



Internal Audit Committee of Brevard County, Florida

Internal Audit Review of

Criminal Justice Services

**Prepared By:
Internal Auditors of Brevard County
February 2, 2006**

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February 2, 2005

The Audit Committee of
Brevard County, Florida
Viera, Florida 32940-6699

Pursuant to the approved 2005/2006 internal audit plan, we hereby submit our internal audit report covering Criminal Justice Services. We will be presenting this report to the Audit Committee at the next scheduled meeting on May 26, 2006.

Our report is organized in the following sections:

Background	This provides an overview of the Criminal Justice Services Department.
Objectives and Approach	The internal audit objectives and focus are expanded upon in this section as well as a review of the various phases of our approach.
Issues and Recommended Actions	This section gives a description of the issues, the impact and recommended action. Management's response has been incorporated into this section as well.
Other Observations	We have outlined other matters we noted during our review that should be brought to your attention.

We would like to thank the Criminal Justice Services Department and all those involved in assisting the Internal Auditors regarding this report on the department. We found the Criminal Justice Services staff to be receptive to the recommendations and, as noted in our report, they have already begun making the recommended improvements.

Respectfully Submitted,

INTERNAL AUDITORS

Background

Background

Authorization for Criminal Justice Services

The Criminal Justice Services Department is governed by Florida Statutes Sections 948, Probation and Community Control; Section 406, Medical Examiners; and Section 316.75 regarding crossing guard programs. It is also governed by numerous Administrative Orders in effect for the Probation and Pretrial programs.

Mission Statement

The mission of the Criminal Justice Services Department is as follows:

“We are dedicated to enhancing community safety by delivering innovative services to clients and citizens. We strive to maintain an atmosphere of integrity, teamwork, and professionalism in our services while using the most current, cost effective and efficient methods. We are committed to continuous improvement by supporting a creative and learning environment.”

Organization and Overview of Criminal Justice Services Department

The Criminal Justice Services Department has developed a strong working relationship with the Courts, numerous non-profit, police and other government agencies and other users of the services. Criminal Justice Services consists of numerous activities and responsibilities to the community, as follows:

Alternative Community Service

The Criminal Justice Services Department contracts with governmental and non-profit agencies to provide worksites for defendants sentenced to community service. Each year, over 90,000 hours of free labor services are provided to the community through this program.

Drug Testing Lab

The drug laboratory provides urinary and breathalyzer testing services to detect the presence of controlled substances or alcohol for persons ordered by the court to participate in the random testing program. The drug laboratory also provides this service to any citizen that requests the service and pays the testing fee.

Pretrial Release

This program allows for low-risk defendants to be released from custody and supervised in the community while awaiting trial. It allows defendants to maintain jobs and other family responsibilities.

Probation

The Misdemeanor Probation program is governed by Florida Statute 948. Supervision is provided to offenders who are placed on misdemeanor probation by the courts. Officers monitor offender adherence to the probation conditions, as well as payment of fines, court costs, investigation costs, victim restitution and supervision fees.

Community Supervision

This program provides the judiciary a way to release defendants from incarceration while they are awaiting trial, when those defendants are unable to bond out or meet the requirements for pretrial release. Defendants are closely monitored and referred to treatment, mental health or education programs, as necessary.

Criminal Justice Volunteers

This program provides volunteer opportunities such as Registration Specialist, Community Service Intake Processor, Data Entry Operator or as an aide to a Criminal Justice Officer.

Background

Organization and Overview of Criminal Justice Services Department - continued

Pretrial Diversion

This program is a method of deferring prosecution of qualified first time offenders. Each participating offender signs a contract waiving the right to a speedy trial and agreeing to comply with program requirements. Program requirements can include a treatment plan, law-abiding behavior, payment of restitution, victim impact fees and program fees.

Medical Examiner

The Medical Examiner's office performs autopsies as required by Florida Statute 406, which defines deaths under the jurisdiction of the medical examiner. They also approve cremation requests by funeral homes and perform death investigations prior to autopsy.

School Crossing Guards

This program employs 64 crossing guards to provide services for 32 schools in the unincorporated areas of Brevard County. All crossing guards are certified with the State of Florida and undergo a comprehensive training program according to the uniform guidelines adopted by the Florida Department of Transportation.

Admin Support / Technology

The Administration Support and Technology team have a wide range of responsibilities, including purchasing supplies and equipment, monitoring the annual budget, timekeeping input, statistical reports, upkeep and maintenance of the computer systems.

