

Commonwealth of Pennsylvania
Department of Corrections
State Correctional Institution at Forest
July 1, 2006, to July 31, 2008
Performance Audit



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November 13, 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 Forest of the Department of Corrections from July 1, 2006, to July 31, 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 Forest did not utilize a 28-bed dormitory since the institution opened in September 2004. The audit also disclosed that Forest and the Department of Corrections did not correct the construction deficiency that caused the excessive water leaks discussed in the preceding audit report. Finally, the audit revealed that Forest still did not provide all mandated training to members of its Fire Emergency Response Team, again as reported in the preceding audit. We discussed the contents of the report with the management 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 Forest 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.

The mission of the Department is to protect the public by confining persons committed to its custody in safe and secure facilities, as well as to provide opportunities for inmates to acquire the skills and values necessary to become productive, law-abiding citizens.²

The Department is responsible for all adult offenders serving state sentences of two years or more. As of July 2008, it operated 26 correctional institutions, 1 motivational boot camp, 1 training academy, and 13 community corrections centers throughout the Commonwealth of Pennsylvania.³

State Correctional Institution at Forest

The State Correctional Institution at Forest opened on September 29, 2004, as a maximum-security prison for adult male offenders.

Located in Marienville, Forest County, the facility is situated on approximately 202 acres of land with 68 acres inside a double 14 foot tall fence topped with razor wire. The facility has ten housing units, an administration building, a facilities management complex, and separate buildings for health services, dietary services, maintenance shops, a chapel, learning resources, and inmate activities/recreation.

¹ 71 P.S. § 310.1.

² http://www.cor.state.pa.us/portal/lib/portal/overview_updated_july_2008.pdf View Date: August 14, 2008.

³ Ibid.

Background Information

The following schedule presents select unaudited Forest operating statistics compiled by the Department for the years ended June 30, 2007, and 2008:

	2007	2008 ⁴
Operating expenditures (rounded in thousands) ⁵		
State	\$52,900	\$54,604
Federal	<u>5</u>	<u>42</u>
Total	<u>\$52,905</u>	<u>\$54,646</u>
Inmate population at year end	2,048	2,060
Capacity at year end	1,980	1,980
Percentage of capacity at year end	103.4%	104.0%
Average monthly inmate population	2,048	2,074
Average cost per inmate ⁶	\$25,832	\$26,348

⁴ Figures for 2008 are preliminary since the Commonwealth's annual financial audit was still in progress and its Consolidated Annual Financial Report was not released.

⁵ Operating expenditures are recorded net of fixed asset costs, an amount that would normally be recovered as part of depreciation expense.

⁶ Average cost was calculated by dividing the 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.

The body of the report details the audit objectives. We selected the objectives from the following general areas: Facility Safeguards, including a review of Forest's accreditation; and Inventory Management, including an assessment of Forest's management of its automotive fleet. The audit also included an update on the status of prior audit findings and recommendations regarding fire safety, building maintenance and construction, fixed assets, and employee training.

The specific audit objectives were:

- To evaluate the existence and efficacy of measures taken by Forest to remedy any deficiencies noted in the most recent standards compliance audit. (Finding 1)
- To determine compliance with policies and procedures and to assess the adequacy of automotive fleet management. (Finding 2)
- To determine the status of management's corrective actions for prior audit findings that addressed fire drills, training, water leaks in new buildings, and record keeping for fixed assets. (Finding 3, and Status of Prior Audit Findings and Recommendations)

The scope of the audit was from July 1, 2006, to July 31, 2008, unless indicated otherwise in the body of the individual report findings.

To accomplish these objectives, we reviewed the Department's policy and procedures regarding the accreditation program,⁷ the ACA Manual of Accreditation Policy and Procedure,⁸ Commonwealth⁹ and Department¹⁰ policies and procedures regarding the use of Commonwealth vehicles. To update their understanding of the prior audit's findings,

⁷ Department of Corrections, Policy Number 1.1.2, "Accreditation Program and Annual Inspections," March 16, 2007.

⁸ www.aca.org View Date: June 12, 2008.

