

Commonwealth of Pennsylvania
Department of Corrections
State Correctional Institution at Cambridge Springs
July 1, 2005, to March 21, 2008
Performance Audit



Commonwealth of Pennsylvania

Department of Corrections

State Correctional Institution at Cambridge Springs

July 1, 2005, to March 21, 2008

Performance Audit

November 25, 2008

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 Cambridge Springs of the Department of Corrections from July 1, 2005, to March 21, 2008. The audit was conducted under 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 that some Cambridge Springs employees did not meet mandatory training requirements; weaknesses were noted in the maintenance work order system and the automotive fleet and fuel usage were not monitored. The contents of the report were discussed with 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 at Cambridge Springs, and by others who provided assistance during the audit.

Sincerely,

JACK WAGNER
Auditor General

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Background Information

Department of Corrections

The Pennsylvania General Assembly created the Pennsylvania Bureau of Corrections with the passage of Act 408 of July 29, 1953, P.L. 1428, Section I. In January 1981, responsibility for bureau operations moved from the authority of the Attorney General to the Office of 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, referred to in this report as the Department.

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

The Department is responsible for all adult offenders serving state sentences of two years or more. As of June 30, 2007, the Department 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 Cambridge Springs

The State Correctional Institution at Cambridge Springs is a minimum-security facility for adult female offenders. It is located in the town of Cambridge Springs, Crawford County, approximately 25 miles south of Erie. Cambridge Springs is situated on the grounds of the former Alliance College, which the Commonwealth acquired on December 22, 1990. Cambridge Springs' physical plant consists of 125.10 acres of land with 40 acres located inside a 14-foot high perimeter fence.

Cambridge Springs' mission is to protect the citizens of the Commonwealth by managing the facility in a safe, secure, and humane manner. This includes offering treatment services at professionally accepted standards for committed individuals to prepare them to return to society as contributing and productive members.

¹ 71 P.S. § 310.1.

Background Information

The following schedule presents selected unaudited Cambridge Springs' operating statistics compiled by the Department for the years ended June 30, 2005, 2006, and 2007:

	2005	2006	2007
Operating expenditures (rounded in thousands) ²			
State	\$26,076	\$26,887	\$28,240
Federal	<u>176</u>	<u>98</u>	<u>103</u>
Total	<u>\$26,252</u>	<u>\$26,985</u>	<u>\$28,343</u>
Inmate population at year-end	891	917	1,017
Capacity at year-end	894	894	894
Percentage of capacity at year-end	99.7%	102.6%	113.8%
Average monthly population	839	896	985
Average cost per inmate ³	\$31,293	\$30,129	\$28,767

² Operating expenses were recorded net of fixed asset costs, an amount that would normally be charged as part of depreciation expense.

³ Average cost was calculated by dividing operating expenditures by the average monthly inmate population.

Objectives, Scope, and Methodology

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We selected the audit objectives, detailed in the body of the report, from the following general areas: Personnel Management, including training, certification and staff levels; Expense Management, including maintenance expenditures and the vehicle fleet; and Facility Safeguards, including accreditation reports. The specific audit areas were:

- To determine if Cambridge Springs complied with employee training requirements. (Finding 1)
- To assess whether Cambridge Springs staffing levels were sufficient to meet the needs of the institution. (Finding 2)
- To determine if Cambridge Springs established adequate control over maintenance expenditures. (Finding 3)
- To determine if the non-ordinary expenditures were appropriate and met the objectives of the institution's mission statement. (Finding 4)
- To assess the effectiveness of control over the facility's vehicle fleet. (Finding 5)
- To assess Cambridge Springs' efforts to implement the recommendations presented in accreditation reports. (Finding 6)
- To determine the status of management's corrective actions for prior audit findings that addressed the segregation of duties in the purchasing function.

The scope of the audit covered the period July 1, 2005, to March 21, 2008, unless indicated otherwise in the individual report findings.