Staffing

Key personnel from the Criminal Justice Services Department that are involved in the operations are as follows:

Name	Title
Shaunna Heffernan	Department Director
Deborah Kirk	Assistant Director
Norman Terry	Program Manager of Pretrial Diversion and Misdemeanor Probation programs
Robert Griswold	Program Manager of Community Supervision and Alternative Community Service
Ellen Moore	Program Manager Pretrial Release program
Stan Linder	Program Manager School Crossing Guard program
Nancy Slater	Program Manager Medical Examiner's Office

Background

Selected Statistics

	<u>9/30/05</u>	<u>9/30/04</u>
Drug Trust revenue	\$ 272,634	\$ 229,757
Teen Court revenue	33,856	-
Criminal Justice revenue	1,784,259	1,809,404
Driver's Education revenue	293,274	270,578
Medical Examiner revenue	103,222	92,658
Transfers In	<u>3,097,469</u>	<u>1,964,206</u>
<i>Total Revenues</i>	<u>\$ 5,584,714</u>	<u>\$ 4,366,603</u>
Salaries and Benefits	\$ 2,590,250	\$ 2,652,480
Physician & Contract fees	552,971	303,673.00
Other Expenses	545,093	610,899
Drivers Education program	497,860	-
Crossing Guard program	<u>493,274</u>	<u>-</u>
<i>Total Expenditures</i>	<u>\$ 4,679,448</u>	<u>\$ 3,567,052</u>
Revenue over Expenditures	<u>\$ 905,266</u>	<u>\$ 799,551</u>

Objectives and Approach

Objectives and Approach

Objectives

The internal audit objectives in the Criminal Justice Services Department include the following:

<input type="checkbox"/> Determine that policies and procedures are in place to ensure compliance with Florida Statutes and County policies and regulations.
<input type="checkbox"/> Ensure consistency among Criminal Justice Officer's in dealing with clients.
<input type="checkbox"/> Verify compliance with state and department hiring policies.
<input type="checkbox"/> Ensure compliance with contract requirements.
<input type="checkbox"/> Ensure compliance with internal policies and procedures.
<input type="checkbox"/> Ensure accurate timekeeping and payroll functions.
<input type="checkbox"/> Verify accuracy and proper tracking of capitalized inventory.
<input type="checkbox"/> Verify accuracy and proper tracking of revenue receipts.

Approach

Our audit approach consisted of four phases:

Understanding and Documentation of Process

During phase one, we held an entrance conference with the Director of Criminal Justice Services and other personnel to discuss the scope and objectives of the audit work, obtain preliminary data, and establish working arrangements. We then conducted interviews with responsible Criminal Justice Services program managers and personnel and documented their role in the process.

Population and Sample Determination

The time period covered by the testing was October 1, 2004 through September 30, 2005.

Detailed Testing

The purpose of this phase was performance of testing procedures based on our understanding of the criminal justice operations, applicable county ordinances, and federal and state statutes. Our procedures included observation and inquiry, walk-throughs, and testing of individual transactions.

Our procedures included, but were not limited to, testing:

- | | |
|--|---|
| <input type="checkbox"/> Drug Lab Program | <input type="checkbox"/> Medical Examiner Program |
| <input type="checkbox"/> Probation Program | <input type="checkbox"/> Revenues |
| <input type="checkbox"/> Pretrial Release Program | <input type="checkbox"/> Payroll and Timekeeping |
| <input type="checkbox"/> Community Supervision Program | <input type="checkbox"/> Hiring, Training and Staffing |
| <input type="checkbox"/> Alternative Community Service Program | <input type="checkbox"/> Crossing Guard Program |
| <input type="checkbox"/> Employee expense reimbursements | <input type="checkbox"/> Purchasing, Receiving and Accounts Payable |

Reporting

During this phase, we summarized our findings, based on our detailed testing, into a report format and conducted an exit conference with management and incorporated their responses into our report.