⁹ Commonwealth of Pennsylvania, Governor's Office, Management Directive Number 615.8, "Use of State Automobiles," March 26, 1980.

¹⁰ Department of Corrections, Policy Number 3.1.1, "Fiscal Administration," November 20, 2007.

Objectives, Scope, and Methodology

auditors also reviewed Forest's written response, dated October 26, 2007, replying to the Auditor General's prior audit report.

Auditors interviewed Forest staff, including the Superintendent's Assistant, the maintenance manager and automotive trade instructors. They also interviewed Forest personnel to obtain an updated understanding of the progress in implementing the prior audit's recommendations and other corrective action to resolve the prior findings.

To evaluate actions taken pursuant to the Accreditation report, auditors examined the ACA and CAC accreditation visiting committee reports and associated correspondence for the audit conducted in April 2006, as well as Forest's response to the issue of noncompliance detailed in the report.

To audit the automotive fleet, auditors examined the exterior condition, license plates, and state inspection stickers of all 28 fleet vehicles, and analyzed the institution's summary of individual maintenance costs and usage days for the 28 fleet vehicles from October 1, 2006, through September 30, 2007. Auditors also examined the monthly automotive activity reports for the 28 vehicles from July 1, 2006, through June 30, 2008, and the institution's expenditure ledger entries for all 17 reimbursements for employee use of personal vehicles for official travel from January 1, 2007, through June 6, 2008. Additionally, auditors reviewed the vehicle request forms and travel expense statements associated with 4 of the 17 reimbursements for employee use of personal vehicles for travel.

Auditors also performed tests, as necessary, in prior audit areas to substantiate their understanding of Forest management's progress in resolving the prior audit findings. They also toured the facility and identified another facility management issue as reported in Finding 3.

Audit Results

Accreditation

The American Correctional Association (ACA) and the Commission on Accreditation for Corrections (CAC) are private, non-profit organizations that administer the only national accreditation program for all components of adult and juvenile corrections. The purpose of this voluntary accreditation program is to promote improvement in the management of correctional facilities through the ongoing development and revision of relevant, useful standards.¹¹

Although the accreditation process is a voluntary program, it affords participating agencies the opportunity to evaluate their operations against national standards, to remedy deficiencies, and to upgrade the quality of programs and services. A major component of the accreditation process is the standards compliance audit conducted by a visiting committee appointed by the ACA. The purpose of this audit is to measure operations against CAC standards based on documentation provided by the facility, facility tours, interviews with staff and inmates, and reviews with facility administrators. The audit report submitted to the CAC describes audit activities and findings and examines issues or concerns that may affect the quality of life and services in an agency or facility. The visiting committee narrative report also includes comments from interviews conducted with inmates and staff, as well as a detailed explanation of all non-compliant and inapplicable standards.¹²

Finding 1 – Forest responded appropriately to the issue noted in the most recent standards compliance audit.

On August 14, 2006, the ACA and the CAC awarded a three-year accreditation to Forest as a result of the audit conducted in April 2006. According to the visiting committee report, Forest complied with 100 percent of the 60 applicable mandatory standards and 437, or 99.8 percent, of the 438 applicable non-mandatory standards. The CAC granted discretionary compliance to Forest for one non-mandatory standard.

The CAC reported that Forest inmates held in disciplinary detention for greater than 60 days did not receive the same program services and privileges as those in administrative segregation and protective custody. Forest indicated that the Department directed these practices/policies. In an undated memorandum to all Commonwealth correctional institution superintendents, the Department stated the following:

¹¹ Department of Corrections, Policy Number 1.1.2, “Accreditation Program and Annual Inspections,” March 16, 2007.

¹² www.aca.org View Date: June 12, 2008.

Audit Results

...It is our philosophy that inmates who have “earned” disciplinary detention for periods longer than 60 days should not be rewarded for their poor behavior. This should not be interpreted to mean that inmates are not receiving ALL of their basic needs. Healthcare, food service, hair care, educational, access to courts, etc. are all provided services to inmates housed in disciplinary, administrative, and protective custody. Items such as televisions, etc. will not be provided to inmates housed in disciplinary detention for 60 days or longer.

