

# PERFORMANCE AUDIT

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## State Correctional Institution at Muncy Commonwealth of Pennsylvania Department of Corrections

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November 2014



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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**EUGENE A. DePASQUALE**  
**AUDITOR GENERAL**

The Honorable Tom Corbett  
Governor  
Commonwealth of Pennsylvania  
Harrisburg, PA 17120

Dear Governor Corbett:

This report contains the results of a performance audit of the State Correctional Institution at Muncy (SCI Muncy) of the Department of Corrections for the period July 1, 2010, to June 30, 2013. The audit was conducted under authority provided in Section 402 of The Fiscal Code and in accordance with generally accepted government auditing standards.

The report details the audit objectives, scope, methodology, and findings. Our objectives were:

- To determine if SCI Muncy maintained effective controls over the monitoring of contracted medical services and whether those services were provided in compliance with applicable contracts, agreements, laws and regulations or policy.
- To determine if SCI Muncy maintained effective controls over the monitoring of contracted mental health services and whether those services were provided in compliance with applicable contracts, agreements, laws and regulations or policy.

The report contains the following findings:

- SCI Muncy effectively monitored medical services and the services provided under the mental health contract.
- SCI Muncy effectively monitored the contracted mental health services contract.
- SCI Muncy provided mental health services to inmates in accordance with Department of Corrections policy.

- SCI Muncy's corrections officers did not receive their mandated training – recurring.
- SCI Muncy did not ensure state issued property had been properly returned.

We discussed the contents of the report with the management of the institution, and all appropriate comments are reflected in the report. We would like to thank the management and staff of SCI Muncy for the courtesy and professionalism they extended to us during the audit.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke at the end.

Eugene A. DePasquale  
Auditor General

November 6, 2014

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#### Background Information

#### Pennsylvania Department of Corrections

The Pennsylvania General Assembly created the Bureau of Corrections under the authority of the Pennsylvania Department of Justice with the passage of Act 408 of July 29, 1953, P.L. 1428 Section I. In December 1980, responsibility moved from the Pennsylvania Department of Justice to the Office of the General Counsel under the Governor. On December 30, 1984, the Governor signed Act 245 of 1984,<sup>1</sup> elevating the Bureau of Corrections to cabinet level status as the Department of Corrections.

The mission of the Department of Corrections is as follows:

*Our mission is to reduce criminal behavior by providing individualized treatment and education to offenders, resulting in successful community reintegration through accountability and positive change.<sup>2</sup>*

The Department of Corrections is responsible for all adult offenders serving sentences of two or more years. As of August 19, 2014, it operated 26 correctional institutions, 1 motivational boot camp, 1 training academy, and 14 community pre-release centers throughout the Commonwealth of Pennsylvania. In addition to the 14 community pre-release centers, the Department of Corrections also had oversight for 40 contracted facilities, all part of the community corrections program.<sup>3</sup>

#### State Correctional Institution at Muncy

The State Correctional Institution at Muncy, which we refer to as SCI Muncy or the institution in this report, is located in Lycoming County and was originally opened in 1920 as the Muncy Industrial Home, a training school for female offenders between the ages of 16 and 30. SCI Muncy was incorporated into the Bureau of Corrections in 1953. It is the diagnostic and classification center for the state's female inmates. SCI Muncy is a close-security prison that also houses all of the state's female capital case inmates. Ten permanent and two modular inmate housing units are located within the perimeter security fence.

The mission of SCI Muncy is to protect the citizens of our Commonwealth by managing the facility in a safe, secure, and humane manner. This includes offering treatment services at professionally accepted standards

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<sup>1</sup> 71 P.S. § 310.1.

<sup>2</sup> [http://www.portal.state.pa.us/portal/server.pt/community/our\\_mission/20857](http://www.portal.state.pa.us/portal/server.pt/community/our_mission/20857), accessed August 19, 2014.

<sup>3</sup> IBID.

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for inmates to prepare them to return to society as contributing and productive members.

The table below presents unaudited SCI Muncy operating statistics compiled from Department of Corrections' reports for the fiscal years ended June 30, 2010, through June 30, 2013.

|   | 2010                | 2011                | 2012                | 2013                |
|---|---------------------|---------------------|---------------------|---------------------|
| <b>Operating Expenditures</b>                 |                     |                     |                     |                     |
| State   | \$56,175,204        | \$58,065,439        | \$60,225,147        | \$62,752,059        |
| Federal                                       | 107,239             | 196                 | 11,515              | 11,588              |
| Other   | 0                   | 0                   | 637                 | 6,905               |
| <b>Total Operating Expenditures</b>           | <b>\$56,282,443</b> | <b>\$58,065,635</b> | <b>\$60,237,299</b> | <b>\$62,770,552</b> |
| Inmate Population at year end                 | 1,421               | 1,441               | 1,459               | 1,436               |
| Inmate Capacity at year end                   | 1,242               | 1,242               | 1,410 <sup>4</sup>  | 1,410               |
| Percentage of Capacity at year end            | 114%                | 116%                | 103%                | 102%                |
| Average monthly inmate population             | 1,493               | 1,443               | 1,499               | 1,402               |
| Average cost per inmate per year <sup>5</sup> | 37,698              | 40,240              | 40,185              | 40,772              |

Although SCI Muncy increased its inmate capacity in 2012, during the year the institution's average inmate population continued to exceed capacity.

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<sup>4</sup> Starting with reports for September 2011, Department of Corrections instituted a new definition for bed capacity. In 2012, SCI Muncy re-opened three housing units (H, D and K) that can also be attributed to the increase in capacity.

<sup>5</sup> Average cost per inmate was calculated by dividing total operating expenditures by the average monthly inmate population.

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#### **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.

Our performance audit of SCI Muncy had four objectives, each related to contract monitoring and services provided. The specific audit objectives were as follows:

- One: To determine if SCI Muncy maintained effective controls over the monitoring of contracted medical services and whether these services were provided in compliance with applicable contracts, agreements, laws and regulations or policy. (Finding 1)
- Two: To determine if SCI Muncy maintained effective controls over the monitoring of mental health services and whether these services were provided in compliance with applicable contracts, agreements, laws and regulations or policy. (Finding 2 and 3)
- Three: To determine if SCI Muncy's corrections officers received training in accordance with Department policy. (Finding 4)
- Four: To determine if SCI Muncy ensured the proper return of state issued property when employees left employment with the institution. (Finding 5)

The scope of the audit was from July 1, 2010, through June 30, 2013, unless indicated otherwise.