Issues and Recommended Actions

Issue # 1	Crossing Guard Program
	<p>The Criminal Justice Services Department (CJS), along with County Human Resources, is responsible for hiring, training and placement of County crossing guard positions. Crossing guard employees are required to attend training according to guidelines set forth by the Florida Department of Transportation. These guidelines require annual recertification.</p> <p>During testing, ten crossing guard employees were selected and their files reviewed for background check and current training certificates. Of the ten employees, two did not have current training certificates in their files. Both employees were due to have their certifications renewed in March 2005, their last certifications on file were performed in March 2004.</p> <p>During fieldwork, the CJS Crossing Guard Program Manager provided recertification training for the two employees found during our testing. In addition, the Program Manager and his administrative assistant reviewed all employee files and found two additional employees that did not have current training certificates in their files. These two employees did have the proper recertification training, but due to an error by Florida Department of Transportation (FDOT) the certificates were not mailed to CJS. The program manager obtained proof of the employees' certification during fieldwork. In addition, the Program Manager assigned responsibility for tracking employee recertification dates to his administrative assistant. She will perform this task as a secondary check, with primary responsibility remaining with the Lead Guards.</p> <p>Recommended Action</p> <p>We recommend the Program Manager continue with the current process changes. We also recommend he specifically request an update from the administrative assistant on any outstanding re-certifications at least quarterly.</p>
	Management Response and Action Plan
Response	<p>Management agrees with the Auditor's comments.</p> <p>The scheduling of each employee's re-certifications has been placed on a calendar for continual review. In addition to the posting of such dates, the secretary will keep track of the calendar and inform the lead workers of re-certification days. This action will assist in keeping our records up-to-date and ensure standards set forth by the Florida Department of Transportation are met.</p>
Time Frame	Immediate – March 1, 2006
Person Responsible	Stanley W. Linder, Program Manager Tyjuana Franks, Secretary

Issue # 2	<i>Pretrial Release (PTR) Program</i>
	<p>When an offender is released under the PTR program he/she is required to call in every week to report until disposition of the case by the court. The offender leaves his/her name on a message machine on the PTR call in line. The administrative person queries the system for a list of offenders currently in the program. Administrative staff listens to the messages each day and highlights the offender's name indicating they have called in. Next, the administrative person inputs this information into the computer system so the Criminal Justice Officers (CJO's) can query their clients and follow up on persons that have failed to call in. At the beginning of the week, the prior week's call-in sheets are given to the CJO's for follow up on persons that failed to call in.</p> <p>During testing, the call-in sheets for December 2005 were selected for testing. We were unable to test for follow up because the names on the sheets were extensive and many cases had been closed for years. We were unable to determine who was a current client without time consuming effort. In addition, the administrative person is not inputting the call in information into the system. It was also discovered the CJOs have not been able to follow up on their PTR clients as well. The PTR program manager is working with an intern and IT personnel to determine why the names are still showing up in the query after the case has been closed.</p> <p><i>Recommended Action</i> We recommend the following:</p> <ol style="list-style-type: none"> 1) So the CJO's can have accurate caseload information, the PTR Program Manager should continue to work to resolve the issues surrounding why closed cases are being included in the call in sheet query. 2) CJO's perform follow-up with offenders that fail to call in as required under the program. 3) An administrative person needs to properly input call in information into the system so the CJOs can query for client information.
	<i>Management Response and Action Plan</i>
Response	<p>Management agrees with the Auditor's comments.</p> <ol style="list-style-type: none"> 1. Program Manager will continue to work with IT personnel to determine what problems may exist within the computer system which causes closed cases to remain on the active case list. 2. Caseload procedures are currently in place and periodic checks for client non-compliance are being conducted. Management is reviewing current processes to determine best monitoring methods. 3. The responsibilities of call-in tracking and input of data collected will be transferred to the PTR office. Objective is to ensure that the call-in information being recorded is accurately reported.
Time Frame	July 31, 2006
Person Responsible	Ellen Moore, Program Manager

<i>Issue # 3</i>	<i>Payroll</i>
	<p>Internal procedure and County policy require supervisor approval on timesheets and compensatory time agreements prior to processing in payroll. Employees submit time sheets for regular time worked and compensatory time agreements for hours worked over a normal work schedule. The employee signs the agreement to accept compensatory time to be used at a later date in lieu of the overtime payment. Compensatory time is tracked in SAP, similar to timesheets, vacation and sick leave.</p> <p>During testing, 25 bi-weekly timesheets were selected for review. Of the twenty-five timesheets selected, one time sheet had no supervisor approval of regular time or compensatory time, as follows:</p> <ol style="list-style-type: none"> 1) One CJO timesheet had no supervisor approval. We selected 10 more CJO timesheets and noted that each was properly signed by the supervisor. 2) The CJO that had no supervisor approval (#1 above) also had no supervisor approval of the compensatory time agreement. <p><i>Recommended Action</i> Timesheet and compensatory time information should not be input into SAP by the payroll processors until after the immediate supervisor has approved the timesheet. If the immediate supervisor is unavailable because of annual leave or other absence, another supervisor's signature should be obtained.</p>
	<i>Management Response and Action Plan</i>
Response	Management agrees with the Auditor's comments. The noted incident occurred while the employee was in transition from one supervisor to another. Management will reinforce the existing policy to supervisory and payroll personnel through an email notification.
Time Frame	June 1, 2006
Person Responsible	Wandalee Harrison, Secretary

