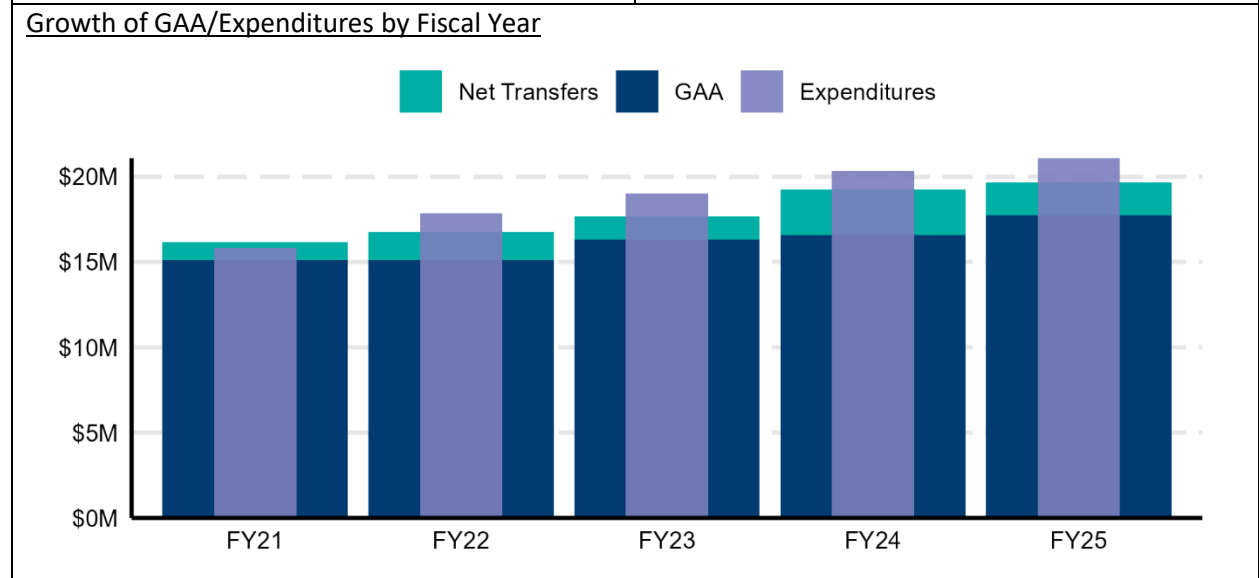
FY25 Top 10 Vendors paid through MMARS



FY25 Top 5 Object Classes paid through MMARS



FY25 Outside Activities – Law Enforcement		FY25 Outside Activities – Other	
Description	Amount	Description	Amount
Task Force	\$122,819	TRIAD	\$129,764
Honor Guard	\$6,894		





Middlesex County Sheriff's Office

Background Information

Sheriff: Peter Koutoujian

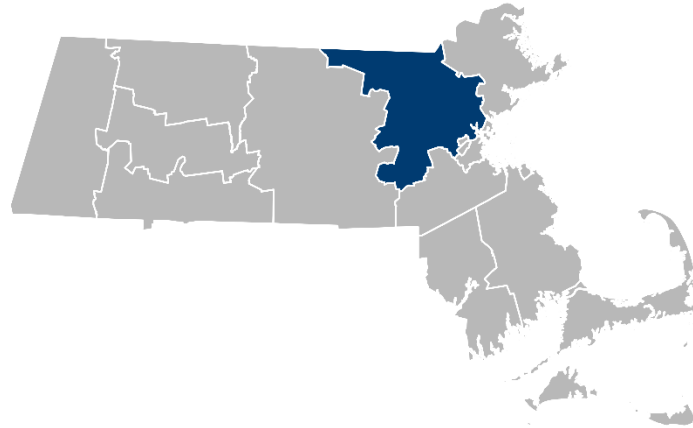
Began Service: 2011

FY25 Salary: \$191,000

County Population (2024): 1,668,956

FY25 Average Inmate Population: 695

FY25 Total Inmate Admissions: 2,989



FY25 Appropriations / Inflows

GAA: \$79,248,908 (84.9%)

MAT Reserves: \$1,539,813 (1.6%)

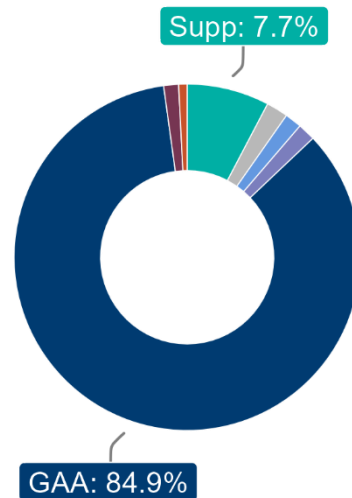
NCC: \$1,462,425 (1.6%)

CBA Reserve: \$738,560 (0.8%)

Supplemental Funding: \$7,183,830 (7.7%)

Civil Process: \$1,295,912 (1.4%)

Off MMARS Revenue: \$1,897,072 (2%)

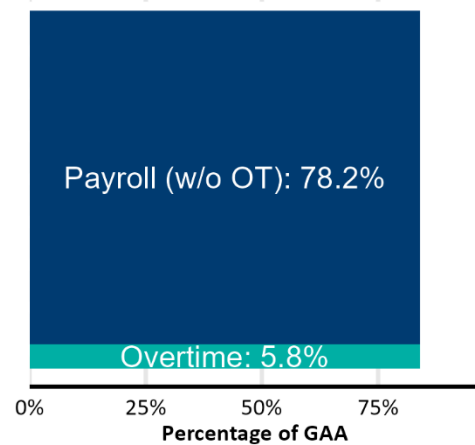


FY25 Expenditures / Outflows

Payroll expenditures

- **Payroll (w/o overtime):** \$61,954,918
- **Payroll (OT):** \$4,576,970

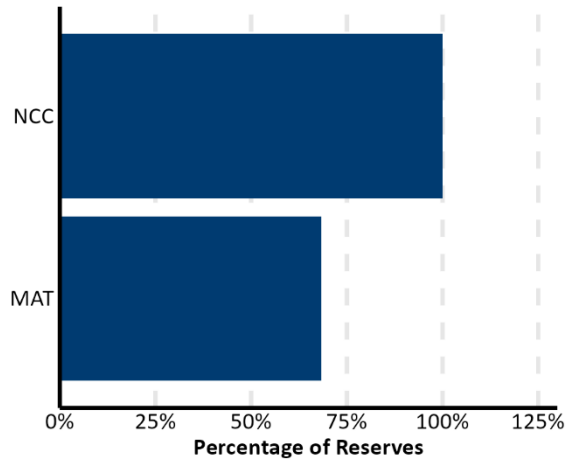
Payroll expenditures reached 84% of the GAA →



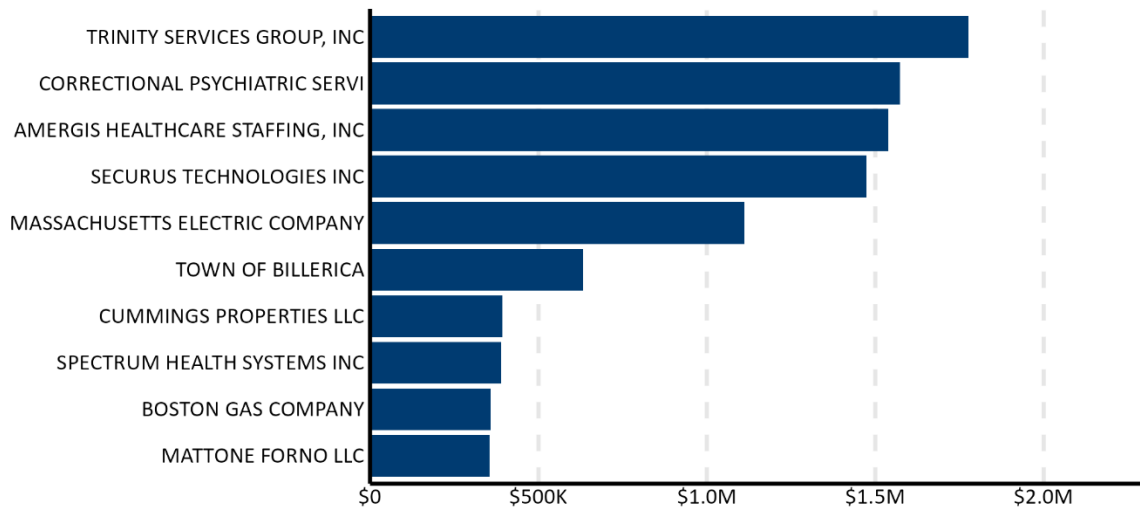
FY25 Expenditures/Outflows (continued)

Non-payroll expenditures

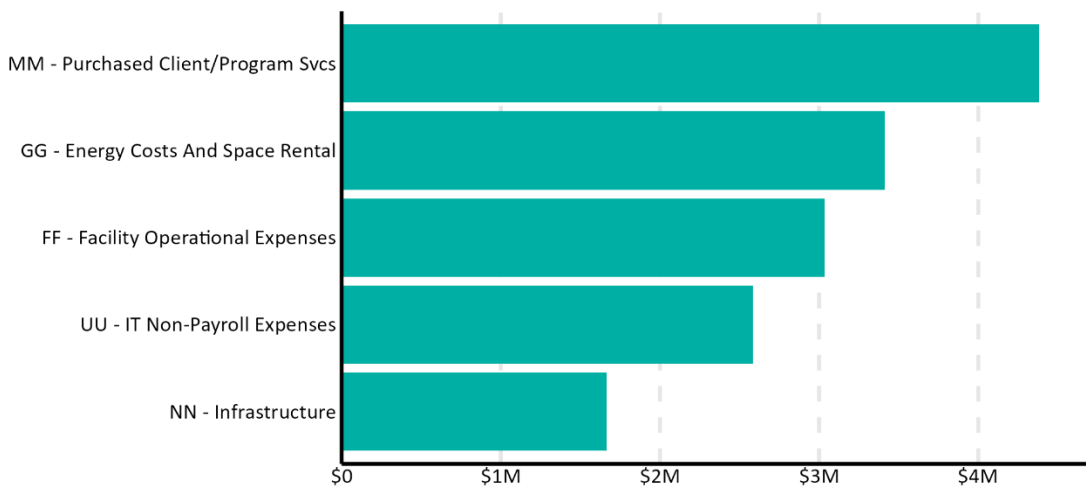
- **NCC Vendor Expenses:** \$1,463,153
- **MAT Vendor Expenses:** \$1,053,414
- **P-card Expenses:** \$58,454
- **Off MMARS Expenses:** \$3,174,067
 - At least \$12,925 is remitted back to the Commonwealth



