

Summit County Sheriff's Office
Corrections Division
Performance Audit – General Report

Prepared for:

Sheriff Steve Barry
Audit Committee

Approved by Audit Committee
September 27, 2016



Summit County
Internal Audit Department
175 South Main Street
Akron, Ohio 44308

Lisa L. Skapura, Director
Meredith Merry, Assistant Director
Jon Keenan, Auditor-in-Charge
Brittney Quinn, Staff Auditor
Brandon Schmidt, Staff Auditor
Mario Warren, Staff Auditor
Vince Ruegsegger, Staff Auditor

Summit County Sheriff's Office
Corrections Division
Performance Audit General Report

Table of Contents

EXECUTIVE SUMMARY 3

GENERAL BACKGROUND..... 4

AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY6

DETAILED COMMENTS 7

Summit County Sheriff's Office
Corrections Division
Performance Audit General Report

EXECUTIVE SUMMARY

Total Number of Issues – 16

Policies and Procedures

Section	# Issues	Issue Descriptions	Page Ref.
Policies and Procedures	2	<ul style="list-style-type: none"> • Manual has not been updated, no signs of review within the last two (2) years; incorrect references to legislation. • Insufficient policies. 	7

Internal Controls

Strong Internal Controls:

Testing Section	# Issues	Issue Description	Page Ref.
ID & Records	0	N/A	9
Payroll			14

Weaknesses in Internal Controls:

Testing Section	# Issues	Issue Descriptions	Page Ref.
Inmate Accounts	6	<ul style="list-style-type: none"> • Untimely deposits. • Unreasonable balance for inactive inmate accounts. • No inmate acknowledgement of debit card receipt. • Ability for clerks to change/delete transactions with no supervisory review of void report. • Incident Report not created when counterfeit funds discovered. • No inmate acknowledgement of funds deposited into intake kiosk. 	9
Inventory	5	<ul style="list-style-type: none"> • Inmate and Deputy did not sign property sheet; inaccuracies between property list and physical property. • Property release forms could not be located; no sign-off by the inmate and Deputy. • Detailed description of disposed property not maintained. • Detailed inventory log of weapons and contraband not maintained. • Incomplete IT asset listing (no unique identifiers). 	12
Personnel Files	1	<ul style="list-style-type: none"> • Instances where an annual evaluation was not completed. 	14
Regulatory Compliance	2	<ul style="list-style-type: none"> • Monthly report not submitted to County Council related to keeping and feeding the inmates. • Operational Policy and Procedure Manual not approved by Summit County Common Pleas Court. 	15

Summit County Sheriff's Office
Corrections Division
Performance Audit General Report

GENERAL BACKGROUND

In accordance with §341 of the Ohio Revised Code, the Summit County Sheriff is empowered as the keeper of the County Jail. A Chief of Corrections (Assistant Sheriff) is appointed by the Sheriff and is responsible for managing the jail facilities and assuring that all federal, state, and local laws are abided by.

The Summit County Jail, located at 205 East Crosier Street in Akron, Ohio, opened in August, 1990. An addition to the jail that replaced the Akron Correctional Facility (formerly operated by the City of Akron and known as the "Workhouse") opened on May 1, 1995.

In 2006 the Jail obtained state approval to double bunk three additional pods which took the Jail to the current capacity of 671 prisoners (564 male beds, 89 female beds, 18 optional beds which can be assigned as male, female, or juvenile beds depending on the inmate count).

The Summit County Jail is classified by the State of Ohio as a "full service" detention center. That means it is operated twenty-four (24) hours a day, three hundred sixty-five (365) days a year. It is, therefore, required that the facility be properly staffed for the safety and protection of the inmates and staff twenty-four (24) hours a day.

The Summit County Sheriff's Office also provides security services for the Glenwood Jail, a satellite minimum-security facility operated in conjunction with Oriana House, Inc. Thirteen (13) deputies and two (2) supervisors staff the 150-bed facility, which provides treatment for DUI offenders and overflow housing of non-violent Summit County Jail prisoners.

The staff required to operate both facilities is two hundred fourteen (214) sworn personnel, twenty-six (26) supervisors and thirty-six (36) full-time and civilian employees. Staff is scheduled as needed for inmate supervision, intake, general security, medical transport, trusty security, and numerous civilian assignments. Another twenty-five (25) full-time and twenty-nine (29) part-time contract employees staff the medical, behavioral health, maintenance, and food service units in the Jail. All deputies assigned to the two facilities are certified peace officers and are utilized by the Sheriff to respond to civil disturbances and other emergencies within the county.

