



Community Custody Program

Internal Audit

October 2019

Bernalillo County Internal Audit Community Custody Program

Executive Summary

SUMMARY OF PROCEDURES

REDW performed internal audit procedures over the Community Custody Program (CCP). Our internal audit focused on evaluating the controls and procedures in place to ensure active and completed files contained all required documentation in accordance with policies and procedures, fees were collected, and program eligibility was met.

We performed the following procedures:

- Obtained an understanding of the Community Custody Program required inmate file documentation for active and completed files.
- Tested a selection of current inmate files to determine whether the inmate was eligible for the program in accordance with policies and procedures and related Memorandum of Understanding.
- Tested a selection of current inmate files to evaluate whether required forms and documentation of weekly monitoring were documented and properly signed.
- Tested a selection of current inmate files to determine whether the inmate paid the \$30 hook-up fee within two weeks of placement into the program.
- Tested a selection of completed inmate files to determine whether the Community Custody Officer collected all equipment from the inmate's home prior to the inmate's release and completed the File Completion Form.

SUMMARY OF OBSERVATIONS AND RECOMMENDATIONS

During the course of the audit, we identified areas which processes and related controls appeared to be functioning properly, most noticeably were the areas relating to inmate eligibility in the program and all required intake and monitoring documentation was included in the file. The process where the Supervisor periodically reviews inmate files for accuracy has helped to ensure files are kept current and complete.

As a result of our testing, REDW did not identify any high or moderate risk observations.

* * * * *

Further detail of our purpose, objectives, scope, and procedures are included in the internal audit report.

We received excellent cooperation and assistance from the Community Custody Program during the course of our interviews and testing. We sincerely appreciate the courtesy extended to our personnel.

REDW LLC

Albuquerque, New Mexico
October 25, 2019

Bernalillo County Internal Audit Community Custody Program

Table of Contents

	<u>Page</u>
INTRODUCTION	1
PURPOSE AND OBJECTIVES	1
SCOPE AND PROCEDURES PERFORMED	2
OBSERVATIONS, RECOMMENDATIONS AND MANAGEMENT RESPONSES	3

Bernalillo County Internal Audit Community Custody Program Report

INTRODUCTION

We performed the internal audit services described below solely to assist the Bernalillo County Community Custody Program (CCP) in evaluating the controls over the fee collection process, file maintenance, and program eligibility.

Our services were conducted in accordance with the Consulting Standards issued by the American Institute of Certified Public Accountants and the terms of our Professional Services Contract agreement for internal audit services. Since our procedures were applied to samples of processes, it is possible that significant issues related to the areas tested may not have been identified.

Although we have included management's responses in our report, we do not take responsibility for the sufficiency of these responses or the effective implementation of any corrective action.

An entrance conference was held on October 1, 2019, and fieldwork began October 7, 2019. An exit conference was held on October 25, 2019.

PURPOSE AND OBJECTIVES

The Community Custody Program (CCP) was developed to provide a different approach to incarceration by allowing inmates to live at home, perform a job and/or attend school while serving their sentence. Our internal audit evaluated the processes in place to ensure fees related to the CCP program were paid, program files were maintained in accordance with policies and procedures and participants in the CCP program met program eligibility requirements.

SCOPE AND PROCEDURES PERFORMED

In order to gain an understanding of the controls and processes, we interviewed the following personnel:

- George Garcia, CCP Lieutenant
- Valerie Lujan, CCP Social Services Coordinator (SSC)
- Miranda Rael, CCP Administrative Assistant (AA)

In order to gain an understanding of the processes we read relevant portions of:

- Community Custody Program Policies and Procedures effective January 25, 2019
- Memorandum of Understanding (MOU) between Metropolitan Detention Center and Community Custody Program dated March 22, 2011

We performed the following testwork:

CCP Program Eligibility: We obtained a list of participating inmates as of September 24, 2019, and selected 30 inmate files from a total population of 84. We tested to determine:

- The inmate was considered eligible for program participation and had not committed any disqualifying crimes;
- The inmate had not been validated as a gang affiliate through the Security Threat Group (STG);
- If the inmate's bond offering exceeded \$100,000 or \$15,000 (cash only), the information was forwarded to the Captain for review and approval.