Objectives, Scope, and Methodology

To accomplish these objectives, we reviewed the Department of Corrections policy regarding staff development and training,⁴ the Department's policies for Facility Security Procedures, Human Resources and Labor Relations,⁵ as well as the applicable standards,⁶ facility maintenance,⁷ Fiscal Administration of Vehicles,⁸ and Department policies and procedures⁹ regarding accreditation. We also reviewed the Department's July 28, 2006, reply to the prior Auditor General audit report.

Auditors interviewed responsible management and staff including the Superintendent, Deputy Superintendents, Training Coordinator, Human Resources Officer, Business Manager, the facility maintenance manager, and staff responsible for maintenance operations and record keeping.

To determine if Cambridge Springs complied with employee training requirements, auditors reviewed the facility's annual training plans for the fiscal years ended June 30, 2006, 2007, and 2008. They also reviewed and analyzed 46 mandatory course instructors' certification documents to determine if they possess the required certifications, randomly selected, and tested 32 of 301 employees training records for the fiscal year ended June 30, 2006, and 32 of 299 employees for the fiscal year ended June 30, 2007. Additionally, auditors randomly selected and tested 12 and 14 Fire Emergency Response Team members training records for the fiscal years ended June 30, 2006, and June 30, 2007, respectively. Auditors also randomly selected and tested 17 Corrections Emergency Response Team members training records for the fiscal year ended June 30, 2007, and reviewed training records for 11 commissioned officers promoted between July 1, 2005, and January 17, 2008.

To assess whether Cambridge Springs staffing levels were sufficient to meet the needs of the institution, auditors reviewed and analyzed the April 2006 work force survey report and additional Department staffing reports. They Reviewed Cambridge Springs December 19, 2007, Vacant Positions report, and compared the Department's staffing levels to Cambridge Springs December 3, 2007, Detailed Complement and Wage Report.

To determine if Cambridge Springs established adequate control over maintenance expenditures, auditors randomly selected and tested 65 of 7,082 completed maintenance

⁴ Commonwealth of Pennsylvania, Department of Corrections, Policy Number 5.1.1 – Staff Development and Training, December 15, 2003.

⁵ Commonwealth of Pennsylvania, Department of Corrections, Policy Number 6.3.1 – Facility Security Procedures Manual, Section 1 – Responsibilities.; Commonwealth of Pennsylvania, Department of Corrections, Policy Number 4.1.1 – Human Resources and Labor Relations Procedures Manual, Section 12 – Personnel Transactions.

⁶ American Correction Association in cooperation with the Commission on Accreditation for Corrections, Standards for Adult Correctional Institutions, Fourth Edition.

⁷ Commonwealth of Pennsylvania, Department of Corrections, Policy Number 10.2.1 – Facility Maintenance, October 10, 2005.

⁸ Commonwealth of Pennsylvania, Department of Corrections, Policy Number 3.1.1 – Fiscal Administration, Section 8 – Vehicles; Commonwealth of Pennsylvania, Department of Corrections, Policy Number 10.2.1 – Facility Maintenance, Section 1 – General Procedures.

⁹ Commonwealth of Pennsylvania, Department of Corrections, Accreditation Program and Annual Inspections, Policy Number 1.1.2; Commonwealth of Pennsylvania, Department of Corrections, Inmate Discipline, Policy Number DC-ADM 801.

Objectives, Scope, and Methodology

work orders from July 1, 2006, to December 7, 2007, and 46 of 657 work orders identified as issued/not completed as of December 11, 2007.

To determine if the non-ordinary expenditures were appropriate and met the objectives of the institution's mission statement, auditors reviewed the institution's SAP Business Warehouse module expenditure summaries, and randomly selected and tested 10 transaction categories totaling 213 transactions valued at approximately \$226,000 during the June 30, 2007, fiscal year. Auditors also reviewed the supporting documentation for the selected transactions.