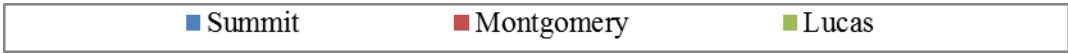
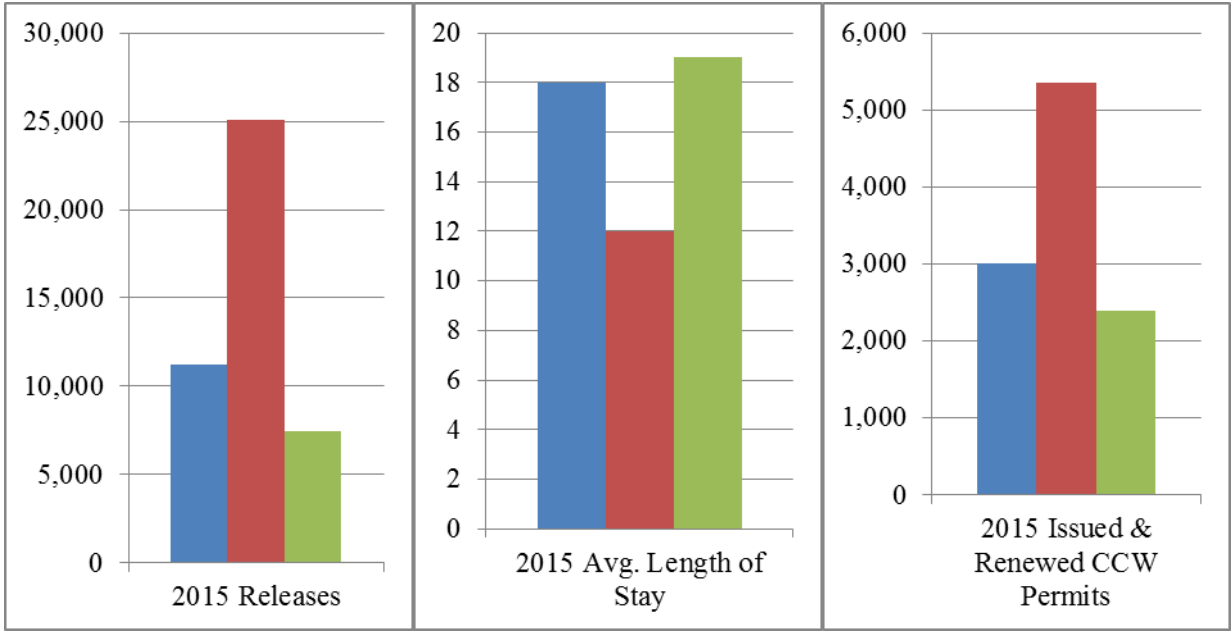
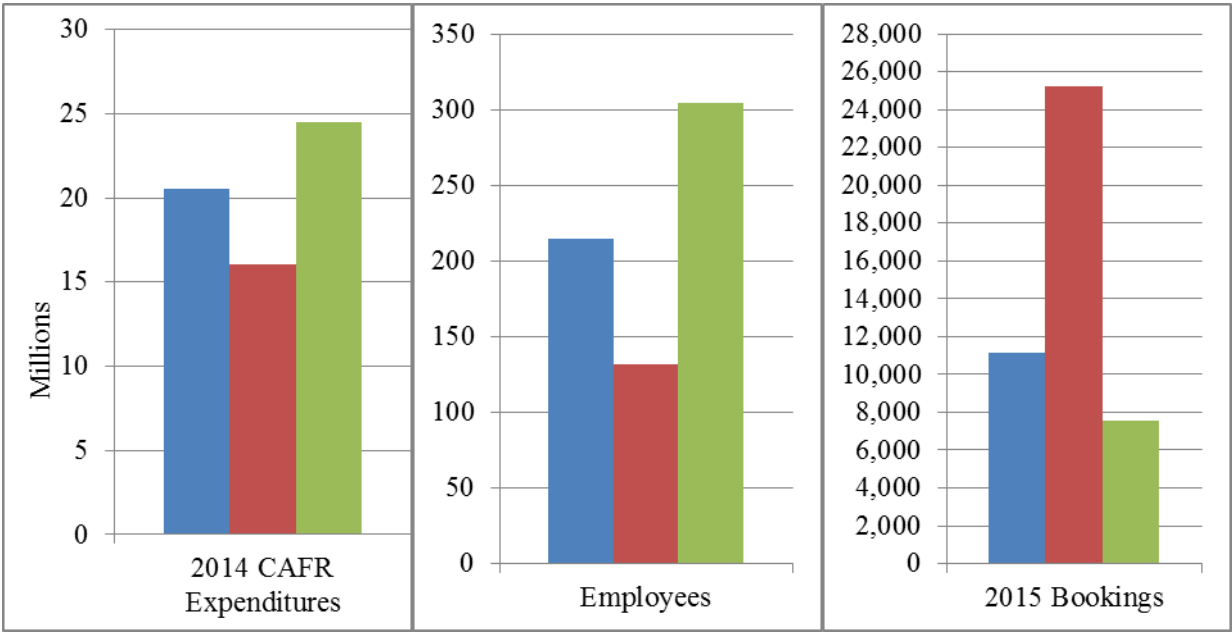
The jail continues to strive to maintain pace with current technology through Web-Based training to meet mandated training requirements, a new electronic Biometric key control system, electronic record keeping for medical and mental health records, a new jail management system, new video visitation system, inmate kiosk located on the pods, introduction of new re-entry programs, expansion of medical and mental health services to Glenwood Jail, Glenwood Jail sally port expansion, inmate money kiosk at intake and debit card issuance to inmates when they leave.