To accomplish our objectives, we obtained and reviewed records and analyzed pertinent policies, procedures, and agreements of the Commonwealth of Pennsylvania, the Department of Corrections, and SCI Muncy. In the course of our audit work, we interviewed various facility management and staff. The audit results section of this report contains more details on the specific inquiries, observations, tests, and analyses for each audit objective.

SCI Muncy management is responsible for establishing and maintaining effective internal controls to provide reasonable assurance that SCI Muncy is in compliance with applicable laws, regulations, contracts, grant

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agreements, and administrative policies and procedures. In conducting our audit, we obtained an understanding of SCI Muncy's internal controls. The controls included information systems controls, as they relate to those requirements, that we considered being significant within the context of our audit objectives. We assessed whether those controls were properly designed and implemented. Any deficiencies in internal control that were identified during the conduct of our audit and determined to be significant within the context of our audit objectives are included in this report.



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#### **Audit Results**

The audit results are organized into two sections, each section is organized as follows:

- Statement of the objective;
- Relevant laws, policies and agreements;
- Audit scope in terms of period covered, types of transactions reviewed, and other parameters that define the limits of our audit;
- Methodologies used to gather sufficient and appropriate evidence to meet the objective;
- Finding(s);
- Response by Department of Corrections, where applicable; and
- Our evaluation of the Department of Corrections' response, where applicable.

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#### **Audit Results for Objective One**

*Contract for  
Medical Services*

#### **The objective**

Objective one was to determine if SCI Muncy maintained effective controls over the monitoring of contracted medical services and whether these services were provided in compliance with applicable contracts, agreements, laws and regulations or policy.

#### **Relevant law, contracts, policies, and procedures**

State correctional institutions must provide basic necessities to inmates incarcerated in their facilities. Among these basic necessities is health care. The Department of Corrections' policy and procedures manual outlines the medical services, such as physical examinations and specialty services that must be provided to every inmate.<sup>6</sup>

Under the authority of the Commonwealth Procurement Code,<sup>7</sup> the Department of General Services (DGS) has issued the *Procurement Handbook*, which provides the policies, procedures, and guidelines for state agencies to use when procuring supplies, services, and construction. Included in the *Procurement Handbook* are the requirements an agency must follow with regard to statewide contracts.<sup>8</sup> This handbook states the following:

A statewide requirements contract is a contract which is entered into by DGS and includes the annual, semi-annual, or quarterly contract requirements for the specified items to meet the requirement of all Commonwealth agencies. Agencies order needed materials or services directly from the contractor. When a statewide requirements contract is established by DGS, agencies are required to order their requirements for the specified items from the contractor(s) who holds the contract.

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<sup>6</sup> Department of Corrections, Policy and Procedures Manual Number 13.2.1, *Access to Health Care*, effective June 28, 2004. Within the procedures manual, section 1 addresses the inmate health care plan and section 3 addresses physical examinations.

<sup>7</sup> 62 Pa.C.S. section 101 *et seq.* Hereafter we refer to this law as the Procurement Code.

<sup>8</sup> See the Department of General Services' Procurement handbook, Part 1, Chapter 9, Statewide Requirements Contracts." We refer to a "statewide requirements contract" as a "statewide contract" throughout this report.

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DGS entered into a contract for inmate medical services at all Department of Corrections institutions. During our audit period, DGS entered into a contract<sup>9</sup> effective from October 31, 2012 and valid from January 1, 2013 through December 31, 2017.<sup>10</sup> During our audit period, from January 1, 2013 through June 30, 2013, the contractor billed the Department of Corrections \$1,122,050.

This contract specified the allowable services as well as the number of hours of services that the contractor would provide. The agreement also specified that the contractor would participate in committee meetings with the Department of Corrections' staff.

The Department established policy and procedures<sup>11</sup> that designated to each institution's corrections health care administrator (CHCA) the responsibility for ensuring that the medical contractor complies with the terms of the contract. Specifically, Department procedures state the following:

The corrections health care administrator shall be responsible for ensuring that the contracted health care provider complies with the contract and verify and approve the hours of service submitted as stipulated in the contract.<sup>12</sup>

In addition, the Department of Corrections' procedures<sup>13</sup> required the contracted medical provider to participate in quality improvement programs at each facility.

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<sup>9</sup> Contract #4400010454 between the Commonwealth of Pennsylvania and Wexford Health Services, Inc. Effective October 3, 2012, Valid January 1, 2013 to December 31, 2017. Please refer to <http://www.emarketplace.state.pa.us/BidContracts.aspx>, accessed May 6, 2014.

<sup>10</sup> On November 15, 2011, the Department notified the provider (Corizon Health, Inc.) Contract #4000005143 between the Commonwealth of Pennsylvania and Corizon Health, Inc that it was terminating the agreement effective December 31, 2012.

<sup>11</sup> Department of Corrections, Policy and Procedures Manual Number 13.1.1, *Management and Administration of Health Care*, effective July 17, 2004. Within the procedures manual, section 3 addresses medical contract monitoring.

<sup>12</sup> Department of Corrections, Policy Number 13.1.1, *Management and Administration of Health Care*, effective July 17, 2004.

<sup>13</sup> Department of Corrections, Procedures Manual Number 13.1.1, *Management and Administration of Health Care*, effective July 17, 2004. Within the procedures manual, section 3 addresses medical contract monitoring. Section 3 refers to Attachment 3-A: Medical Contract Compliance Manual.

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We audited SCI Muncy's controls related to proper receipt and payment of services provided by the medical services provider. In addition, we audited the medical services provided to the inmates at SCI Muncy as well as the training provided by the contractor to its employees.

#### **Scope and methodologies to meet our objective**

We focused our audit on the three year period July 1, 2010 through June 30, 2013.

We reviewed the agreement made between the Department of Corrections and the medical contractor. We focused our review on the sections of the agreement related to the types of medical services, number of hours of service, and committee participation that the contractor was to provide.

We also reviewed Department of Corrections' policies and procedures related to health care services<sup>14</sup> that must be provided to inmates, such as physical exams and specialty services; medical contract monitoring; and the contractor's participation in a quality improvement program.

We interviewed SCI Muncy's CHCA, who was responsible for medical contract monitoring, and the corrections superintendent's assistant, who was responsible for processing inmate grievances relating to medical services.

Further, we reviewed three of six monthly staffing reconciliations since the contract began in January 2013.<sup>15</sup> From those three monthly staffing reconciliations, we tested a total of thirteen contracted employee's hours.