To assess the effectiveness of control over the facility's vehicle fleet, auditors reviewed mileage logs, driver usage forms, fuel consumption receipts and monthly summary reports from July 1, 2006, to June 30, 2007, and the receipts for fuel purchased from July 1, 2006, to June 30, 2007.

To assess Cambridge Springs' efforts to implement the recommendations presented in the Commission on Accreditation for Corrections Standards Compliance Reaccreditation Audit report, auditors Reviewed applicable standards¹⁰ and Department policies and procedures,¹¹ reviewed the March 2005 Commission on Accreditation for Corrections Standards Compliance Reaccreditation Audit report, as well as the Cambridge Springs' response to the reaccreditation audit report.

To determine the status of management's corrective actions for prior audit findings addressing the segregation of duties in the purchasing function, auditors performed tests, as necessary, to substantiate their understanding of progress Cambridge Springs made in resolving the prior audit finding.

¹⁰ American Correction Association in cooperation with the Commission on Accreditation for Corrections, Standards for Adult Correctional Institutions, Fourth Edition.

¹¹ Commonwealth of Pennsylvania, Department of Corrections, Accreditation Program and Annual Inspections, Policy Number 1.1.2; Commonwealth of Pennsylvania, Department of Corrections, Inmate Discipline, Policy Number DC-ADM 801.

Audit Results

Employee Training

The State Correctional Institution at Cambridge Springs, through the Department of Corrections, is responsible for providing all employees with initial orientation and continuing education and training programs that focus on skills and competencies directed toward the safety and care of the inmates as well as the staff of the institution. The Training Coordinator is responsible for overseeing the planning, coordinating, record maintenance and on-site monitoring of training to ensure compliance with requirements.

Finding 1 – Some Cambridge Springs employees did not meet mandatory training requirements.

Cambridge Springs' training program did not comply with the Department's mandatory training requirements. Department Policy for all employees states:

Each Department employee will receive training mandated by the Department and required by his/her job classification and duties.¹²

Minimum hours and required courses:

Auditors selected 32 employees for testing during the fiscal year ended June 30, 2006. Our audit revealed that only 25 of 32 employees selected for testing received the minimum 40 hours of training, and 14 of the 32 employees did not receive all required courses specific to their job classifications as required by policy. The following table reflects the results of that testing.

Minimum 40 Hours	Number of staff	Percentage
Received all training hours	25	78%
Received some training hours	<u>7</u>	<u>22%</u>
Total	<u>32</u>	<u>100%</u>

Required courses per job	Number of staff	Percentage
Received all required courses	18	56%
Received some required courses	<u>14</u>	<u>44%</u>
Total	<u>32</u>	<u>100%</u>

¹² Commonwealth of Pennsylvania, Department of Corrections, Policy Number 5.1.1 – Staff Development and Training; Section 2 – Minimum Training Criteria, A. General Procedures, 5.

Audit Results

In addition, auditors selected 32 employees for testing during the fiscal year ended June 30, 2007. Our audit revealed that only 24 of 32 employees selected for testing received the minimum 40 hours of training, and 21 of the 32 employees did not receive all of the required courses specific to their job classifications as required by policy. The following table reflects the results of that testing.

<u>Minimum 40 Hours</u>	<u>Number of staff</u>	<u>Percentage</u>
Received all training hours	24	75%
Received some training hours	<u>8</u>	<u>25%</u>
Total	<u>32</u>	<u>100%</u>

<u>Required courses per job</u>	<u>Number of staff</u>	<u>Percentage</u>
Received all required courses	11	34%
Received some required courses	<u>21</u>	<u>66%</u>
Total	<u>32</u>	<u>100%</u>

Commissioned Officers Training:

Department Policy for commissioned officer training states:

Each first-level supervisor must participate in training designed to develop supervisory skills and heighten awareness of his/her job responsibilities. Any Department staff member who is promoted or placed into first-level supervisor position is required to attend the Department's Supervisory Development course within six months of promotion or placement.¹³

Any Department staff member who is promoted or placed into a Corrections Officer II position is required to attend the Department's Lead Work Training for Sergeants course within six months of being promoted.¹⁴

Our audit of training records for 11 commissioned officers selected for testing found that seven officers did not receive the required training. Four lieutenants did not receive the Department's Supervisory Development and the Commissioned Officers courses and three sergeants did not receive the Lead Worker's training.

