



Manatee County

R.B. "Chips" Shore

Clerk of the Circuit Court and Comptroller

P.O. Box 25400 • Bradenton, Florida 34206 • (941) 749-1800 • FAX (941) 741-4082 • www.manateeclerk.com

MEMORANDUM

TO: Brenda Rogers, Community Services Director

FROM: R. B. "Chips" Shore, Clerk of the Circuit Court, County Comptroller and Auditor

DATE: January 30, 2012

RE: Probation Supervision Process Audit Report

Enclosed is the Internal Audit Report for the Probation Supervision Process as of September 30, 2011. I wish to thank you and your staff for their courteous and professional cooperation with our Internal Auditors throughout the audit. If you have any further questions regarding this report, please feel free to contact Millie Blevins at 749-1800, extension 4170.

RBS/MDB

Enclosures

"Pride in Service with a Vision to the Future"

Clerk of Circuit and County Court - Clerk of Board of County Commissioners - County Comptroller, Auditor and Recorder



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INTERNAL AUDIT DEPARTMENT

COMMUNITY SERVICES DEPARTMENT PROBATION DIVISION

PROBATION SUPERVISION AUDIT

AUDIT REPORT

AS OF SEPTEMBER 30, 2011

MANATEE COUNTY CLERK OF THE CIRCUIT COURT
INTERNAL AUDIT DEPARTMENT

COMMUNITY SERVICES DEPARTMENT PROBATION DIVISION
PROBATION SUPERVISION PROCESS LIMITED SCOPE AUDIT

A U D I T R E P O R T

The Internal Audit Department conducted a limited scope audit of Community Services Department Probation Division's Probation Supervision for the period the January 1, 2011 through September 30, 2011. The audit was performed in accordance with *Generally Accepted Governmental Auditing Standards* issued by the Comptroller General of the United States, and the *Standards for the Professional Practice of Internal Auditing* issued by the Institute of Internal Auditors.

BACKGROUND:

The Probation Division is part of the Community Services Department, which monitors defendants participating in one of the pre- or post-sentence services as directed by the court. These services include Probation, Supervised Release and Pre-Trial Intervention. The Division employs Probation Officers, who are responsible for meeting with offenders in compliance with the instructions issued by the Courts. All communications with offenders are documented in JustWare, Probation Division's software system.

In 2011, the Director received information from a former probation employee alleging instances where probation visits were incorrectly recorded. A request was made by the Department to have a limited scope audit performed to ensure that all recorded visits by probationers were properly supported.

PURPOSE/OBJECTIVES:

The main audit purpose/objectives included, but were not limited to, the following:

- Determine whether supporting documentation exists to ensure a probationer appeared for a scheduled appointment and is properly documented in JustWare.
- Determine whether the policies and procedures are adequate to provide employee guidance in the recording of probationer's appearances.

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SCOPE:

The scope of the audit was limited to a random selection of probationers participating in one of the pre- or post-sentence services from January 1, 2011 through September 30, 2011.

METHODOLOGY:

Internal control evaluations and tests of compliance were accomplished through discussions with management and staff, as well as substantive testing of individual controls. Risk analysis was used to establish the priorities of the audit objectives.

IRREGULARITIES, ABUSE, OR ILLEGAL ACTS:

No indications of irregularities, abuse, or illegal acts were discovered during the audit of the Probation Division Supervision Process for the period ending September 30, 2011.

TEST OF COMPLIANCE:

Internal Audit tested compliance with certain laws, regulations, and the Division's Policies and Procedures regarding the Probation Division Supervision Process. Tests performed were limited to the specific areas included in the Purpose/Objective section of this report and appeared to provide sufficient evidence to support an opinion on compliance and internal controls for the areas tested. The results of these tests are included in this audit report.

STATEMENT ON INTERNAL CONTROL STRUCTURE:

In planning and performing the audit of the Probation Division Supervision Process for the period ended September 30, 2011, the internal control structure was considered in order to determine the auditing procedures for the purpose of this report. Internal control weaknesses involve matters relating to deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the organization's ability to record, process, summarize and report on data consistent with management's intentions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions. In addition, because of the inherent limitations in any internal control structure, deficiencies in the design or operation of the internal control structure may exist and not be detected. In this report, we did not note any matters involving significant internal control weaknesses.