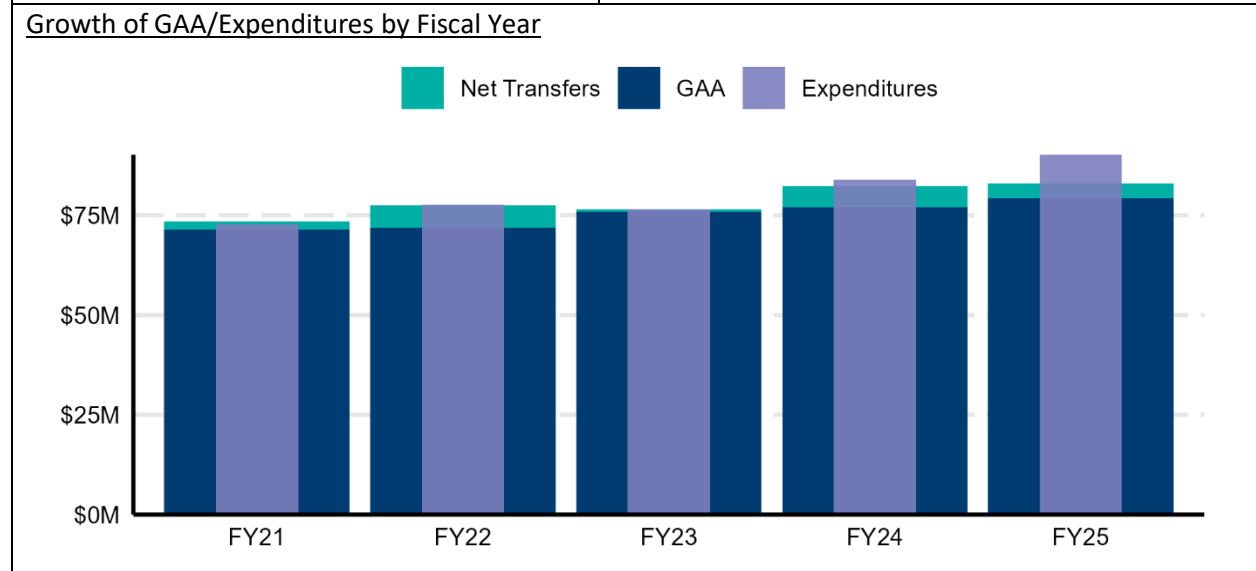
FY25 Top 10 Vendors paid through MMARS



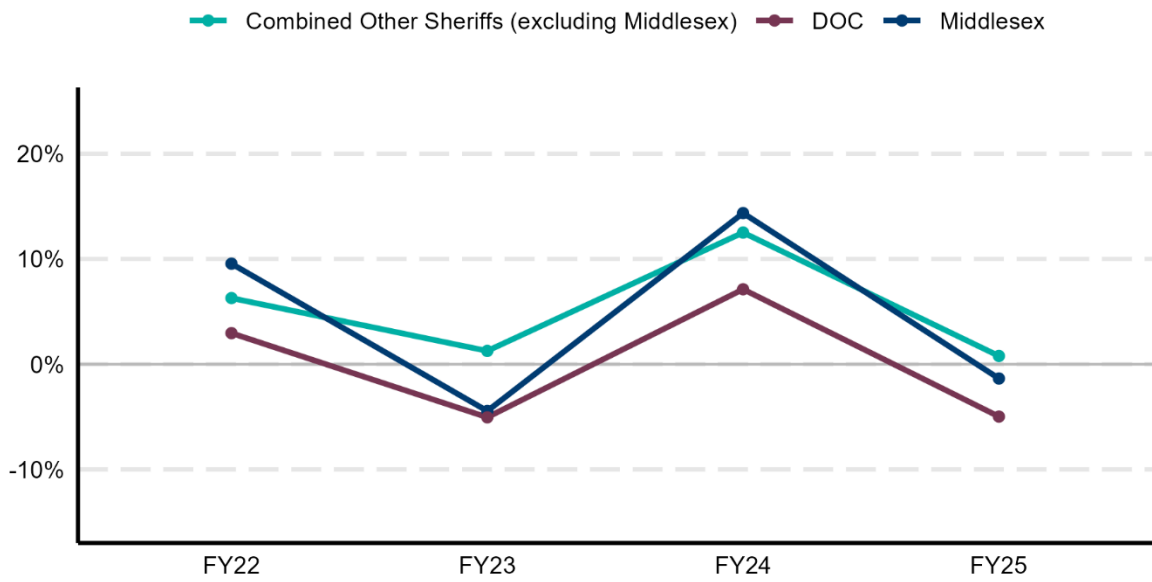
FY25 Top 5 Object Classes paid through MMARS



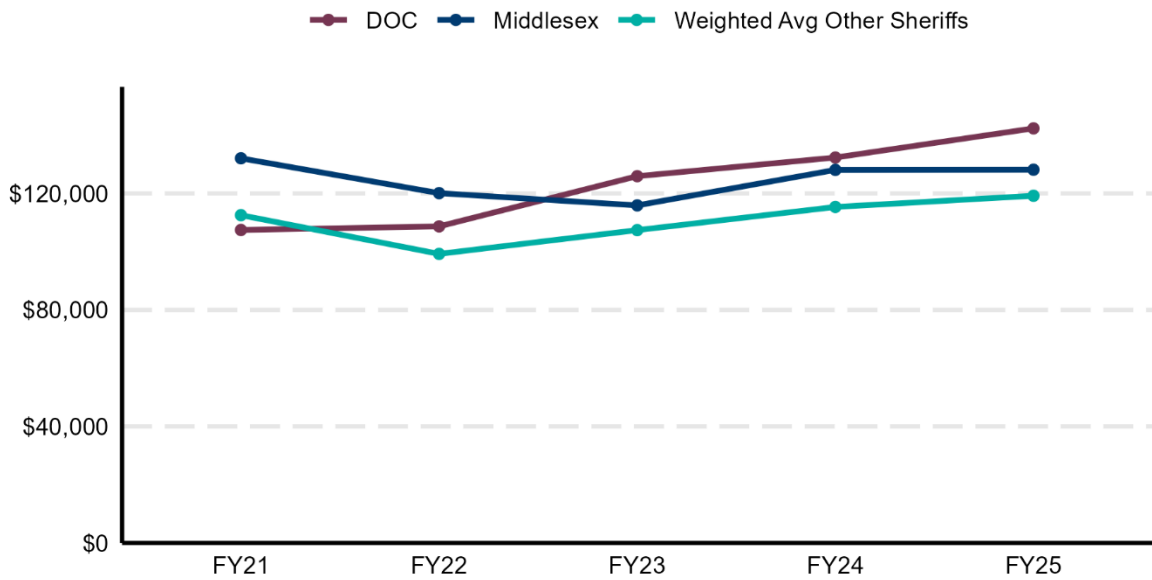
FY25 Outside Activities – Law Enforcement		FY25 Outside Activities – Other	
Description	Amount	Description	Amount
NEMLEC	\$278,202	Community Affairs Director	\$21,998
Mobile Training Center	\$251,495		
Warrant Unit	\$141,776		
Mutual Aid	\$124,614		
Honor Guard	\$111,258		
Task Force	\$88,706		
Unreimbursed Details	\$75,094		
Command Center	\$14,528		
K9	\$2,865		

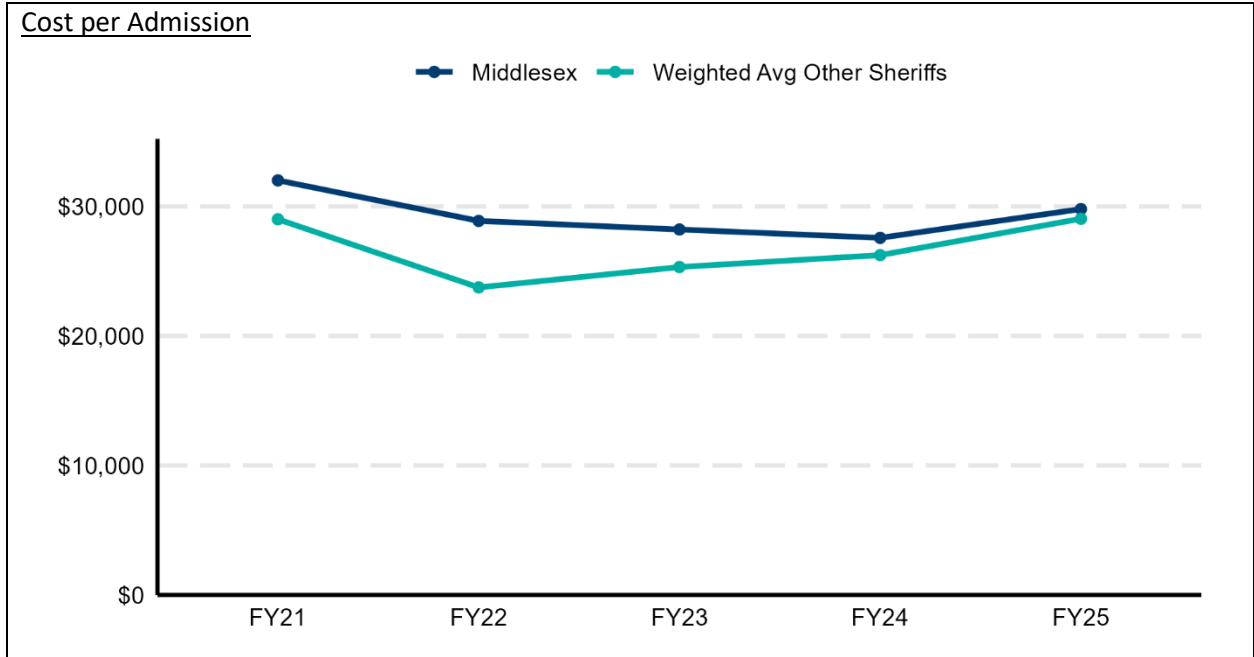


Growth of Employee Compensation by Fiscal Year



Cost per Inmate





Nantucket County Sheriff's Office

Background Information

Sheriff: James Perelman

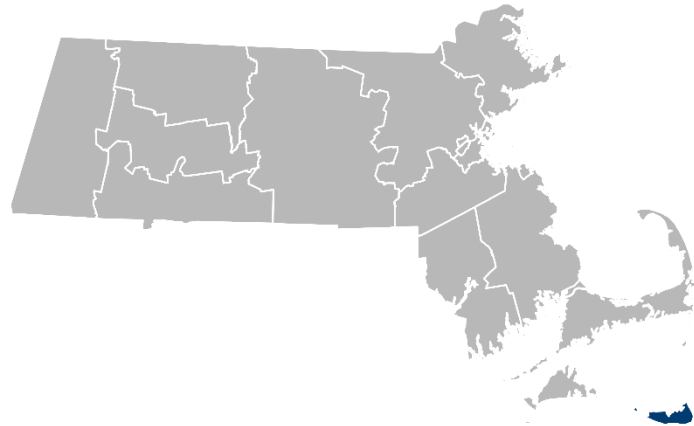
Began Service: 2011

FY25 Salary: \$120,846

County Population (2024): 14,670

FY25 Average Inmate Population: 0

FY25 Total Inmate Admissions: 0



FY25 Appropriations / Inflows

GAA: \$864,315 (96.6%)

MAT Reserves: \$0

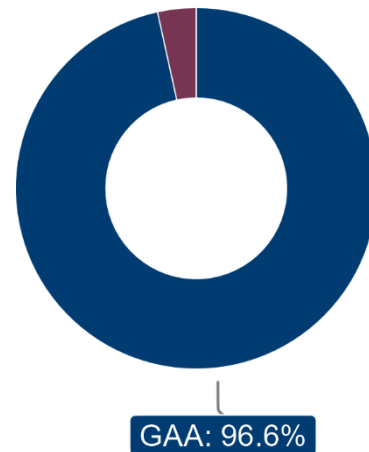
NCC: \$0

CBA Reserve: \$0

Supplemental Funding: \$0

Civil Process: \$30,796 (3.4%)

Off MMARS Revenue: \$0

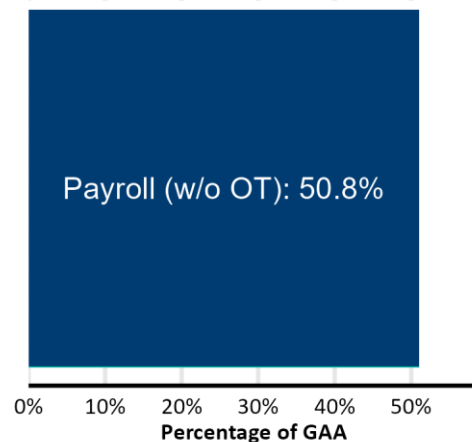


FY25 Expenditures / Outflows

Payroll expenditures

- **Payroll (w/o overtime):** \$438,749
- **Payroll (OT):** \$1,416

Payroll expenditures reached 51% of the GAA →

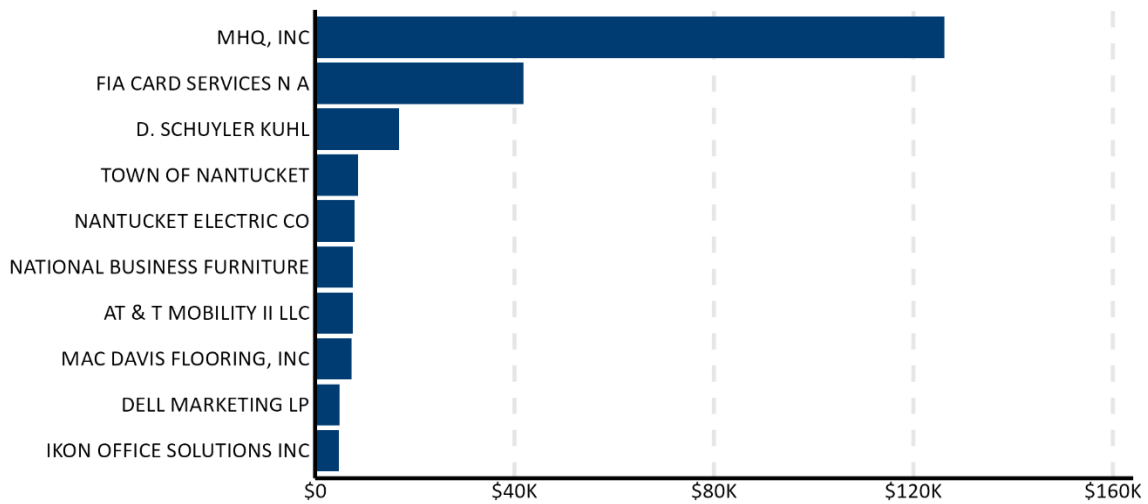


FY25 Expenditures/Outflows (continued)