¹³ Commonwealth of Pennsylvania, Department of Corrections, Policy Number 5.1.1 – Staff Development and Training; Section 3 – Career and Management Development, F. Supervisory Training, 1.

¹⁴ Commonwealth of Pennsylvania, Department of Corrections, Policy Number 5.1.1 – Staff Development and Training; Section 2 – Minimum Training Criteria, F. Lead Workers Training.

Audit Results

Instructor Certifications:

The Department has established a policy for maintaining records of training instructors. Department policy states:

*Each Training Coordinator will maintain a complete and up-to-date record of instructors whose certifications are current or inactive.*¹⁵

Our review of documentation for 46 instructors selected for testing revealed that 32 instructors did not have certifications on file.

Certifications	Number of staff	Percentage
No Certificates	32	70%
Certificates	<u>14</u>	<u>30%</u>
Total	<u>46</u>	<u>100%</u>

Cambridge Springs did not maintain records to support certification of all instructors. Cambridge Springs' training coordinator stated that the instructors' active status could be verified by reviewing classes posted to the training software tracking system. However, the coordinator stated that the information may not be reliable due to numerous errors that have occurred with the system.

Fire Emergency Response Team:

The Fire and Emergency Response Team members are required to receive 16 hours of training annually. In addition to this training, members are required to receive 1.5 hours of respiratory training annually. Auditors reviewed training records for the Fire Emergency Response Team and found that one of the 12 members selected for testing did not receive the required 16 hours of training for the fiscal year ended June 30, 2006. All 14 members received the required 16 hours of training for the fiscal year ended June 30, 2007. In addition, 10 of the 12 members and 13 of the 14 members selected for testing did not receive the required 1.5 hours of respiratory training for the fiscal years ended June 30, 2006 and 2007, respectively.

Corrections Emergency Response Team:

The Department has developed training policies for the Corrections Emergency Response Team (CERT). Department policy states:

At a minimum, all mandatory subjects and hourly requirements shall be covered annually. A member who does not attend scheduled training must be rescheduled by the CERT Leader, in coordination with the Training

¹⁵ Commonwealth of Pennsylvania, Department of Corrections, Policy Number 5.1.1 – Staff Development and Training; Section 9 – Instructor Certification, E. Training Records, 1.

Audit Results

Coordinator, to fulfill all CERT mandatory training hours before the end of the fiscal year.¹⁶

A Training Coordinator is responsible for supervising the planning, coordinating, and monitoring of on-site training. He/She is also responsible for maintaining facility. . . training records.¹⁷

All facilities shall ensure that each employee receives all mandatory training. In the event that an employee is unable to attend a scheduled training session due to anticipated or unanticipated leave, the Training Coordinator shall ensure that the employee is rescheduled to receive the missed training. Within 30 days of the employee returning to duty, the Training Coordinator shall ensure that the training is scheduled and that the employee receives the missed training no later than the end of the following training quarter.¹⁸

Auditors reviewed training records for CERT and found that none of the 17 members received all of the required training.

Required training	Number of staff	Percentage
Received required courses	0	0%
Did not receive required courses	<u>17</u>	<u>100%</u>
Total	<u>17</u>	<u>100%</u>

In-service training and employee development is necessary to improve upon, maintain, or enhance employees' basic skills, knowledge, and abilities. Management is responsible to ensure that all employees receive the required training. As a result, management needs to track attendance and schedule their personnel for makeup courses as soon as possible.

Recommendation:

Cambridge Springs' management should ensure that employees receive all mandatory training, and all instructors are certified to teach assigned courses. In addition, the Training Coordinator should monitor training and maintain all applicable records to ensure that staff is properly trained.