Specifically, we tested the accuracy of the hours listed on the staffing reconciliation by comparing those hours to the hours recorded on the contracted employee's time records which included kronos records and biometrics sheets.<sup>16</sup>

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<sup>14</sup> Commonwealth of PA Department of Corrections Policy and Procedure Manual 13.2.1 Access to Health Care Issue Date May 29, 2004, Effective Date June 28, 2004.

<sup>15</sup> SCI Staffing reconciliations are documents prepared by the contractor that summarize the total hours each contracted medical employee worked during the month and are utilized for billing purposes.

<sup>16</sup> Muncy uses a security system that captures evidence of each person's entry and exit at the secured perimeter of the institution using "biometrics," which identifies humans by a characteristic or trait such as a thumb print.

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We verified if sick call<sup>17</sup> was offered to inmates seven days per week in the Restricted Housing Unit (RHU)<sup>18</sup> and five days per week for the general population.

We obtained the sick call listing for April, May, and June 2013 and January 2014 for both the general population and the RHU.

We reviewed a listing of inmates from 2010 through 2013 and chose 25 inmates to determine if physical examinations were given to those inmates in accordance to policy.<sup>19</sup>

We reviewed copies of the quarterly Medical Audit Committee (MAC) meetings for the time period July 1, 2011, through June 30, 2012, and monthly Quality Improvement (QI) meeting minutes for the time period July 1, 2011, through March 31, 2013.

We verified if management from the medical services contractor participated in meetings with SCI Muncy management as required by both the contract and the Department of Correction's procedures.<sup>20</sup>

We received a listing of the 476 medical grievances filed by inmates at SCI Muncy from July 1, 2010 through June 30, 2013. We reviewed 10 upheld<sup>21</sup> grievances in order to identify any significant issues related to the medical services provided to inmates at the facility or any instances when an inmate received inadequate or improper care.

Finally, we reviewed the most recent executive summary from the Department of Corrections' Bureau of Health Care Services' annual management review audit of SCI Muncy's medical department. The management review was conducted on October 24, 2013 and it noted seven deficiencies regarding the medical staff. We also reviewed the plan of action submitted by SCI Muncy to correct the deficiencies noted.

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<sup>17</sup> Sick call and offering of medical service to inmates requesting medical attention.

<sup>18</sup> Restricted Housing Unit (RHU) – A special housing unit in the facility that provides a safe and secure setting for inmates placed in Disciplinary Custody for up to 90 days per misconduct charge when found guilty of a Class 1 misconduct. The Restricted Housing Unit (RHU) includes Administrative Custody, a separate special non-disciplinary housing providing closer supervision, control and protection for inmates.

<sup>19</sup> Policy 13.2.1 states: Health appraisals must be conducted annually for inmates age 65 and over, biennially for inmates ages 40 to 64, and triennially for inmates age 39 and under.

<sup>20</sup> Department of Corrections, Procedures Manual Number 13.1.1, *Management and Administration of Health Care*, effective July 17, 2004. Within the procedures manual, section 3 addresses medical contract monitoring. Section 3 refers to Attachment 3-A: Medical Contract Compliance Manual.

<sup>21</sup> Upheld grievances are grievances found to be legitimate.

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#### **Finding 1            SCI Muncy effectively monitored contracted medical services.**

Our audit of staffing reconciliations, biometric reports, time records, sick call logs, documentation for physical exams, quarterly MAC meeting minutes and monthly quality improvement minute meetings determined that SCI Muncy was in compliance with Department of Corrections, Policy and Procedures Manual Number 13.1.1.<sup>22</sup>

We determined that SCI Muncy had procedures in place to monitor the medical services received by inmates and to ensure that billings from the contractor were accurate. SCI Muncy's CHCA effectively monitored the medical contract. The administrator verified the accuracy of the hours of service provided by the contracted employees by ensuring the hours recorded on the monthly staffing reconciliations, which were prepared by the contractor, matched the hours worked on the biometric reports provided by SCI Muncy. The administrator signed the staffing reconciliations to show approval and forwarded the documents back to the contractor for payment processing.

Furthermore, we found that the hours recorded on the staffing reconciliations of all of the tested contracted employees matched the hours listed on the Kronos records, which list the days and times the contracted employees clocked in and out of SCI Muncy's medical department. Additionally, the hours also matched the biometric time records.

We determined that sick call was offered for inmates in the general populations and in the RHU in accordance with policy. Specifically, we reviewed sick call logs and determined that sick call was offered to inmates in the general population five days per week and was offered to inmates in the RHU seven days per week.

We reviewed the physical examination records of 25 inmates and we determined all inmates were given physical examinations in compliance with policy. We found that SCI Muncy's medical department staff tracked each inmate's physical examinations using a computer system application known as the Ptrax system that tracks services provided to inmates.

Our review included the records of ten inmates who were 65 years of age and over, ten inmates who were between the ages of 40 and 64 years of

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<sup>22</sup> Department of Corrections, Policy and Procedures Manual Number 13.1.1 Management and Administration of Health Care Procedures Manual Section 3 - Medical Contract Monitoring Attachment 3-A, Revised 11/2009.

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age and five inmates 39 years of age or younger. Inmates 65 years of age and over are required to receive a physical annually; inmates between 40 and 64 years of age are required to receive a physical every two years; and inmates 39 years of age or younger are required to receive a physical every three years.

SCI Muncy monitored to ensure compliance with the contract and Department of Corrections' procedures<sup>23</sup> related to medical contractor participation in meetings. We determined that members of the contractor's staff met with SCI Muncy's CHCA and with other SCI Muncy management, such as the superintendent and registered nurse supervisors, during quarterly MAC meetings and monthly QI meetings to discuss the operations of the facility's medical department and any problems and/or issues related to the medical services provided by the contractor's staff.

Our review of the ten upheld medical grievances found no significant issues that affected the health services and well-being of the inmates at SCI Muncy. The grievances we reviewed included, but were not limited to, need for special stockings, dental care, lack of shower privilege, headache complaints and eyeglasses. In all cases reviewed, the inmates' grievances were reviewed and responded to appropriately by SCI Muncy.

Finally, the Department of Corrections' Bureau of Health Care Services conducted an annual management review audit of SCI Muncy's medical department. The audit is conducted to determine whether the Department and contracted medical staff are following medical standards established by the Department of Corrections. This annual audit provides the institution's CHCA with an additional tool to monitor contracted medical services being provided. The deficiencies found included the following:

- the length of time to receive adaptive devices was excessive;
- the vendor utilization review approval process for consultations exceeded seven working days;
- tonometry (eye) examinations were not completed every two years for inmates over the age of 40;
- the Medical Records Department had a backlog of loose filing;
- outpatient and infirmary verbal orders were not being signed, dated, and timed by a physician within 72 hours; and

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<sup>23</sup>Department of Corrections 13.1.1, Management and Administration of Health Care Procedures Manual Section 3 - Medical Contract Monitoring Attachment 3-A, Revised 11/2009.