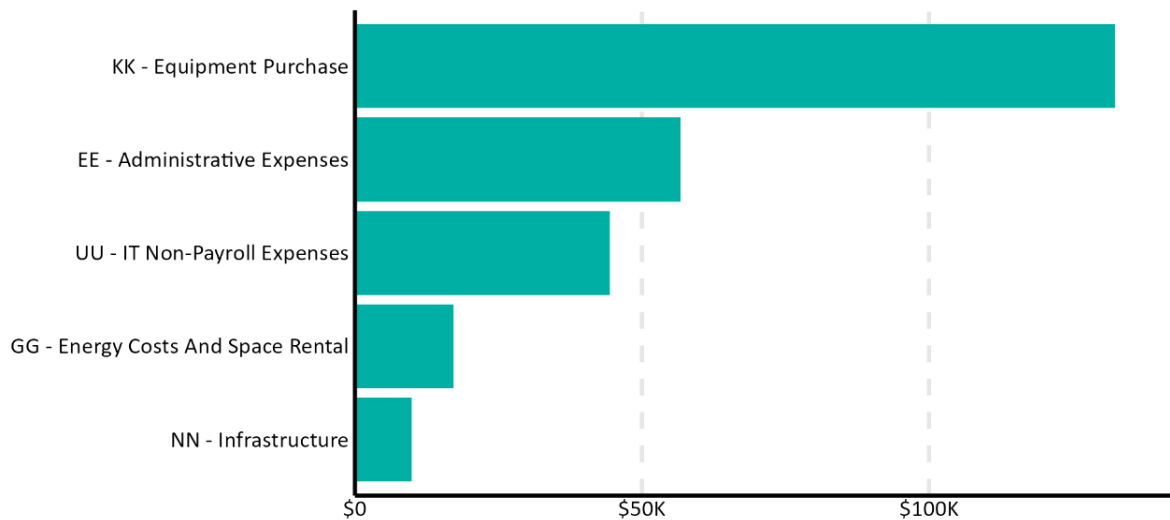
Non-payroll expenditures

- **NCC:** \$0
- **MAT:** \$0
- **P-card Expenses:** \$38,544
- **Off MMARS Expenses:** \$171,735
 - At least \$2,867 is remitted back to the Commonwealth

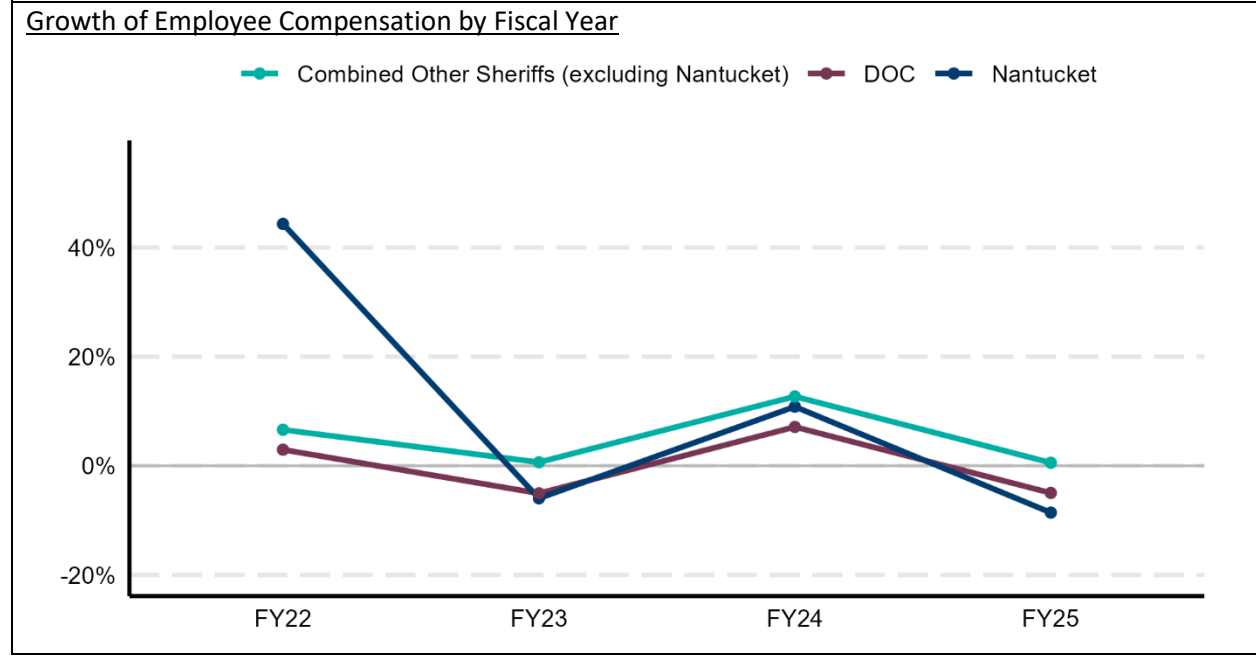
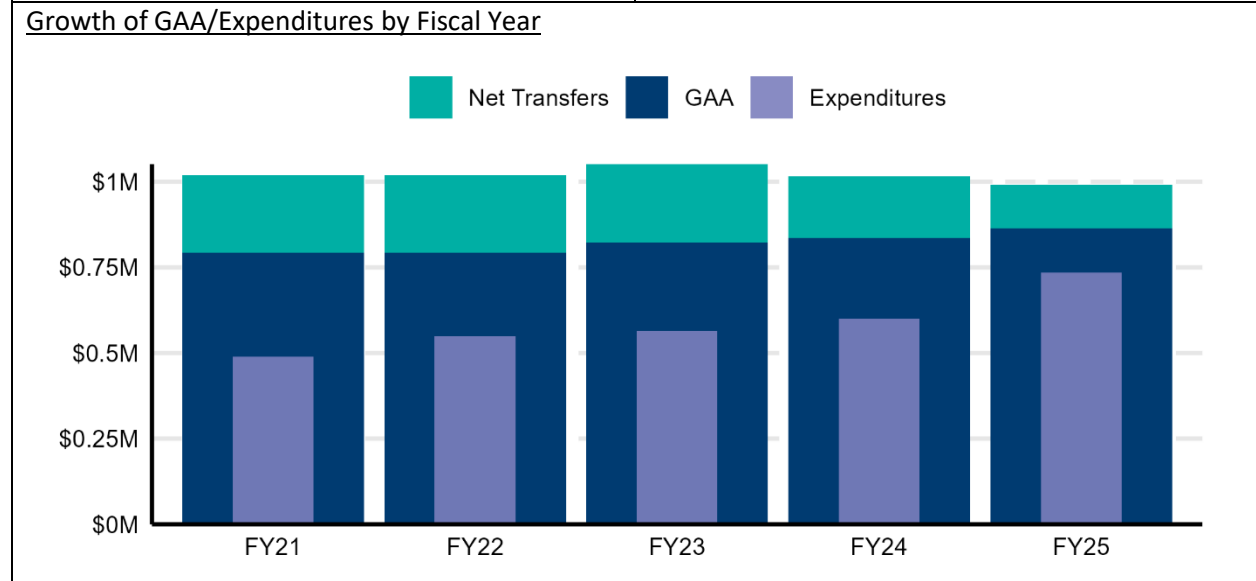
FY25 Top 10 Vendors paid through MMARS



FY25 Top 5 Object Classes paid through MMARS



<p><u>FY25 Outside Activities – Law Enforcement</u></p> <p><i>No additional expenses related to law enforcement activities reported.</i></p>	<p><u>FY25 Outside Activities – Other</u></p> <table border="1" style="width: 100%;"> <thead> <tr> <th style="background-color: #003366; color: white;">Description</th> <th style="background-color: #003366; color: white;">Amount</th> </tr> </thead> <tbody> <tr> <td>Charitable Contributions</td> <td style="text-align: right;">\$12,810.61</td> </tr> </tbody> </table>	Description	Amount	Charitable Contributions	\$12,810.61
Description	Amount				
Charitable Contributions	\$12,810.61				



Norfolk County Sheriff's Office

Background Information

Sheriff: Patrick McDermott

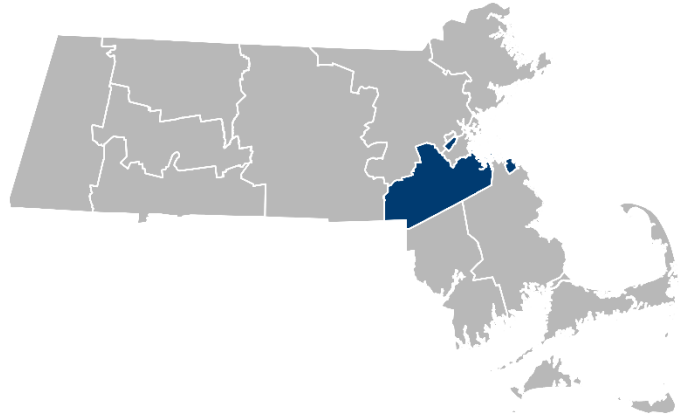
Began Service: 2021

FY25 Salary: \$191,000

County Population (2024): 740,754

FY25 Average Inmate Population: 322

FY25 Total Inmate Admissions: 1,708



FY25 Appropriations / Inflows

GAA: \$40,278,095 (79.9%)

MAT Reserves: \$855,328 (1.7%)

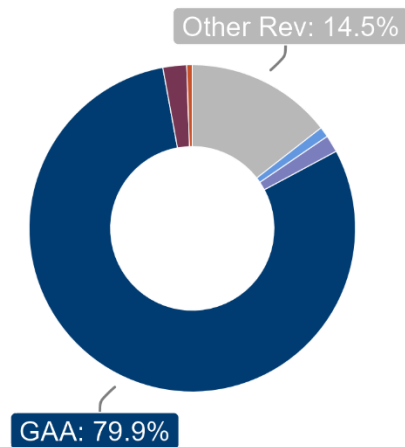
NCC: \$513,316 (1%)

CBA Reserve: \$273,190 (0.5%)

Supplemental Funding: \$0

Civil Process: \$1,184,720 (2.4%)

Off MMARS Revenue: \$7,291,538 (14.5%)

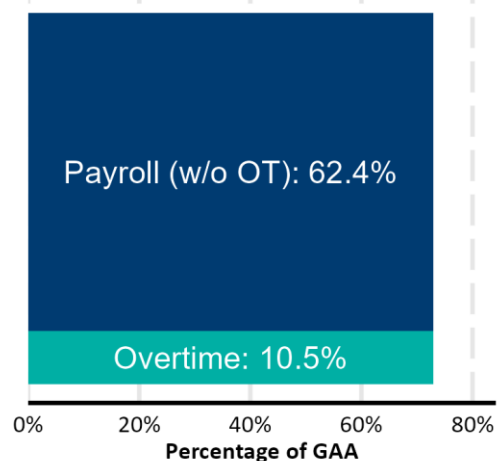


FY25 Expenditures / Outflows

Payroll expenditures

- **Payroll (w/o overtime):** \$25,146,192
- **Payroll (OT):** \$4,229,576

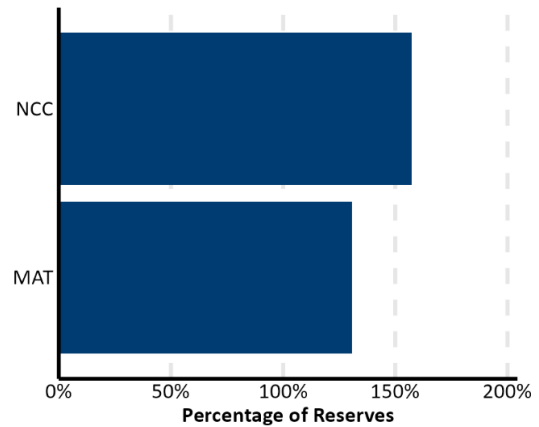
Payroll expenditures reached 72.9% of the GAA →



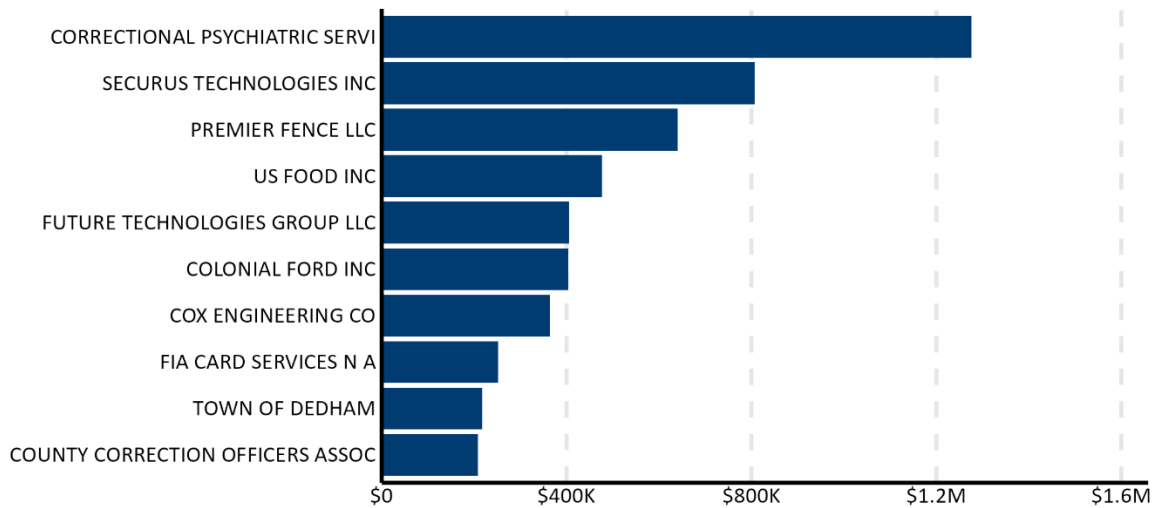
FY25 Expenditures/Outflows (continued)