The Summit County Sheriff's Office Corrections Division (Corrections Division) consists of two hundred fifteen (215) employees (6% of Summit County employment) comprising of a Sheriff Major, Captains, Sergeants, Lieutenants and Deputies, Inmate Service Workers, Jail Registrars and Administrators. The Corrections' Division 2013 and 2014 actual expenditures totalled \$19,607,783 and \$20,520,502, respectively (19% and 20% of the 2013 and 2014 actual general fund expenditures, respectively).¹

IAD compared the Corrections' Division 2014 County Annual Financial Report (CAFR) expenditures, current staffing levels, and 2015 bookings into the jail, releases from the jail, average length of inmate stay, and Carry Concealed Weapon (CCW) issued and renewed permits to the Corrections Division from comparably populated counties – Montgomery and Lucas. The comparisons are represented in the graphs on the next page:

¹ <https://fiscaloffice.summitoh.net/index.php/documents-a-forms/viewcategory/8-comprehensive-annual-financial-reports>

Summit County Sheriff's Office
Corrections Division
Performance Audit General Report



Summit County Sheriff's Office
Corrections Division
Performance Audit General Report

AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

The primary focus of this review was to provide the Sheriff's Office Corrections Division (Corrections Division) with reasonable assurance, based on the testing performed, on the adequacy of the system of management control currently in effect for the audit areas.

Management controls include the processes for planning, organizing, directing, and controlling program operations, including systems for measuring, reporting, and monitoring performance. Management is responsible for establishing and maintaining effective controls that, in general, include the plan of organization, as well as methods and procedures to ensure that goals are met. Specific audit objectives include evaluating the policies, procedures, and internal controls related to the Corrections Division.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Based on the results of our review, we prepared specific issues and recommendations for improvement that were discussed with management. These recommendations, as well as management's unaltered written response, can be found in the following sections of this report.

Objectives:

- To obtain and review the current policies and procedures.
- To review the internal control structure through employee interviews and observations.
- To perform a general overview of the physical environment and security of the facilities, data, records and departmental personnel.

Scope:

An overview and evaluation of the existing policies, processes, procedures, contracts and internal control structure utilized by the Corrections Division from May 1, 2015 through April 30, 2016.

The following were the major audit steps performed:

OBJECTIVE 1 – POLICY AND PROCEDURES REVIEW

1. Obtain and review the current policies and procedures.
2. Meet with the appropriate personnel to obtain an understanding of the current department processes and procedures. Compare those existing processes to the policies and procedures manual for consistency, noting all exceptions.
3. Obtain and review the document retention policy and determine if policies and procedures are currently in place and being followed.
4. Test procedures for mandatory compliance where applicable.
5. Identify audit issues and make recommendations where appropriate.

Summit County Sheriff's Office
Corrections Division
Performance Audit General Report

OBJECTIVE 2 – REVIEW OF INTERNAL CONTROLS

1. Meet with the appropriate personnel to obtain an understanding of the control environment.
2. Document the existing control procedures in narratives and/or flowcharts.
3. Compare existing processes to the policies and procedures manual for consistency.
4. Test procedures for compliance where applicable, noting all exceptions.
5. Investigate discrepancies and summarize results.
6. Make recommendations where appropriate.