Issue # 4	Internal Policies and Procedures
	<p>During FY 2005, CJS became a separate department. Previously, it was under the Public Safety umbrella. Since becoming a separate department the Program Director has requested the Program Managers review all of their policies and procedures to update them so they align with the current programs. The department is in the process of doing so and the procedures are still in draft form being reviewed by the various Program Managers. During fieldwork, the auditors performed interviews and walkthroughs to determine current procedures. During testing, compliance and consistency with those procedures was reviewed.</p> <p>Recommended Action We recommend the CJS Department continue with their present course of action in updating and implementing processes and procedures throughout the department.</p>
	Management Response and Action Plan
Response	Management agrees with the Auditor's comments and will continue to update internal policies and procedures.
Time Frame	December 31, 2006
Person Responsible	Deborah Kirk, Assistant Director

Issue # 5	Trust Fund Grants/Contracts
	<p>CJS administers grant monies for a drivers' education trust fund and in fiscal year 05/06 will also be administering a drug trust fund. During FY 04/05, CJS granted monies in the drivers' education trust fund to several local schools and the School Board of Brevard County. The funds are available to fund the start up of a program or supplement an existing program. The funds may not be used to supplant funds for an existing program. During the grant period, the grantees are required to submit quarterly reports indicating that the funds are being spent in compliance with their restricted purposes.</p> <p>During testing, grant agreements and quarterly reports were reviewed. It was noted that grantees of the drivers' education trust fund monies are technically compliant with the terms of the agreement in that they all submitted quarterly reports on the use of the funds. However, of the five reports received, four are lacking supporting detail as to how the monies were spent (e.g. no receipts provided, etc.). In addition, one report showed total expenditures of \$10,000 on the reporting form; however, the attached list of expenditures showed only \$7,342 in expenditures.</p> <p>It was also noted that one grantee appeared to be using the money to fully fund the drivers' education program. It is not clear as to whether the recipient is funding its initial year or supplanting funds of an existing program. Per the agreements, recipients can fund the initial year of a new program but can not supplant monies with the grant. This will be determined during field audits of the grantees by CJS personnel.</p> <p>Recommended Action</p> <p>We recommend that CJS:</p> <ol style="list-style-type: none"> 1) ensure recipients are abiding by the terms of the agreement, including using funds to supplement the drivers' education program rather than fully funding it; 2) obtain supporting documentation for the school reports submitted during 2005; 3) require more detailed information and better supporting documentation be provided for future quarterly reports; 4) require supporting documentation from recipients of the driver's education and drug trust fund monies that will be disbursed in FY05/06.
	Management Response and Action Plan
Response	<p>Management agrees with the Auditor's comments.</p> <ol style="list-style-type: none"> 1. The Driver's Education Trust Fund is regulated by a current ordinance. The Finance Officer will monitor each school to ensure recipients are not supplanting, but supplementing or creating new programs with these funds. Monitoring form was created to check on all current concerns. 2. Report from above mentioned school showing expenses of \$10,000 with a back up of only \$7,342 was sent back to school for correction. A revised and corrected report was received on 2/9/06. 3. Current agreements with recipients do not require copies of receipts or details of spending to accompany quarterly reports. More detail regarding spending will be requested from current recipients in their reporting. Future recipient agreements will require better detail of spending in the quarterly reports. 4. Receipts are not required to be sent to grantor, but grantees are required to keep them. Receipts will be required for inspection and review at a monitoring visit to be performed by the Finance Officer.
Time Frame	July 31, 2006

Issue # 6***Drug Lab Program***

When clients register at CJS, if random drug and/or alcohol testing is required, the client is assigned a color by registration personnel. That color is input in the system by data entry personnel. Twice a week, random drug and alcohol tests are performed. The Drug Lab technician randomly selects two colors for each testing day. She runs a query of the system to obtain a list of all clients that should report for testing the following day. The query criteria consists of: a) proper color, b) active case, and c) whether or not client has money in their drug testing account. When a client registers at CJS, the data entry personnel input in the system money owed by the client for supervision services and an arbitrary amount (\$100) for drug testing services. These accounts show money to be paid by the client throughout the course of services. If the data entry person fails to input this money in the drug testing account, the client will not show up in the drug lab query for his/her color.