Non-payroll expenditures

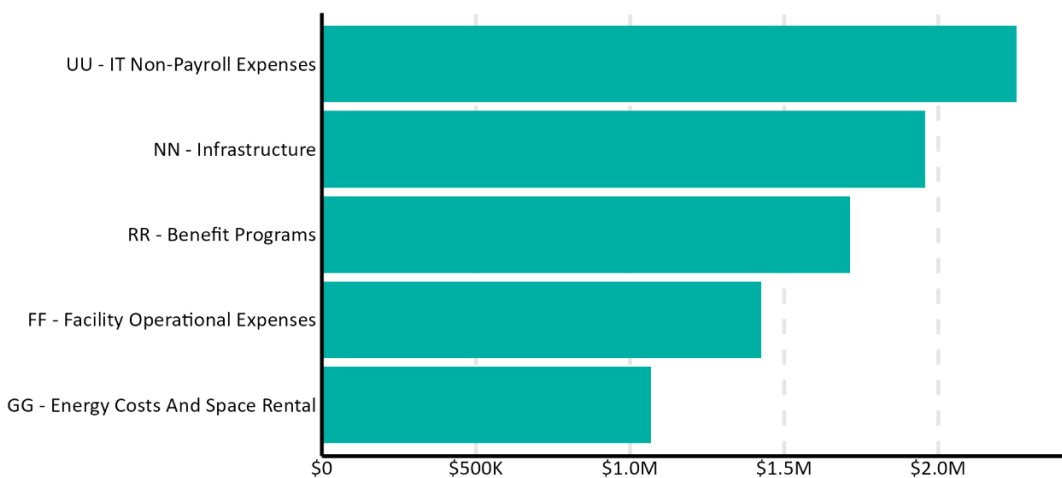
- **NCC Vendor Expenses:** \$807,332
- **MAT Expenses⁶:** \$1,117,215
- **P-card Expenses:** \$250,562
- **Off MMARS Expenses:** \$8,637,708
 - At least \$538 is remitted back to the Commonwealth



FY25 Top 10 Vendors paid through MMARS



FY25 Top 5 Object Classes paid through MMARS



⁶ Norfolk did not breakout MAT expenditures between vendor and payroll.

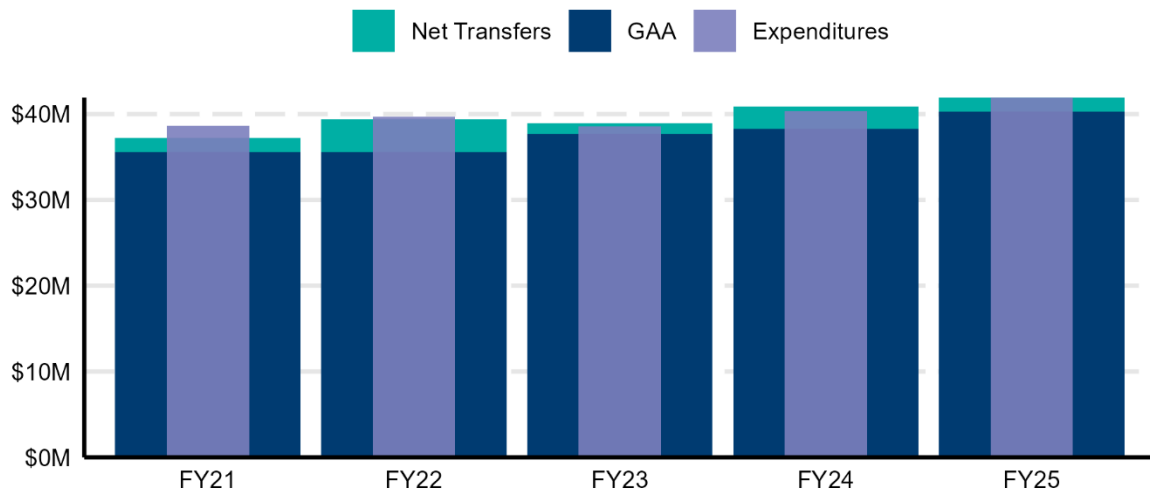
FY25 Outside Activities – Law Enforcement

Description	Amount
External Law Enforcement Support Regular Pay	\$214,622
Task Force	\$78,354
Drone	\$69,990
K9	\$35,099
Search and Rescue Unit	\$16,603
Motorcycle Unit	\$16,527
Metro LEC	\$15,460
Bicycle Unit	\$6,031
Honor Guard	\$4,913

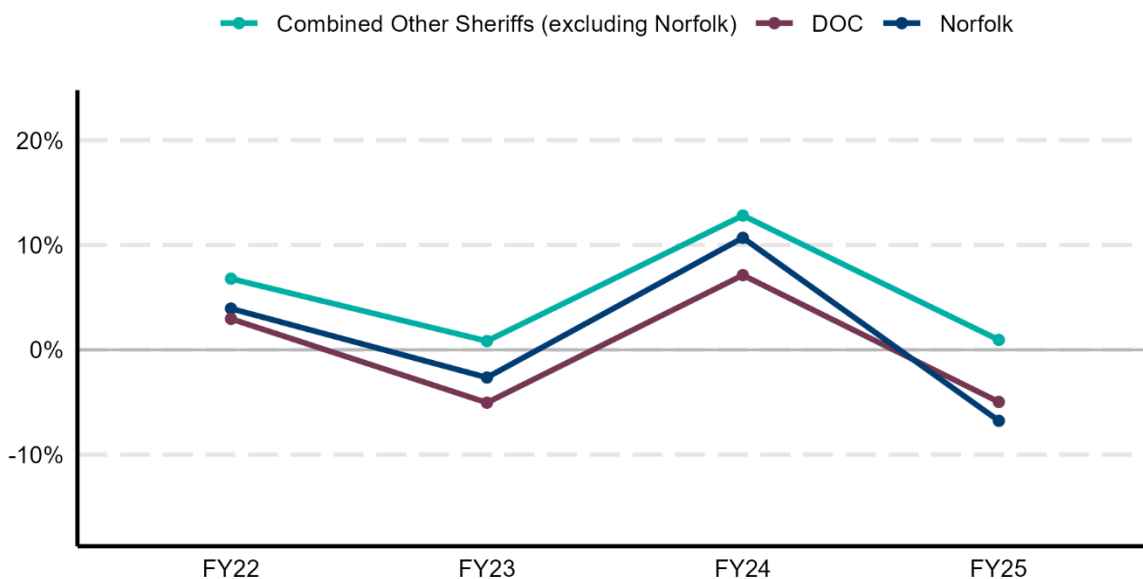
FY25 Outside Activities – Other

Description	Amount
Community Engagement	\$1,098,692

Growth of GAA/Expenditures by Fiscal Year



Growth of Employee Compensation by Fiscal Year





Plymouth County Sheriff's Office

Background Information

Sheriff: Joseph McDonald

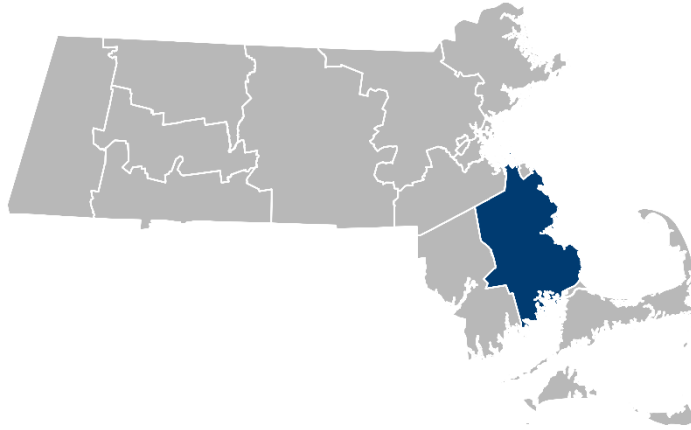
Began Service: 2005

FY25 Salary: \$191,000

County Population (2024): 542,090

FY25 Average Inmate Population: 883

FY25 Total Inmate Admissions: 1,320



FY25 Appropriations / Inflows

GAA: \$72,199,442 (74.9%)

MAT Reserves: \$1,493,412 (1.5%)

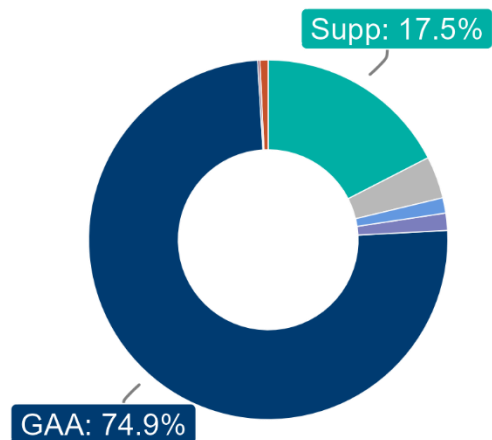
NCC: \$1,324,534 (1.4%)

CBA Reserve: \$722,328 (0.7%)

Supplemental Funding: \$16,831,558 (17.5%)

Civil Process: \$178,883 (0.2%)

Off MMARS Revenue: \$3,650,431 (3.8%)

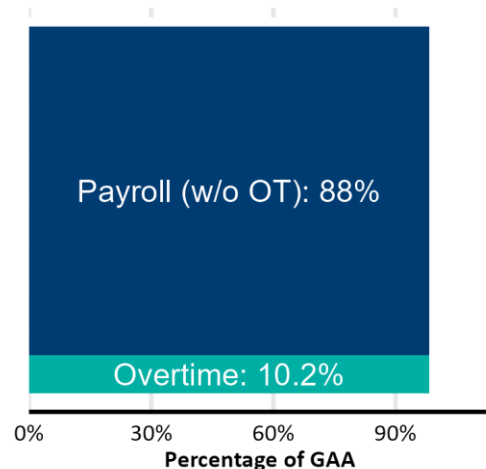


FY25 Expenditures / Outflows

Payroll expenditures

- **Payroll (w/o overtime):** \$63,554,936
- **Payroll (OT):** \$7,338,627

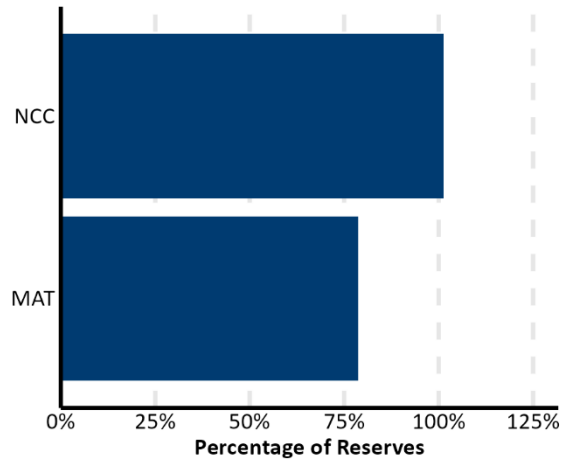
Payroll expenditures reached 98.2% of the GAA →



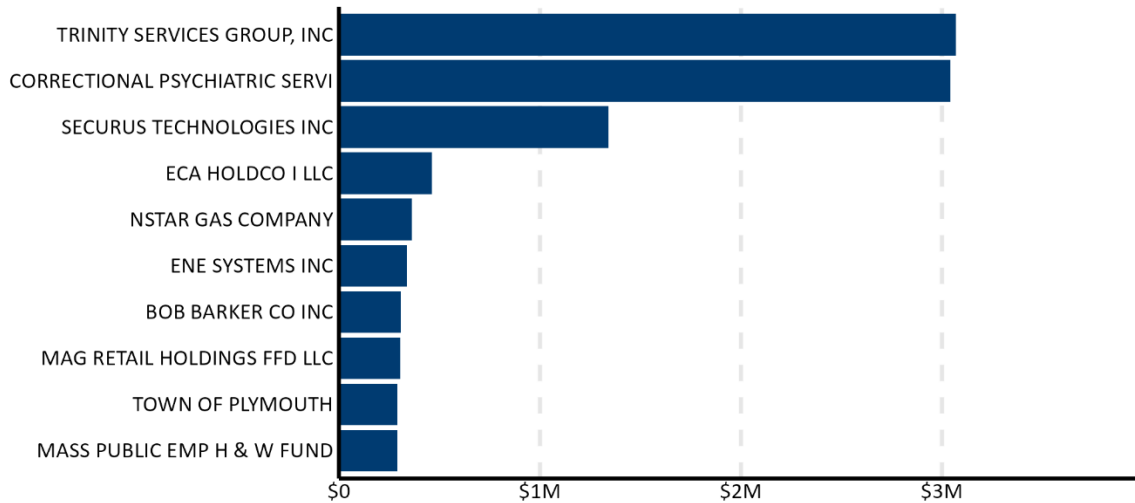
FY25 Expenditures/Outflows (continued)