¹⁶ Commonwealth of Pennsylvania, Department of Corrections, Policy Number 5.1.1 – Staff Development and Training; Section 12 – Special Response Teams Training Requirements, E. Corrections Emergency Response Teams, 1. General Procedures, c.

¹⁷ Commonwealth of Pennsylvania, Department of Corrections, Policy Number 5.1.1 – Staff Development and Training; Section 2 – Minimum Training Criteria, A. General Procedures, 2.

¹⁸ Commonwealth of Pennsylvania, Department of Corrections, Policy Number 5.1.1 – Staff Development and Training; Section 2 – Minimum Training Criteria; B. Mandated In-Service, 4.

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Management Comments:

SCI-Cambridge Springs has experienced extreme malfunctions with the DOC Fox-Pro data base, with information retention. SCI-CBS has since implemented an extensive local training tracking system with checks and balances. The DOC is currently in the process of implementing a department wide training tracking system (Corrections Learning Environment – CLE) which is expected to resolve all issues and streamline training tracking. These efforts will greatly enhance SCI-CBS's ability to track and ensure staff receives their minimum 40 hours of training requirements.

Commissioned Officer Training: All Commissioned Officers assigned to SCI-CBS at the time of the audit have since completed the Departments Supervisory Development Training and are current. The three lead workers have also completed the Lead Workers Training Course. SCI-CBS maintains a roster of promotions by date and attempts to have staff sent to the next available training for their classification.

Instructor Training: SCI-CBS has begun an internal review of assigned instructors and is creating an Instructor Certificate binder covering all courses of instruction. SCI-CBS has also implemented an Instructor Certification tracking file which documents the dates, course, instructor and number of participants

FERT Training: SCI-CBS Acting Training Coordinator and the Fire Safety Manager have developed a documentation system to better track individual FERT members training and documentation. SCI-CBS disputes the Auditors findings on this point, as SCI-CBS has documentation, dated 5/31/06, that the previous Fire Safety Manager conducted Respiratory protection training for fifteen affected employees.

The CERT Commander Alternate and Acting Training Coordinator have established a documentation system to ensure CERT members receive all of their mandatory training. CERT training is now being held monthly.

As noted in the Auditors report, SCI-CBS maintains a high complement of staff currently deployed to Active Military Duty and long term sick. Staff out for these reasons are marked as not meeting their mandatory training requirements.

Staffing Levels

The Department establishes security staffing requirements for each of its institutions by preparing a manpower survey report. The survey outlines what the established corrections officer complement should be based on security post positions. In May 2006, the Department established staffing requirements for support areas including activities, maintenance, food service, chaplaincy, business office, psychology services, dental and nursing.

Finding 2 – Cambridge Springs controlled staffing levels effectively.

The audit of staffing levels found that Cambridge Springs effectively controlled staffing levels for corrections officers as well as the additional support areas. The levels are reflected in the following table:

Department	Proposed	Current	Difference
Maintenance	22	21	-1
Food Service	16	15	-1
Nursing	18	18	0
Corrections Officer 1	135	127	-8
Corrections Officer 2	18	18	0
Corrections Officer 3	12	12	0
Corrections Officer 4	1	1	0
Corrections Officer 5	1	1	0

According to management, the majority of vacancies resulted from employee transfers to other institutions and retirements. The December 3, 2007, “Detailed Complement and Wage Report” listed 127 Corrections Officer I positions, which included two vacancies. The report also listed 10 Corrections Officer Trainee positions, which will be promoted to Corrections Officer I positions once training is completed; thereby, filling the proposed staffing level for Corrections Officers. Cambridge Springs’ Human Resources Department was actively addressing the remaining vacancies.

Maintenance Expense

The primary objective of the Maintenance Department at Cambridge is to provide routine and preventive maintenance. Cambridge Springs is required to maintain a written preventive physical plant maintenance plan that includes provisions for emergency repairs and replacement in life-threatening situations. In July 2006, Cambridge Springs implemented a new computer maintenance work order system that enabled the institution to request, prioritize, assign, log, and track work orders electronically.