OBJECTIVE 3 – REVIEW OF SECURITY (covered in a separate report in compliance with ORC §149.433).

1. Perform a general overview of the physical environment and security of the department/agency being audited.
2. Interview various personnel to determine that confidential information is secure and processed only by appropriate parties.
3. Test security issues where appropriate.
4. Analyze current policies and make recommendations.

DETAILED COMMENTS

Interviews:

To gain an understanding of the Corrections Division, IAD performed interviews with the following positions:

- Major of Corrections
- Glenwood Commander
- Inmate Service Supervisor
- Jail Registrars II (2)
- Jail Population Control Coordinator
- Sheriff Captains (2)
- Sheriff Lieutenants (3)
- Sheriff Deputy
- Clerical Supervisor II
- Account Clerk II

Any issues noted are addressed in the respective sections of this report.

I. Policy and Procedures:

Policies and procedures were reviewed for each of the following applicable testing sections within the audit for accuracy and completeness and compared to current processes for consistency. The Records Retention Schedule was also reviewed for completeness and compared to processes throughout the audit to ensure that the schedule contained all relevant documents.

The following issues were noted:

Summit County Sheriff's Office
Corrections Division
Performance Audit General Report

1. Issue:

Upon review of the Summit County Jail Policy and Procedures Manual for completeness and accuracy, IAD noted the manual has not been updated, no sign of review within the last two (2) years, and includes incorrect references to legislation.

Recommendation:

IAD recommends that policies and procedures be updated/reviewed by management on a routine basis and include correct references to legislation. This will help ensure that approved policies and procedures are accurate and consistently followed by employees.

Management Action Plan:

Management will take a more active role to thoroughly update and review all of Jail Policy and Procedure to ensure compliance with current practices in place at the jail and include correct references to legislation and standards. In order to accomplish this task and establish priorities, Management will establish a three (3) phase plan. The first phase will be to update policies that address those 54 Essential Standards required to be met as defined according to Ohio Minimum Standards for Jails [O.A.C. 5120:1-8-(1-18)]. The second phase will be to update those 127 Important Standards as defined according to Ohio Minimum Standards. The third phase will be to update the remaining policy and procedure regarding jail operations. Due to the overwhelming amount of policy (over 215 policies) that requires updating and review, this project is not expected to be completed until the end of 2017.

2. Issue:

Upon review of policies and procedures, IAD noted insufficient policies and procedures in the following areas:

- Money counter process at intake
- Debit card process
- ID & Records cash collection process (e.g., collection, cash overage/shortage, reconciliations, etc.)
- Sealing and expunging records
- Non-IT asset inventory
- Geauga and Akron contract monitoring
- Storage of inmate valuables (e.g., safe)

Recommendation:

IAD recommends that Policy and Procedures are created/updated, approved, and disseminated for all functional areas within the agency. This will help to ensure that proper procedures are in place and consistently followed within the department.

Management Action Plan:

Policy and Procedure will be created and/or updated for each area indicated in the bullet points by the end of the first quarter of 2017. Upon completion, policy and procedure will be disseminated to all personnel.

II. Internal Control Testing:

Risk-based internal control testing and/or observations were performed in the following areas:

Summit County Executive Office
Department of Community & Economic Development
Building Standards Division
Preliminary Audit Report

- ID & Records
- Inmate Accounts
- Inventory
- Payroll
- Personnel Files
- Regulatory Compliance

ID & RECORDS

Policies and procedures and applicable ORC sections were reviewed, an observation was performed, staff interviews were conducted, and flowcharts were created and approved to gain an understanding of the processes performed by the ID & Records Department. A sample of deposits was haphazardly selected and detail testing was performed to ensure revenue was deposited accurately and timely in accordance with Ohio Revised Code (ORC) §9.38. Monthly bank account reconciliations were obtained and detail testing was performed to ensure completeness and accuracy of the reconciliations. A sample of expenditures was haphazardly selected and detail testing was performed to ensure the expenditure was adequately supported, the transaction appeared reasonable and was properly authorized. A sample of sealed and expunged cases was haphazardly selected and detail testing was performed to ensure a Court Order was received prior to the sealing or expunging and a sealed or expunged note was added to the case file on the Ohio Law Enforcement Gateway (OGLEG). A sample of Carry Concealed Weapon (CCW) applications were haphazardly selected and detail testing was performed to ensure that the National Instant Criminal background check System (NICS) was utilized and a certified National Rifle (NRA) or Ohio Peace Officer Training (OPOTA) course was completed per Ohio Revised Code (ORC) §311.41 and §2923.125, respectively. A sample of CCW receipts was haphazardly selected and the fees charged were reconciled to the fee schedule noted on ORC §2923.125 to ensure completeness and accuracy. OPOTA quarterly reports were reviewed to ensure the required information was submitted.