Non-payroll expenditures

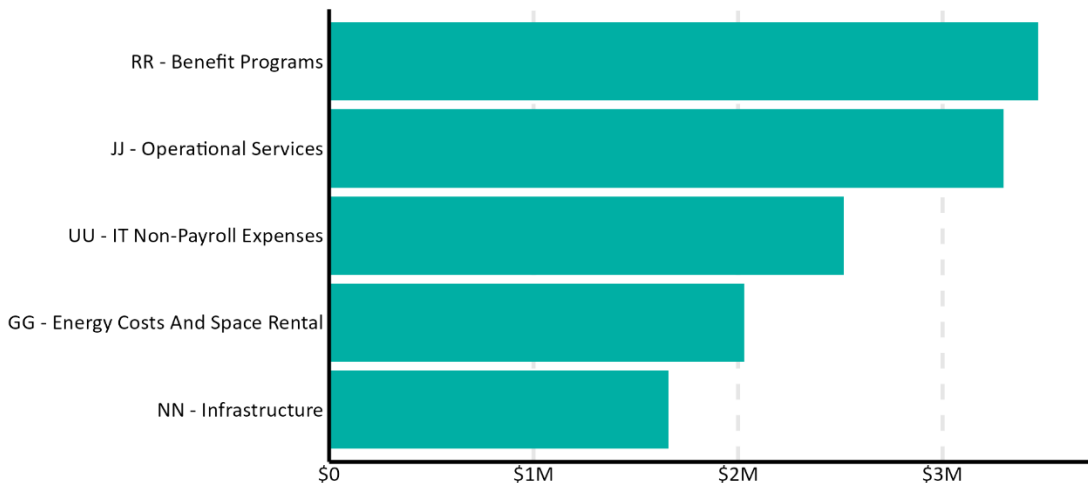
- **NCC Vendor Expenses:** \$1,341,099
- **MAT Vendor Expenses:** \$1,177,415
- **P-card Expenses:** \$66,339
- **Off MMARS Expenses:** \$3,864,065
 - At least \$102,176 is remitted back to the Commonwealth



FY25 Top 10 Vendors paid through MMARS



FY25 Top 5 Object Classes paid through MMARS



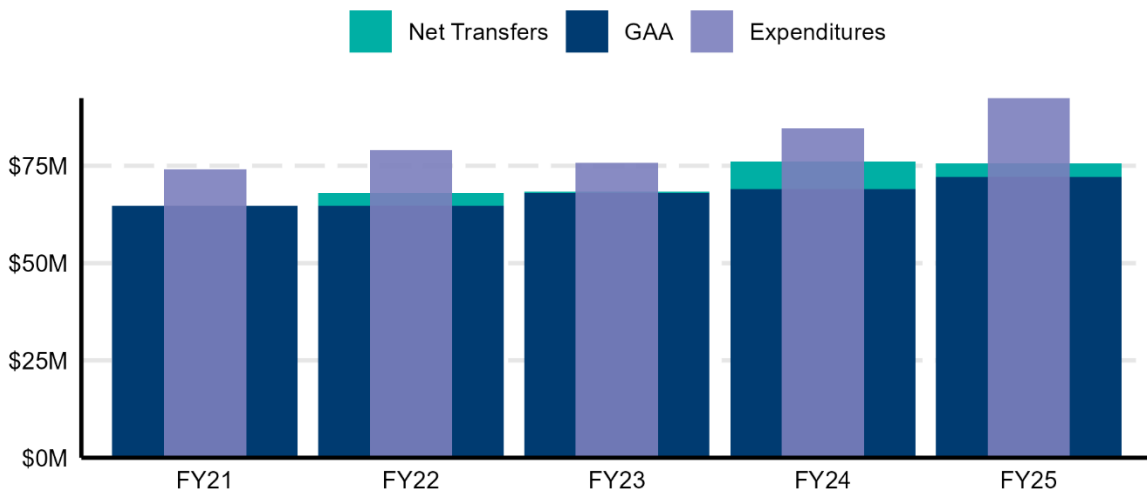
FY25 Outside Activities – Law Enforcement

Description	Amount
BCI	\$2,351,317
Warrant Unit	\$579,109
K9	\$55,470
Task Force	\$5,624

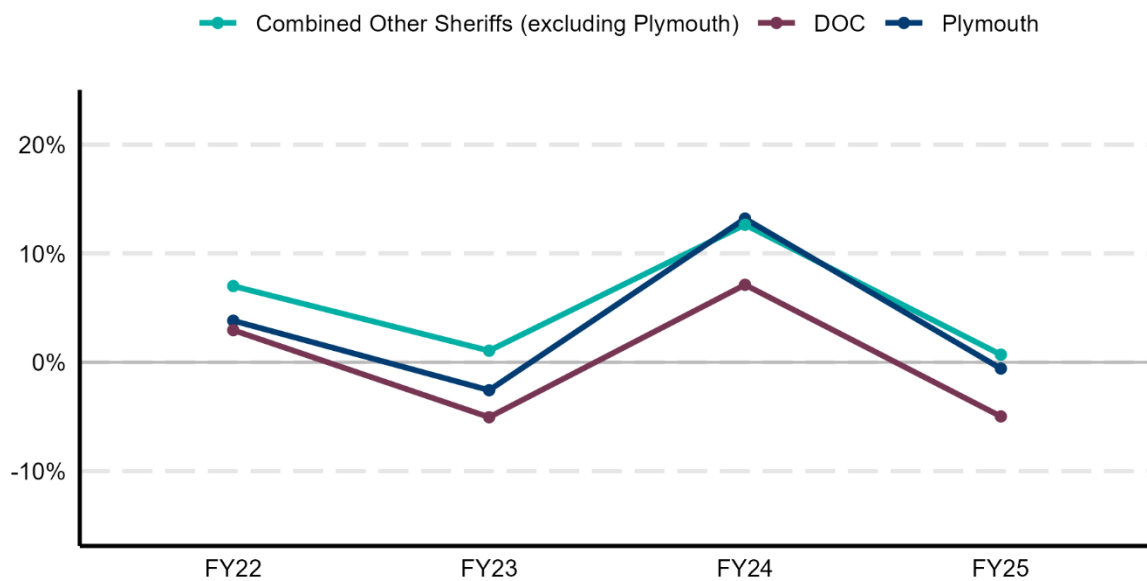
FY25 Outside Activities – Other

Description	Amount
Community Engagement	\$269,948

Growth of GAA/Expenditures by Fiscal Year



Growth of Employee Compensation by Fiscal Year





Suffolk County Sheriff's Office

Background Information

Sheriff: Steven Tompkins

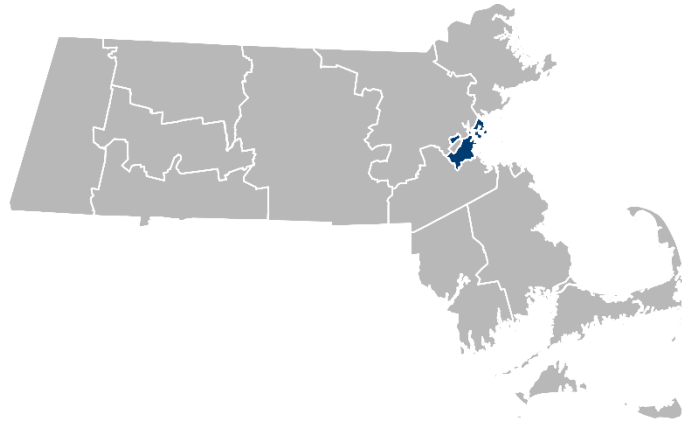
Began Service: 2013

FY25 Salary: \$191,000

County Population (2024): 793,144

FY25 Average Inmate Population: 1,215

FY25 Total Inmate Admissions: 6,394



FY25 Appropriations / Inflows

GAA: \$128,710,102 (79.5%)

MAT Reserves: \$1,542,401 (1%)

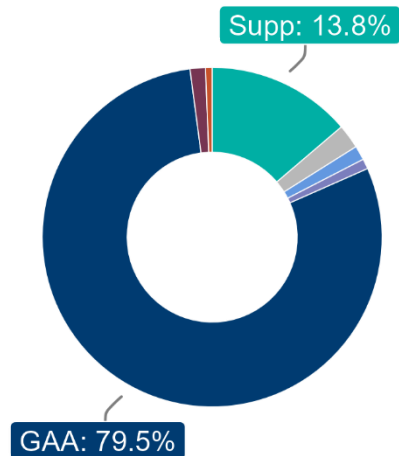
NCC: \$2,204,276 (1.4%)

CBA Reserve: \$1,021,790 (0.6%)

Supplemental Funding: \$22,252,515 (13.8%)

Civil Process: \$2,359,966 (1.5%)

Off MMARS Revenue: \$3,738,020 (2.3%)

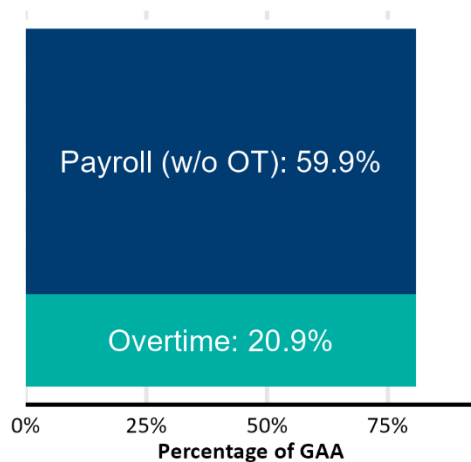


FY25 Expenditures / Outflows

Payroll expenditures

- **Payroll (w/o overtime):** \$77,133,438
- **Payroll (OT):** \$26,836,244

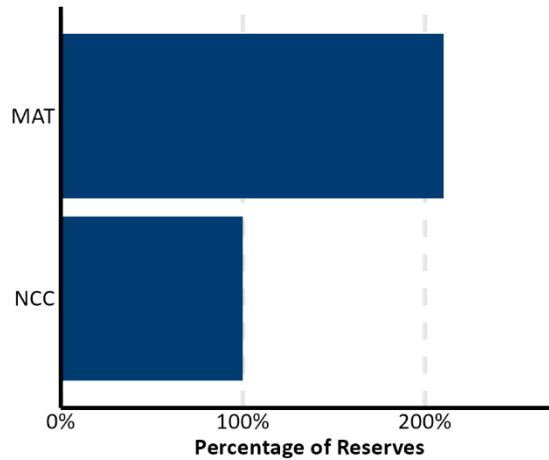
Payroll expenditures reached 80.8% of the GAA →



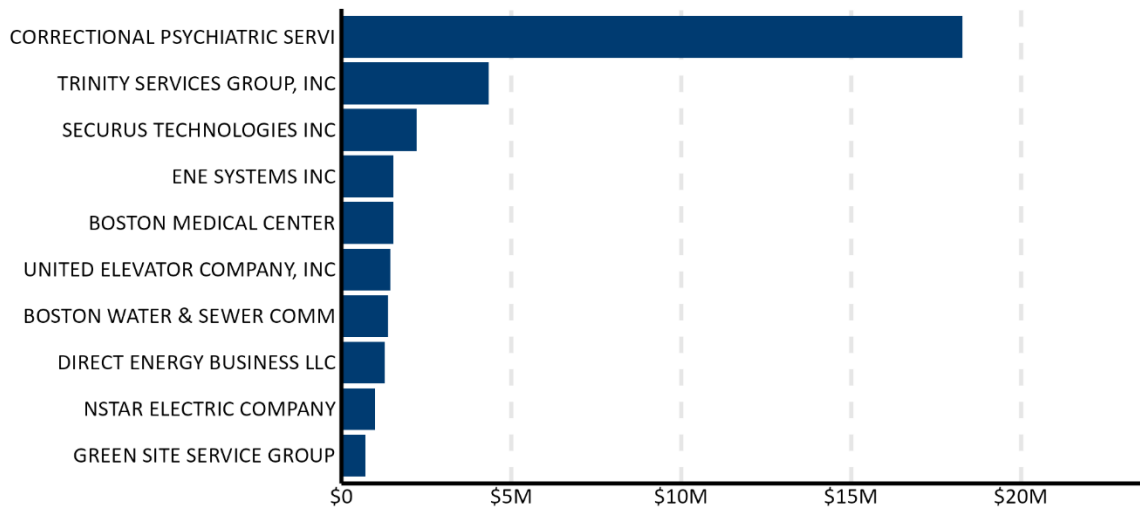
FY25 Expenditures/Outflows (continued)

Non-payroll expenditures

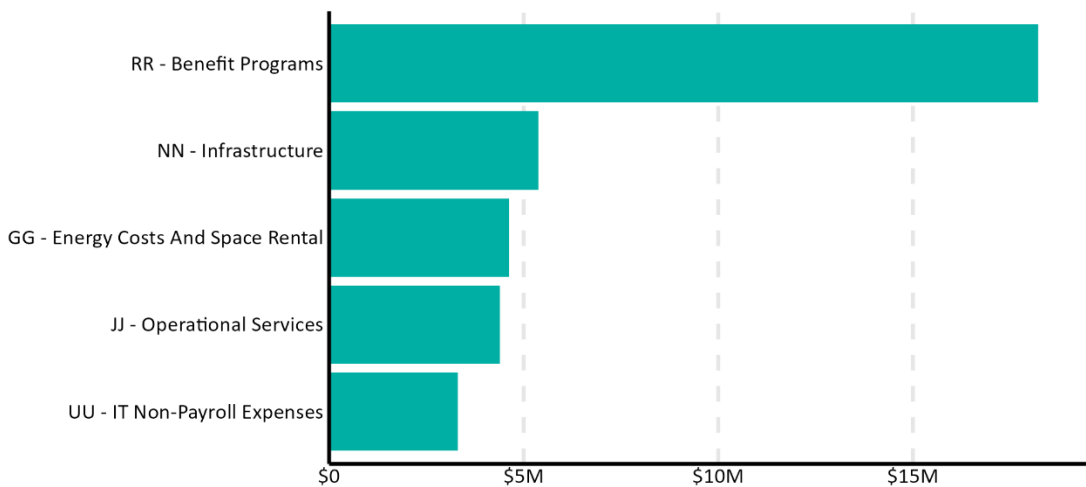
- **NCC Vendor Expenses:** \$2,204,276
- **MAT Vendor Expenses:** \$3,242,000
- **P-card Expenses:** \$125,212
- **Off MMARS Expenses:** \$6,420,719
 - Did not identify any payments remitted back to Commonwealth