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- the procedure for documenting mistaken entries was not always followed.

A plan of action was prepared by both the CHCA and the contractor. The plan was submitted and accepted by the Bureau of Health Care Services. The plan of action addressed each deficiency and we found during our audit that SCI Muncy was making progress on the actions outlined in the plan.



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#### **Audit Results for Objective Two**

*Contract for  
Mental Health  
Services*

#### **The objective**

Objective two of our performance audit was to determine if SCI Muncy maintained effective controls over the monitoring of mental health services and whether these services were provided in compliance with applicable contracts, agreements, laws and regulations or policy

#### **Relevant law, policies, and contract**

The Department of Corrections has issued a policy statement to ensure all inmates have access to health care including mental health services.<sup>24</sup>

The Department of Corrections entered into a contract with a mental health contractor<sup>25</sup> to provide services to inmates under a department-wide contract<sup>26</sup> effective from January 1, 2009 to August 31, 2013. During our audit, the contract was extended through December 1, 2013.

During our audit period January 1, 2009 to June 30, 2013, SCI Muncy paid approximately \$8,394,779.36 for these contracted mental health services.

The Department's policy and procedures<sup>27</sup> that we cite for objective one are also applicable for this objective. The policy designates each institution's corrections health care administrator (CHCA) the responsibility for ensuring that the medical contractor complies with the terms of the contract. Specifically, Department procedures state the following:

The corrections health care administrator shall be responsible for ensuring that the contracted health care provider complies with the contract and verify and approve the

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<sup>24</sup> Department of Corrections, Policy Number 13.8.1, *Access to Mental Health Care*, effective June 14, 2004.

<sup>25</sup> Contract #4000005143 12956 between the Commonwealth of Pennsylvania and MHM Health Services, Inc. effective January 1, 2009.

<sup>26</sup> See the Department of General Services' Procurement handbook, Part 1, Chapter 9, Statewide Requirements Contracts." We refer to a "statewide requirements contract" as a "statewide contract" through this report.

<sup>27</sup> Department of Corrections, Policy and Procedures Manual Number 13.1.1, *Management and Administration of Health Care*, effective July 17, 2004. Within the procedures manual, section 3 addresses medical contract monitoring.

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hours of service submitted as stipulated in the contract.<sup>28</sup>

In addition, the Department of Corrections' procedures<sup>29</sup> required the contracted medical provider to participate in quality improvement programs at each facility.

This contract specified the allowable services as well as the number of hours of services that the contractor will provide to the correctional institutions, including SCI Muncy.

#### **Scope and methodologies to meet our objective**

We focused our audit on the three year period July 1, 2010 through June 30, 2013.

We obtained the Department of Corrections' statewide contract for mental health services.

We reviewed policies that outline requirements pertaining to mental health contract monitoring.<sup>30</sup>

We interviewed SCI Muncy's CHCA, who is responsible for monitoring the mental health contract.

We selected eight monthly invoices from July 1, 2010, through June 30, 2013, for a detailed review of charges. The months we selected were as follows: July and December 2010, July and December 2011, July and December 2012, and April and June 2013.

Specifically, for each selected month, we obtained copies of the time detail report,<sup>31</sup> monthly summary detail report,<sup>32</sup> biometric report,<sup>33</sup> approval e-mail,<sup>34</sup> and monthly invoices.<sup>35</sup>

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<sup>28</sup> Department of Corrections, Policy Number 13.1.1, *Management and Administration of Health Care*, effective July 17, 2004.

<sup>29</sup> Department of Corrections, Procedures Manual Number 13.1.1, *Management and Administration of Health Care*, effective July 17, 2004. Within the procedures manual, section 3 addresses medical contract monitoring. Section 3 refers to Attachment 3-A: Medical Contract Compliance Manual.

<sup>30</sup> Department of Corrections Policy Number 13.1.1, *Management and Administration of Health Care*, effective July 17, 2004.

<sup>31</sup> Time detail report records the employee's time in and time out through the kronos system which is an automated time tracking system. Upon entrance into the institution, the contract employee telephones the central office of MHM and the system records the starting time. At the end of the day, the employee once again telephones the office to record the time of exit.

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From each selected time detail report, we chose five contracted employees for a total of 40 contracted employees and we tested the accuracy of the hours listed on the summary detail report by comparing those hours to the hours recorded on the contracted employee's time detail report and biometrics sheets. We then compared the hours listed on the Summary time detail report and the hours approved by the CHCA to the invoice submitted to the Department of Corrections by the vendor.

We also reviewed Department of Corrections' policies and procedures that were established to ensure that all inmates have access to mental health care services, such as psychiatric evaluations and treatment offered to inmates.<sup>36</sup>

To determine if services were provided in accordance with policy, we requested a listing of inmates, who after receiving a mental health assessment, were placed on the Stability C and Stability D Roster.<sup>37</sup> We also requested a listing of inmates who were housed in the following areas: RHU<sup>38</sup> (for inmates on both the Stability C and Stability D Rosters), Psychological Observation Cells<sup>39</sup> (POC), and Special Needs Unit<sup>40</sup> (SNU). Additionally we obtained a listing of inmates who were placed on a Z coded listing<sup>41</sup>.

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<sup>32</sup> A listing created through the Kronos system every month which list the name of each contracted employee, the location where the employee worked, the employees title, hours worked, and the hours approved by the Correctional Health Care Administrator.

<sup>33</sup> Muncy uses a security system that captures evidence of each person's entry and exit at the secured perimeter of the institution using "biometrics," which identifies humans by a characteristic or trait such as a thumb print.

<sup>34</sup> An email sent to the contractor by the Corrections Health Care Administrator (CHCA) which listed the total number of hours worked by the contractor's employees which were approved by the CHCA.

<sup>35</sup> Invoices submitted by the contractor to the Department of Corrections for services rendered.

<sup>36</sup> Department of Corrections Policy and Procedure Manual Number 13.8.1, *Access to Mental Health Care*, effective June 14, 2004.

<sup>37</sup> Inmates diagnosed with insomnia, adjustment difficulty and attention deficit hyperactivity disorder (ADHD) are listed the C Roster. Inmates suffering from serious mental disorders, psychosis, schizophrenia, Bi Polar, Mood disorder and major depression are placed on the D Roster.