The following general recommendation was noted:

General Recommendation:

Per ORC §2935.125, Carry Concealed Weapons (CCW) applicants must present a certificate of completion of a firearms safety training course utilizing qualified instructors who were certified by a national gun advocacy organization, Ohio Peace Officers Training Commission (OPOTC) or governmental official or entity of another state.

No issues were noted upon detail testing of CCW applicant certifications; however, upon discussion with personnel, it is not the practice of the Corrections Division to verify the instructors are certified by the National Rifle Association (NRA) or OPOTC. IAD recommends that instructors be verified utilizing the NRA and OPOTC certified trainer's website prior to approving the CCW license. This will help to ensure that CCW licenses are not issued to applicants who may create fictitious safety training course certificates and compliance with ORC §2935.125.

INMATE ACCOUNTS

Policies and procedures and applicable ORC sections were reviewed, an observation was performed, staff interviews were conducted, and flowcharts were created and approved to gain an understanding processes performed by the Inmate Accounts Department. A sample of deposits was haphazardly selected and detail testing was performed to ensure revenue received agreed to the inmates account on the Keefe system (inmate account system) and was deposited accurately and timely in accordance with Ohio Revised Code (ORC) §9.38. Monthly bank account reconciliations were obtained and detail testing was performed to ensure completeness and accuracy of the reconciliations. A sample of inmate releases and transfers was haphazardly selected and detail testing was

Summit County Sheriff's Office
Corrections Division
Performance Audit General Report

performed to ensure the disbursement of inmate funds was properly supported in Keefe. Keefe, Aramark (food vendor) and IC Solutions (phone vendor) contracts were reviewed and detail testing was performed to ensure commission paid and received agreed to contractual terms. A sample of expenditures was haphazardly selected and detail testing was performed to ensure the expenditure was adequately supported, the transaction appeared reasonable and was properly authorized. The inactive inmate account balance report was reviewed to ensure the balance appeared reasonable.

The following issues were noted:

3. Issue:

Upon detail testing of cash receipts, IAD noted twenty-six (26) out of sixty-three (63) instances where cash receipts were not deposited timely in accordance with ORC §9.38.

Recommendation:

IAD recommends that all funds received by the Corrections Division be deposited by the next business day or a policy be written and approved by County Council to allow up to three (3) days for deposits cumulatively less than \$1,000. This will help to ensure compliance with ORC §9.38.

Management Action Plan:

Management will implement appropriate measures to ensure that all funds received by the Corrections Division are deposited by the next business day in compliance with ORC § 9.38. Management will attempt to seek approval by County Council permitting a different time period, not to exceed three (3) business days following the day of receipt, for making deposits cumulatively less than \$1,000. Policy and procedure will be reviewed and updated to ensure monies are safeguarded until such time as moneys are deposited. Measures will be developed and implemented by the first quarter of 2017.

4. Issue:

Upon review of the inactive inmate account balance report, IAD noted 18,441 inactive inmate accounts from 2013 and prior with funds totaling \$171,555.09 that have not been disbursed or forwarded to unclaimed funds.

Recommendation:

IAD recommends the Corrections Division forward the funds to the Summit County Fiscal Office's unclaimed fund account. This will help to ensure an accurate balance in the inmate account and compliance with ORC §169.

Management Action Plan:

Management will develop and implement policy and procedure to ensure that unclaimed funds from inactive inmate accounts is forwarded to the Summit County Fiscal Office's unclaimed fund account in compliance with ORC§169 by the end of the first quarter of 2017.

5. Issue:

Upon discussion with personnel, IAD noted that the inmates do not sign an acknowledgement regarding the receipt of their inmate account balance on a debit card upon release.

Summit County Sheriff's Office
Corrections Division
Performance Audit General Report

Recommendation:

IAD recommends that an acknowledgment form be signed by the inmate upon receipt of the debit card(s). This will ensure proper safeguards over the issuance of debit cards.

