



Audit Report Number 2006-12
City of Richmond
Audit of Richmond City Sheriff's Office
July 2004 through November 2005

Prepared by
CITY AUDITOR
Richmond, Virginia

Submitted to
The Honorable Members of City Council
February 24, 2006



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The Honorable Members of City Council
Richmond City Audit Committee
City of Richmond, Virginia 23219

City Auditor's Report

SCOPE

Our office received a request to audit certain transactions within the Richmond City Jail. In conjunction with a scheduled audit of the Jail, we added additional procedures to comply with the request. Consequently, we audited the books and records associated with the Canteen Fund, Inmate Fund, Work Release/Home Electronic Incarceration (HEI) Fund, telephone commission revenues and General Fund expenditures within the Richmond Sheriff's Office for the seventeen months ended November 30, 2005. We also reviewed training records for calendar years 2003 through 2005 to coincide with the Department of Criminal Justice Services (DCJS) training and reporting requirements. Initially, access to the training records was denied by the former Sheriff. However, the current Sheriff granted access to the training records once he took office. Finally, we reviewed and evaluated its system of internal controls for the same period to the extent considered necessary. Our scope was extended to December 31, 2005 in order to establish bank account balances as of that date.

The Sheriff's Office is a Constitutional Office, whereby the Commonwealth of Virginia Auditor of Public Accounts (APA) is responsible for auditing State funding activity each year¹. The City provides supplemental funding to the Sheriff's Office annually through the City's budget process². The specific Funds mentioned above (Canteen, Inmate and Work Release Funds) are not funded with State or City monies nor are they considered State or City Funds. These Funds are considered "public funds" that are controlled by the Constitutional Officers. The Canteen Fund and the Work Release Fund have been audited in the past by the City Auditor's Office. In addition, the State also requires specific audit procedures for the Canteen Fund on a yearly basis, which are performed by the City's external auditors³. Since the Inmate Fund has not been audited by the City

¹ The results of this yearly audit is available upon request or on the APA's website at <http://www.apa.state.va.us/>

² Approximately \$5.1 million was supplemented to the Sheriff's Office during fiscal year 2005 within its overall budget of \$23.6 million. Pursuant to the City's Biennial Fiscal Plan, personnel costs during fiscal year 2005 were approximately \$18.9 million and operating costs were approximately \$4.7 million

³ The Audit is performed in accordance with procedures included in Chapter 2 of the Specifications for Audits of Counties, Cities and Towns (specifications) published by the Commonwealth of Virginia Auditor of Public Accounts.

Auditor's Office and it is open for public inspection, the City Auditor's Office has included it in the scope of this audit, along with the other Funds.

OBJECTIVE

Our audit objectives were to:

- Ascertain whether the Sheriff's Office performed proper fiscal administration for the Funds noted above.
- Ascertain if personnel were in compliance with training requirements.

We also identified opportunities for improvement in the internal control structure.

METHODOLOGY

We conducted our audit in accordance with Government Auditing Standards for Performance Audits issued by the Comptroller General of the United States. During the course of our work, we reviewed supporting documents, evaluated the internal control structure, and conducted other appropriate tests. We believe that our audit provides a reasonable basis for our conclusions regarding the internal control structure and our recommendations.

The management of the City of Richmond, Virginia and the Sheriff's Office are responsible for maintaining the financial records. They are also responsible for establishing and maintaining a system of internal accounting control and management control. In fulfilling this responsibility, management is required to assess the expected benefits and related costs of control procedures.

CONCLUSIONS

Based on the results of our audit, we concluded that:

- The fiscal administration for the Inmate Fund was not adequate. Our testing indicated internal control weaknesses that would allow misstatements, errors and fraudulent activities in the records processed by the Sheriff's Office to go undetected. Below is a summary of the more significant items.
 - 17 fraudulent charges, which totaled \$1,213.99, occurred from the Fund.
 - Assets were not safeguarded; blank checks and cash receipts were not secured at all times.
 - The bank's authorized signature listing had not been updated since the checking account was set up for the Fund in 2003. Thus a large number of individuals were authorized to process and approve fund expenditures.
 - Account refunds were not always issued to inmates upon their release. As a result, a portion of the Inmate Fund may qualify as unclaimed property. However, the dollar amount of such accounts is unknown.

- The check register for the Inmate Fund was deemed unreliable. In order to circumvent the system control of disallowing multiple use of a single check, staff added letters to the check numbers. Additionally, staff recorded incorrect check numbers for numerous payments and recorded inmate identification numbers and check amounts as check numbers. Furthermore, payments that were not recorded or indicated as voids in the check register cleared the bank. As a result, some of the inmate account balances were misstated.
- The Inmate Fund is maintained in three separate accounts. Approximately, \$30,000 is maintained in a savings account, \$10,000⁴ in a certificate of deposit and the remaining funds are maintained in a checking account. However, the true balance, essentially the dollar amount that should be in the Fund, is unknown.
 - The bank and book balances never reconciled and the differences fluctuated each month.
 - The bank balances for the savings account and the CD were not taken into consideration during the monthly reconciliations. Thus, the differences were misstated by approximately \$40,000 every month.
- Written policies and procedures to govern the entire Inmate Fund function were not in place.
- Bank reconciliations were not completed in a timely manner.
- The fiscal administration for the Canteen Fund, Work Release Fund, telephone commission revenues, and general fund disbursements was generally adequate. However, several opportunities for improvement were noted:
 - The Inmate Telephone Services contract expired in December 2004, which was extended to March 2005. However, a new contract was not obtained timely due to extensive contract review activity within the Sheriff's Office. The Sheriff's Office did not receive commissions from May 2005 to mid September 2005. Consequently, the Sheriff's Office forfeited approximately \$168,000 in commission revenues.
 - Individually, disbursements were properly procured; however, total purchases from some vendors without contracts exceeded procurement threshold for contracts.
 - Staff did not adhere to citywide policies and procedures regarding prompt payments and timely cash deposits. Several General Fund expenditure invoices were not paid by their due dates. Many times, cash receipts for the Work Release Fund were not deposited according to policy.