<sup>38</sup> Restricted Housing Unit an area or group of cells housing inmates assigned to disciplinary or administrative custody status pursuant to Department policy.

<sup>39</sup> Psychological Observation Cells (POC) cells provide a means of retraining the inmate, if necessary, and allow for constant supervision of the inmate to be maintained in order to treat the inmate.

<sup>40</sup> Special Needs Unit (SNU) includes inmates diagnosed as mentally ill, emotionally unstable, mentally retarded, and physically or developmentally challenged.

<sup>41</sup> Z coded inmates suffer from a serious mental illness, who are having severe difficulty adjusting to institutional life, and whose cases require closer, regular monitoring by the multi-disciplinary Psychiatric Review Team. Criteria includes dangerous to self, dangerous to others, self-mutilative, unable to care for self and or active on the PRT roster. These inmates are required to be single-celled.

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We selected a total of 35 inmates, five inmates from each of the following rosters:

- Stability C;
- Stability D;
- C inmates in RHU;
- D inmates in RHU;
- POC;
- SNU; and
- Z coded listing.

For those inmates we selected, we obtained the following documentation:

- DC-560 forms or Inmate Cumulative Adjustment Record (ICAR) notes which were completed for inmates in the RHU who were on the C & D Roster; and
- Individual Treatment Plans and/or ICAR notes for the following inmates:
  - C and D Roster in the General Housing Units;
  - admitted to POC;
  - admitted to the SNU; and
  - Justification of Z coding classification.

## Finding 2

### **SCI Muncy effectively monitored the contracted mental health services contract.**

Our audit of summary time detail reports, biometric records, confirmation e-mails along with monthly invoices found that SCI Muncy was in compliance with Department of Corrections, Policy and Procedures Manual Number 13.1.1.<sup>42</sup>

SCI Muncy had procedures in place to monitor the mental health services received by inmates and also ensure that billings from the contractor were accurate.

We found that SCI Muncy's CHCA effectively monitored the hours provided by the mental health contractor. The administrator verified the accuracy of the hours of service provided by the contracted employees by ensuring the hours recorded on summary time detail reports that were

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<sup>42</sup> Department of Corrections, Policy and Procedures Manual Number 13.1.1 Management and Administration of Health Care Procedures Manual Section 3 - Medical Contract Monitoring, Attachment 3-A, Revised 11/2009.

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prepared monthly by the contractor, matched the hours listed on the daily time detail report and the biometric time records provided by SCI Muncy.

The administrator sent an email to the contractor confirming the hours worked by the contractor's staff every month. The contractor then attached this email to the monthly invoice sent to the Department of Corrections for payment.

Furthermore, we found that the hours recorded on the summary time detail report of all forty contracted employees matched the hours listed on their time detail report. This report is a Kronos record which listed the days and times the contracted employees clocked in and out of SCI Muncy. Additionally, the hours also matched the biometric time records.

We also determined that the contractor provided the staffing hours as stipulated in the contract between the contractor and the Department of Corrections.

### **Finding 3**

#### **SCI Muncy provided mental health services to inmates in accordance with Department of Corrections policy.**

Our audit of DC-560 forms, Inmate Cumulative Adjustment Records, (ICAR) notes, and individual treatment plans, found that inmates on the mental health roster received the proper psychological and psychiatric services in accordance with Department policy 13.8.1.<sup>43</sup> We obtained documentation that services were rendered to inmates and filed in their inmate records.

We found inmates in the RHU on the C roster were seen by psychology staff every month. Those inmates in the RHU on the D roster were seen every seven days by the psychology staff. C Roster inmates were seen by the psychiatrist every 90 days and inmates, on the D roster were seen by the psychiatrist every 30 days as required. All tested inmates were seen daily while in the POC. The special need unit inmates had an individual treatment plan completed and or updated within 14 days of admission and inmates Z coded were properly placed in a single cell.

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<sup>43</sup> Department of Corrections policy 13.8.1 *Access to Mental Health Care*, effective June 14, 2004.

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#### **Audit Results for Objective Three**

#### *Staff Training*

#### **The Objective**

Objective three was to determine if SCI Muncy's corrections officers received training in accordance with Department policy.

#### **Relevant policies**

The Department of Corrections has developed minimum training criteria all institutions to follow—Department of Correction policy 5.1.1 Staff and Training Procedure Manual.

#### **Scope and methodology to meet our objective**

We focused our training analysis on the three year audit period July 1, 2010 through June 30, 2013.

We obtained and reviewed Department of Corrections' Policy 5.1.1, Staff and Training Procedural Manual.

We interviewed SCI Muncy's training coordinator who was hired in January 2014.

We selected a sample of 22 corrections officers and requested a listing of their training. We selected 15 corrections officers to ascertain if training was received for the 2012-13 fiscal year, four corrections officers for the 2011-12 fiscal year and three officers for the 2010-11 fiscal year.

We selected eight computer based and eight in-service annually mandated training courses for detailed testing.

We obtained sign in sheets for three in-service training courses and selected 5 corrections officers for each of the three courses (15 total) to determine if corrections officers signed in for the course.

We analyzed SCI Muncy's quarterly training reports for the fiscal years 2012-13, 2011-12, and 2010-11.

We reviewed the Department of Corrections Training Academy audit report dated August 2013.

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#### **Finding 4**      **SCI Muncy’s corrections officers did not receive their mandated training - recurring.**

Our prior two audits and our current audit of employee training records found that corrections officers at SCI Muncy did not meet their training requirements (see Prior Finding 1, page 28). According to Section 2 of the Department of Corrections training policy,<sup>44</sup> each corrections officer must receive the minimum training hours and course content specified for his/her job classification and duties.

Our review of computer based and in-service training for 22 correction officers showed that SCI Muncy’s corrections officers did not receive all the mandated training. The following chart shows the course that was required to be taken annually, the number of the 22 corrections officers who took the course and those who did not take the course including the related percentages.

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<sup>44</sup> Commonwealth of Pennsylvania, Department of Corrections, Policy Number 5.1.1, “ Staff Development and Training Procedures Manual,” effective November 20, 2012.

