

Commonwealth of Pennsylvania
Department of Corrections
State Correctional Institution at Muncy
July 1, 2003, to August 4, 2006
Performance Audit



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June 15, 2007

The Honorable Edward G. Rendell
Governor
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania 17120

Dear Governor Rendell:

This report contains the results of a performance audit of the State Correctional Institution at Muncy of the Department of Correction for the period July 1, 2003, to August 4, 2006. The audit was conducted under the authority provided in Section 402 of The Fiscal Code and in accordance with Government Auditing Standards as issued by the Comptroller General of the United States.

The report details our audit objectives, scope, methodology, findings and recommendations. The report notes deficiencies existed in monitoring contracts, processing direct payment expenditures and the IES role mappings need to be updated. In addition, Corrections Officers and Fire Emergency Response Team members did not receive the mandated amount of training. We discussed the contents of the report with the officials of the institution and all appropriate comments are reflected in the report.

We appreciate the cooperation extended to us by the management and staff of the State Correctional Institution of Muncy and by others who provided assistance during the audit.

Sincerely,

JACK WAGNER
Auditor General

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Background Information

Department of Corrections

Section I of Act 408 of 1953, established the Pennsylvania Bureau of Corrections. In January 1981, responsibility for bureau operations transferred from the authority of the Attorney General to the Office of the General Counsel. On December 30, 1984, the Governor signed Act 245 of 1984,¹ elevating the Bureau of Corrections to cabinet level status as the Department of Corrections (DOC).

The main purpose and goal of the DOC is to maintain a safe and secure environment for both the incarcerated offenders and the staff responsible for them. In addition, the DOC believes that every inmate should have an opportunity to be involved in a program of self-improvement.

The DOC is responsible for all adult offenders serving state sentences of two years or more. As of June 30, 2006, it operated 24 correctional institutions, 1 regional correctional facility, 1 motivational boot camp, 1 training academy, and 15 community pre-release centers throughout the Commonwealth of Pennsylvania.

State Correctional Institution at Muncy

The State Correctional Institution at Muncy is a medium/maximum security facility for adult female offenders. It is located in the borough of Muncy, Lycoming County, approximately 18 miles east of Williamsport. Originally established in 1913 as an Industrial Home for Women administered by the Pennsylvania Department of Public Welfare, it was incorporated into the Bureau of Corrections as the State Correctional Institution at Muncy in 1953. Muncy encompasses 793 acres of land. Approximately 62 acres are inside the institution's perimeter security fence, which encloses 10 permanent and 2 modular inmate-housing units.

American Correctional Association's Commission on Accreditation for Corrections has accredited Muncy as an adult correctional institution. According to its facility narrative, Muncy's mission is to protect the citizens of the Commonwealth through management of inmates in a safe, secure, and humane manner.

¹ 71 P.S. § 310.1.

Background Information

The following schedule presents selected unaudited Muncy operating statistics compiled by the DOC for the fiscal years ended June 30, 2004, 2005 and 2006.

	2004	2005	2006
Operating Expenditures (rounded in thousands) ²			
State	\$36,269	\$39,326	\$40,986
Federal ³	<u>7,862</u>	<u>125</u>	<u>124</u>
Total	<u>\$44,131</u>	<u>\$39,451</u>	<u>\$41,110</u>
Inmate population at year-end	826	1,001	1,087
Rated cell capacity at year-end	1,015	1,148	1,148
Percent of capacity at year-end	81.4%	87.2%	94.7%
Average monthly inmate population	874	954	1,062
Average cost per inmate ⁴	\$50,492	\$41,353	\$38,710

² Operating expenditures are net of fixed asset costs.

³ The 2004 federal expenditures included interfund transfers from the Truth in Sentencing program.

⁴ Average cost per inmate was calculated by dividing the operating expenditures by the average monthly inmate population.

Objectives, Scope, and Methodology

We selected the objectives for the current audit from three areas: Contracts, Integrated Enterprise System Purchasing and Inventory Control, and Correction Officer Training. In addition, we determined the status of recommendations made during the prior audit of the institution. The specific objectives for this audit were:

- To determine if Muncy complied with the contracting policies and procedures established by the Department of Corrections and the Department of General Services. (Finding 1)
- To assess Muncy's compliance with applicable Commonwealth policies and procedures relevant to the Integrated Enterprise System, including an examination of outstanding purchase orders, an evaluation of storeroom physical inventory procedures, and an examination of controls over direct pay expenditure transactions. (Findings 2 through 5)
- To determine if Corrections Officers and Fire Emergency Response Team members received mandated annual training and to determine the accuracy of the individual training records. (Findings 6 & 7)

The audit also included an update on the status of management's corrective actions regarding the fire alarm system, fire extinguisher inspections, fire extinguisher maintenance, service purchase contracts, and the collection of court ordered restitution, fines, or costs.