⁴ The origin of the CD is unknown. Audit was only able to trace the funds back to calendar year 2001. An explanation for where the monies came from, who placed the funds into a CD and when could not be provided by the current staff.

- The Sheriff's Office internal policy and procedures for the Canteen Fund was not always adhered to. Staff did not obtain the required approvals for some of the reviewed expenditures.
- The policies and procedures for the Work Release Fund were outdated; the current procedures were not reflected.
- Overall, the Sheriff's Office Training Academy had adequate methods in place to ensure that the Deputies received required training. The Deputies included in our sample were in compliance with the Department of Criminal Justice Services (DCJS) mandated in-service training requirements. However, we discovered grading errors that appear to be system related. These grading errors could potentially result in certain students having to be retested since they are currently not in compliance with the Sheriff's mandate.
- In addition to our audit objectives, we also verified the December 31, 2005 account balances for all the funds maintained by the Sheriff's Office and compared the amounts in the corresponding bank statements except for the Inmate Fund. The true account balance or a reasonable balance could not be established for the Inmate Fund due to the incorrect data that had been originally recorded in the tracking system.

Allegation of destruction of documents:

During the course of our work, we looked into the allegations of destruction of documents brought forth in an affidavit dated December 20, 2005. Based upon our interviews, we noted that deleted journal entries discussed in the affidavit were dated in 2000 and 2001 from the Canteen disbursements. According to the Virginia Public Records Act, § 42.1-76, accounts payable records must be retained for 3 years or until audited, whichever is longer. Therefore, the deletion of the files was in compliance with the Virginia Record Retention Act because 2000 and 2001 Canteen disbursements had already been audited.

We concluded that all financial documents requested by Audit were made available, were complete and were intact.

We discussed the attached comments and recommendations with management throughout the audit and formally on February 15, 2006. We have included management responses from the responsible officials.

We would like to thank the Sheriff's Office staff for their assistance during this audit.

This report is intended for the members of the Richmond City Council, the City Audit Committee, the City and departmental management and the Sheriff; it is a matter of public record.

Respectfully submitted,

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February 1, 2006

Executive Summary

Background

Our office received a request to audit financial and training records of the Sheriff's Office due to allegations that City Jail employees were destroying records. Since our office had intended to perform an administrative audit of the Sheriff's Office during FY06, the allegation streamlined our audit focus and shifted the timing of the audit.

The Richmond City Jail consists of two separate locations: the main City Jail on Fairfield Way and the Jail Annex at 501 North 9th Street. The main City Jail houses pre-trial and sentenced inmates. The Jail houses male, female, and juvenile inmates. Its capacity is 882 inmates. However, the average population is approximately 1400 inmates. All persons entering the Sheriff's custody must go through the City lock up for booking. They remain in the lock up facility until their arraignment in court the next business day, or until they can post bail.

Summary of Recommendations

In order to improve operations and better achieve the Sheriff's objectives, we recommend the following for the Sheriff's consideration:

Inmate Fund:

- 1. Establish an Account Balance for the Inmate Fund (Major).** The account balance for the Inmate Fund is unknown. The bank and book balances never reconciled and the differences fluctuated each month.
- 2. Establish Procedures to Follow up on Suspected Fraud (Major).** The bank statements included 17 unauthorized charges that dated back to March 2005, which totaled \$1,213.99. However, an investigation had not been initiated as of December 2005.
- 3. Reconcile the Inmate Fund Checking Account on a Timely Basis (Major).** The bank statements for April through October had not been reconciled as of November 30, 2005.

- 4. Improve Controls to Ensure Assets are Safeguarded.** The monies collected from the inmates during the booking process were not adequately safeguarded. Additionally, the blank checks for the Inmate Fund were not properly secured.
- 5. Establish Policies and Procedures for the Inmate Fund.** Written procedures were not in place to govern the entire function of the Inmate Fund.
- 6. Revise the Process for Issuing Inmate Refunds.** The current procedures employed by the Sheriff's Office are not effective and efficient.
- 7. Revise the Cash Collection Process.** The current process should be revised to reduce the redundant activities and ensure all collected receipts are properly posted.

Canteen Fund:

- 8. Improve Internal Controls Surrounding the Canteen Fund.** The same individual who writes and signs the checks reconciles the bank statements.

Work Release Fund:

- 9. Adhere to Finance's Cash Collection Policy.** The Work Release and HEI collections were not deposited timely.
- 10. Update the Work Release/HEI Policy and Procedures.** The current practice did not match the procedures in place.

Other:

- 11. Adhere to the Prompt Payment Act.** Invoices were not paid in a timely manner.
- 12. Submit Surplus Scrap Metal to the City.** Revenues generated from the sale of scrap metal were not remitted to the City.

Training:

- 13. Identify and Correct Grading Errors.** Retests for the 60th Basic Academy were scored incorrectly.
- 14. Submit Training Documents to DCJS Timely.** Training documentation was not submitted to DCJS within the required timeframe.
- 15. Correct the Deputies Profiles.** The pertinent functions for each Deputy, which are needed to track training deadlines and accumulate training hours, were not always included in the training database.

FINDINGS AND RECOMMENDATIONS

Inmate Fund

Background

The Inmate Fund consists of:

- monies that are collected on behalf of the inmates from family, friends, employers and outside agencies (social services);
- monies that are collected from individuals during the booking process; and
- monies paid to the inmates for providing services to the jail (i.e. cooking and cleaning).

The monies are used by the inmates to purchase canteen items, such as personal hygiene items, to pay for medical co-payments, to reimburse the City for damaged property and for other miscellaneous purchases. Their account balances are submitted to them upon their release. The cash receipts and subsequent disbursements from the Fund are recorded in the Inmate Automated Tracking System (IMATS). During the scope of our audit, collections for the Inmate Fund averaged \$120,700 per month.

During our testing, we observed several weaknesses within the Fund. Correcting these weaknesses may help enhance the overall administration of the Fund.