Finding 3 – Cambridge Springs had weaknesses in its work order system.

A proper maintenance work order system is necessary to ensure that management maintains a safe, secure, and healthy work environment for staff, inmates, and visitors. The system tracks the approval, employees’ time, materials used and timeliness for each project and/or repair. Department Policy states:

A DC-437, after approval by the department head, shall be entered into the electronic Maintenance Management Program Work Request System by designated staff within the originating department. The originating

Audit Results

department will maintain a file copy of the original DC-437 after recording the electronically assigned work request tracking number.¹⁹

Auditors tested 65 completed work orders and noted 16 instances where the work order listed approval by the wrong department head. Work order requests are entered into the system by an employee of the department requesting the work. The system permits the same employee to electronically enter the department head approval without the department head's knowledge. Submission of work order requests with improper approval allows for the unnecessary maintenance expenditures such as duplicate repairs.

Our testing also included the selection of 46 of 657 work orders still open as of December 17, 2007. These work orders were identified as possible safety and/or security issues that appeared to warrant immediate attention. Our review of the work orders indicated the following:

- Four work orders were actually completed prior to our review and appeared left open due to a clerical error.
- Thirteen work orders were closed with the same completion date after we inquired about the status. An additional project was closed after a second inquiry.
- The remaining 28 work orders were left open due to various reasons, including staff shortages, the failure to re-assign work, and the need for additional equipment.

Cambridge Springs management attributed the sudden increase in open work orders being completed to their insistence that Maintenance address all open work orders immediately.

Recommendation:

Cambridge Springs management should enforce existing policies to ensure that all work order requests are valid and necessary. Additionally, management should consistently monitor open work orders to ensure timely completion.

Management Comments:

A number of management reviews have been implemented to more closely monitor open work orders.

On Oct 10, 2008, the work order system implemented several changes. The most important is the addition of a class of Safety related work orders. The safety work

¹⁹ Commonwealth of Pennsylvania, Department of Corrections, Policy Number 10.2.1, Facility Maintenance, Section 12 Maintenance Work Orders, A. General Procedures, 2, Submission Process.

order is a work order, which appears to warrant immediate attention. It is reviewed by the Facility Safety Manager and then forwarded to the maintenance department for action.

As recommended by the Auditors on site, notations are now being input into the work order to explain the reasons work orders are completed prior to traveling through the normal process.

As the system permits the same employee to electronically enter the department head approval without the department head's knowledge, a very close review of each request is made by Maintenance Management.

Non-Ordinary Expenditures

Cambridge Springs is funded through state appropriations. Expenditures for fiscal year ended June 30, 2007 totaled approximately \$28.2 million. These expenditures included ordinary transactions such as salaries, utilities, office supplies and equipment, as well as transactions that were non-ordinary in nature.

Finding 4 – Cambridge Springs had appropriate non-ordinary expenditures.

Cambridge Springs expended approximately \$28.2 million for normal operations. A review of expenditures revealed that \$20.8 million, or 74 percent, were payroll-related transactions. A sample of 10 non-ordinary transaction categories totaling 213 transactions was selected from the remaining \$7.4 million.

Auditors considered the following categories to be non-ordinary expenditures, medical, dental or drug transactions, one-time vendor purchases and miscellaneous transactions. Auditors then selected transactions that were of an unusually large or small dollar value and reviewed supporting documentation.

Our review of the 213 transactions found transactions for various supplies and services that supported normal operations. These included payouts of accrued annual and sick leave balances to employees that left employment, payment for outside training, military stipends to employees on active military duty, contracted counseling and chaplain services and maintenance repairs.

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Automotive Fleet

Cambridge Springs' Maintenance Department is responsible for the maintenance of the automotive equipment assigned to the facility. Mileage, required maintenance and the economics of operations should be recorded for each vehicle.