MANAGEMENT TEAM AND MANAGEMENT ACTION PLAN:

A Management Action Plan will be given for each Area for Improvement. Management Action Plans are corrective actions with implementation dates developed in cooperation with the Community Services Probation Division's management team and the Internal Audit Department. The management team included Brenda Rogers, Director, and Jennifer Schaefer, Probation Services Manager.

MANAGEMENT SUMMARY:

A limited scope audit was requested by the Community Services Director to ensure that all recorded visits by probationers were properly supported. The Probation Division uses JustWare to record and monitor communications with the probationers. Overall, the audit found the Probation Division has not standardized their procedures for what information should be recorded in JustWare. Existing policies and procedures are vague and have resulted in inconsistencies in the quantity and quality of the information being maintained in the system. As a result, proper documentation did not always exist to support probationers' visits recorded in JustWare as "office personal," and entries in the sign-in logs could not always be traced into JustWare. The Management Team through the management action plan will standardize their practices for documenting their activities in Justware to ensure consistency throughout the Division. (See Area for Improvement #1 at page 5.)

It was further noted that probationers are not required to provide identification to the Probation Services staff when they report for appointments or visits. The Management Team through the management action plan will modify their existing manuals to include a procedure that will require the probation officers to check identification. (See Area for Improvement #2 at page 6.)

The findings listed in this report were discussed with the Community Services Director, Brenda Rogers. Other minor audit findings were discussed and/or corrected during the audit. We would like to thank the Probation Division's management and staff for the cooperation and courtesy afforded to our auditors throughout the audit. We appreciate the efforts and timeliness in addressing the issues raised during the audit and aggressively seeking solutions to these matters.

AUDIT REPORT AUTHORIZATION:

This audit report has been reviewed and authorized by:



Millie Blevins, CPA, CFE
Director of Internal Audit



R. B. "Chips" Shore
Clerk of the Circuit Court & Comptroller

AREA FOR IMPROVEMENT #1

The Probation Officers are responsible for documenting all communications with probationers in JustWare. Testwork found that the Probation Division has not standardized their procedures for recording this information. While the Division has two policies and procedures manuals: Manatee County Probation Division Policy and Procedure and Manatee County Supervised Release Policies and Procedures, neither manual provides specific guidance nor standards regarding what type of information is to be entered into the system. Existing policies and procedures are vague and have resulted in inconsistencies in the quantity and quality of the information being maintained in the system.

Specific testwork confirmed that proper documentation did not always exist to support probationers "office personal" visits recorded in JustWare. A statistical sample of 170 active probationers (from a population of 4,489) representing 613 office visits were traced to sign-in logs. Testwork found that 10% (or 61 out of 613) of the JustWare recorded visits could not be traced to the sign-in logs.

Testwork was also performed to verify that the entries in the sign-in logs were properly recorded in JustWare. From the sign-in logs, a statistical sample of 175 entries (from a population of 20,039) was traced into the JustWare case files. Testwork found that 16% (or 28 out of 175) of the probationers' sign-in entries had no corresponding entries in the probationers' JustWare files.

Based on further review and discussions with management, the following may have contributed to the discrepancies that were found:

- a. Use of incorrect case note codes (i.e. a telephone contact was recorded as "office personal").
- b. Probationers signed into the log when they were only dropping off documents and made no contact with the Probation Officers.
- c. Probationers met with their Probation Officers without signing into the log.
- d. Intentional falsification of entries into the JustWare system.
- e. Failure by the Probation Officer to properly record a contact with the probationer.
- f. Names on the sign in sheets were not legible.

Management Action Plan: Management is in the process of modifying their existing manuals to include the standardization of their practices for documenting their activities in Justware to ensure consistency throughout the Division. Revisions will also include defining common terms used in

communication with the probationers. With the completion of the Manuals' updates and subsequent staff training, management will enhance their quarterly reviews to ensure the accuracy and completeness of JustWare case files. Furthermore, all probationers will be required to complete the sign-in logs by printing their first and last name and indicating the purpose of the visit. Completion is anticipated by September 30, 2012.

AREA FOR IMPROVEMENT #2

Probationers are not required to provide identification to the Probation Services staff when they report for appointments or visits. Many of the probationer's photos are included in the arrest reports which can serve as identification; however, the photos have not yet been fully integrated into JustWare.

Management Action Plan: Management is in the process of modifying their existing manuals to include a procedure that will require the probation officers to check identification. A check box will be added to their intake form that will require a check off confirming the identification had been verified. Completion is anticipated by June 30, 2012.