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| <b>Mandatory Courses Not Completed<br/>July 1, 2010 through June 30, 2013</b> |  |  |
|---|--|--|
| <b>Computer Based Courses</b>   |  |  |
| <b>Mandatory Courses to be taken annually</b>                                 | <b>Number of officers who did <u>not</u> take the course</b> | <b>Percentage of officers who did <u>not</u> take the course</b> |
| Bomb Threat and Mail Handling   | 22 of 22   | 100%   |
| Control 2 Way Radios  | 22 of 22   | 100%   |
| Fire Safety   | 11 of 22   | 50%  |
| Inmate Accountability   | 22 of 22   | 100%   |
| Key Control   | 22 of 22   | 100%   |
| Right to Know   | 22 of 22   | 100%   |
| Security Awareness and Acceptable Use   | 22 of 22   | 100%   |
| Tool control  | 22 of 22   | 100%   |

| <b>In-service Training Courses</b>            |  |  |
|---|--|--|
| <b>Mandatory Courses to be taken annually</b> | <b>Number of officers who did <u>not</u> take the course</b> | <b>Percentage of officers who did <u>not</u> take the course</b> |
| Incident Command System                       | 5 of 22  | 23%  |
| Basic First Aid                               | 10 of 22   | 45%  |
| CPR   | 10 of 22   | 45%  |
| Suicide Prevention and Intervention           | 6 of 22  | 27%  |
| Defensive Tactics and Use of Force            | 2 of 22  | 9%   |
| Fire Arms Training and Use of Force           | 4 of 22  | 18%  |
| Tactical Resolution                           | 2 of 22  | 9%   |
| Transportation of Inmates                     | 4 of 22  | 18%  |

Our audit of SCI Muncy's training also included a review of the Auditor General's August 2013 audit of the Department of Corrections Training



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Academy (Training Academy). The audit report cited SCI Muncy for not meeting the Department's required 90 percent completion rate for eight of the 27 annually mandated courses for all SCI Muncy employees.

The Department's Training Academy is responsible for ensuring Department employee training requirements are being met. The Training Academy audits the quarterly training reports prepared by the training coordinator of the individual correctional institutions on an annual basis. Each correctional institution's fourth quarter or June training report contains a summary of training completed by employees for the entire fiscal year. SCI Muncy's fourth quarter training reports for the same training courses noted in the above chart for the fiscal year July 1, 2012 to June 30, 2013 showed that SCI Muncy did not meet the 90 percent training goal for any of the computer based courses. In addition, the report states that SCI Muncy did not meet the 90 percent training goal for the following in-service training: basic first aid, CPR, and tactical resolution. The quarterly reports did show SCI Muncy did meet the 90 percent goal for the other five in-service training courses.

SCI Muncy could not provide us with any additional documentation to evidence that computer based training was completed by corrections officers but not reflected in its training reports. In addition, SCI Muncy could not provide us with documentation to support how their fourth quarter training reports were generated. Therefore, we could not determine if the data contained on the quarterly reports was accurate, and/or if computer based training was completed but not posted to corrections officer training records.

We concluded that during the audit period SCI Muncy did not comply with its standard that required 90 percent participation rate in each mandated training course. In August 2013, the Training Academy/Department raised its acceptable rate for completing mandated training from 90 percent to 100 percent for staff unless staff is unavailable due to long term absences.

According to SCI Muncy, starting in the fiscal year 2013-14, classroom and computer-based training is being recorded in a new computer based system.

SCI Muncy's training officer informed us in July of 2014 that he recently established new methods to help ensure officers receive training. At the time of the audit, he was in the process of developing a new training system which will record training, help reschedule missed classes, create

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yearly plans and find ways to help ensure training courses are more accessible for officers. Additionally, he will notify the officers' supervisor of all training courses, dates and times.

An institution's workforce training is essential to help ensure the safety of the institution's inmates, employees, and visitors, as well as to safeguard the institution's assets. The lack of training could also jeopardize the Department's mission "To provide quality staff development, training, and support services for its stakeholders."

#### **Recommendation for Finding 4**

1. SCI Muncy management should establish internal controls to ensure that all corrections officers receive mandated training in accordance with Department of Correction's training policy.

#### **Management Response**

*SCI Muncy management agrees with Finding 4 and has implemented the following procedures.*

*Note: This was a finding in a prior audit and SCI Muncy did take appropriate steps to resolve the issue. Corrections officer training did improve since the prior audit however, for various reasons, record keeping was inadequate and did not indicate full compliance with the department's training policy. Completion percentages were higher than reported but could not be verified with the documentation available.*

#### **TRAINING COORDINATOR RESPONSIBILITIES**

*Since reporting to SCI-Muncy in January 2014 the following methods and practices have been implemented:*

1. *The enterprise-wide LSO is being used to schedule, track and record training.*
2. *Corrections Officer training schedules are sent to Shift Commanders. Shift Commanders are responsible for ensuring all Officers are signed-up for training.*
3. *All training is scheduled as In-Service classroom training, with the exception of web-based courses mandated by the Office of Administration (OA). The Training Academy has provided the option of using classroom and/or web-based training options, SCI-Muncy has decided to use only the classroom training option.*
4. *Training Coordinator records completion of training in LSO and emails Shift Commanders the names of those who did not attend.*
5. *Hard copy sign-in sheets are maintained for 1 year in a single binder for easy access and review.*
6. *Created a long range training matrix for scheduling mandatory*

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*training.*

- 7. Implemented a standard request form for Officers to use to request changes to training dates. Previously this was cumbersome and confusing to track. Now changes must be approved and acknowledged by Shift Commander and Training Coordinator.*
- 8. OA web-based training is tracked and reported using the LSO. Training Coordinator provides reports as required at weekly Admin Staff meetings.*

#### **Auditor's Conclusion**

We are pleased that SCI Muncy's management agreed with our recommendations and that management has already taken action to implement them. During our next audit, we will evaluate whether the recommendations have been implemented.

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#### **Audit Results for Objective Four**

#### *Uniform Security*

#### **The Objective**

Objective four was to determine if SCI Muncy ensured the proper return of state issued property when employees left employment with the institution.

#### **Relevant policies**

The Department of Corrections has developed criteria regarding the return of state issued property—Department of Correction policy 4.1.1 Human Resource and Labor Relations Procedure Manual and Policy 6.2.4 Uniform Regulations Procedure Manual.

In accordance with Department policy 6.2.4, “Uniform Regulations,” Section 1, Subsection A.,

When the staff member is leaving service with the Department, (retirement, resignation or dismissal) he/she must properly account for and return all items issued by the Department, or be billed accordingly.<sup>45</sup>

#### **Scope and methodology to meet our objective**

We focused our audit on the period of July 1, 2010, through June 30, 2013.