Finding 5 – Cambridge Springs did not monitor vehicle usage logs and fuel consumption effectively.

An audit of the facility's records for 24 vehicles revealed that the documentation was incomplete, insufficient, and unorganized. Auditors identified the following issues:

- Cambridge Springs did not use the STD-554 monthly automotive report.
- The mileage log was not used for every vehicle, some included more than one month's travel and logs were missing 32 percent of the time.
- Individual mileage month ended figures did not match the following month's beginning figures 48 percent of the time.
- Total mileage from individual vehicle logs totaled 167,721 miles yet the summary reports sent to central office totaled 209,625 miles for July 1, 2006, to June 30, 2007.
- Fuel receipts did not always list the gas pump meter reading and other vehicle information. Copies of receipts were not submitted to the proper departments and, at times, the receipts were missing.
- Fuel usage/costs were not reported on the monthly summary reports submitted to the central office. Therefore, individual vehicle logs showed only 9,476 gallons of gas used yet fuel receipts showed 15,121 gallons of gas were purchased from July 1, 2006, to June 30, 2007.

Department policy states:

A STD-554, Monthly Automotive Activity Report shall be maintained for each vehicle. Information maintained on this form includes daily driver, mileage, travel locations, gas, oil and maintenance.²⁰

²⁰ Commonwealth of Pennsylvania, Department of Corrections, Policy Number 3.1.1 – Fiscal Administration, Section 8 – Vehicles, C. General Operational Procedures, 1, Facility and Central Office Vehicles, f.

In addition, the instructions for the automotive activity report states that:

Gas/Oil Volume (In-House), and Maintenance, Accident, and the Commonwealth Credit Card Costs – There are Commonwealth agencies who have gasoline storage tanks at their various headquarters located throughout the state. Vehicles assigned to those particular agency locations are fueled from those tanks. These agencies have requested that these columns be inserted so that they are able to track the amount of fuel/cost being utilized at these locations.²¹

Discussions with the facility maintenance manager revealed that the documentation provided was incomplete and disorganized partly because the maintenance manager was in an acting capacity along with holding the automotive trade instructor position during the period audited. The maintenance manager before him changed the automotive form and the current manager did not question it.

A well-managed vehicle fleet system supports the efficient and effective operations essential to safety at Cambridge Springs. Documenting mileage and fuel usage enables management to evaluate and monitor the accuracy and adequacy of vehicle usage. It also permits management to more effectively monitor and schedule preventative maintenance repairs in order to control costs and prevent more costly repairs in the future.

Recommendation:

Cambridge Springs management should enforce existing policies to ensure that the required forms are being completed. All mileage, fuel, and maintenance costs should be documented accurately to ensure efficient and effective vehicle operation.

Management Comments:

Several procedures have been implemented and responsibilities have been changed in order to correct the deficiencies noted above.

The STD-554 is not set up for multiple drivers; therefore, a form which requests all pertinent information on it is being kept in each vehicle. Data from these forms are entered on to the STD-554 for official reporting purposes. The Central control and reporting will also allow the “audit” of beginning and ending counts with respect to mileage.

In order to compile more accurate information concerning the fuel usage/documentation, a checks and balance system was established May 1, 2008. A new Re-fueling procedure was also established.

²¹ Commonwealth of Pennsylvania, Department of Corrections, Policy Number 10.2.1 – Facility Maintenance Procedures Manual, Section 1 – General Procedures, Attachment 1–B.

Audit Results

Accreditation

The American Correctional Association and the Commission on Accreditation for Corrections are private, nonprofit organizations that administer the only national accreditation program for adult and juvenile corrections facilities. The accreditation program offers correctional facilities the opportunity to have their operations evaluated against national standards, to remedy deficiencies and to upgrade the quality of programs and services.