1. Establish Account Balance for the Inmate Fund (Major)

The account balance for the Inmate Fund is unknown. The bank and book balances never reconciled and the differences fluctuated each month; the differences could not be accounted for. The bank balances for the savings account and the certificate of deposit were not taken into consideration during the monthly reconciliations. The Budget Staff believes the differences can be attributed to incorrect data transferred over from the prior system, incorrect data being input in the current system and identified system glitches.

During our testing, we identified several potential causes for the unreconciled differences:

- Checks were generated for several expenditures that cleared the bank but were not recorded in the tracking system.
- Cash receipts were inappropriately posted twice to an inmate's account.
- Checks were indicated as "voids" in the system but these checks cleared the bank.
- Cash receipts were deposited but not posted in the system.
- Inmates received account reimbursements for which they were not entitled to.
- Inactive and active inmates with positive and negative account balances for which debits and credits were simply offsetting

The objective of a bank reconciliation is to ensure that the bank and company records are correct and in agreement. The bank and book balances should reconcile each month after

the necessary adjustments are made and investigated. *Since the account balance for the Inmate Fund is unknown, the Sheriff's Office cannot attest to whether the bank balance is correct. The Sheriff's Office risks on any given day writing checks for which sufficient funding is unavailable. Additionally, the Sheriff's Office will be liable to the inmates for any shortages in the fund.*

Furthermore, we noted that upon being released from custody, some of the inmates did not receive refunds for their remaining account balances. *Thus, some of the monies may qualify as unclaimed property that should be submitted to the State.* However, at this point, the exact dollar amount that qualifies for unclaimed property cannot be determined.

According to Section 55-210.9 of the *Code of Virginia*, "all intangible property held for the owner by any government or governmental subdivision or agency, public corporation, or public authority that has remained unclaimed by the owner for more than one year after it became payable is presumed abandoned."

Section 55-210.42 requires all identified abandoned property or funds as of June 30th to be reported to the State before November 1st annually.

Section 5.5-210.2 requires all holders to exercise due diligence to contact owners and prevent abandonment from being presumed at least 60 days prior to submission of funds or property to the State. Written notices shall be sent to the owners' last known addresses for funds or property valued at \$100 or more informing them that their property is in jeopardy of being reported to the State as unclaimed.

RECOMMENDATION

We recommend that management:

- a. Work with the Information Systems staff and the Inmate Automated Tracking System (IMATS) developer to identify and address the system errors. The services of the City's Information Technology staff should be enlisted if deemed necessary.
- b. Research the unreconciled differences to determine their origins
- c. Develop written policies and procedures for the Inmate Fund and distribute to the necessary staff. The staff should be trained on the procedures as soon as possible and system training should be provided to the users.
- d. Research each individual inmate account to determine if account balances are correct. If not, the necessary corrections should be made to establish the correct balances.
- e. Generate a monthly account balance report at each month's end to establish a reasonable fund balance while clean-up of the tracking system occurs. The total dollar amount of positive account balances should be compared to the adjusted bank balance for all three accounts (checking, savings and certificate of deposit).
- f. Identify inactive accounts that qualify for unclaimed property and report to the State in accordance with the *Code of Virginia* requirements

MANAGEMENT RESPONSE

Management will adhere to the recommendations and continue to work on researching individual account balances, system errors and expanding written policy in an effort to determine an account balance for the Inmate Fund. The Budget Director will be responsible for ensuring the necessary actions are taken to implement the recommendations. This process will begin immediately and is anticipated to be completed by September 30, 2006. In addition, effective immediately, the savings and certificate of deposit accounts will be closed and the funds will be transferred back to the Inmate Fund checking account.

A monthly account balance report will be generated for the month of April 2006, if not sooner, and will be the responsibility of the Information Technology Director of the Richmond City Sheriff's Office. The Budget Director or his designee will compare the total dollar amount of positive account balances against the adjusted bank balance of the Inmate Checking Account balance.

Inactive accounts that qualify for unclaimed property will be reported to the State by the Administrative Coordinator II as stipulated by Code of Virginia requirements prior to November 1, 2006.



2. Establish Procedures to Follow up on Suspected Fraud (Major)

Between March 2005 and August 2005, the Inmate Fund bank statements included 17 unauthorized charges totaling \$1,213.99. These charges were processed against the inmate account via electronic payments using the bank account number and routing number. The expenditures included charges for:

- sex chat line – (one charge, which totaled \$159.95),
- online services – (seven charges, which totaled \$204.30),
- cellular phone services – (one charge, which totaled \$196.64),
- small business association membership - (two charges, which totaled \$339.35), and
- other unidentified goods/services – (six charges, which totaled \$313.75).

Upon our inquiry of the unauthorized expenditures during late December 2005, we learned that the unauthorized charges had not been investigated⁵. *If fraudulent activities are not investigated and the responsible individuals are not reprimanded, management sets a negative tone that such actions will be tolerated.*

⁵ Upon Audit's request, some of the vendors were contacted by the Sheriff's Budget staff to determine who initiated the charges. During this time, it was determined that goods for at least two of the expenditures were shipped to a former inmate.

According to the Budget staff, during August 2005, both the Sheriff's Office Internal Affairs Unit and the bank were notified of the fraudulent charges and an investigation was requested. However, an investigation was not performed by either party. As of December 2005, the bank had not initiated its investigation because the Sheriff's Office had not yet provided a signed authorized affidavit.

Consequently, our office contacted the local authorities to proceed with a formal investigation. We also contacted the Commonwealth Attorney's Office to inform them of the fraudulent charges.

RECOMMENDATION

We recommend that the Sheriff's Office establish procedures to follow up on all instances of suspected fraud in a timely manner. (Audit notes other recommendations have been issued to further enhance the prevention and detection of fraud.)

MANAGEMENT RESPONSE

The Budget Director and the Lieutenant for the Quartermaster Section will develop procedures to address fraudulent charges being processed against the account by April 1, 2006.

On August 15, 2005 the Budget Office Staff completed affidavits to address the ACH charges posted against the Inmate Account. Yet on December 9, 2005, the bank staff informed the Sheriff's Office staff that affidavits were not acted upon due to an unauthorized signer signing the affidavit. Action was taken in August 2005 to eliminate the ability to have ACH charges posted against inmate accounts. Timely reconciliation and development of procedures to address unauthorized charges will eliminate this finding.