Management Action Plan:

Upon development of policy and procedure in accordance with Issue 2 (bullet point – debit card), Management will ensure that procedures are put in place requiring an inmate to sign and acknowledge receipt of debit card. This will be completed by the end of the first quarter of 2017.

6. Issue:

Upon discussion with personnel, IAD noted the inmate account clerks have the ability to change and delete entries in the Keefe Commissary system. In addition, it was noted that an adjustment report can be generated and reviewed in the Keefe Commissary system; however, it is not.

Recommendation:

IAD recommends that someone independent of the cash collection duties generate and review the adjustment report on a regular basis to ensure changes or deletions made by the inmate account clerks are consistently monitored and appear reasonable. This will help to ensure that proper monitoring is in place.

Management Action Plan:

Management will ensure procedures are implemented and supported by policy and procedure that review of the Keefe Commissary adjustment report be conducted by a supervisor on a monthly basis. The supervisor shall sign and date the report indicating a review was completed. Policy and procedure will be generated and implemented by the end of the first quarter of 2017.

7. Issue:

Upon detail testing and discussion with personnel, IAD noted an incident report was not created per Inmate Account policy regarding the discovery of counterfeit monies.

Recommendation:

IAD recommends that an incident report is created for every instance where the discovery of counterfeit monies is discovered. This will help to ensure accountability over counterfeit funds and compliance with policies and procedures.

Management Action Plan:

Management shall take immediate action to ensure compliance with Jail Policy and Procedures (2:4.0 Inmate Funds Accounts) that an incident report is completed upon discovery of counterfeit monies. This shall be accomplished through a directive disseminated by the Jail Commander.

8. Issue:

Upon observation of the cash receipt process in the intake area, IAD noted the inmate does not sign an acknowledgement form noting the amount of cash deposited into the intake kiosk was accurate.

Summit County Sheriff's Office
Corrections Division
Performance Audit General Report

Recommendation:

IAD recommends that the Corrections Division obtain the inmate's signature denoting agreement with the funds that have been entered into the intake kiosk. This will help to ensure proper controls over cash receipts in the intake area.

Management Action Plan:

Upon development of policy and procedure in accordance with Issue 2 (bullet point – money counter process at intake), Management will ensure that procedures are put in place requiring an inmate to sign and acknowledge agreement that funds have been entered into the intake kiosk. Policy and procedure will be developed and implemented by the end of the first quarter of 2017.

INVENTORY

Policies and procedures and applicable ORC sections were reviewed, an observation was performed, staff interviews were conducted, and flowcharts were created and approved to gain an understanding of the inventory processes. A sample of inmates currently detained was haphazardly selected and detail testing was performed to ensure the accuracy and completeness of the inmates' possessions in the inventory control room, the inmate and Deputy signed the property administration sheet and the inventory documented in Beacon (case management system) is accurate. A sample of inmates released from the jail was haphazardly selected and detail testing was performed to ensure a property release form was completed and signed by the inmate and Corrections Officer. Staff interviews were conducted to gain an understanding of the disposal of inmate property and the process followed when contraband and weapons are discovered at the jail. A sample of IT assets was haphazardly selected and detail testing was performed to ensure completeness and accuracy of the jail's IT assets.

The following issues were noted:

9. Issue:

Upon detail testing of inmate property, IAD noted the following:

- Eleven (11) of thirty-three (33) instances where the Deputy did not sign off on the property sheet, in accordance with policies and procedures.
- Two (2) of thirty-three (33) instances where the inmate did not sign off on the property sheet, in accordance with policies and procedures.
- Four (4) out of seventeen (17) instances where items noted in the property bag were not listed on the property sheet, in accordance with policies and procedures.

Recommendation:

IAD recommends that the required signatures are obtained acknowledging the inmate property sheet is complete and accurate. This will help ensure accountability over the inmate's property and compliance with policies and procedures.

Management Action Plan:

Policy and procedure will be reviewed and updated accordingly to reflect changes to operations due to implementation of a new jail management system by the end of the first quarter of 2017. Policy and procedures will ensure appropriate measures are implemented to maintain accountability over the inmate's property. Procedures will require inmates to acknowledge that the inmate property received and documented is complete and accurate.

Summit County Sheriff's Office
Corrections Division
Performance Audit General Report

10. Issue:

Upon detail testing of inmate property releases, IAD noted the following:

- Twenty-five (25) of fifty (50) instances where the property release form could not be located.
- Seventeen (17) of twenty-five (25) instances where the property release form was not signed off by the Deputy, in accordance with policies and procedures.
- Three (3) of twenty-five (25) instances where the property release form was not signed off by the inmate, in accordance with policies and procedures.