Accordingly, the CAC granted discretionary compliance for this statewide issue of noncompliance.

Automotive Fleet

Forest owns and/or leases 28 licensed motor vehicles, including sedans, minivans, pick-up trucks, and specialty trucks. The institution’s automotive fleet consists of 9 central pool vehicles and 19 vehicles assigned to various institution functions, including perimeter patrol, maintenance, and warehouse operations. The maintenance staff is responsible for the maintenance and repair of all 28 vehicles in the fleet, and the security staff is responsible for the schedule and disbursement of the institution’s 9 central pool vehicles. According to internal reports, Forest expended approximately \$51,700 for maintenance and repairs on the vehicle fleet from October 1, 2006, through September 30, 2007.

The Commonwealth and the Department have established policies and procedures to govern the assignment and use of institution vehicles. Drivers of institution vehicles must be Commonwealth employees. Additionally, employees may operate institution vehicles for official business only.¹³

Finding 2 – Forest managed its automotive fleet effectively.

Forest followed Commonwealth and Department policies and procedures regarding the assignment and use of institution vehicles. Interviews of management personnel and the examination of monthly automotive activity reports disclosed that employees drove the 28 vehicles on official business only. Additionally, all 28 vehicles possessed current state inspection stickers.

A visual inspection of all 28 vehicles disclosed that the exterior condition of each vehicle was satisfactory. The institution’s vehicle maintenance cost summary for October 1, 2006, to September 30, 2007, did not report excessive maintenance or repair expenditures for any of the 28 vehicles. Forest operated an appropriate number of vehicles for staff travel, as well as for security, maintenance, and warehouse functions. During the fiscal year ended

¹³ Department of Corrections, Policy Number 3.1.1, “Fiscal Administration,” November 20, 2007.

June 30, 2008, the institution's central pool and perimeter patrol vehicles were driven an average of approximately 25,600 and 17,800 miles, respectively. Finally, Forest controlled employee use of personal vehicles for official travel. Forest reimbursed its employees a total of \$3,075 for the use of personal vehicles on only 17 occasions from January 1, 2007, through June 6, 2008. The appropriate approvals and written justifications accompanied each of the sampled requests for personal mileage reimbursement. Therefore, we concluded that Forest effectively maintained and utilized its automotive fleet.

Facility Management

Finding 3 – Forest did not use a 28-bed dormitory since the institution opened in September 2004.

The tour of Forest and review of its construction deficiencies disclosed that Forest had not utilized a 28-bed dormitory since the institution opened in September 2004.

According to Forest maintenance and security personnel, the design of the residential pod that included the vacant dormitory, a neighboring inhabited dormitory, and a shared rest room was flawed. The pod had only one entrance to the inmates' restroom, and that entrance was located within the confines of the dormitory that housed inmates. Thus, an inmate assigned to the vacant dormitory could only access the restroom by entering the adjoining dormitory. Accordingly, Forest security personnel could not observe any such inmate after entry to the neighboring dormitory. Forest maintenance and security personnel maintained that Forest could utilize the vacant dormitory if the institution relocated the restroom door. Maintenance personnel estimated the project cost to equal \$5,000. However, as of the close of audit fieldwork, Forest had not yet formally requested Department of Corrections' approval for this project.

In contrast, upper management at Forest contended that the institution was able to use the 28-bed dormitory immediately without any construction or staffing modifications. According to upper management, the dormitory was part of a residential unit designed for minimum custody (or low security) level inmates, and the Department of Corrections had not assigned Forest sufficient numbers of minimum custody level inmates to warrant usage of the housing space.

Our analysis of inmate population statistics did not support upper management's contention. As of August 31, 2008, Forest housed 735 minimum custody level inmates, which represented 35.6 percent of the institution's inmate population¹⁴. Forest's minimum custody residential unit contained only 190 beds, including the 28 beds in the vacant dormitory and six beds that were not used due to nearby water leaks. The 735 minimum custody level inmates were more than sufficient to populate the 190 beds. According to other upper management sources, Forest housed many of its inmates designated for minimum custody in units designed for medium or close security. Thus, Forest could have transferred 28

¹⁴ Department of Corrections, "Monthly Institutional Profile," August 31, 2008.