3. Reconcile Inmate Fund Checking Account Timely (Major)

The Budget staff did not reconcile the Inmate Fund on a timely basis. On average, it took approximately five months to complete a single reconciliation. During the onset of our Audit in late November, reconciliations had only been completed up to March 2005. The Budget staff completed the remaining months in December 2005 and January 2006.

It is a good business practice to complete bank reconciliations on a monthly basis to ensure that the Jail's records and the bank's records are correct and in agreement. Additionally, timely completion of the reconciliations will allow the Sheriff's Office to identify and report any unauthorized/inappropriate transactions to the appropriate entities (bank and investigative unit) on a timely basis. According to the bank policy, a company has 60

days to notify the bank of errors or problems noted on bank statements. This timeframe is calculated from the date of the first statement in which the errors/problems appear.

As noted in recommendation #2, fraudulent charges totaling \$1,213.99 occurred between March and August 2005. However, the charges were not detected and reported to the bank until August. *Since the transactions were not reported to the bank in a timely manner, the bank only reimbursed the Inmate Fund \$547.08 for the charges that occurred during July and August 2005. Thus, the fund is short by at least \$666.91. If the reconciliations had been completed in a timely manner, the fraudulent charges would have been identified the first month they occurred and the bank could have blocked other future electronic charges.*

RECOMMENDATION

We recommend that management ensure that the Budget staff reconciles the Inmate Fund account on a timely basis. Upon the completion of the reconciliations, they should be reviewed and approved by the appropriate staff in a timely manner. All identified unauthorized/inappropriate transactions should be reported to the bank and other appropriate entities (i.e. police or investigative unit) immediately so that the matters can be properly investigated and the necessary actions can be taken.

MANAGEMENT RESPONSE

Effective immediately, bank reconciliations will be completed by the Administrative Coordinator II and reviewed and approved by the Budget Director within 30 days of receipt of the bank statement. The Administrative Coordinator II will report identified unauthorized/inappropriate transactions to the appropriate entities for proper investigation and appropriate action. Procedures for addressing fraudulent charges will be developed by April 1, 2006.



4. Safeguard Assets

The monies collected from the inmates during the booking process were not adequately safeguarded. The cash collected was maintained in a safe that the entire Quartermaster staff had access to. Additionally, the blank checks for the Inmate Fund were not secured; the Quartermaster staff always kept a stock of blank checks in the printer.

The monies collected and the blank checks should be safeguarded at all times to prevent misappropriation. They should be maintained in a secured location with limited access. *The risk of theft, misplacement and/or misappropriation increases when a large number of individuals have access to the assets. It also reduces the accountability control for the*

responsible individuals. If funds or checks were missing, there would be no sound way to hold any one person accountable.

Significant risk for fraudulent expenditures existed since:

- blank checks were not safeguarded;
- checks were not always issued in numerical sequence;
- controls were not in place to ensure all issued checks were posted; and
- the bank did not verify authorized signatures.

RECOMMENDATION

We recommend that management cease the practice of maintaining a stock of blank checks in the printers. The checks should be secured at all times with limited access. Blank checks should be loaded in the printer only when printing checks. Also, the cash receipts should be maintained in a secured area with limited access until they are deposited.

MANAGEMENT RESPONSE

Securing of assets will be addressed immediately. The Budget Director and the Lieutenant of the Quartermaster Section will develop procedures for safeguarding checks and cash, with limitations on accessibility, by April 30, 2006. Blank check stock will not be left in the printer and funds will be secured in a safe.



5. Establish Policies and Procedures for the Inmate Fund

The Quartermaster section within the Richmond Sheriff's Office is responsible for collecting and processing cash receipts obtained from individuals during the booking process, as well as processing and approving disbursements from the Inmate Fund. The Budget Office and mailroom personnel are responsible for collecting and processing cash receipts obtained from the Kiosk machine⁶ and monies remitted through the mail. However, written policies and procedures are not in place to govern the Quartermaster functions. Additionally, procedures in place for the Kiosk machine and the mailroom need to be strengthened.

In their current state, the procedures for the Kiosk machine and mailroom only identify the steps that need to be taken to prepare and deliver the cash for deposit. However, the specific activities that must be undertaken to complete the steps were not included. For

⁶ The Kiosk is an automated teller machine located in the front entrance of the Jail. Visitors use the machine to deposit funds (cash and money orders) into inmate accounts. When the machine is down and/or checks are physically brought to the jail, the monies are collected at the front entrance window.

example, step #2 of the current Kiosk machine procedures is to create the inmate transfer file; however, it does not provide step-by-step instructions on how to create the file.

Additionally, formal training was not provided to the IMATS users. The staff learned how to navigate the system on their own by trial and error. According to State Code 6VAC15-45-190, written procedures must be in place to govern the handling and use of inmate funds.

Written procedures should be in place to:

- *help ensure management that procedures are being carried out as intended;*
- *provide guidance whenever questions arise concerning appropriate actions/steps to resolve problems; and*
- *facilitate training of new employees.*

The procedures should also be detailed enough to enable a reasonable person, independent of the function, to carry out the necessary actions/steps to complete a task.

Furthermore, training should be provided to all system users to ensure that the users know how to properly operate the system and to correctly input data. Such training should be provided prior to allowing the users to operate the system.

Throughout the audit, we noted numerous errors in the tracking system. For example, incorrect data was recorded in the check field within the check register; expenditures were not posted in the system, and duplicate payments were made. According to Quartermaster staff some of the errors can be attributed to new employees who were unfamiliar with the system.

RECOMMENDATION

We recommend that the Sheriff's Office:

- a. Develop and distribute written procedures for the Inmate Fund. The appropriate staff should be trained, accordingly. The policy should include at a minimum the procedures for collecting and processing cash receipts for deposit (for all collection areas), processing and approving expenditures from the Inmate Fund, posting of inmate accounts, and documentation requirements. The policy should also include step-by-step procedures for completing the necessary functions associated with the Fund.
- b. Provide system training to all current users as soon as possible. Initial training should be provided to all new employees who will be responsible for using the system prior to allowing them to operate the system. Upon completion of the initial training, we suggest that the employees work with an experienced staff member until they demonstrate an understanding of the system.