Recommendation:

IAD recommends that all property release forms are maintained and the required signatures are obtained acknowledging that the inmate's property was released. This will help ensure accountability property releases and compliance with policies and procedures.

Management Action Plan:

Policy and procedure will be reviewed and updated accordingly to reflect changes to operations by the end of the first quarter of 2017. Policy and procedures will ensure appropriate measures are implemented to maintain tracking and accountability over all inmate property released.

11. Issue:

Upon discussion with personnel and review of the inmate property disposal process, IAD noted a detailed description of disposed property is not maintained (e.g., similar items grouped together) and the chain of custody is not maintained upon transfer of the inmate's property from the Property Officer to the Deputy who maintains it until disposal; therefore, detail testing was unable to be performed.

Recommendation:

IAD recommends that a detailed description of disposed property be created at the time of transfer from the Property Officer to the Sheriff Deputy holding the items until disposal. Additionally, IAD recommends both individuals acknowledge the items have been transferred. This will help ensure accountability over disposed property and proper chain of custody.

Management Action Plan:

Management will create and implement policy and procedures in order to establish accountability and tracking of disposed property and maintain a proper chain of custody. This will be completed by the end of the first quarter of 2017.

12. Issue:

Upon discussion with personnel, IAD noted that a detailed inventory log is not maintained for weapons and contraband confiscated at the jail; therefore, detail testing was unable to be performed.

Recommendation:

IAD recommends that a detailed inventory log of weapons and contraband confiscated at the jail be maintained. This will help ensure accountability over weapons and contraband confiscated at the jail.

Summit County Sheriff's Office
Corrections Division
Performance Audit General Report

Management Action Plan:

Management will review and update policy and procedure regarding contraband confiscated at the jail and implement a system to provide for proper tracking and accountability by the end of the first quarter of 2017.

13. Issue:

Upon review of the IT asset listing, IAD noted that IT assets are not listed with unique identifiers (e.g., serial numbers, asset tags, etc.); therefore, detail testing was unable to be performed.

Recommendation:

IAD recommends that the IT assets listed be updated to include a unique identifier for each asset (e.g., serial numbers, asset tags, etc.). This will help ensure completeness, accuracy, and proper tracking of IT assets.

Management Action Plan:

Management will implement procedures to ensure the proper tracking of IT assets by creating a log documenting each asset by a unique identifier and indicate the location of each asset. This will be accomplished by the end of fourth quarter 2016.

PAYROLL

An interview was conducted to gain an understanding of the payroll process. A sample of employee time and leave sheets were haphazardly selected and detail testing was performed to ensure proper approval.

The following general recommendation was noted:

General Recommendation:

Upon discussion with personnel and through detail testing, IAD noted paper leave forms are utilized when leave time is requested/approved. This data is then manually entered into Kronos. IAD recommends that the Corrections Division begin to utilize electronic leave forms within Kronos when requesting/approving leave time. Once approved in Kronos, the respective employee's time card is automatically updated. This will help to improve efficiency and reduce the potential for human error.

PERSONNEL FILES

Policies and procedures were reviewed and an interview was conducted to gain an understanding of the procedures in place over personnel files. A sample of employees was haphazardly selected and detail testing was performed to ensure annual evaluations were completed in accordance with County Codified regulations. A sample of Deputies was haphazardly selected and detail testing was performed to ensure the Deputies completed the OPOTA and Correction's training academies, in accordance with Ohio Administrative Code §5120:1-8-18 and ORC §109.71, respectively. A sample of employees was haphazardly selected and detail testing was performed to ensure Corrections' Division personnel obtained the correct amount of annual training, per departmental policy.

The following issue was noted:

Summit County Sheriff's Office
Corrections Division
Performance Audit General Report

14. Issue:

Upon detail testing of performance evaluations, IAD noted three (3) out of twenty (20) instances where an annual performance evaluation was not performed. Per the Performance Evaluation Policy, performance evaluations shall be administered annually for all employees.

Recommendation:

IAD recommends that performance evaluations be conducted and documented annually for all employees. This will help to ensure performance evaluations are performed in accordance with policies and procedures.

