

Summit County Sheriff's Office
Corrections Division
2nd Audit Follow-up General Report

Prepared For:

Sheriff Steve Barry
Audit Committee

Approved by Audit Committee
June 3, 2019



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Summit County Sheriff's Office
Corrections Division
2nd Audit Follow-up – General Report

Auditors:

Lisa Skapura, Director; Jon Keenan, Deputy Director; Brandon Schmidt, Senior Auditor; and Dan Weybrecht, Staff Auditor.

Objectives and Methodology:

To determine if management has implemented their management action plans as stated in the previously issued audit reports.

Follow-up audits are not required to be conducted under GAO Yellow Book Standards. Due to the nature of this engagement (e.g., following up on issues noted in the prior audit reports with limited planning/assessment of risk and no new issues identified), this audit follow-up was not conducted in accordance with generally accepted government auditing standards.

Scope:

An overview and evaluation of policies, processes, and procedures implemented by the department/agency because of management actions stated in the management action plans during the prior audit process.

Testing Procedures:

The following were the major audit steps performed:

1. Review the prior audit final reports to gain an understanding of IAD issues, recommendations, and subsequent management action plans completed by the audited department/agency.
2. Review the work papers from the prior audit.
3. Review any departmental/agency response documentation provided to IAD with management action plan responses following the prior audit.
4. Identify management actions through discussions/interviews with appropriate departmental personnel to gain an understanding of the updates/actions taken.
5. Review applicable support to evaluate management actions.
6. Determine implementation status of management action plans.
7. Complete the audit follow-up report noting the status of previously noted management actions.

Summary:

Of the fifteen (15) issues and the corresponding management action plans noted in the prior audit report which required follow-up action, the Sheriff's Office Corrections Division (Corrections Division) fully implemented one (1), partially implemented thirteen (13) and did not implement one (1) management action plans.

Based on the above-noted information, IAD believes the Corrections Division has made some progress towards the implementation of their corrective management action plans; however, additional work is needed to fully implement the management action plan as stated in response to the issues identified during the performance general audit. Internal Audit will conduct another follow-up audit to confirm implementation.

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Listed below is a summary of the issues noted in the audit follow-up report and their status. Each issue number is in reference to the previously-issued audit report:

ISSUES NOT REQUIRING FOLLOW UP:

Previously Implemented:

Issue 14 - 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.

ISSUES REQUIRING FOLLOW UP:

MANAGEMENT ACTION PLANS FULLY IMPLEMENTED

Issue 7 - 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.

IAD obtained a directive disseminated to Corrections Division personnel regarding the discovery of counterfeit monies.

MANAGEMENT ACTION PLANS PARTIALLY IMPLEMENTED

Issue 1 - 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.

Upon review of the Summit County Jail's policies and procedures manuals and discussion with personnel, IAD noted draft policies and procedures were created, however, the Corrections Division is still reviewing and updating the policies and procedures.

Issue 2 - 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)

Upon review of the Summit County Jail's policies and procedures manual and discussion with Corrections personnel, IAD noted the Corrections Division created the following policies; however, they are in draft format and have not been formally approved and disseminated:

- *Money counter process at intake*
- *Debit card process*
- *ID & Records cash collection process*
- *Sealing and expunging records*
- *Non-IT asset inventory*

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Issue 3 - 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.

Upon detail testing of cash receipts, IAD noted seven (7) out of thirty-eight (38) instances, or 18%, where cash receipts were not deposited in accordance with ORC §9.38. In addition, upon review of policies and procedures and discussion with Corrections personnel, IAD noted a draft policy and procedure regarding cash receipts was created, however, IAD noted no formal review or approval.

Issue 4 - 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.

Upon discussion with Corrections Division personnel, IAD noted no inactive inmate account funds have been forwarded to the Fiscal Office since the 1st audit follow-up.

Issue 5 - 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.

Upon detail testing of debit card acknowledgments, IAD noted ten (10) out of forty-three (43) instances, or 23%, where the Corrections Division did not maintain the debit card receipt, therefore, IAD could not determine if the inmate acknowledged receiving the debit card. In addition, upon review of policies and procedures and discussion with Corrections Division personnel, IAD noted a draft policy and procedure regarding debit card acknowledgment was created, however, IAD noted no formal review or approval.

Issue 6 - 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.

Upon detail testing, IAD noted no issues regarding review of Keefe Commissary adjustment reports. In addition, IAD noted a draft policy and procedure regarding review of Keefe Commissary adjustment reports was created; however, IAD noted no formal review or approval.

Issue 8 - 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.

Upon detail testing of intake kiosk deposit receipt acknowledgments, IAD noted the following:

- *One (1) out of forty (40) instances, or 3%, where the inmate did not acknowledge the amount deposited in the intake kiosk*
- *Thirteen (13) out of forty (40) instances, or 33%, where the Corrections Division did not maintain the intake kiosk receipt; therefore, IAD could not determine if the inmate acknowledged depositing the funds in the intake kiosk.*

In addition, IAD noted a draft policy and procedure was created over this process; however, IAD noted no formal review or approval.

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Issue 9 - 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.

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

- *Nine (9) out of twenty (20) instances, or 45%, where the Corrections Officer did not sign-off on the property admission sheet.*
- *One (1) out of twenty (20) instances, or 5%, where the inmate did not sign-off on the property admission sheet.*

In addition, upon review of policies and procedures and discussion with Corrections Division personnel, IAD noted no updated policies and procedures regarding inmate property process.

Issue 10 - 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.

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

- *Fourteen (14) out of twenty-five (25) instances, or 56%, where the property release form was not signed by the Corrections Officer.*
- *Four (4) out of twenty-five (25) instances, or 16%, where the Jail did not maintain the property release form, therefore, IAD could not determine if the property officer signed-off on the property release form.*

In addition, upon review of policies and procedures and discussion with Corrections personnel, IAD noted no updated policies and procedures regarding the inmate property release process.

Issue 12 - 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.

IAD obtained a copy of the contraband seizure log; however, upon review and discussion with Corrections Division personnel, IAD noted the log is not utilized. In addition, upon review of policies and procedures and discussion with Corrections Division personnel, IAD noted a draft policy and procedure was created regarding weapons and contraband confiscated at the Jail; however, IAD noted no formal review or approval.

Issue 13 - 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.

Upon review of policies and procedures and discussion with Corrections Division personnel, IAD noted a draft policy and procedure was created regarding IT assets, however, IAD noted no formal review or approval.

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Issue 15 - 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.

IAD noted that the estimated budget for feeding its inmates for the ensuing fiscal year was submitted to County Council for their review prior to the June 21st deadline; however, upon discussion with Corrections Division personnel, IAD noted a variance was not obtained from County Council to not report 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.

Issue 16 - 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.

Upon discussion with Corrections personnel, IAD noted that the Summit County Common Pleas Court has not approved the Operation Policy and Procedure Manual; however, correspondence was obtained to document Summit County Court of Common Pleas receipt of the Operation Policy and Procedure Manual.

MANAGEMENT ACTION PLANS NOT IMPLEMENTED

Issue 11 - 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.

Upon review of policies and procedures and discussion with Corrections Division personnel, IAD noted policies and procedures were not updated regarding the accountability of disposed property; therefore, IAD was unable to perform testing.