Audit Results

minimum custody inmates from its medium or close security residential units to fill the vacant dormitory.

A prison facility should be constructed and operated to optimize both safety and occupancy. Forest's failure to use the 28 beds, whether due to restroom door location or inmate assignment issues, exacerbated the overcrowding at Forest, which the Department of Corrections reported as 104.3 percent of operational capacity at August 31, 2008.¹⁵

Recommendation:

Forest should immediately evaluate its inmate allocation decisions and transfer sufficient numbers of inmates to occupy the vacant dormitory. Forest should evaluate the necessity for the addition or relocation of the restroom door, and submit any requests for approvals and related funding to the Department of Corrections.

Management Comments:

Forest upper management reported there was enough bed space for the total population and there were empty beds on every unit in the institution but the space could be used at any time.

Current upper management (none of whom were present when the population numbers were established) has evaluated the bed space versus population numbers at SCI-Forest. As a result of this review, operational population has been increased from 1,950 to 2,125. The current population is being increased to reflect these changes and as the numbers increase the 28 level 2 beds on I Unit will be filled along with most of the empty beds on other housing units.

¹⁵ http://www.cor.state.pa.us/portal/lib/portal/monthly_profile.pdf View Date: September 17, 2008.

Status of Prior Audit Findings and Recommendations

Objectives and Methodology

The following is a summary of the findings and recommendations presented in our audit report for September 29, 2004, to January 12, 2007, along with a description of the disposition of each recommendation by the State Correctional Institution at Forest.

Prior Audit Results

Prior Finding 2 - Forest did not conduct all required fire drills.

The prior audit reported that Forest did not conduct fire evacuation drills at the frequency and work shifts required by the Department. More specifically, the institution failed to conduct 20, or 24.1 percent, of 83 required fire drills in its 19 occupied buildings from July 1, 2005, to June 30, 2006. Moreover, the facility did not conduct fire drills in seven of its ten housing units during the overnight (10:00 PM to 6:00 AM) shifts and in five housing units during the second (2:00 PM to 10:00 PM) shifts throughout the same time period.

We recommended that Forest conduct fire drills once per quarter and at varying times in all occupied buildings to familiarize participants with evacuation procedures under different conditions.

Status:

To follow up on the fire drill deficiencies noted in the prior report, the auditors reviewed the Department's Safety Procedures Manual,¹⁶ Forest's documentation of quarterly fire drills conducted between July 1, 2007, and June 6, 2008, and the facility's fire drill schedule for the 2008 calendar year.

The current audit disclosed that Forest implemented the prior report's recommendation. Forest complied with the Department's requirement to conduct drills at a minimum frequency of one per quarter and rotated over all occupied shifts. The review of the facility's documentation for fire drills revealed that Forest conducted 82 of the 88 required fire drills in its 22 occupied buildings from July 1, 2007, through June 6, 2008. Forest scheduled the remaining six required drills to be completed prior to the end of the fiscal year ended June 30, 2008.

¹⁶ Department of Corrections, Policy Number 15.1.1, "Safety," July 16, 2003.

Status of Prior Audit Findings and Recommendations

Prior Finding 3 – Forest did not provide the required training to Fire Emergency Response Team members.

The prior audit reported that the institution's Fire Emergency Response Team (FERT) consisted of 17 members as of January 1, 2006. During the last two quarters of the training year ended June 30, 2006, Forest did not provide the required specialized fire safety education to all 17 team members. More specifically, Forest provided the required specialized training to only seven, or 41.2 percent, of the 17 team members during the third training quarter and to only four, or 23.5 percent, of the 17 team members during the fourth training quarter.

We recommended that Forest management ensure that all FERT members receive the required hours of quarterly fire safety training in order to reduce the risk of injury to inmates and staff during an emergency. To facilitate attendance, we recommended that Forest conduct on-site training quarterly at a scheduled time or frequency that accommodates the working schedules of all team members.