MANAGEMENT RESPONSE

The Budget Director and the Lieutenant of the Quartermaster Section will develop and distribute written procedures for the Inmate Fund by May 30, 2006. Where procedures are currently in place, they will be analyzed and revised where appropriate. Policy and procedure changes will be made a part of the Standard Operating Procedures Manual (SOP) of the Richmond Sheriff's Office.

The Budget Director will ensure that the Training Director provides system training to the IMATS users by June 30, 2006.



6. Revise the Process for Issuing Inmate Refunds

Currently, the Richmond City Jail operates on a 24-hour basis whereby inmates are released from custody any time (day or night). Upon release from custody, the Jail issues refund checks to the inmates for their remaining account balances, some of which are less than one dollar. To ensure adequate coverage during all shifts, management granted thirteen individuals the authority to process, approve and sign disbursement checks from the Inmate Fund.

Pursuant to our interviews with the Quartermaster Staff, the jail transitioned over to issuing refund checks to the inmates upon their release to reduce the confusion that resulted when the inmates were required to pick-up payments and to improve customer satisfaction (i.e. preventing out of town residents from having to wait for refunds)⁷. Although we understand the desire to minimize confusion and improve customer satisfaction, the potential risks of granting authorization and processing privileges to a vast number of individuals should also be considered. *By allowing a large number of individuals to process and approve disbursements, an environment conducive for errors and misappropriation is created.*

In accordance with industry standards, authorization privileges are generally granted to a limited number of individuals. This responsibility is usually granted to the appropriate level of management depending on the nature and significance of the transactions. Typically, the more significant a transaction is to an organization, the higher level of management authorization is required.

During our testing, we observed numerous data entry errors in the check register:

- Check amounts and inmate identification numbers were recorded as check numbers.
- Incorrect check numbers were recorded for numerous payments.
- Letters of the alphabets were added to the check numbers to circumvent the system control of disallowing multiple use of a single check number.

⁷ Prior to transitioning to a 24-hour operation, refund checks were only issued to the inmates Monday-Friday between 8:30am and 3:30pm. Inmates released from custody prior to or after this timeframe were required to pick up their checks the following day.

Furthermore, 33% of the checks issued were signed by individuals that were not included on the authorized listing. The authorized signature listing was outdated; it contained the names of individuals who were no longer employed with the Sheriff's Office and/or were no longer involved in the disbursement approval process. This listing had not been updated since it was initially filed with the bank during July 2003. Since that time, new employees have been hired and assigned the responsibility for authorizing Inmate Fund disbursements.

Additionally, we noted the Quartermaster Section issued 909 checks for less than one dollar each. It is a good business practice to consider the cost and related benefit of actions/procedures when making decisions. The cost of such items should not exceed the derived benefit. The average cost to purchase a single check ranged between six and seven cents. Considering the cost of the checks and the time and effort it takes to process and reconcile the checks, issuing checks for less than \$1 is not the most efficient method of processing refunds.

In an effort to gauge how other localities are handling inmate refunds, the Auditor's Office performed some benchmarking with several surrounding counties/cities. Based upon the benchmarking results, it appears other localities are employing various procedures to issue inmate refunds.

- Henrico County - If inmates are admitted after 8 a.m. and are released prior to 8 a.m. the next morning, their original funds are issued to them in cash. If the inmates are released after 8 a.m. the next morning, either petty cash or a check is issued to them because the collected funds have been picked up for deposit. Petty cash is issued for account balances of \$5 or less. Checks are issued for account balances greater than \$5.
- Hanover County – Checks are issued to the inmates by the Commissary Section during normal business hours. If the inmates are released when the Commissary is closed, the checks are mailed to the inmates.
- Hampton Roads – Account refund checks are mailed to the inmates' forwarding addresses. If they have no forwarding address, inmates are required to pickup the checks during normal business hours.

RECOMMENDATION

We recommend that management:

- a. Revert back to its process of issuing checks during a set timeframe. This would alleviate the need to grant authorization privileges to so many individuals, as well as

limit the number of individuals responsible for the data entry function. Authorization should be granted to a limited number of individuals, (perhaps, the first and second-in-command of the Quartermaster staff and an alternate). Procedures to govern the generation and distribution of the refund checks should be developed and issued to the appropriate staff. Training on these procedures should be provided.

- b. Update the bank's authorized signature listing. Employees that are no longer employed by the Sheriff's Office or are no longer authorized to sign disbursement checks should be removed from the listing.
- c. Consider implementing a petty cash fund to issue account refunds that are at a minimum less than one dollar. Policy and procedures to govern the use of the petty cash fund should be developed, issued to the appropriate staff and strictly enforced. The Policy should at a minimum include:
 - i. measures to safeguard funds,
 - ii. petty cash custodian responsibilities,
 - iii. criteria for fund usage,
 - iv. documentation requirements,
 - v. hand-over procedures, and
 - vi. reconciliation and replenishment procedures.

MANAGEMENT RESPONSE

The Budget Director and the Lieutenant for the Quartermaster Section will review current procedures for issuing inmate refunds and revise them accordingly. Management will be considering establishing a set timeframe for inmate refunds and looking at the possibility of establishing a petty cash fund for small refunds. The required changes will be implemented by March 30, 2006.

The authorized bank list will be updated by March 1, 2006.



7. Improve the Cash Receipts Collection Process

During the inmate booking process, the Quartermaster staff recorded cash and non-cash property retrieved from the inmates on two separate forms. The non-cash items were recorded on personal property account slips and the cash was recorded on pre-numbered money slips. However, there was room on either slip to record both non-cash and cash items. Also, the pre-numbered receipts were not issued in sequential order.

The collection of the cash was recorded twice: once on a manual receipt and then again in the inmate tracking system. Copies of the manual receipts were issued to the inmates for their records; however, those receipt numbers were not recorded in the inmate tracking system. When the receipts were posted to the inmates' accounts, separate receipt numbers were generated by the system.