Twice a week clients call a designated number to see if their color has been selected for testing the next day. The client must report between 8 a.m. – 4:30 p.m. the following day for testing.

During testing of the drug lab program, 5 random testing dates were selected and the query sheets, which list all persons assigned the specific color selected, were obtained. From those query sheets, we selected 10 persons with positive test results; 10 persons who did not show to take the test ('no-show'); and all persons (21) who were 'add-ons'. Add-ons are persons who came in for testing but whose names were not on the query list. Their names are "added on" to the bottom of the list.

Of the ten persons with positive test results, three had no documentation of discussion by the CJO with the client regarding the positive result.

Of the ten 'no-shows', one had no documentation of discussion by the CJO with the client regarding missed tests.

Of the twenty-one "add-on" persons, two did not properly show up on the query because of data entry errors in the system. One person had not had money put into his drug testing account, and the other did not have his color properly input in the system. The remaining persons were not on the list for miscellaneous, legitimate reasons (e.g. one person was a weekly tester not assigned a color; one person was being tested prior to a child visitation weekend, etc.).

During testing of the PTD program, ten client files were selected for testing. Of the ten files, one person had a color assigned for random drug/alcohol testing. That one person did not have the color properly input into the system.

Due to the exceptions noted above at the drug lab and for the Pretrial Diversion Program, the internal auditors expanded the testing on drug color assignment. During expanded testing of the random testing color assignment, we selected 15 persons from a client list, queried from the system. The 15 persons selected had no random drug/alcohol testing color assigned in the system. We reviewed the client files to ensure no random testing was required. Of the 15 persons selected, one had a color assigned in the file that was not properly input into the system.

Issue # 6	Drug Lab Program-continued
	<p>Recommended Action</p> <p>We recommend the following:</p> <ol style="list-style-type: none"> 1) CJOs should be consistent in the documentation of client counseling for missed tests and positive tests. 2) CJS should implement a procedure to ensure all client information is properly input by data entry personnel. 3) CJS management and IT personnel review query criteria for appropriateness and eliminate the use of money in the drug testing account if deemed an unnecessary criteria. 4) Data entry personnel utilize a checklist for input of client information into the system. That checklist should include a step for input of assigned drug color.
	<p>Management Response and Action Plan</p>
<p>Response</p>	<p>Management agrees with Auditor's comments.</p> <ol style="list-style-type: none"> 1. Current policy exists regarding missed and positive tests which states officers will document the results their counseling of the client in client's file. The policy and will be reviewed periodically with officers by management. 2. This recommended action has been completed. A checklist has been developed for support staff to attach to the file so that the officer receiving the file can review for accuracy. 3. This recommended action has been completed. IT personnel have removed the monetary requirement from the query criteria. 4. This recommended action has been completed. The checklist now includes assigned drug color.
<p>Time Frame</p>	<p>Completed March 1, 2006 and ongoing</p>
<p>Person Responsible</p>	<p>Deborah Kirk, Assistant Director</p>

Other Observations

Other Observations

	<i>Probation Program</i>
	<p>During testing of the probation program, twenty-five client files were selected for testing of various attributes and compliance with internal polices/procedures. Of the twenty-five files selected for testing, one had a financial adjustment that was not completed. Financial adjustments are made for clients who complete probation requirements early and then obtain approval for early termination of probation. Once probation is terminated, the client is no longer responsible for supervision fees. When this occurs, the remaining amounts due are adjusted off the client's account.</p> <p><i>Response to Auditor's Statement</i></p> <p>Management agrees with Auditor's comments. The particular case stated above was corrected.</p> <p>There is a monthly review of terminated cases when money is left outstanding to ensure the appropriate financial adjustments are completed.</p>
	<i>Medical Examiner Office (ME)</i>
	<p>The toxicology testing contract at the medical examiner's office states that invoices will be paid by the medical examiner's office within 45 days of receipt, contingent upon receipt by the Medical Examiner of completed reports, etc. During testing, nine of 21 persons tested that had already been billed, had the invoices paid prior to receipt of completed reports.</p> <p>It does not appear that it would be cost/beneficial for medical examiner personnel to review every invoice and only pay those charges for which reports have already been received.</p>