Status:

To follow up on the fire safety training deficiencies described in the prior report, the auditors interviewed Forest's training coordinator and safety manager. The auditors also reviewed the Department's Staff Development and Training Procedures Manual,¹⁷ and examined the 2007-08 fire safety training records for the 20 FERT members listed as active since March 22, 2007.

Section 2 of the Department's Staff Development and Training Procedures Manual requires the institution to provide 4 hours of special team training quarterly and 16 hours of such training annually to all FERT members.¹⁸

FERT members must be trained in fire fighting, smoke control, and rescue techniques in order to reduce the risk of injury to inmates and staff during an emergency. The current audit disclosed that Forest did not implement the recommendations of the prior report. Forest did not provide the required specialized fire safety education to all 20 FERT members who were listed on the roster since March 22, 2007. The institution provided the mandated 16 annual hours of fire safety training to only 5 of the 20 team members during the training year ended June 30, 2008. Moreover, the institution did not provide the required minimum hours of specialized training to any team member during the first quarter of the training year. Forest furnished the minimum 4 hours of training to only 12, or 60 percent, of the 20 team members during both the second and fourth training quarters and to only 10, or 50 percent, of the 20 team members during the third training quarter.

¹⁷ Department of Corrections, Policy Number 5.1.1, "Staff Development and Training," December 15, 2003, and revised June 2007.

¹⁸ Ibid.

Status of Prior Audit Findings and Recommendations

According to Forest management, participation in the special team classes is difficult to ensure, because team membership is voluntary. Although Forest conducted three FERT classes during the second quarter and two such classes during the fourth quarter of the training year ended June 30, 2008, the institution did not conduct any FERT class during the first training quarter and conducted only one class during the third training quarter. Accordingly, the limited availability of classes during the first and third quarters reduced the opportunity/ likelihood for team member attendance.

Recommendations:

We again recommend that institution management ensure that all FERT members receive the required hours of quarterly fire safety training. Forest should conduct on-site training at least once quarterly and, more importantly, at a scheduled time and frequency that accommodates the working schedules of all team members.

Management Comments:

FERT (Fire Emergency Response Team) drills were scheduled and approved through the Deputy for Facility Management (DSFM) and the Major of the Guard on December 13, 2007 for the year 2008. These schedules were sent to Shift Commanders, and FERT team members well ahead of time and could only be changed with a two (2) week notice.

In 2007/2008 quarterly FERT Drills were held as follows;

March 25, 2007

June 17, 2007

Sep 23, 2007 was changed to Oct 7 due to Safety Manager (FERT Leader) being off due to surgery.

November 18, 2007 (makeup for training hours)

December 16, 2007

March 23, 2008

June 29, 2008

Sept 20, 2008 scheduled

Dec 14, 2008 scheduled

The SCI-Forest FERT Team is an all volunteer team. It continues to be difficult to get all team members to attend, thus the Auditor General's findings of low attendance percentage.

The 2008 FERT quarterly schedule reflects the 2007 Auditor General findings to try to perform drills to maximize attendance of FERT members. A makeup drill was provided for FERT members in November 2007 to get training hours in line with DOC. Policy of 16 hours annual.

Status of Prior Audit Findings and Recommendations

Quarterly drills are now scheduled to encompass all three (3) shifts to minimize overtime and still meet DOC. policy. The attendance has improved somewhat but not to the extent desired.

In the future, additional training dates for FERT members with the approval of the DSFM for those that cannot attend the pre-scheduled training will be provided.

Prior Finding 5 – Prison buildings were improperly constructed and allowed to leak for over 28 months.

The auditor's tour of seven of Forest's buildings in August 2006 disclosed ceiling leaks or water damage in the two observed housing units and in the health services building. According to Forest maintenance management, the leaks were first identified in May 2004, about four months before the prison opened. In December 2005, the architectural and engineering firm responsible for the construction of Forest reported 17 leaks in six different facility buildings in a statement of work prepared for the Department of General Services. In September 2006, Forest management submitted a project approval request to the Department of Corrections that identified several points of water infiltration in six support buildings and in one housing unit. According to the project approval request, Forest could correct the identified construction deficiency internally for an estimated \$75,000 in material and labor costs.