The scope of the audit was from July 1, 2003, through August 4, 2006. An exit conference was held on August 3, 2006, to discuss the results of the audit with Muncy management, and management's comments are included with each recommendation in the report.

To accomplish these audit objectives, auditors reviewed DOC and Department of General Services (DGS) procurement policies and procedures, the DOC Annual Minimum Training Criteria for Corrections Officers and Fire Emergency Response Team members, Muncy's 2004-05 training plan, and Policy No. 5.1.1 "Staff Development and Training," Attachment 2-A. They also reviewed Management Directives 310.1 "Agency Operated Advancement Accounts," and 310.23 "Commonwealth Purchasing Card Program" as well as the DGS Field Procurement Handbook No. M215.3. Finally, the auditors reviewed DOC's written response, dated December 17, 2004, replying to the Auditor General's prior audit report.

Auditors interviewed Muncy personnel responsible for the purchasing processes, the institution training officer, and various institution personnel who utilize the Integrated Enterprise System (IES) procurement and inventory software. Auditors also held discussions with Muncy management and staff to obtain an updated understanding of the

Objectives, Scope, and Methodology

progress in implementing the prior audit's recommendations and other corrective action to resolve the prior findings.

To determine if Muncy complied with contracting policies and procedures, auditors analyzed 13 of 29 contracts of at least \$10,000, in effect for the fiscal year ended June 30, 2005, and if applicable, the emergency purchases and/or sole source contracts.

To assess compliance with applicable Commonwealth policies and procedures relevant to IES, auditors conducted an IES internal control questionnaire of the purchasing, receiving and accounts payable functions, evaluated IES roles assigned to the Business Office personnel, and evaluated the reason(s) purchase orders remained open for more than 60 days. Auditors also reviewed the June 2006 central storeroom physical inventory documentation and the associated adjustments for propriety and management review. To determine if direct pay expenditure transactions were adequately documented and authorized, auditors evaluated established procurement controls, selected 23 purchase transactions for detailed testing from a total of 365 FB 60 transactions for the fiscal year ended June 30, 2005, and examined supporting documentation for the selected transactions.

To determine if Corrections Officers and Fire Emergency Response Team members received mandated annual training and to determine the accuracy of individual training records, auditors analyzed the training records for 21 of 242 Muncy Corrections Officers and all 16 active Fire Emergency Response Team members for the 2004-05 year.

Auditors also performed tests, as necessary, in prior audit areas to substantiate their understanding of Muncy management's progress in resolving the prior audit findings.

Audit Findings

Contracts

Correctional institutions contract with a number of vendors to provide a variety goods and services needed to sustain operations. The DOC has established contracting policies and procedures to ensure that each contract awarded by a correctional facility is consistently bid, awarded, monitored and paid.⁵ In addition, The Department of General Services (DGS) has issued procurement policies and procedures that are incorporated into DOC policies.⁶

Finding 1 – Monitoring deficiencies existed for some Muncy contracts.

All the examined contracts were bid in accordance with DGS policies and all vendor payments were made in accordance with contract terms. However, Muncy did not monitor vendor performance adequately for compliance with contract provisions in accordance with DGS requirements. Contract monitors did not approve vendor invoices prior to payment, services provided did not agree with contract provisions, and services were not verified independently by a contract monitor. These issues are detailed as follows:

- For four contracts examined, the contract monitors did not approve vendor invoices prior to payment. In addition, another contract had neither invoices nor contract monitor approval prior to payment.
- For one contract, the services provided based on the vendor invoice and receiving report, did not agree with the services contracted for in the service purchase contract.
- For one contract, vendor invoices were paid based solely on support provided by the vendor. This contract was for trash removal and the only support for payment was landfill charge tickets signed by the vendor's drivers.

Contract terms are developed based on a specific institution need. Therefore, contract monitoring is essential for insuring contracted vendors provide services in accordance with specific contract terms.