We obtained and reviewed Department of Corrections’ policy 4.1.1, Human Resource and Labor Relations Procedure Manual and Policy 6.2.4 Uniform Regulations Procedure Manual.

We interviewed SCI Muncy’s Major, Warehouse Supervisor, Human Resources supervisor and Business Manager.

We requested the asset return form for 15 of 59 staff members who separated from the Department from July 1, 2010 through June 30, 2013.

We obtained Pennsylvania Office of Administration Records Retention and Disposition Schedule by Bureau policy.

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<sup>45</sup> Department of Corrections Policy 4.1.1, Human Resources and Labor Relations Procedures Manual Section 56—Unreturned Commonwealth Property/Uniform s at Time of Separation.

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#### **Finding 5      SCI Muncy did not ensure state-issued property had been properly returned.**

Our audit found that SCI Muncy failed to properly document the return of state issued property when employees left Department employment. As a result, SCI Muncy could not provide adequate proof that exiting employees properly returned state-issued property. As a result, the security risk associated with abuse of the unreturned items was increased.

During the audit period July 1, 2010, through June 30, 2013, 59 corrections officers left employment at SCI Muncy. We were told that SCI Muncy uses a uniform checklist when employee uniform items such as shirts, sweaters, trousers, jackets, hats, gloves, belts, etc. are returned by the employee at the warehouse. We selected a sample of 15 of the 59 employees, in order to review the uniform checklists and signatures indicating that all state-issued property had been properly returned. We were subsequently informed by the business manager that all of the uniform checklists had been destroyed after the items were collected from the employees.

In addition, we were also informed by the human resource director that there was no checklist and no signatures were required for exiting employees in regards to employee picture IDs and Department badges.

According to SCI Muncy, those items were also destroyed after employees left employment and SCI Muncy could not supply us with any documentation to prove those items had been returned.

Department of Corrections policy 4.1.1<sup>46</sup> requires in part that upon employee separation, the employee's supervisor inform the Business Manager and the facility's Human Resource Officer, with an itemized list, of any Commonwealth property not returned by the separating employee to ensure that the employee's leave payout and retirement are placed on hold.

Pennsylvania's Office of Administration Records Retention and Disposition Schedule by Bureau policy did not specifically address how long the itemized listing of state property should have been kept.

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<sup>46</sup> Human Resources and Labor Relations Procedures Manual Section 56- Unreturned Commonwealth Property/Uniforms at Time of Separation.

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SCI Muncy's business officer told us when there is nothing specific in the retention policy, Muncy usually follows the financial and fiscal records retention. Since the storeroom falls under the business office the retention time should have been four years or until audited.

According to SCI Muncy, all 59 exiting employees, except for one, returned their property. For the one employee, SCI Muncy management informed us they were not sure if any money had been withheld from his retirement because his personnel files were sent to central office.

Because documentation had not been maintained, we could not determine whether SCI Muncy complied with policy to ensure all issued Commonwealth property had been properly returned and if leave payouts and retirements of other employees should have been placed on hold.

Serious security risks could occur when state-issued property such as correctional officer uniforms, picture IDs and Department of Correction badges are not returned by exiting employees.

#### **Recommendation for Finding 5**

2. SCI Muncy should adequately document compliance with Department of Corrections' policies. As part of this process, SCI Muncy should maintain:
  - Checklists, for four years or until audited, that evidence all state issued property items such as employee picture IDs and Department badges were returned.
  - Records, for four years or until audited, that evidence employee leave payouts and retirement payments were placed on hold until state issued property items were returned.

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#### Management Response

*SCI Muncy management agrees with Finding 5 and has implemented the following procedures.*

#### ***HUMAN RESOURCES OFFICE PROCEDURES***

*The Human Resources Office at SCI Muncy will provide notification of a uniform staff resignation, retirement or termination to warehouse staff. The HR office will e-mail the Warehouse Supervisor of the separation date. The employee's direct supervisor will also be notified of the separation date to ensure the collection process for state issued items is followed. We will follow up with Warehouse Supervisor to ensure the uniforms have been returned.*

#### ***WAREHOUSE PROCEDURES***

*Upon notification of new employee, promotion, reassignment or transfer in, warehouse staff will create an Employee Uniform Issue Log. For transfers, warehouse staff will contact the sending institution for the employees Uniform Log from that facility. The Uniform Log will include the employee's name and date of hire. The items issued will be entered on the log based on the items issued by the DOC Training Academy warehouse as listed in the DOC policy 6.2.4, Uniform Regulations, Section 1. These Uniform Logs will be secured in binders for active employees in the warehouse.*

*The Uniform log will be utilized to log any additional items or exchanges for the employee. Upon termination of employment or classification change, warehouse staff will refer to the employee's Uniform Log to ensure all issued items are returned by the employee. If the employee does not have all items issued, warehouse staff will notify the employee's supervisor. The supervisor will follow the procedures outlined in DOC policy 4.1.1, Human Resources and Labor Relations, Section 56.*

*When the employee returns all issued items or the Commonwealth is reimbursed for the missing items, warehouse staff will mark the Employee Uniform Log accordingly and remove the log from the active employee file. The Uniform Log will then be placed in a binder for inactive employees and secured in the warehouse. The log will be maintained for a minimum of four (4) years or until the institution has undergone an audit by the Department of Auditor General for the time period affected.*

#### Auditor's Conclusion

We are pleased that SCI Muncy's management agreed with our recommendations and that management has already taken action to implement them. During our next audit, we will evaluate whether the recommendations have been implemented.

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#### **Status of Prior Audit Report**

The prior audit report of SCI Muncy covered the period July 1, 2006, through November 18, 2009, and contained eight findings. However, only three of the findings (1, 2 and 6) contained recommendations. A summary of these three findings, their accompanying recommendations, and the status of SCI Muncy's implementation of the recommendations are presented below.

To determine the status of the implementation of the recommendations made during the prior audit, we held discussions with appropriate institution personnel and performed tests as part of, or in conjunction with, the current audit.

#### **Prior Finding 1    SCI Muncy management again failed to ensure that corrections officers received mandated training. (Not Resolved)**

Our prior audit noted that 31 percent of corrections officers tested did not obtain the mandated computer-based training. We recommended the training coordinator and shift commanders ensure that corrections officers receive the mandated computer based training.

In response to our recommendations, The Department of Corrections agreed with the finding and stated that:

SCI Muncy management will implement the following procedure to resolve this finding; Shift commanders will assign each Lieutenant on their respective shift, a specific list of Corrections Officers. Each lieutenant will be responsible for scheduling a date and time for their assigned Corrections Officers to complete their required CBT courses. Each Lieutenant will provide appropriate follow up to ensure CBT courses were completed by the end of the training year. Each Lieutenant will ensure completed courses are reported to the Training Coordinator for tracking purposes. Shift Commanders will provide oversight through reviews of the tracking sheet.