Management Action Plan:

The Sheriff's Personnel Bureau maintains a log for tracking all performance evaluation submitted. Management will conduct a review of the tracking log to determine which employees' annual evaluations were not completed. This will be verified by checking the employee's personnel record to determine if the evaluation was submitted but failed to be logged. Management will counsel those supervisors that failed to submit evaluations for personnel assigned to their command. Evaluations will be completed as required and submitted to personnel. Management will take a more active role to conduct periodic reviews to ensure evaluations are being conducted and submitted as required according to policy and procedure. All past due evaluations will be completed by the end of the fourth quarter of 2016.

REGULATORY COMPLIANCE

ORC §311 was reviewed, attributes were developed and detail testing was performed to ensure the following:

- On or before the twenty-first day of June of each year, the sheriff prepares and submits to the board of county commissioners a budget estimating the cost of operating the jail and feeding its inmates for the ensuing fiscal year (ORC §311.20).
- On the fifth day of each month the sheriff shall render to the board an itemized and accurate account, with all bills attached, showing the actual cost of keeping and feeding prisoners and other persons placed in his charge and the number of meals served to each such prisoner or other person during the preceding month. The number of days for which allowance shall be made shall be computed on the basis of one day for each three meals actually served (ORC §311.20).

ORC §341 was reviewed, attributes were developed and detail testing was performed to ensure the following:

- The court of common pleas shall review the jail's operational policies and procedures and prisoner rules of conduct. If the court approves the policies, procedures, and rules of conduct, they shall be adopted (ORC §341.02).
- The sheriff shall ensure that the prisoner rules of conduct are placed in a conspicuous location within each jail confinement area or are given to each prisoner in written form (ORC §341.07).
- Commissary fund revenue over and above operating costs (profits) shall be used to purchase supplies and equipment, and to provide life skills training and education or treatment services, or both, for the benefit of persons incarcerated in the jail, and to pay salary and benefits for employees of the sheriff who work in or are employed for the purpose of providing service to the commissary. The sheriff shall adopt rules for the operation of any commissary fund the sheriff establishes (ORC §341.25).

The following issues were noted:

Summit County Sheriff's Office
Corrections Division
Performance Audit General Report

15. Issue:

Upon discussion with personnel, IAD noted the Corrections Division does not submit to County Council a report itemizing the actual cost of keeping and feeding the prisoners and number of meals served to each prisoner during the preceding month by the fifth day of each month and an estimated budget for the cost of operating the jail and feeding its inmates for the ensuing fiscal year on or before June 21st, in accordance with ORC §311.20.

Recommendation:

IAD recommends that the Corrections Division submit to County Council a report itemizing the actual cost of keeping and feeding the prisoners and number of meals served to each prisoner during the preceding month and an estimated budget for the cost of operating the jail and feeding its inmates by the established deadlines. This will help to ensure compliance with ORC §311.20.

Management Action Plan:

Management will submit a request to County Council to seek a variance in compliance with the statute ORC§311.20 in regards to the requirement for submission of an estimated budget for the cost of operating the jail and feeding its inmates for the ensuing fiscal year on or before June 21st. The request will be to allow for submission of this required information during the same period of time in which the Sheriff's Office submits the overall budget request for the ensuing fiscal year according to requirements established by the County of Summit. The request for variance will be submitted by the end of the fourth quarter of 2016.

In regards to the requirement for submission a report itemizing the actual cost of keeping and feeding the prisoners and number of meals served to each prisoner during the preceding month, Management will contact County Council to seek clarification in providing this information. Management will make a request to submit this information in conjunction with submission of the overall budget request for the ensuing fiscal year, during the period of time established by the County of Summit. Management will contact County Council by the end of the fourth quarter of 2016. If County Council requires this information to be submitted monthly, Management shall immediately begin compiling the information and submit monthly as required by ORC§311.20.

16. Issue:

Upon discussion with personnel, IAD noted that the Summit County Common Pleas Court has not approved the Operational Policy and Procedure Manual, in accordance with ORC §341.02.

Recommendation:

IAD recommends that the Corrections Division submit their Operational Policy and Procedure Manual to the Common Pleas Court for approval. This will help to ensure compliance with ORC §341.02.

Management Action Plan:

Upon completion of Issue 1 in regards to updating and review of all Jail Policy and Procedure, the updated manual will be submitted to the Court of Common Pleas for review and approval. A plan will be implemented to submit updates to policies and procedures on an ongoing basis in order to maintain compliance with statute ORC§341.02.

Summit County Sheriff's Office
Corrections Division
Performance Audit General Report

II. Security:

Security issues noted during fieldwork are addressed under separate cover in the accompanying report in compliance with ORC §149.433.