Adequate controls over the cash receipts collection process should be in place to ensure that all of the collected receipts are actually recorded and deposited. Generally, receipts should be issued in sequential order and recorded on a log which include date, amount, payee, purpose and receipt number.

It is also a good business practice to eliminate redundant activities to minimize the risk of processing errors. All of the cash and non-cash collected items should be recorded on the same form. The funds should be recorded in the tracking system upon collection and the corresponding system generated receipts should be issued to the inmates to ensure that all of the collected receipts are posted.

RECOMMENDATION

We recommend that management revise the current cash receipts collection process. The collected funds should be entered directly into the tracking system upon receipt. The Quartermaster staff should cease the use of the pre-numbered money slips and record the inventory of collected items on the property slips. At least two copies of the system receipt should be generated: one for the inmate and one for the deposit (money) packet.

MANAGEMENT RESPONSE

The Budget Director will perform an analysis of the cash receipts process currently in place and determine where enhancements would be prudent and make changes where deemed appropriate by April 15, 2006.



Canteen Fund

Background

The Canteen Fund generates revenues through commissions earned from inmate purchases from the Commissary and are processed on a weekly basis. The Commissary vendor provides a 20% commission on inmate merchandise purchases (excluding postage and sales taxes). The purchase total is deducted from the Inmate Fund and deposited into the Canteen Fund. Payments from the Canteen Fund are issued to the Commissary vendor for the weekly sales amounts minus earned commissions.

Section 53.1-127 of the Virginia Code requires the net profits from the commissary sales to be used within the facility for educational, recreational or other purposes for the benefit of the inmates as prescribed by the Sheriff.

During our testing, we observed that all of the reviewed expenditures were for the benefit of the inmates and properly supported. However, the staff did not always adhere to the approval process. Also, adequate separation of duties was not in place. Correcting these weaknesses may help enhance the overall administration of the Fund. The below recommendations were issued to address the identified weaknesses.

8. Improve Internal Controls Surrounding the Canteen Fund

During our audit, we noted various Canteen Purchase Request forms were not properly approved as described in the policy. According to the Policy:

- the Administrative Assistant prepares the Canteen Purchase Request form;
- the form is forwarded to the Assistant Budget Director for pre-approval;
- the pre-approved form is forwarded to the Budget Director for approval;
- the Budget Director submits to Sheriff for final approval; and
- the pre approved form is returned to the Administrative Assistant for processing.

Once approved by all parties, the Administrative Assistant processes the invoices, writes and signs the checks. The Administrative Assistant also performs the monthly reconciliation, which is approved by the Budget Director. During our testing, we noted:

- The Budget Director did not approve 10 of the 40 request forms we sampled. According to the forms, he was on vacation. The forms were approved by the Sheriff and the Assistant Budget Director, which according to the Budget Director is allowed. However, existing policy requires all signatures even if vacations interfere.
- Neither the Budget Director nor the Assistant Budget Director approved 5 other request forms that were not included in the original sample of 40.

- The Budget Director and/or the Assistant Budget Director approved 5 request forms after the checks had been issued.
- The Sheriff did not approve 2 of 40 request forms.

Additionally, the existing procedures did not provide for adequate separations of duties. Best practices indicate that no single individual should have complete control over a process from start to finish. For instance, the Administrative Assistant should not be responsible for signing the checks and reconciling the bank statements. *By allowing someone to control a process from start to finish, you remove all checks and balances and create an environment conducive to error, theft or misappropriation.*

RECOMMENDATION

We recommend that the Sheriff's Office:

- a. Revise the procedures to ensure proper segregation of duties
- b. Ensure adherence to the approval process before issuing the checks

MANAGEMENT RESPONSE

The policy, as currently stated, requires various staff member's involvement from start to finish. Effective immediately, at least two people will be required to authorize the procurement of goods and services prior to a check being written to the selected vendor. A revision to the policy for this change will be made by February 28, 2006. The Budget Director will continue to do bank reconciliations.



Work Release Fund

Background

Inmates assigned to the City Jail's Work Release/Home Electronic Incarceration Program are charged \$10 per day to help defray the costs of the program. The monthly collections during FY 2005 averaged \$8,700. Collections for both male and female inmates are conducted weekly. The inmates are assigned a collection time based on their release time from work. All monies collected are submitted to the City.

In order to be eligible for participation in the Work Release Program, an inmate must meet, among other requirements, the following minimum standards:

- must volunteer for participation or by court order;
- must have been sentenced to two years or less; and
- criminal history record must not indicate a conviction for escape or attempted escape from a secured facility during the past five years.

During our testing, several weaknesses were observed within the Fund. Correcting these weaknesses may help enhance the overall administration of the Fund. The below recommendations were issued to address the identified weaknesses.

9. Adhere to Finance’s Cash Collection Policy

32 out of 33 (97%) weekly collections over \$1,000 each were not deposited within 24 hours. According to the Department of Finance Policy #10-004, cash receipts of \$500 or more must be deposited within 24 hours. All Cash receipts, regardless of amount are to be deposited by 4:30 pm on Friday. Below is a sample of the monies collected and their subsequent deposits.

Collection Date	Deposit Date	Number of Days	Amount of deposit
July 20, 2004	July 26, 2004	6	\$1,740
October 5, 2004	October 11, 2004	6	\$2,270
February 15, 2005	February 22, 2005	7	\$2,262
March 1, 2005	March 7, 2005	6	\$2,350
April 19, 2005	April 29, 2005	10	\$1,795
May 3, 2005	May 16, 2005	13	\$2,150
May 10, 2005	May 16, 2005	6	\$2,347
July 5, 2005	July 11, 2005	6	\$2,250
August 16, 2005	August 25, 2005	9	\$2,360

RECOMMENDATION

We recommend that management ensure Inmate Services staff adhere to the Department of Finance’s directive. Cash receipts of \$500 or more should be submitted to the City’s Finance Department within 24-hours of collection. *Untimely deposits may lead to misappropriation and/or misplacement of funds.*

MANAGEMENT RESPONSE

Effective immediately, The Richmond Sheriff’s Office will adhere to the Department of Finance’s directive. The Sergeant for Inmate Services will ensure that Sheriff’s Office policy mirrors the City’s directive.