FY25 Top 10 Vendors paid through MMARS



FY25 Top 5 Object Classes paid through MMARS



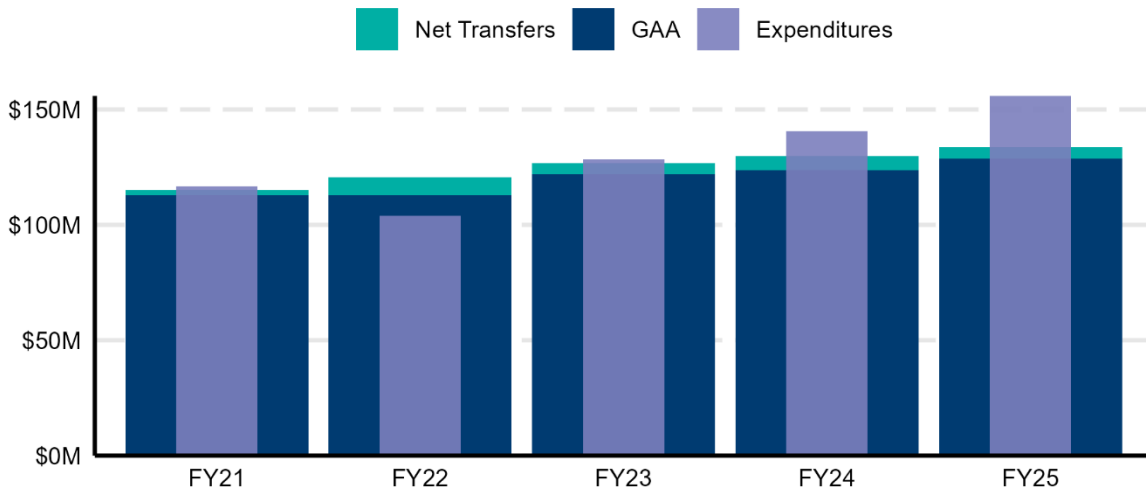
FY25 Outside Activities – Law Enforcement

Description	Amount
Task Force	\$397,350
Boston Police City Wide Unit	\$270,091
Boston Police Youth Violence Strike Force	\$221,238
Revere Police Department Criminal Investigative Division	\$171,636
SWAT	\$166,687
Winthrop Police Marine Unit	\$158,995
Boston Police Fugitive Unit	\$104,947
Winthrop Police Department Criminal Investigation Unit	\$102,587

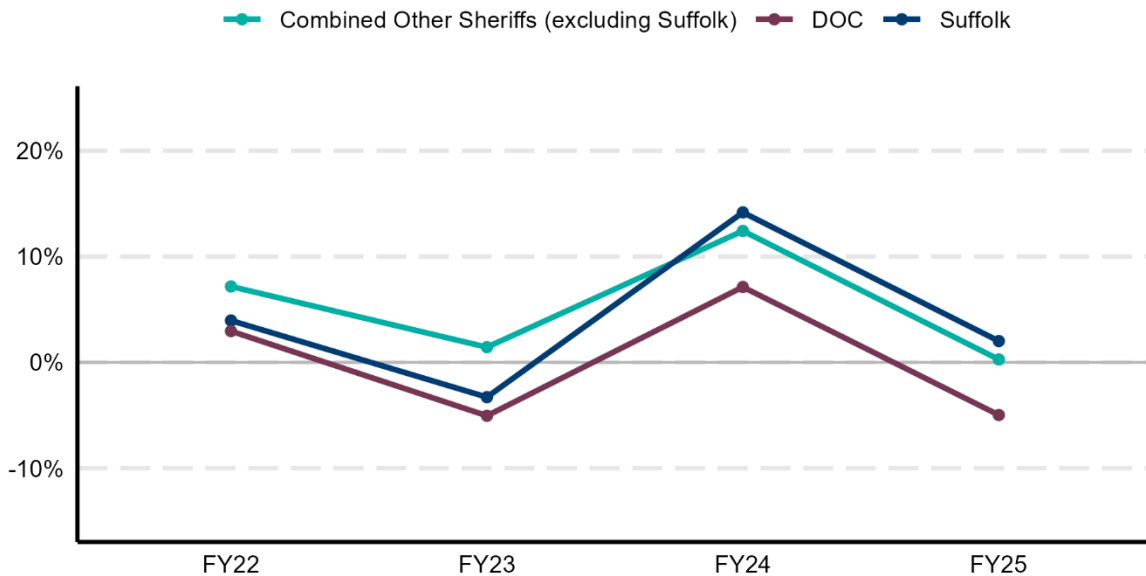
FY25 Outside Activities – Other

Description	Amount
SCSD External Affairs	\$554,631

Growth of GAA/Expenditures by Fiscal Year



Growth of Employee Compensation by Fiscal Year





Worcester County Sheriff's Office

Background Information

Sheriff: Lewis Evangelidis

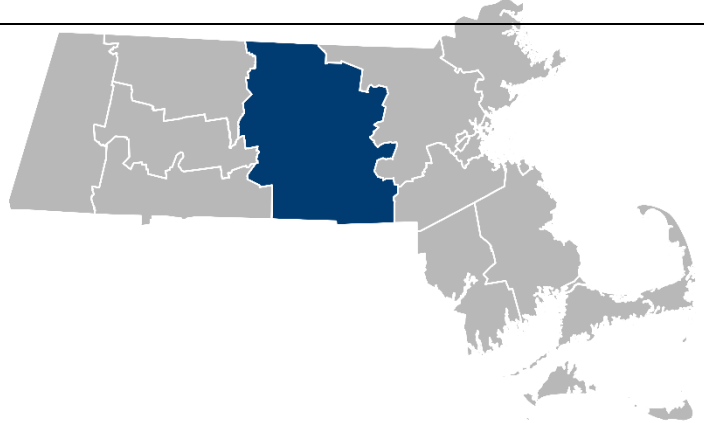
Began Service: 2011

FY25 Salary: \$191,000

County Population (2024): 881,248

FY25 Average Inmate Population: 689

FY25 Total Inmate Admissions: 2,795



FY25 Appropriations / Inflows

GAA: \$59,417,150 (79.2%)

MAT Reserves: \$733,951 (1%)

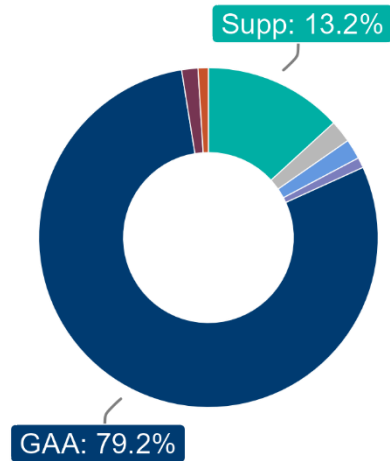
NCC: \$1,427,259 (1.9%)

CBA Reserve: \$736,509 (1%)

Supplemental Funding: \$9,904,286 (13.2%)

Civil Process: \$1,163,831 (1.6%)

Off MMARS Revenue: \$1,595,417 (2.1%)

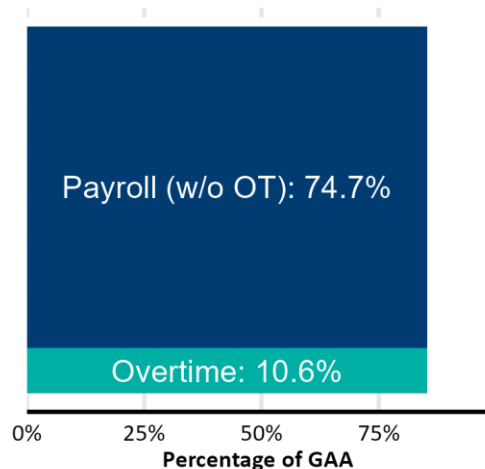


FY25 Expenditures / Outflows

Payroll expenditures

- **Payroll (w/o overtime):** \$44,386,205
- **Payroll (OT):** \$6,316,938

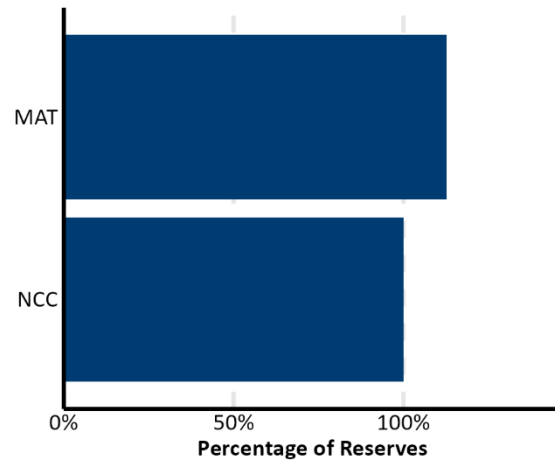
Payroll expenditures reached 85.3% of the GAA →



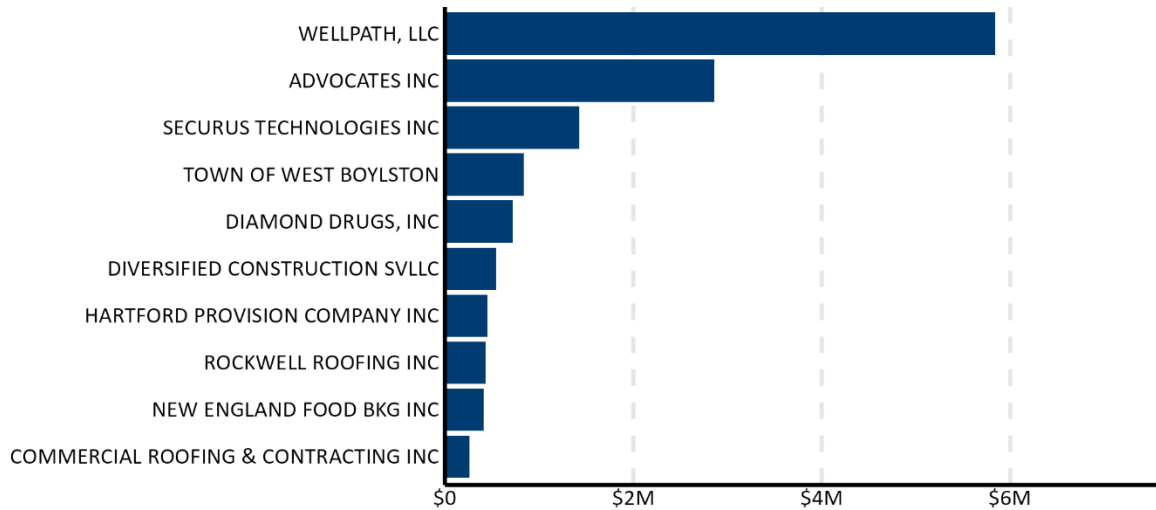
FY25 Expenditures/Outflows (continued)

Non-payroll expenditures

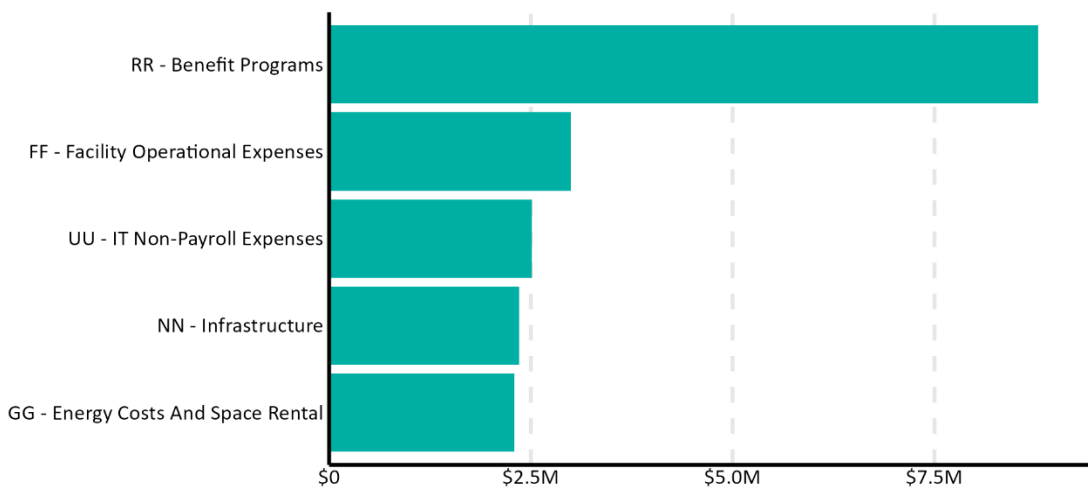
- **NCC Vendor Expenses:** \$1,427,259
- **MAT Vendor Expenses:** \$827,307
- **P-card Expenses:** \$0
- **Off MMARS Expenses:** \$3,024,555
 - At least \$47,212 is remitted back to the Commonwealth