⁵ Department of Corrections Administration Policy No.3.1.1.

⁶ Commonwealth of Pennsylvania Governor's Office, Policy Number M215.3, Revision No. 5, "Field Procurement Handbook," July 20, 2005.

Audit Findings

Recommendations:

Muncy should comply with both Commonwealth and Corrections' contract monitoring requirements. Assigned contract monitors should ensure contractors provide services in accordance with specific contract provisions and be required to sign vendor invoices as evidence billed services were provided based on contract provisions. Concerning the trash removal contract, Muncy should require the officer at the gate to sign a dated receiving slip, which would then be matched to the vendor invoice prior to payment.

Management Comments:

Management provided the following assertions at the closing conference on August 4, 2006.

Monitors for contracts will be required to sign for a copy of all contracts assigned to them. A set of guidelines will be developed and provided to the monitors outlining the basic responsibilities for ensuring contract compliance by the vendor and for providing verification of services/hours to accounts payable.

Integrated Enterprise System Purchasing and Inventory Control

Muncy initiated the use of the Integrated Enterprise System software, Systems Applications Products (SAP/R3) in October 2002. The Commonwealth implemented the Materials Management module of SAP/R3 to standardize key administrative systems including purchasing and inventory control. Typically, expenditure transactions require the purchase order, vendor invoice, and receiving report to agree prior to payment authorization.

Muncy purchases goods and services utilizing the SAP/R3 Materials Management module, the facility's advancement account, and purchasing card. The method of payment depends on the dollar value and the nature of the purchase. All purchases made from a state contract or valued greater than \$3,000 are processed entirely through the SAP/R3 Materials Management module and are paid by Commonwealth Treasury check. An advancement account check may be used for transactions with a value less than \$1,500 that are processed through the SAP/R3 Materials Management module. Purchasing cards may be used for transactions with a value less than \$3,000. The Commonwealth has established various operating guidelines for these payment methods.⁷

An exception to the three-way match requirement is a payment processed as an FB 60 transaction. FB-60 transactions are considered approved when the order is placed and consist mainly of travel expenses, hotel charges, and one time vendor payments. Vendor

⁷ Management Directive 310.1 Agency Operated Advancement Accounts, Management Directive 310.23 Commonwealth Purchasing Card Program, and www.ies.state.pa/lib/imagenpa/Allroles.html?securityNav=1#_Toc102547731.

invoices are often mailed directly to the DOC Comptroller in Harrisburg and are manually approved (initialed) by agency personnel and then are processed for payment by the DOC Comptroller's Office based on the manual authorization to pay.

Finding 2 – Deficiencies existed in direct payment expenditures.

Muncy did not verify the authenticity of direct payment expenditures processed by the Comptroller's Office and charged to Muncy's operating budget. As a result, errors, discrepancies, and/or omissions occurred for 9 of the 23 expenditures transactions examined. Two transactions were posted incorrectly and documents supporting seven transactions could not be located at either Muncy or the Comptroller's Office. The deficiencies included:

- A \$500 vendor payment was erroneously charged to Muncy. Supporting documents indicated the expense was incurred by the State Correctional Institution at Retreat.
- A Muncy employee was reimbursed \$83.28 for travel expenses even though that employee was not in travel status for the period in question. Supporting documents obtained from the Comptroller indicated that employee identification numbers were transposed which resulted in the erroneous payment.
- Muncy was charged for five separate hotel invoices. Neither Muncy nor the Comptroller could provide documents to justify these charges and ensure they were incurred by Muncy employees in the performance of their official duties.
- Two payments were made for legal settlements. Muncy officials were not aware the payments were made and only became aware of the payments after our inquiries.

Purchases paid through FB60 transactions are pre-approved when the order is placed. The approval for the purchase is built into the ordering employee's role assignment. However, vendor invoices are mailed directly to the DOC Comptroller's Office in Harrisburg for payment; often, a copy is not sent to Muncy. Therefore, it becomes imperative that someone at Muncy be made aware of or be required to authorize payment of the vendor invoice. Because the individual institutions are responsible for operating within established budgets, they have a vested interest in monitoring expenses charged against their budget.

Recommendation:

Muncy's Business Office should monitor expenditures paid directly by the Comptroller's Office to provide assurances that all payments charged to Muncy were in fact incurred for the operation of Muncy.