10. Update Work Release Program Policies and Procedures

The Work Release and Home Electronic Incarceration Policies and Procedures do not reflect current practice.

Up to date procedures:

- *help ensure inmate services staff follow the correct guidelines;*
- *avoid confusion when verbal instructions differ from written procedures; and*
- *facilitate training of new employees.*

According to the procedures manual, the inmate services staff collects payments from work release inmates at specified times and days during the week. We observed that actual collections did not agree to the specified periods in the manual. The actual procedures in place, such as collection times and locations, differed from the policies and procedures manual. Furthermore, according to the Sergeant in charge of the program, the Officers only accept money orders. Cash and personal check payments are not allowed. However, we noted that in 19 out of the 33 weekly collections we tested, the Officers accepted cash and/or checks.

RECOMMENDATION

We recommend that management either follow the current policy or revise the procedures to reflect current practice. Once the procedures have been updated, management should train the staff to ensure compliance with the procedures.

MANAGEMENT RESPONSE

Procedures to reflect current practices have been submitted for inclusion in the Sheriff's Office Standard Operating Procedures (SOP's). The current practices will be included in the SOP's by March 31, 2006. Effective immediately, the Sergeant for Inmate Services will provide training for the new procedures to ensure compliance.



Other Recommendations

11. Adhere to the Prompt Payment Act

Our sample revealed that the Sheriff's Office did not pay 12 out of 72 (16%) of the invoices by their due dates. According to the Prompt Payment Act, Article 2.2 – 4352, *Code of Virginia*, "every agency of local government that acquires goods or services or conducts any other type of contractual business with a nongovernmental, privately owned enterprise, shall promptly pay for the completed delivered goods or services by the required payment date. The required payment date shall be either:

- the date on which payment is due under the terms of the contract for the provision of goods or services, and
- if a date is not established by contract, not more than forty-five days after the goods or services are received or not more than forty-five days after the invoice is rendered, whichever is later."

Because the Sheriff's Office did not submit the invoices to Finance in a timely manner, payments were issued late. *If invoices are not paid in a timely manner, the Sheriff's Office could risk forfeiting discounts; incurring late fees, penalties and interest; and developing negative working relationships with vendors.*

RECOMMENDATION

We recommend that management ensure that the Budget staff monitors vendors' due dates to ensure adherence with the Code of Virginia. Management should also discuss the importance of timely vendor payments with the staff to ensure that invoices are paid timely.

MANAGEMENT RESPONSE

The Budget Director will establish new procedures for the procurement of goods and services, which will address the timely payments of invoices, by March 15, 2006. Also, centralization of the procurement of goods and services will be implemented to address the approval process, which has in the past affected submitting payments in a timely manner. The Sheriff's Office will comply with the Prompt Payment Act unless documented circumstances prohibited adherence.



12. Submit Surplus Scrap Metal Revenues to the City

The Sheriff's Office submitted surplus scrap metal to the City's contractor. Proceeds from the sale totaling \$1,367 were then deposited into the Sheriff's Office Community Service Fund. However, the City's Procurement's Policy #38 requires the proceeds from sale of surplus, salvage or obsolete items to be credited to the General Fund or the internal service account, whichever is appropriate.

According to our interviews with the Sheriff's Office Budget Director, he was under the impression that the metal belonged to the Jail and his Office was entitled to keep the sale proceeds. *However, the Jail is a City facility and as such, all revenues generated from the sale of scrap metal removed from the Jail should be submitted to the City.*

RECOMMENDATION

We recommend that the Sheriff's Office follow Procurement Policy #38 and submit all scrap metal revenues to the City.

MANAGEMENT RESPONSE

Effective immediately, the Sheriff's Office will no longer be responsible for submitting surplus scrap metal to the City's contractor.



Training Academy

Background

The Sheriff's Office Training Academy is mandated and certified by the Department of Criminal Justice Services (DCJS). Deputies are required to complete:

- Compulsory minimum entry-level training (basic academy training) within 12 months of their appointment dates unless an extension is granted. The Academy is an 11 week long course that consists of both classroom and field training. The students must successfully pass:
 - 14 written tests (10 mandated by DCJS);
 - firearms qualifications with a minimum score of 70%; and
 - cumulative final exam.

- 40 hours of in-service training every two years⁸. The training must be completed within two calendar years of successfully completing the basic academy training or prior in-service training.
- Annual firearms qualifications if they are required to carry a firearm

In addition to the above training, Deputies who conduct mandated training courses are required to be instructor certified.

- The initial instructor requirements are:
 - instructor development course;
 - apprenticeship supervised by an experienced instructor; and
 - submittal of an application for instructor certification signed by the Sheriff and the Academy Director.

Instructor recertification requirements are a minimum of 6 hour instructor recertification course for each type of instructor certification held. The instructors are required to be recertified every three years.

All required training is conducted in-house, electronically tracked and reported to DCJS. Currently, training is recorded in Ace-Trak⁹.

During our testing, several weaknesses were observed within the training function. Correcting these weaknesses should enhance the overall administration of the training function. The recommendations below address the identified weaknesses.

13. Identify and Correct Grading Errors

According to the Sheriff's Office Academy Certification Manual, all students attending the Basic Training Program are required to score 100% on all written tests, except first aid and the final exam. The students must score 80% on the first aid test and the final exam. The students are given three opportunities (one original test and two retests) to achieve the required passing scores. If the students fail to obtain the required passing scores on the second retest, they will be retrained on the subject matter in the next academy.

The 60th basic academy was comprised of 12 students. Ace-Trak graded all original tests correctly; however, we noted the retests generated by the system contained numerous errors for all 12 students. Ace-Trak:

- Marked 43 responses as correct when they were answered incorrectly. A second re-test was not generated.

⁸ The number of in-service training hours required by DCJS ranges from 16 to 40 hours based upon job duties. However, the Richmond Sheriff Office's requires all Deputies, regardless of job duties, to complete 40 hours of in-service training.

⁹ Ace-Trak is a database which tracks training classes, creates and edits training records and prepares documentation for DCJS reporting requirements. The database is maintained by DCJS.