FY25 Top 10 Vendors paid through MMARS



FY25 Top 5 Object Classes paid through MMARS



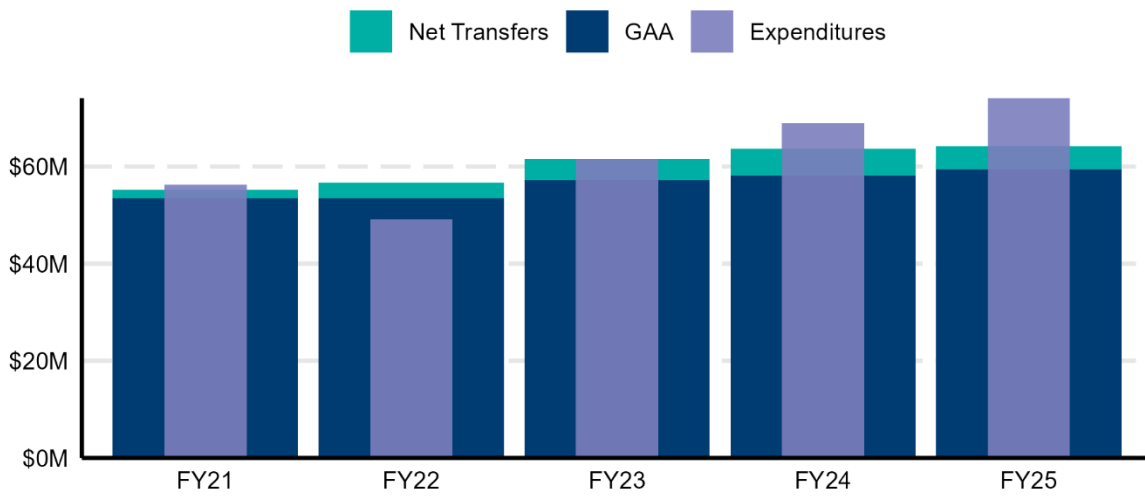
FY25 Outside Activities – Law Enforcement

Description	Amount
Task Force	\$98,501
Mobile Command Unit	\$19,692
SWAT	\$18,417
Honor Guard	\$16,420
Drone	\$10,963
Worcester Gang	\$5,808

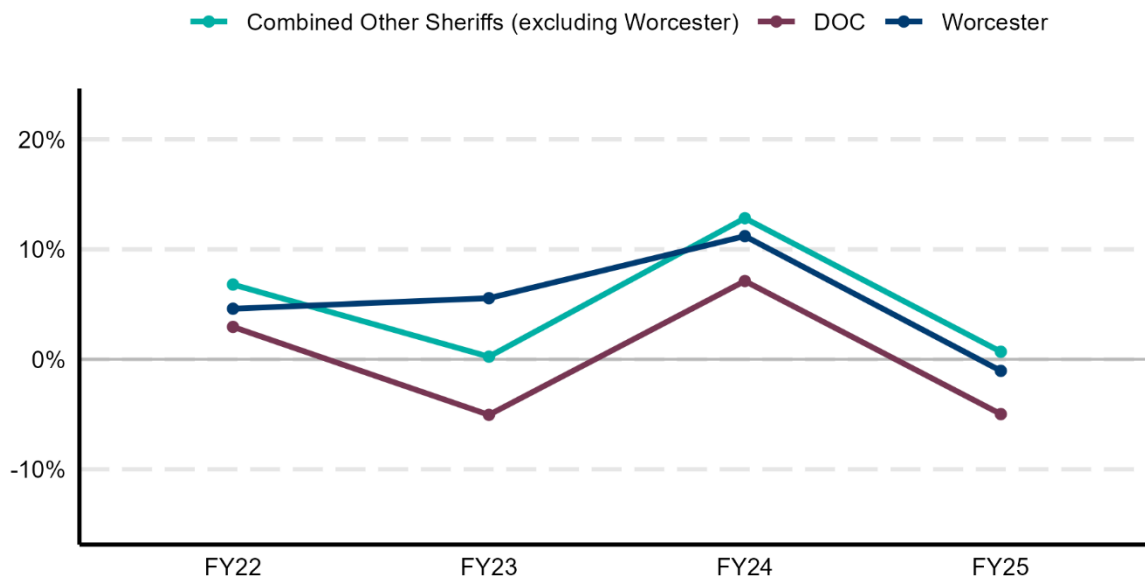
FY25 Outside Activities – Other

Description	Amount
Community Engagement	\$175,991

Growth of GAA/Expenditures by Fiscal Year



Growth of Employee Compensation by Fiscal Year





APPENDIX B: PROPOSED BUDGET LINE ITEMS

In an attempt to make the sheriffs' budgets more understandable and transparent, the OIG created sample budget lines for each sheriff's office. The OIG recommends that the Legislature adopt a similar structure when establishing the sheriffs' budgets in Fiscal Year 2027 and beyond. Below are samples for each office's budget, categorized by operational line items, items related to broad legislative mandates, office-specific programmatic expenditures, and retained revenue accounts.

Barnstable County Sheriff's Office

Barnstable Sheriff's Office			
Operational	8910-8200 Operational Line-item	For the Operation of the Barnstable sheriff's office; provided...	\$x,xxx,xxx
	8910-0201 Staffing Costs	For the AA and DD object class costs of the Barnstable Sheriff's office; provided...	\$xx,xxx,xxx
Legislative mandates	8910-0202 Medication-Assisted Treatment	For the delivery of a medication-assisted treatment program in Barnstable Sheriff's office facilities across Barnstable County, provided...	\$x,xxx
	8910-0203 No-Cost Calls	For the costs of providing voice communication services, including phone calls, and other communication services free of charge to the person initiating and the person receiving the communication pursuant to section 87A of chapter 127 of the General Laws; provided...	\$xxx,xxx
Retained revenue accounts	8910-8213 Barnstable Regional Communication Services Retained Revenue	For the Barnstable sheriff's office, which may expend not more than \$1,500,000 in revenues collected from municipalities and other entities for regional emergency and public safety communication services to support the operations, development, membership and maintenance of the office; provided...	\$1,500,000
	8910-8227 Barnstable Prison Industries Program Retained Revenue	For the Barnstable sheriff's office, which may expend for the operation of a prison industries program an amount not to exceed \$50,000 from revenues collected	\$50,000

Barnstable Sheriff's Office			
		from the sale of prison industries products; provided...	
Recommendation – retained revenue account	8910-XXXX Barnstable Private Details Retained Revenue	For the Barnstable sheriff's office, which may expend for the costs of private police details, including administrative costs, an amount not more than \$XXX,XXX from fees charged for those details; provided...	\$xxx,xxx
Recommendation – programmatic expenditure	8910-XXXX Barnstable Bureau of Criminal Investigation	For the operation of the Barnstable Bureau of Criminal Investigation; provided...	\$xxx,xxx

Berkshire County Sheriff's Office

Berkshire Sheriff's Office			
Operational	8910-0145 Operational Line-item	For the Operation of the Berkshire sheriff's office; provided...	\$x,xxx,xxx
	8910-0146 Staffing Costs	For the AA and DD object class costs of the Berkshire Sheriff's office; provided...	\$xx,xxx,xxx
Legislative mandates	8910-1047 Medication-Assisted Treatment	For the delivery of a medication-assisted treatment program in Berkshire Sheriff's office facilities across Berkshire County, provided...	\$xxx,xxx
	8910-0148 No-Cost Calls	For the costs of providing voice communication services, including phone calls, and other communication services free of charge to the person initiating and the person receiving the communication pursuant to section 87A of chapter 127 of the General Laws; provided.....	\$x,xxx,xxx
Programmatic expenditures	8910-0155 Berkshire Aquaponics	For the operation of the Berkshire aquaponics program at the Berkshire County house of correction	\$xxx,xxx
Retained revenue account	8910-0760 Berkshire Private Detail Retained Revenue	For the Berkshire sheriff's office, which may expend for the costs of private police details, including administrative costs, an amount not more than \$1,500,000 from fees charged for such details; provided....	\$1,500,000
	8910-0445 Berkshire Dispatch Center & Prison	For the Berkshire sheriff's office, which may expend not more than \$100,000 in revenues generated from the operation of the Berkshire County communication	\$100,000

Berkshire Sheriff's Office			
	Industries Program Retained Revenue	center's 911 dispatch operations and other law enforcement-related activities, including the Berkshire sheriff's prison industries program; provided...	

Bristol County Sheriff's Office

Bristol Sheriff's Office			
Operational	8910-8300 Operational Line-item	For the Operation of the Bristol sheriff's office; provided...	\$xx,xxx,xxx
	8910-8301 Staffing Costs	For the AA and DD object class costs of the Bristol Sheriff's office; provided...	\$xx,xxx,xxx
Legislative mandates	8910-8302 Medication-Assisted Treatment	For the delivery of a medication-assisted treatment program in Bristol Sheriff's office facilities across Bristol County, provided...	\$xxx,xxx
	8910-8303 No-Cost Calls	For the costs of providing voice communication services, including phone calls, and other communication services free of charge to the person initiating and the person receiving the communication pursuant to section 87A of chapter 127 of the General Laws; provided...	\$x,xxx,xxx
Recommendation – retained revenue account	8910-XXXX Bristol Private Details Retained Revenue	For the Bristol sheriff's office, which may expend for the costs of private police details, including administrative costs, an amount not more than \$XXX,XXX from fees charged for those details; provided...	\$xxx,xxx

Dukes County Sheriff's Office

Dukes County Sheriff's Office			
Operational	8910-8400 Operational Line-item	For the Operation of the Dukes County sheriff's office; provided...	\$x,xxx,xxx

Dukes County Sheriff's Office			
	8910-8402 Staffing Costs	For the AA and DD object class costs of the Dukes County Sheriff's office; provided...	\$xx,xxx,xxx
Legislative mandates	8910-8403 Medication-Assisted Treatment	For the delivery of a medication-assisted treatment program in Dukes County Sheriff's office facilities across Dukes County, provided...	\$xxx,xxx
	8910-8404 No-Cost Calls	For the costs of providing voice communication services, including phone calls, and other communication services free of charge to the person initiating and the person receiving the communication pursuant to section 87A of chapter 127 of the General Laws; provided.....	\$x,xxx,xxx
Retained revenue account	8910-8401 Dukes Regional Communications Retained Revenue	For the Dukes County sheriff's office, which may expend not more than \$300,000 in revenues collected from municipalities and other entities for regional emergency and public safety communication services to support the operations, development, membership and maintenance of the office; provided....	\$300,000
Recommendation – retained revenue account	8910-XXXX Dukes Private Details Retained Revenue	For the Dukes County sheriff's office, which may expend for the costs of private police details, including administrative costs, an amount not more than \$XXX,XXX from fees charged for those details; provided...	\$xxx,xxx

Essex County Sheriff's Office

Essex Sheriff's Office			
Operational	8910-0619 Operational Line-item	For the Operation of the Essex sheriff's office; provided...	\$x,xxx,xxx
	8910-0620 Staffing Costs	For the AA and DD object class costs of the Essex Sheriff's office; provided...	\$xx,xxx,xxx

Essex Sheriff's Office			
Legislative mandates	8910-0621 Medication-Assisted Treatment	For the delivery of a medication-assisted treatment program in Essex Sheriff's office facilities across Essex County, provided...	\$x,xxx,xxx
	8910-0622 No-Cost Calls	For the costs of providing voice communication services, including phone calls, and other communication services free of charge to the person initiating and the person receiving the communication pursuant to section 87A of chapter 127 of the General Laws; provided...	\$x,xxx,xxx
Retained revenue account	8910-0618 Essex Private Details Retained Revenue	For the Essex sheriff's office, which may expend for the costs of private police details, including administrative costs, an amount not more than \$1,850,000 from fees charged for those details; provided...	\$1,850,000

Franklin County Sheriff's Office

Franklin Sheriff's Office			
Operational	8910-0108 Operational Line-item	For the Operation of the Franklin sheriff's office; provided...	\$xx,xxx,xxx
	8910-1021 Staffing Costs	For the AA and DD object class costs of the Franklin Sheriff's office; provided...	\$xx,xxx,xxx
Legislative mandates	8910-1022 Medication-Assisted Treatment	For the delivery of a medication-assisted treatment program in Franklin Sheriff's office facilities across Franklin County, provided...	\$xxx,xxx
	8910-1023 No-Cost Calls	For the costs of providing voice communication services, including phone calls, and other communication services free of charge to the person initiating and the person receiving the communication pursuant to section 87A of chapter 127 of the General Laws; provided.....	\$x,xxx,xxx
Recommendation – retained revenue account	8910-XXXX Franklin Private Details Retained Revenue	For the Franklin sheriff's office, which may expend for the costs of private police details, including	\$xxx,xxx

Franklin Sheriff's Office			
		administrative costs, an amount not more than \$XXX,XXX from fees charged for those details; provided...	