Audit Findings

Management Comments:

Due to the volume of expenditures posted to SCI Muncy, the amount of time to review and verify each posting would require additional staff. To monitor expenditures, staff will begin to review expenditures on a monthly basis, at a minimum, and do spot checks on any questionable transactions. A monthly travel expense report will also be reviewed to ensure that hotel charges posted are for Muncy employees. Reports and documentation will be kept on file as verification of the reviews.

Finding 3 – Purchase orders remained open for justified reasons.

We examined open purchase orders as part of our testing of controls. As of May 5, 2006, Muncy had ten purchase orders that were open for 60 days or more. We determined that all ten were open for valid reasons. Those reasons included: the vendor had not billed; the contract stated that the vendor was not to bill until the end of the contract; the ordered items were not received; and the vendor had filed for Chapter 11 bankruptcy and Muncy planned to disencumber the purchasing document.

Finding 4 – SAP R/3 role mapping reflected inadequate segregation of duties.

As part of our testing of internal control, we examined employee role assignments to determine whether Muncy segregated purchasing duties. Auditors determined that 13 Muncy Business Office employees had incorrect roles mapped within the SAP/R3 system. Six employees were mapped to perform all functions within the purchasing cycle and seven employees retained role mapping responsibilities that were not relevant to their current position.

Role-mapping guidelines state that positions that receive the purchaser role cannot receive any of the following roles:

- EB Pro Requisitioner (creates and edits purchase requisitions)
- EB Pro Receiver (enters material and service receipts)
- R/3 Receiver (enters material receipts for inventory and non inventory items)

Compliance with these guidelines would prevent a role conflict and preclude an individual from having the ability to complete each step in the entire procurement transaction process. A role conflict is defined as, “A combination of roles which because of the transactions assigned to the roles, could allow an error or misuse to occur and remain undetected.”⁸

⁸ Management Directive 205.37, “Role Assignment, Security, and Internal Control Maintenance” dated June 13, 2005.”

Role mapping abilities and responsibilities were not developed, implemented, and assigned to individuals but rather to the positions those individuals hold. The Office of Administration has established as policy:

All roles are to be assigned to positions. Following the mass conversion by the Integrated Enterprise Systems (IES) of employee to position based role assignments, all agencies must maintain all roles by position. Position based role assignment will limit role assignment transactions caused by employee mobility.⁹

Therefore Muncy management must be cognizant of changing employee responsibilities and maintaining roles by position.

Recommendation:

Muncy should evaluate employee role mappings to ensure conflicts do not exist.

Management Comments:

IES role mapping will be reviewed. The roles that are not used and those roles that present a conflict will be considered for elimination. Due to the complexity of IES, Central Office Staff will be contacted for direction before any changes will be made. That will be a time consuming process and will take a significant amount of staff hours to complete

Finding 5 – Muncy conducted annual storeroom physical inventories.

Muncy conducted the annual storeroom physical inventory on June 14, 2006, for the fiscal year ended June 30, 2006. No deficiencies were noted in the process or procedure used by Muncy. Further, the dollar amount of gross adjustments totaled only 1.1 percent of the total inventory value and those adjustments were reviewed and approved by management prior to posting.

However, neither storeroom nor business office personnel were able to provide evidence that a physical inventory was conducted for the fiscal year ended June 30, 2005. According to Muncy's business manager, the records documenting the 2005 inventory count were accidentally discarded. To correct this situation, the business manager indicated that additional steps will be taken in the future to secure these documents. Those steps included maintaining copies of current and future inventory records in the Business Office as well as in the storeroom. As a result of these corrective actions, no additional recommendations are necessary at this time. We will examine evidence in future audits that the physical inventory has been performed.

⁹ Ibid.

Audit Findings

Corrections Officer Training

The DOC has recognized the need to continually train Corrections Officers (COs) to provide them with the skills necessary to efficiently, effectively, and safely perform their jobs and be ready for emergency situations. To address this need, DOC has established minimum training requirements for all COs and more specific training requirements for specialty teams.¹⁰ COs are required to obtain a minimum of 40 hours of annual training. Additionally, those COs who are also members of the Fire Emergency Response Team are required to obtain 16 hours of additional Fire Emergency Response Team training. The DOC training policy also states that the facility Training Coordinator is responsible for accurately maintaining all records of staff training.