An American Correctional Association audit involves assessing the facilities' administration and management, the physical plant, institutional operations and services and inmate programs. It also assesses issues and concerns that may affect the quality of life such as staff training, adequacy of medical services, sanitation, use of segregation and detention, incidents of violence, crowding, offender activity levels, programs, and availability of basic services that may impact the life, safety and health of inmates and staff.²²

Finding 6 – Cambridge Springs implemented recommendations effectively.

Auditors reviewed the March 2005 Commission on Accreditation for Corrections Standards Compliance Reaccreditation Audit report. The audit was conducted over three days and included a tour of the facility, examination of records and interviews. The audit found that Cambridge Springs complied with 100 percent of the applicable mandatory standards and 98 percent of the applicable non-mandatory standards. Cambridge Springs was granted waivers for three non-mandatory standards and was granted discretionary compliance for one non-mandatory standard. Cambridge Springs remained in non-compliance with one non-mandatory standard due to budget constraints and was required to provide a plan of action for three non-mandatory standards with which they were in non-compliance. The American Correctional Association and the Commission on Accreditation for Corrections accepted Cambridge Springs plan of action and awarded Cambridge Springs a three-year accreditation in August 2005.

Our audit found that all instances of non-compliance were properly addressed and cleared based on several factors. These factors include the size, age and layout of the institution, budget constraints, Uniform Construction Code requirements and documented Department of Corrections policies. Therefore, we concluded that Cambridge Springs effectively implemented the recommendations.

²² Information obtained from the following website: <http://www.aca.org>, as of July 19, 2007.

Status of Prior Audit Finding and Recommendation

The following is a summary of the finding and recommendation presented in our audit report for the period July 1, 2002, to July 12, 2005, along with a description of Cambridge Springs' disposition of the recommendation.

Prior Audit Results

Prior Finding I-2 – Certain SAP R/3 role assignments compromised the segregation of duties.

The prior audit found that analysis of role assignments for the two purchasing agents at Cambridge Springs revealed that both agents were assigned the incompatible duties of Purchaser, EB Pro Requisitioner, and EB Pro Receiver. Additionally, the audit disclosed that the business manager, warehouse supervisor, warehouse stock clerk, food service manager and a Clerk Typist II were assigned roles that allowed them to create a purchase requisition, purchase order and receive goods.

We recommended that Cambridge Springs management remove the role map assignments that compromised the controls over procurement and inventory. We also recommended that, until the segregation of duties was re-established, management should institute compensating controls, such as reviewing each purchase initiated by the personnel with incompatible role assignments to ensure that only legitimate purchases were made.

Status:

In June 2005, the Commonwealth established a policy²³ that required all SAP roles to be assigned uniformly to positions in order to ensure adequate segregation of duties. In June 2007, the Commonwealth's Bureau of Integrated Enterprise System reassigned roles to positions instead of employees. Auditors reviewed role assignments for Cambridge Springs' purchasing agents, business manager, warehouse supervisor, warehouse stock clerk, food service manager and a Clerk Typist II and found that these employees did not have the ability to create a purchase order, and receive goods through the role-mapping process. Therefore, Cambridge Springs has complied with our recommendation.

²³ Commonwealth of Pennsylvania, Governor's Office, Management Directive Number 205.37 – Role Assignment, Security, and Internal Control Maintenance.

Audit Report Distribution List

This report was initially distributed to the following:

Commonwealth of Pennsylvania

The Honorable Edward G. Rendell
Governor

The Honorable Robin L. Wiessmann
State Treasurer
Pennsylvania Treasury Department

The Honorable Gibson E. Armstrong
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The Honorable Jeffrey A. Beard
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Senate Appropriations Committee
Senate of Pennsylvania

Mary K. DeLutis
Comptroller
Public Protection and Recreation
Office of the Budget

The Honorable Dwight Evans
Chair
House Appropriations Committee
Pennsylvania House of Representatives

State Correctional Institution at Cambridge Springs
Rhoda Winstead
Superintendent

The Honorable Mario J. Civera Jr.
Republican Chair
House Appropriations Committee
Pennsylvania House of Representatives

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