Hampden County Sheriff's Office

Hampden Sheriff's Office			
Operational	8910-0102 Operational Line-item	For the Operation of the Hampden sheriff's office; provided...	\$x,xxx,xxx
	8910-0103 Staffing Costs	For the AA and DD object class costs of the Hampden Sheriff's office; provided...	\$xx,xxx,xxx
Legislative mandates	8910-1040 Medication-Assisted Treatment	For the delivery of a medication-assisted treatment program in Hampden Sheriff's office facilities across Hampden County, provided...	\$x,xxx,xxx
	8910-1060 No-Cost Calls	For the costs of providing voice communication services, including phone calls, and other communication services free of charge to the person initiating and the person receiving the communication pursuant to section 87A of chapter 127 of the General Laws; provided...	\$x,xxx,xxx
Programmatic expenditures	8910-0104 Regional Section 35	For the operation of a regional section 35 program under section 35 of chapter 123 of the General Laws in western Massachusetts for the counties of Hampden, Hampshire, Worcester, Franklin and Berkshire that provides involuntary commitment to a treatment facility for not more than 90 days of an individual who has an addiction to alcohol or drugs; provided...	\$xx,xxx,xxx
	8910-1010 Regional Behavioral Evaluation and Stabilization Unit	For the operation of a regional behavioral evaluation and stabilization unit to provide forensic mental health services within existing physical facilities for	\$xx,xxx,xxx

Hampden Sheriff's Office			
		incarcerated persons in the care of correctional facilities;	
	8910-1020 DOC Inmate Transfers	For costs related to department of correction incarcerated persons with not more than 2 years of their sentence remaining who have been transferred to the care of the Hampden sheriff's office	\$xxx,xxx
	8910-1030 Regional Women's Correctional Center	For the operation of the western Massachusetts regional women's correctional center	\$x,xxx,xxx
Retained revenue account	8910-1000 Hampden County Prison Industries Program Retained Revenue	For the Hampden sheriff's office, which may expend for the operation of a prison industries program not more than \$3,631,252 in revenues collected from the sale of products for materials, supplies, equipment, maintenance of facilities, reimbursement for community service projects and compensation of employees of the program; provided...	\$3,631,252
Recommendation – retained revenue account	8910-XXXX Hampden Private Details Retained Revenue	For the Hampden sheriff's office, which may expend for the costs of private police details, including administrative costs, an amount not more than \$XXX,XXX from fees charged for those details; provided...	\$xxx,xxx

Hampshire County Sheriff's Office

Hampshire Sheriff's Office			
Operational	8910-0110 Operational Line-item	For the Operation of the Hampshire sheriff's office; provided...	\$xx,xxx,xxx
	8910-0111 Staffing Costs	For the AA and DD object class costs of the Hampshire Sheriff's office; provided...	\$xx,xxx,xxx
Legislative mandates	8910-0112 Medication-Assisted Treatment	For the delivery of a medication-assisted treatment program in Hampshire Sheriff's office facilities across Hampshire County, provided...	\$xxx,xxx

Hampshire Sheriff's Office			
	8910-0113 No-Cost Calls	For the costs of providing voice communication services, including phone calls, and other communication services free of charge to the person initiating and the person receiving the communication pursuant to section 87A of chapter 127 of the General Laws; provided.....	\$x,xxx,xxx
Recommendation – retained revenue account	8910-XXXX Hampshire Private Details Retained Revenue	For the Hampshire sheriff's office, which may expend for the costs of private police details, including administrative costs, an amount not more than \$XXX,XXX from fees charged for those details; provided...	\$xxx,xxx

Middlesex County Sheriff's Office

Middlesex Sheriff's Office			
Operational	8910-0107 Operational Line-item	For the Operation of the Middlesex sheriff's office; provided...	\$x,xxx,xxx
	8910-1013 Staffing Costs	For the AA and DD object class costs of the Middlesex Sheriff's office; provided...	\$xx,xxx,xxx
Legislative mandates	8910-1014 Medication-Assisted Treatment	For the delivery of a medication-assisted treatment program in Middlesex Sheriff's office facilities across Middlesex County, provided...	\$x,xxx,xxx
	8910-1015 No-Cost Calls	For the costs of providing voice communication services, including phone calls, and other communication services free of charge to the person initiating and the person receiving the communication pursuant to section 87A of chapter 127 of the General Laws; provided...	\$x,xxx,xxx
Programmatic expenditure	8910-1101 Middlesex Regional Behavioral Evaluation and Stabilization Unit	For the operation of a regional behavioral evaluation and stabilization unit to provide forensic mental health services within existing physical facilities for incarcerated persons in the care of correctional facilities; provided...	\$x,xxx,xxx

Middlesex Sheriff's Office			
Retained revenue accounts	8910-0450 Middlesex Community Programs	For the Middlesex sheriff's office, which may expend not more than \$100,000 in revenues collected from public or private entities or persons for community programs; provided....	\$100,000
	8910-1100 Middlesex Prison Industries Program Retained Revenue	For the Middlesex sheriff's office, which may expend for the operation of a prison industries program not more than \$75,000 in revenues collected from the sale of products, for materials, supplies, equipment, recyclable reimbursements, printing services, maintenance of facilities and compensation of employees of said program; provided...	\$75,000
Recommendation – retained revenue account	8910-XXXX Middlesex Private Details Retained Revenue	For the Middlesex sheriff's office, which may expend for the costs of private police details, including administrative costs, an amount not more than \$XXX,XXX from fees charged for those details; provided...	\$XXX,XXX

Nantucket County Sheriff's Office

Nantucket Sheriff's Office			
Operational	8910-8500 Operational Line-item	For the Operation of the Nantucket sheriff's office; provided...	\$x,xxx,xxx
	8910-8501 Staffing Costs	For the AA and DD object class costs of the Nantucket County Sheriff's office; provided...	\$xx,xxx,xxx
Recommendation – Retained revenue account	8910-XXXX Nantucket Private Details Retained Revenue	For the Nantucket sheriff's office, which may expend for the costs of private police details, including administrative costs, an amount not more than \$XXX,XXX from fees charged for those details; provided...	\$xxx,xxx

Norfolk County Sheriff's Office

Norfolk Sheriff's Office			
Operational	8910-8600 Operational Line-item	For the Operation of the Norfolk sheriff's office; provided...	\$x,xxx,xxx
	8910-8601 Staffing Costs	For the AA and DD object class costs of the Norfolk Sheriff's office; provided...	\$xx,xxx,xxx
Legislative mandates	8910-0602 Medication-Assisted Treatment	For the delivery of a medication-assisted treatment program in Norfolk Sheriff's office facilities across Norfolk County, provided...	\$xxx,xxx
	8910-0603 No-Cost Calls	For the costs of providing voice communication services, including phone calls, and other communication services free of charge to the person initiating and the person receiving the communication pursuant to section 87A of chapter 127 of the General Laws; provided.....	\$x,xxx,xxx
Retained revenue accounts	8910-8630 Norfolk County Community Programs	For the Norfolk sheriff's office, which may expend not more than \$160,000 in revenues collected from public or private entities or persons for community programs; provided...	\$160,000
	8910-8629 Norfolk Regional Communications Retained Revenue	For the Norfolk sheriff's office, which may expend not more than \$55,430 in revenues collected from municipalities and other entities for regional emergency and public safety communication services to support the operations, development, membership and maintenance of the office;	\$55,430
Recommendation – retained revenue account	8910-XXXX Norfolk Private Details Retained Revenue	For the Norfolk sheriff's office, which may expend for the costs of private police details, including administrative costs, an amount not more than \$XXX,XXX from fees charged for those details; provided...	\$xxx,xxx

Plymouth County Sheriff's Office

Plymouth Sheriff's Office			
Operational	8910-8700 Operational Line-item	For the Operation of the Plymouth sheriff's office; provided...	\$x,xxx,xxx
	8910-0701 Staffing Costs	For the AA and DD object class costs of the Plymouth Sheriff's office; provided...	\$xx,xxx,xxx
Legislative mandates	8910-8702 Medication-Assisted Treatment	For the delivery of a medication-assisted treatment program in Plymouth Sheriff's office facilities across Plymouth County, provided...	\$xxx,xxx
	8910-8703 No-Cost Calls	For the costs of providing voice communication services, including phone calls, and other communication services free of charge to the person initiating and the person receiving the communication pursuant to section 87A of chapter 127 of the General Laws; provided.....	\$x,xxx,xxx
Retained revenue account	8910-8718 Plymouth Regional Communications Retained Revenue	For the Plymouth sheriff's office, which may expend not more than \$300,000 in revenues collected from municipalities and other entities for regional emergency and public safety communication services to support the operations, development, membership and maintenance of the office; provided...	\$300,000
Recommendation – retained revenue account	8910-XXXX Plymouth Private Details Retained Revenue	For the Plymouth sheriff's office, which may expend for the costs of private police details, including administrative costs, an amount not more than \$XXX,XXX from fees charged for those details; provided...	\$xxx,xxx
Recommendation – programmatic expenditure	8910-XXXX Plymouth Bureau of Criminal Investigation	For the operation of the Plymouth Bureau of Criminal Investigation; provided...	\$xxx,xxx

Suffolk County Sheriff's Office

Suffolk Sheriff's Office			
Operational	8910-8800 Operational Line-item	For the Operation of the Suffolk sheriff's office; provided...	\$xx,xxx,xxx
	8910-0802 Staffing Costs	For the AA and DD object class costs of the Suffolk Sheriff's office; provided...	\$xxx,xxx,xxx
Legislative mandates	8910-0803 Medication-Assisted Treatment	For the delivery of a medication-assisted treatment program in Suffolk Sheriff's office facilities across Suffolk County, provided...	\$x,xxx,xxx
	8910-0804 No-Cost Calls	For the costs of providing voice communication services, including phone calls, and other communication services free of charge to the person initiating and the person receiving the communication pursuant to section 87A of chapter 127 of the General Laws; provided...	\$x,xxx,xxx
Programmatic expenditure	8910-8801 Suffolk Employee Assistance Pilot Program	For a 3-year pilot program in the Suffolk sheriff's office to enhance current employee assistance programs for correctional officers to promote a work culture focused on vocational, mental and physical wellness; provided...	\$xxx,xxx
Retained revenue account	8910-8900 Suffolk Regional Lockup	For the Suffolk sheriff's office, which may expend for the operation of the Suffolk county regional lockup not more than \$1,800,000 in revenue; provided...	\$1,800,000
Recommendation – retained revenue account	8910-XXXX Suffolk Private Details Retained Revenue	For the Suffolk sheriff's office, which may expend for the costs of private police details, including administrative costs, an amount not more than \$XXX,XXX from fees charged for those details; provided...	\$XXX,XXX

Worcester County Sheriff's Office

Worcester Sheriff's Office			
Operational	8910-0105 Operational Line-item	For the Operation of the Worcester sheriff's office; provided...	\$x,xxx,xxx
	8910-0106 Staffing Costs	For the AA and DD object class costs of the Worcester Sheriff's office; provided...	\$xx,xxx,xxx
Legislative mandates	8910-1011 Medication-Assisted Treatment	For the delivery of a medication-assisted treatment program in Worcester Sheriff's office facilities across Worcester County, provided...	\$xxx,xxx
	8910-1012 No-Cost Calls	For the costs of providing voice communication services, including phone calls, and other communication services free of charge to the person initiating and the person receiving the communication pursuant to section 87A of chapter 127 of the General Laws; provided...	\$x,xxx,xxx

APPENDIX C: BUDGET FOR THIS STUDY

On November 25, 2025, the Governor signed Chapter 73 of the Acts of 2025, *An Act Making Appropriations for the Fiscal Year 2025 to Provide for Supplementing Certain Existing Appropriations and for Certain Other Activities and Projects*. The legislation appropriated \$500,000 for the OIG to review sheriffs' offices spending, as well as the offices' compliance with state finance law.¹⁸⁴

The OIG assembled a seven-member team of investigators, data analysts, legislative analysts, attorneys, and other professional staff to complete this legislatively mandated review. The OIG estimates the cost of the internal work performed on this matter to be approximately \$232,000.

In addition, after a competitive procurement process, in December 2025, the OIG hired accounting and advisory firm CliftonLarsonAllen LLP (CLA) to assist the OIG with this review for a contract price not to exceed \$334,500. The OIG also contracted with two consultants, former Comptroller of the Commonwealth Martin J. Benison and Ellen Donaghey, a retired longtime chief financial officer for various Commonwealth and municipal agencies, for a combined not-to-exceed price of \$136,640.

As of May 15, 2026, the OIG had received invoices totaling \$207,795.43 from CLA and invoices totaling \$31,310 from the consultants. The OIG expects to receive additional invoices from CLA and the consultants for services rendered during May and June 2026, which, combined with internal costs, will bring the total spent on this study to approximately \$500,000.

¹⁸⁴ See Section 164 of Chapter 73 of the Acts of 2025.



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