We recommended that Forest and the Department of Corrections take all necessary steps to correct the construction deficiency and stop further damage to the buildings. We also recommended that Forest and the Department of Corrections identify all collateral damage and make those repairs as well. Finally, we recommended that Forest and the Department of Corrections work with the Department of General Services in seeking recompense of all costs (including materials, repair labor, and administrative costs) from the general manager and/or the construction contractor who incorrectly built the prison.

Status:

To follow up on the construction deficiencies noted in the prior report, the auditors interviewed Forest's business manager and facility maintenance manager, as well as management from the Bureau of Construction in the Department of General Services. The auditors also toured 12 of the facility's 30 buildings. Finally, the auditors reviewed the purchase requests, invoices, and maintenance work orders associated with Forest's completed water damage repairs, as well as the institution's approval request for a long-term nonrecurring maintenance project to perform the water infiltration corrective work.

The current audit revealed that Forest did not implement the recommendations of the prior report. As of the close of audit fieldwork on July 31, 2008, Forest and the Department of Corrections had not yet corrected the construction deficiency that caused the water infiltration. The auditor's tour of twelve buildings in July 2008 disclosed ceiling leaks or

Status of Prior Audit Findings and Recommendations

water damage in six support buildings and in one housing unit. Auditors also noted that on December 27, 2007, Forest submitted a revised project approval request to perform the necessary corrective water infiltration work to the Department of Corrections. The revised request, submitted 15 months after the original September 2006 request, reclassified the work as a long-term nonrecurring maintenance project, and reduced the estimated cost of the in-house work to \$35,000. As of July 2008, the Department of Corrections had not approved the project, even though 22 months had elapsed since Forest submitted its original project approval request, and 50 months had passed since the leaks were first identified.

A prison facility should be constructed and maintained to optimize its effectiveness, safety, and occupancy. Continued and widespread water infiltration not only caused damage to the physical plant but also limited the institution's inmate occupancy. The review of maintenance department purchases and work orders disclosed that Forest expended approximately \$2,700 for repairs associated with the water infiltration, including the replacement of ceiling tiles and air regulators. Moreover, a tour of the institution revealed that water leakage prevented Forest from utilizing six beds (including the two beds in one cell and four beds in an inmate dormitory) during the six to twelve months preceding the audit tour.

Finally, as of the close of audit fieldwork, Forest and the Department of Corrections had not yet received any recompense from the general manager and/or construction contractor who incorrectly built the prison. According to management personnel, the Department of General Services intends to litigate to recover all costs associated with the repairs and corrective work after Forest has completed all such work.

Recommendations:

We again emphatically recommend that Forest and the Department of Corrections take all necessary steps to promptly correct the construction deficiencies and stop further damage to the buildings. We also recommend that Forest and the Department of Corrections timely work with the Department of General Services in seeking recompense of all costs (including materials, repair labor, and costs) from the general manager and/or the construction contractor who incorrectly built the prison.

Management Comments:

The Maintenance Department received \$20K in nonrecurring maintenance (NRM) funds for FY08/09 to start the repairs. An additional \$20K has been requested for FY09/10 and FY10/11 to continue and complete the repairs. The Maintenance Department is in the process of procuring necessary materials to start repairs.

Status of Prior Audit Findings and Recommendations

Prior Finding 8 – Forest did not comply with Commonwealth and Department fixed asset control guidelines.

The prior audit reported that Forest's fixed asset inventory ledger was incomplete. The review of expenditure reports disclosed that Forest did not record 18 equipment items/systems with a cumulative value of approximately \$430,000 on the fixed asset ledger. The unrecorded assets were purchased through a Department of General Services (DGS) fund designated for furniture, fixtures, and equipment. The ledger also did not include all required identifying data for the 110 fixed assets that were listed. More specifically, the ledger did not report the agency identification sticker numbers for 49 assets, the acquisition values for 39 assets, and the acquisition dates for 39 items.

We recommended that Forest record all fixed assets and associated information in its fixed asset inventory ledger in compliance with Commonwealth and Department policies and procedures. We also recommended that Forest reconcile its expenditure reports to the fixed asset inventory ledger to ensure that all currently possessed assets are accurately recorded.