Inmate File Maintenance and Fee: From the same sample selected above, we tested to determine the inmate file contained:

- All completed and signed forms (i.e. a completed CCP application, a House Layout Plan, etc.) as required by policies and procedures;
- Documentation of weekly visits while in the program by the Community Custody Officer;
- Documentation of a periodic Supervisor review of the inmate file for accuracy.
- A receipt of the inmate's \$30 hook-up fee payment made within two weeks of placement into the program. If the fee was collected after the two-week grace period, we tested to determine if appropriate follow-up and approval was documented for the late payment.

In addition, we tested to determine if files were stored and maintained in a secure location.

Equipment Collection: We obtained a listing of all hook-up fee's collected for the period of January 1, 2018 through September 24, 2019, and selected 46 inmate's from a total population of 657 who were no longer active in the program. We tested to determine if the Community Custody Officer (CCO) collected all equipment from the inmate's home prior to the inmate's release and subsequently documented the retrieval of equipment by adding the "File Completion Form" to the file.

OBSERVATIONS, RECOMMENDATIONS AND MANAGEMENT RESPONSES

During the course of the audit, we identified areas which processes and related controls appeared to be functioning properly, most noticeably were the areas relating to inmate eligibility in the program and all required intake and monitoring documentation was included in the file. The process where the Supervisor periodically reviews inmate files for accuracy has helped to ensure files are kept current and complete.

As a result of our testing, REDW identified the following observations:

1) Late Payment of Hook-Up Fee

All inmates are required to pay a \$30-hook-up fee within two weeks of placement into the program, unless approval is documented by the Program Captain extending or waiving the deadline. Our testing identified four of thirty files where payment was received late; however, there was no documentation extending or waiving the deadline.

Potential Risk: Low—As the inmates are not in the program for an extended period of time, it is important to collect the hook-up fee within the two week period to ensure revenue is not missed.

Recommendation: In the event the Captain approves an extension on the hook-up fee, documentation of the approval should be maintained in the inmate file to ensure there is adequate support showing the approval process is being followed.

Management's Response: The CCP Administrative Assistant sends out a "Fees Owed" email to all CCP staff weekly. This email breaks down the fees owed by Caseload. It lists the name of the CCP inmate who owes a fee and their CCP start date. Going forward, anytime an inmate is approaching the 2 week deadline, the Lt. will email the Captain explaining why the hook-up fee has not been paid and request an extension. The response from the Captain granting or denying the request will be printed and entered in the inmate's CCP file.

2) Equipment Collection

As inmates complete their sentence and are released from custody, the Community Custody Officer is responsible for retrieving all equipment from the inmate's residence and documenting this in the inmate's file via a File Completion Form. Two of forty-six files did not include documentation indicating that the CCO retrieved equipment from inmate's home prior to the inmate's release. Additionally, three of forty-six files tested did not include the File Completion Form.

Potential Risk: Low—If the CCO does not provide CCP with indication that equipment was retrieved via file documentation, there is a risk that equipment can go missing which could result in increased expenses to the County.

Recommendation: A review process should be implemented in which the Lieutenant or the Social Service Coordinator review closed/completed files upon the inmates release from the program. This will ensure all close out documents are included and the equipment has been collected.

Management's Response: An email was sent to all CCP staff reminding them that a File Completion Form needs to be entered into each CCP file upon completion. They were also instructed to send the form out via email to the CCP Administrative Assistant, the CCP Social Services Coordinator, the Captain, and the CCP supervisors. An email was then sent to the CCP Administrative Assistant and the CCP Social Services Coordinator directing them to bring the CCP Lieutenant any file that is turned in without a File Completion Form. The File Completion Form will be edited to include a section where the Officer indicates that each individual piece of equipment was collected before the inmate was released from the CCP custody.

* * * * *

This report is intended for the information and use of the Bernalillo County Community Custody Program, the audit committee, members of Bernalillo County Commission and others within the organization.

We discussed and resolved other minor observations with management and received excellent cooperation and assistance from the Community Custody Program during the course of our interviews and testing. We sincerely appreciate the courtesy extended to our personnel.

REDW LLC

Albuquerque, New Mexico
October 25, 2019