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#### Status:

Our current audit showed that SCI Muncy did not comply with our prior audit's recommendations. See Objective 3—Staff Training.

#### **Prior Finding 2** **SCI Muncy did not properly assign priority code numbers to work orders in accordance with the Department of Corrections' policy. (Resolved)**

Our prior audit reported that SCI Muncy's maintenance department did not assign a priority code to 54 of the 77 sampled work orders.

According to Department policy, there are four specific priority codes that can be assigned to each work order as follows:

1. Emergency- used for security repairs-work needs to be completed immediately.
2. Immediate- used for health and safety repairs- work that needs to be addressed immediately.
3. Urgent- used for repairs that need to be addressed the next scheduled work day.
4. Routine-used for general repairs and preventive maintenance.

We recommended that SCI Muncy management enforce existing policy to ensure work orders include priority codes as required.

In response to our recommendations, Department of Corrections stated that they agreed with this finding and recommendation. SCI Muncy's management started to ensure that work orders include priority codes so that the work orders are done in the order of importance.

#### Status:

Our current audit showed that SCI Muncy management has complied with our recommendation. The maintenance department has been assigning priority codes to each individual work order. The following table shows the calendar year, the work order priority code used, and the number and total number of work orders assigned to that priority:

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|                    | Emergency | Immediate | Urgent | Routine |
|--------------------|-----------|-----------|--------|---------|
| 2010               | 22        | 4,702     | 30     | 3,779   |
| 2011               | 36        | 2,820     | 9      | 5,156   |
| 2012               | 14        | 4,444     | 64     | 3,775   |
| 2013               | 4         | 3,525     | 5      | 4,172   |
| 2014 <sup>47</sup> | 3         | 549       | 0      | 641     |
| Total              | 79        | 16,040    | 108    | 17,523  |

As a result of the actions taken by SCI Muncy management, this finding has been resolved.

#### **Prior Finding 6 SCI Muncy did not reconcile monthly automotive fleet fuel usage. (Not Resolved)**

Our prior audit reported that for the month of June 2008 the pumping station meter dispensed 54 more gallons of gas than reported on the vehicle automotive reports. We recommended that SCI Muncy management ensure that monthly automotive activity report gas receipts are reconciled to the amount of gasoline dispensed from the pumping station and that operators of the pumping station and fleet vehicles complete and record gasoline receipts in compliance with Department policy.

The Department agreed with the finding and recommendation. SCI Muncy is reviewing pumping station procedures with all staff to ensure that the monthly automotive activity report gasoline receipts are reconciled to the amount of gasoline dispensed.

#### **Status:**

Our current audit showed that SCI Muncy management did not comply with our prior recommendations to ensure that monthly automotive activity report gas receipts were reconciled to the amount of gasoline dispensed from the pumping station and that the operators of the pumping station and fleet vehicles complete and record gasoline receipts properly.

Our discussions with Muncy personnel and our review of monthly automotive reports and fuel and oil receipts for the month of January 2014 disclosed the following:

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<sup>47</sup> As of March 13, 2014.

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- Although beginning and ending meter readings are recorded on each individual fuel and oil receipt, SCI Muncy did not reconcile these receipts to a control log. For example, SCI Muncy did not maintain a monthly log indicating beginning, ending, and total gallons of gas used. Therefore, SCI Muncy did not have a mechanism in place to reconcile the total gallons of gas dispensed from the pumping station.
- Automotive reports were not completed properly. For example our review of January 2014's monthly automotive reports showed: starting and ending mileage, and daily total miles were not always recorded, and the total gallons of fuel used on the monthly automotive report was not summarized.

In addition, fuel recorded on fuel and oil receipts dated in December were tallied and included with January's fuel and oil receipts. Gallons of gas recorded on fuel and oil receipts were recorded inaccurately to the automotive reports. For example, one of January's fuel and oil receipts listed 16 gallons, however 13 gallons were recorded on the automotive report; on another fuel and oil receipt five gallons were recorded, yet 12 gallons were recorded on the automotive report. Specifically, our review found for the month of January 2014 there were 25 automotive reports; 19 had fuel receipts recorded to them, six did not have any fuel receipts recorded.

In addition, for all 19 automotive receipts where fuel was recorded, none of the gallons of gas recorded from the fuel receipts matched the total gallons of gas recorded to any of those 19 automotive reports.

Adequate internal controls over the monitoring of gas used would require that gas recorded on fuel and oil receipts be recorded on the monthly automotive reports and that the total gallons of gas recorded on all monthly automotive reports be reconciled to a control log each month that shows the total gallons of gas used during a given month by subtracting the ending monthly meter reading from the beginning monthly meter reading.

Without adequate controls over the dispensing of gas from the pumping station and the proper completion, approval, and reconciliation of automotive reports, the risk is increased that gas purchased is not used for its intended purpose.

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SCI Muncy management is responsible to ensure that all automotive reports are properly reviewed, approved and reconciled, and that all gas purchased is properly controlled and used for business purposes.

We will review SCI Muncy's compliance with our recommendations in our next audit.

#### **Management Response**

*SCI Muncy management agrees with Prior Finding 6 and has implemented the following procedures.*

#### ***Maintenance Department Procedures***

*SCI Muncy Automotive fleet fuels usage tracking is assigned to Corrections Utility Supervisor (CUS) Mark Stroble. Mr. Stroble is responsible for ordering and tracking Automotive Gas and Diesel fuels stored and dispensed at the SCI Muncy Automotive fuels pad. Beginning July 1, 2014, SCI Muncy initiated the use of a Monthly Fuels Usage Tracking form. This monthly form is maintained on the institution computer H drive and is readily available to authorized departments for monitoring. This fuels usage report monitors the pump monthly start and finish readings, daily dispensing as well as end of week pump readings. Each time fuel is dispensed a form DC-175A Fuel and Oil Receipt is completed and signed by the employee receiving the fuel, SCI Muncy management then collects these receipts from the front Gatehouse and records the daily totals against a weekly pump meter reading. DC-175A forms are archived and kept in the maintenance office for reference.*

#### **Auditor's Conclusion**

We are pleased that SCI Muncy's management agreed with our recommendations and that management has already taken action to implement them. During our next audit, we will evaluate whether the recommendations have been implemented.

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