Status:

To follow up on the deficiencies noted in the prior report, the auditors interviewed Forest's business manager and budget analyst. The auditors also reviewed the Commonwealth's directive regarding fixed assets,¹⁹ and the Department's Fiscal Administration Procedures Manual.²⁰ Finally, the auditors examined the fixed asset inventory ledger as of June 26, 2008, analyzed the institution's expenditure reports for fixed asset purchases and transfers from July 1, 2004, through June 17, 2008, and inspected 23 of 114 items reported on Forest's fixed asset inventory ledger at June 26, 2008.

The current audit disclosed that Forest implemented the prior report's recommendations and complied with Commonwealth and Department fixed asset control guidelines. Forest reported all fixed assets purchased or transferred between July 1, 2004, and June 17, 2008, on its fixed asset inventory ledger dated June 26, 2008, including the 18 previously unrecorded assets purchased through the DGS fund designated for furniture, fixtures, and equipment. The ledger accurately recorded the required identifying data for the fixed assets, including the identification sticker numbers, the acquisition values, and the acquisition dates. Finally, Forest conducted annual physical inventories and verified the data listed on the ledger.

¹⁹ Commonwealth of Pennsylvania Governor's Office, Management Directive Number 310.14 (SAP), "General Capital Asset and Other Fixed Asset Accounting and Reporting in SAP," February 3, 2003.

²⁰ Department of Corrections, Policy Number 3.1.1, "Fiscal Administration," November 20, 2007.

Status of Prior Audit Findings and Recommendations

Prior Finding 10 – Forest did not provide all required training to newly promoted sergeants, food service employees, and members of its Corrections Emergency Response Team.

The review of training records for the fiscal year ended June 30, 2006, disclosed that Forest did not provide required training to newly promoted sergeants, food service employees, and Corrections Emergency Response Team members, as follows:

- Twenty-one, or 39 percent, of the facility's 54 sergeants on staff at October 31, 2006, did not attend the Lead Work Training for Sergeants course within six months of promotion.
- Seven, or 78 percent, of nine sampled dietary workers did not complete three or more mandatory courses. Overall, the nine sampled dietary workers did not complete 56, or 37 percent, of 150 required in-service classes. The missed classes included training in basic first aid, cardio-pulmonary resuscitation (CPR), and suicide prevention and intervention, as well as basic defense tactics and the use of force.
- Nine, or 39 percent, of the institution's 23 members of the Corrections Emergency Response Team who were active throughout the fiscal year ended June 30, 2006, did not receive the mandated 60 hours of annual specialized training.

We recommended that Forest management enforce Department training guidelines to ensure that all sergeants, dietary workers, and members of the institution's special teams receive the required training.

Status:

To follow up on the training deficiencies noted in the prior report, the auditors interviewed Forest's training coordinator and reviewed the Department's Staff Development and Training Procedures Manual.²¹ The auditors also examined the Lead Worker course records for 54 sergeants on staff at June 2, 2008, the training records for Forest's 27 dietary employees for the year ended June 30, 2008, and the specialized training records for the 20 active members of the Corrections Emergency Response Team for the year ended June 30, 2008.

The current audit disclosed that Forest complied with the prior report's recommendation. The Department conducted the Lead Worker course for 13 of Forest's sergeants at the Forest facility on March 30, 2007. The facility ensured that all of the remaining 38 sergeants who were promoted prior to December 31, 2007, had received the Lead Worker training. Additionally, Forest provided both the mandated training hours and course content to its 27

²¹ Department of Corrections, Policy Number 5.1.1, "Staff Development and Training," December 15, 2003, and revised June 2007.

Status of Prior Audit Findings and Recommendations

dietary workers during the fiscal year ended June 30, 2008. Finally, Forest furnished the appropriate specialized training to the 20 active, deployable members of its Corrections Emergency Response Team during the fiscal year ended June 30, 2008.

Audit Report Distribution List

This report was initially distributed to the following:

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Governor

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Pennsylvania Treasury Department

The Honorable Gibson E. Armstrong
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