

Summit County Sheriff's Office
Corrections Division
3rd Audit Follow-up General Report

Prepared For:

Sheriff Kandy Fatheree
Audit Committee

Approved by Audit Committee
June 29, 2021



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

Lisa L. Skapura, Director
Jon Keenan, Assistant Director
Brandon Schmidt, Senior Auditor
Amanda Winkelman, Staff Auditor

Summit County Sheriff's Office
Corrections Division
3rd Audit Follow-up – General Report

Auditors:

Lisa Skapura, Director; Jon Keenan, Assistant Director; Brandon Schmidt, Senior Auditor; and Amanda Winkelman, 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 fourteen (14) 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 nine (9) and partially implemented five (5) management action plans.

Based on the above-noted information, IAD believes the Corrections Division has made a positive effort towards implementing the management action plans as stated in response to the issues identified in the preliminary audit and no further follow up is needed.

Summit County Sheriff's Office
Corrections Division
3rd Audit Follow-up – General Report

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.

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.

ISSUES REQUIRING FOLLOW UP:

MANAGEMENT ACTION PLANS FULLY IMPLEMENTED

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)

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.

Upon review of the Summit County Corrections Division policies and procedures manual and discussion with Corrections personnel, IAD noted the Corrections Division has formally created, approved and disseminated to applicable employees all updated policies and procedures that were previously determined to be insufficient.

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.

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.

Upon detail testing of cash receipts, IAD noted no issues. In addition, upon review of Corrections Division policies and procedures, IAD noted a policy and procedure regarding cash receipts was created, approved and disseminated to applicable employees.

Summit County Sheriff's Office
Corrections Division
3rd Audit Follow-up – General Report

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.

Management Action Plan: Management will implement appropriate measures to ensure that all funds received by the Corrections Division are 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.

Upon discussion with Corrections Division personnel, IAD noted the inactive inmate account balance totaled \$3,869.26. All applicable balances have been forwarded to unclaimed funds.

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.

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.

Upon detail testing of debit card acknowledgments, IAD noted no issues. In addition, upon review of Corrections Division policies and procedures, IAD noted a policy and procedure regarding debit card acknowledgment was created, approved and disseminated to applicable employees.

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.

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.

Upon review of Corrections Division policies and procedures, IAD noted a policy and procedure regarding the review of Keefe Commissary adjustment reports was created, approved and disseminated to applicable employees.

Additionally, in the previous follow-up, IAD noted no issues regarding the review of Keefe Commissary adjustment reports.

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.

Summit County Sheriff's Office
Corrections Division
3rd Audit Follow-up – General Report

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.

Upon detail testing of inmate property, IAD noted no issues. In addition, upon review of Corrections Division policies and procedures, IAD noted policies and procedures regarding the inmate property process was created, approved and disseminated to applicable employees.

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.

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.

Upon detail testing of inmate property release, IAD noted no issues. In addition, upon review of Corrections Division policies and procedures, IAD noted policies and procedures regarding the inmate property release process was created, approved and disseminated to applicable employees.

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.

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.

Upon detail testing of the chain of custody of inmate property disposal process, IAD noted no issues.

Additionally, upon review of Corrections Division policies and procedures, IAD noted policies and procedures regarding the accountability of the disposed property was created, approved and disseminated to applicable employees.

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.

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.

IAD obtained the electronic evidence log and upon detail testing, IAD noted no issues.

Additionally, IAD noted policies and procedures regarding the utilization of the electronic evidence log was created, approved and disseminated to applicable employees.

Summit County Sheriff's Office
Corrections Division
3rd Audit Follow-up – General Report

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.

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.

Upon review of the Summit County Corrections Division policies and procedures manual and discussion with personnel, IAD noted that some policies and procedures have been reviewed and approved; however, the policy and procedure manual is still being updated.

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.

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.

Upon review of Corrections Division policies and procedures, IAD noted a policy and procedure regarding the inmate intake process was created, approved and disseminated to applicable employees.

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

- *One (1) out of thirty-seven (37) instances, or 3%, where the inmate did not acknowledge the amount deposited in the intake kiosk*
- *Four (4) out of thirty-seven (37) instances, or 11%, 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.*

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.

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.

Upon review of Corrections Division policies and procedures, IAD noted a policy and procedure regarding asset management was created, approved and disseminated to applicable employees, however, upon discussion with Corrections Division personnel, IAD noted the asset management system is in the implementation process. Therefore, IAD was unable to perform detail testing.

Summit County Sheriff's Office
Corrections Division
3rd Audit Follow-up – General Report

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.

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.

During the previous follow-up audit, 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 21, 2019 deadline.

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.

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.

In the previous follow-up audit, IAD noted correspondence was obtained to document the Summit County Court of Common Pleas receipt of the Corrections Division Operational Policy and Procedure Manual; however, upon review of the Court of Common Pleas approved policies and discussion with Corrections Division personnel, IAD noted that the Common Pleas Court has not approved all of the Corrections Division policies and procedures.