- Marked four responses incorrectly when the students selected the correct answers
- Generated a second retest for two questions that were answered correctly
- Marked four retests incorrectly and generated second retests that did not include all the missed questions
- Included one more question than was missed on the original test on eight retests
- Generated one retest even though the student scored 100% on the original test

Additionally, the answer key for three retest questions was incorrect.

Once we discovered the errors, our office communicated the system scoring problem to the Sheriff's Office; they communicated it to DCJS. At this time, it is unknown whether the problem is a user error or system error. *If the cause of the error is not identified and corrected, the Sheriff's Office runs the risk of scoring future tests incorrectly.*

Furthermore, we noted Academy staff scored seven manual retests incorrectly. According to Academy staff, the tests were scored incorrectly due to human error. They misread the key and marked the missed responses as correct.

RECOMMENDATION

We recommend that the Academy staff continue to work with DCJS to identify the cause of the grading errors. Once the problem has been identified, management should take the necessary steps to correct the problem. If it is determined that the students did not obtain 100%, they should be retested on the missed questions in order to comply with the Sheriff's mandate.

MANAGEMENT RESPONSE

The Training Director shall diligently track the progress of the discussions between the software vendor and the Department of Criminal Justice Services, as they attempt to discover the cause of testing issues discovered during this audit.

In the meantime, it is recognized that nothing has yet occurred to keep these same problems from reoccurring. The Academy Staff will validate all testing results as they are generated prior to the retesting of any student.

The Training Director will stay in communication with DCJS to seek a remedy for achieving adherence to the "test to a 100%" policy. Each officer who attended the 60th Basic Academy and did not test to a 100% as originally indicated by Ace-Score, will be required to follow the recommendations made by DCJS to gain compliance. This process will begin immediately upon DCJS's recommendation for remedy.

Once the source of these problems has been uncovered and fixed, the Training Director shall immediately notify the City Auditor's Office. This recommendation should be implemented by June 30, 2006. If the software vendor cannot identify the problems, we

may scrap the Ace-Trak software and revert to the old system. Adherence to the terms of this response will be the responsibility of the Training Director.



14. Submit Training Documents to DCJS Timely

According to Virginia Administrative Code 6VAC20-50-90, all training requirements should be submitted to DCJS within 30 days of completion. Additionally, the DCJS training manual states that extension requests should be submitted prior to the expiration of the required training completion timeframe.

Our sample revealed that:

- 73% (27 out of 37) of the deputies' completed in-service training was not submitted to DCJS timely;
- 3% (1 out of 37) of the deputies' completed in-service training was not submitted to DCJS at all;
- 8% of the (1 out of 13) basic academy students did not complete the compulsory minimum training within 12 months; however, an extension request was not submitted to DCJS; and
- Three of the reviewed deputies' training files did not exhibit timely extension requests.

According to the Academy staff, the training is recorded in the Ace-Trak system, which was acquired in September 2005. Coupled with learning the system, the Academy staff experienced system installation problems which delayed the submission of training documentation to DCJS. Oversight and last minute shifts in staff availability to complete training requirements prevented timely submission of the extension requests. It was not detected that an extension had not been filed until after the deputy had completed all of the basic training academy requirements. *If completed training is not submitted to DCJS in a timely fashion, individual officers may be considered decertified.*

RECOMMENDATION

We recommend that the Sheriff's Training Academy:

- a. Ensure mandated training and documentation is properly completed and timely submitted to DCJS in accordance with Virginia Administrative Code.
- b. Ensure that training staff adhere to requirements and periodically monitor them for compliance.

MANAGEMENT RESPONSE

According to the findings of this audit, in most circumstances, records were submitted in a timely manner ***most*** of the time. The goal to increase timely submissions to 100% will remain a priority of the Academy staff.

The instance where 73% of the reports for 2005 in-service training were not submitted in a timely manner should not reoccur. This was due to the acquisition of Ace-Trak by the Academy in September 2005. The academy staff was not familiar with the use of this new database. At the request of DCJS, the reporting of this training was held until the software familiarization training was provided and these records could be entered in the new system. To assist in the achievement of this goal, the Training Director will conduct monthly spot-checks of records submitted to the Department of Criminal Justice Services. This will ensure these submissions were sent in a timely manner as defined by the Virginia Administrative Code. Adherence to the terms of this response will be the responsibility of the Training Director.



15. Correct the Deputies' Profiles

The Ace-Trak system includes a feature that compiles and tracks the deputies' training compliance. All functions pertinent to each deputy must be defined in the system in order to track the deputies training deadlines and accumulated hours. The functions include:

- Jailer/Custodial Officer;
- Courtroom Security/Civil Process Officer; and/or
- Law-Enforcement Officer.

We observed that 11 out of 50 training files (22%) reviewed did not include all pertinent functions for each deputy in Ace-Trak and the completed training for 8 of the 11 deputies was not listed in Ace-Trak. *Consequently, the deputies were not considered recertified by DCJS even though they completed their training.*

According to the training staff, they assumed that all the deputies' functions were entered into Ace-Trak correctly by DCJS. However, DCJS keyed the functions that were included in T-Rex (DCJS training system), which were incorrect. Training staff did not follow-up and ensure all functions were properly listed in the system. In addition, the Sheriff's Office has not always required all deputies to have two functions and some tenured deputies may have only one function listed in T-Rex.

RECOMMENDATION

We recommend that the Sheriff's Training Academy:

- a. Review and correct all deputies' profiles within the Ace-Trak system
- b. Advise DCJS of the situation and rectify the completed training status of applicable deputies
- c. Obtain system training for the training staff

MANAGEMENT RESPONSE

The Academy's Training Coordinator completed corrections to all deputies' profiles on January 20, 2006.

The Academy Staff will review all applicable training records and rectify the completed training status with DCJS. This task will be completed by March 31, 2006

The Academy Staff will review and correctly maintain all deputies' profiles in the future to prevent reoccurrence of this situation. This will be done in accordance with recent additional training provided by DCJS. Adherence to the terms of this response will be the responsibility of the Training Director.