Finding 6 – Corrections Officers at Muncy did not receive the mandated amount of computer-based training.

Fourteen of the 21 corrections officer training records examined indicated that the COs did not receive all the mandated training for the 2004-05 training year.

DOC mandated training is divided between computer and non-computer based training. All 21 COs received the non-computer based training. However, 2 officers missed all 11 computer based courses; and 12 others missed anywhere from one to four courses. According to Muncy's training officer the shift commanders are responsible for notifying their assigned COs when to complete their computer-based training and some employees neglected to report when notified.

The DOC mandated 11 computer-based training courses ranging in time from 0.25 hours to 1.50 hours. Total computer-based training for the 2004-05 training year was established at eight hours. DOC established mandated requirements based on the subject matter most needed to improve the effectiveness of COs. In order to comply with DOC training requirements, Muncy must make every effort to ensure all COs receive mandated training.

Recommendation:

Muncy should implement a system to track, verify and ensure Corrections Officers receive the mandated computer-based training courses.

Management Comments:

CBT tracking forms have been sent to all managers/supervisors via email to track their staff throughout the fiscal year to ensure that they are completing them.

¹⁰ Department of Corrections Policy No. 5.1.1 "Staff Development and Training," Attachment 2-A Mandatory Training.

Superintendent Moore also required Administrative staff to report to their departments training status during the fiscal year.

Finding 7 – FERT members did not receive required training.

None of Muncy's 16 FERT members received the required 16 hours of additional training for the fiscal year ending June 30, 2005, training period. According to Muncy's safety and training officers, the FERT specific training was not provided because management failed to approve the overtime necessary to complete the training.

The DOC identified course subject matter considered necessary for FERT members to maintain the skills necessary to reduce the threat of injury and provide a high level of protection of state property, inmates, and staff. Failure to comply with training policy could compromise their ability to do so.

Recommendation:

Muncy should again attempt to ensure that all FERT members receive the required annual fire safety training.

We also call attention to a response dated December 21, 2004, from the Secretary of Corrections to a prior audit report concerning the same finding at another State Correctional Institution. This response states:

In instances where the employee receives training from an outside source, it shall be so documented by the member of the Fire Emergency Response Team and copies provided to training personnel. The Department will then be consulted for determination that the outside training meets the Department requirements.

Based on the above response, we also recommend that Muncy's Safety Manager begin collecting documentation of outside fire emergency training received by all FERT members. Corrections should then evaluate and determine if this training could be credited toward meeting its annual FERT training requirement. This process could potentially alleviate the ongoing deficiencies which persist in the area of FERT training.

Finally, Corrections should formalize its statement above by incorporating it into its policies and procedures and communicating it to all State Correctional Institutions for implementation.

Audit Findings

Management Comments:

Superintendent Moore required Administrative staff to report to their departments training status during the fiscal year.

Status of Prior Audit Findings and Recommendations

The following is a summary of the findings and recommendations presented in our audit report for July 1, 2000, to June 13, 2003, along with descriptions of Muncy's disposition of the recommendations.

Prior Finding I-1 – The fire alarm system was prone to breakdowns.

Our audit confirmed that the fire alarm system is antiquated and prone to breakdowns. We observed two fire drills at the institution. During our fire drill exercise at the Inmate Residence, the fire alarm system did not reset properly. A follow up disclosed that the fire alarm system at the institution is antiquated and in need of updating, according to the contractor who services the system. We recommended that Muncy officials develop a plan to provide for the updating or replacement of the fire alarm system at the institution.

Status:

Our current audit indicated that Muncy officials developed a plan to provide for the updating or replacement of the fire alarm system at Muncy. Upgrades for 15 of 22 building fire control box systems have been completed as of June 13, 2006. Institution officials plan to have a complete upgrade by June 2008.

Prior Finding I-2 – A manufacturer-trained individual did not complete the annual fire extinguisher inspection.

Our prior audit pointed out that the manufacturer, as required by National Fire Protection Association (NFPA) guidelines, did not train the fire safety manager responsible for performing the annual fire extinguisher inspection. Although the safety manager was a certified instructor, he did not have the proper training from the manufacturer to do the annual inspection. This inspection should be done by an outside agency or by an individual having the proper type tools, materials and replacement parts. We recommended that Muncy's fire safety manager receive the proper training or the institution should contract out the services to a qualified company to perform the inspections according to the NFPA-10 criteria.

Status of Prior Audit Findings and Recommendations

Status:

Our current audit confirmed an annual inspection was performed by a qualified company according to NFPA 10 criteria. On November 23, 2005, SimplexGrinnell performed Muncy's annual fire extinguisher inspection. The institution purchased all necessary materials to comply with code for the annual inspection. The fire safety manager has a complete list of extinguishers including location, type, serial number, status and next cylinder inspection due dates.

Prior Finding I-3 – Fire extinguisher maintenance is not being performed.

During the prior audit, we examined 27 of 275 fire extinguishers at the institution, and all 27 had outdated inspection dates. In addition, seven extinguishers were in need of the six-year stored pressure test. We recommended that Muncy establish a schedule for testing fire extinguishers as recommended by NFPA.

Status:

Our current audit verified that fire extinguisher maintenance and the six-year stored pressure test were performed by a qualified company and according to NFPA 10 criteria. Muncy had an inspection in December 2005 by SimplexGrinnell. The safety manager replaced dated equipment and maintained a current inventory of extinguishers. Finally, the safety manager maintained a record of the inspection that included the due date for the next maintenance.

Prior Finding II-1 – Service purchase contracts did not define all contract terms.

Chaplaincy Contract

The chaplaincy contracts are general and do not mention specific units of services to be performed. We recommended that Muncy management should write a more specific contract to outline performance standards for chaplaincy services. The new contract should better define the required number of services to be performed.

Status:

Our current audit indicated a new more detailed contract was written for the chaplaincy contract.

Waste Management Contract

Muncy's only documentary support for waste removal was the landfill charge ticket signed by the driver and furnished by the contractor. There was no other measure of waste

Status of Prior Audit Findings and Recommendations

removed from the premises of Muncy. We recommended that in the absence of a weigh scale, the corrections officer at the gate should sign an internal document acknowledging the pickup of waste from Muncy. The contract monitor assigned with the responsibility for monitoring the waste management services contract could then compare this internal record of waste pickup with the contractor's billing for services.

Status:

Our current audit confirmed that Muncy now tracks waste management vehicles entering the facility. However, Muncy still does not independently verify that waste management services were received. This issue is discussed more fully in Finding 1 of the current report.

Prior Finding II-2 – The chaplaincy service purchase contract was not effectively monitored.

Our audit revealed the Chaplaincy Program Director approved contracts under her supervision and acted as contract monitor but was not furnished with a copy of the contract. We recommended that contract monitors should receive a copy of the approved contract with work statements, condition, and specifications of the agreement for all contracts they are responsible for monitoring.

Status:

The DOC disagreed with this finding stating that contract monitors were furnished with a copy of the contract when the contract was assigned. The contract monitor also claimed to have had a copy of the contract. During the current audit, the Chaplaincy Program director had a copy of the contract.

Prior Finding IV-1 – Restitution, fines or costs were not deducted for some court orders issued prior to October 16, 1998.

Our prior audit disclosed that there were three inmates that had seven court orders for restitution fines totaling nearly \$1,500 that did not have any Act 84 deductions made from their accounts. All of the court orders were prior to the effective date of the Act, October 16, 1998. We recommended Corrections adopt policies and procedures to review all records of current inmates for deducting restitution, fines, and costs related to all court ordered.

Status:

In a letter to the Auditor General dated August 18, 2004, the DOC disagreed with the prior audit report's finding and recommendation stating that it would not be cost effective to review over 36,000 inmates' records to comply with court orders issued prior to

Status of Prior Audit Findings and Recommendations

October 16, 1998, the effective date of Act 84 of 1998. The DOC also stated that if the counties still wanted collections for specific inmates, the counties should notify the Department of Corrections of those specific inmates and the DOC would comply with the county's request.

We acknowledge the position taken by DOC that it would not be cost effective to review over 36,000 inmate records. We also acknowledge that it is the primary responsibility of the county clerk staffs to resubmit any court orders issued prior to the Act's effective date to DOC.

Although we affirm our prior position that Act 84 collection requirements may apply to accounts of inmates sentenced to DOC institutions both before and after the effective date of the act. We accept DOC's disposition of the finding as a reasonable approach to collecting restitution and other court costs.

Audit Report Distribution List

This report was initially distributed to the following:

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Governor

The Honorable Gibson E. Armstrong
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Senate of Pennsylvania

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