

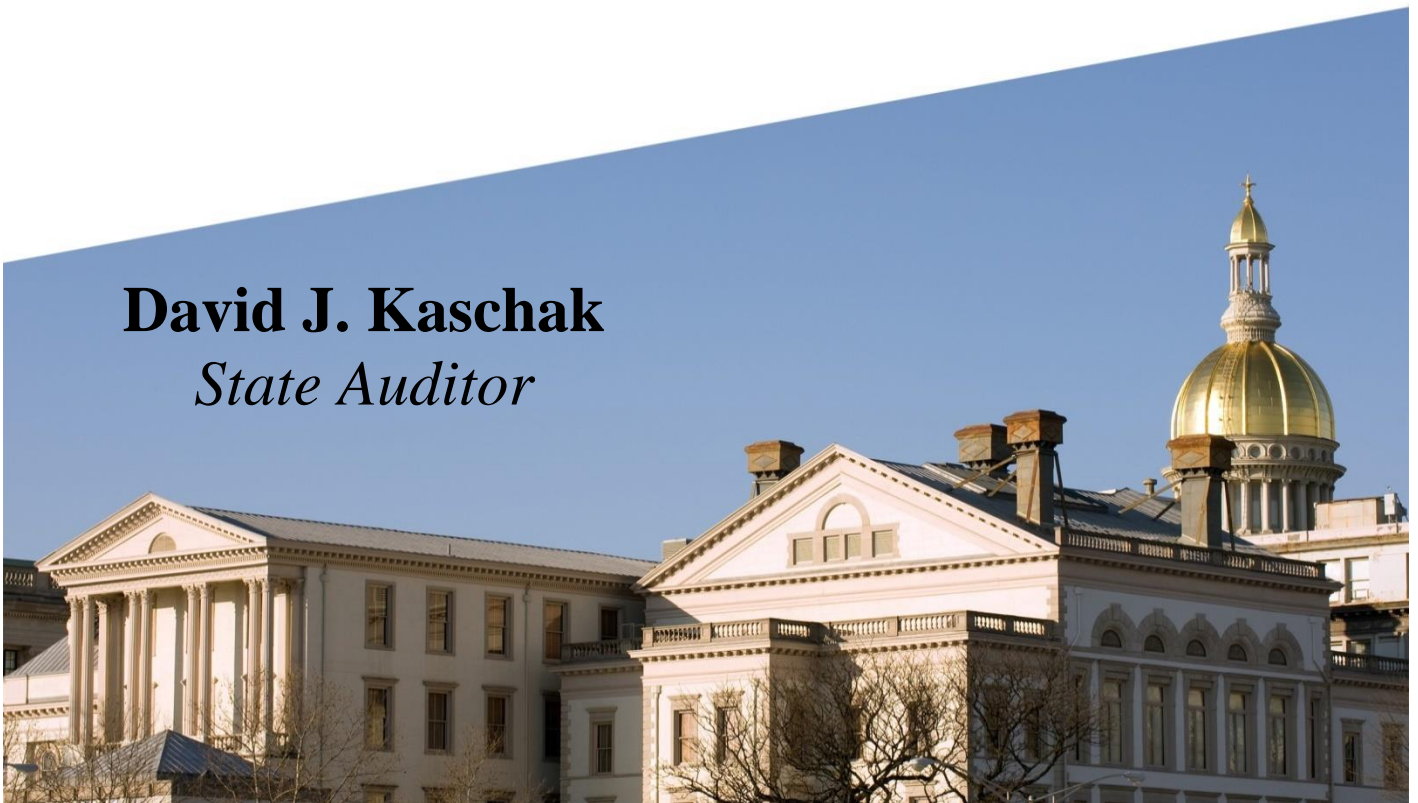


New Jersey Legislature
★ *Office of* LEGISLATIVE SERVICES ★
OFFICE OF THE STATE AUDITOR

Department of Corrections
Edna Mahan Correctional Facility for Women

July 1, 2017 to November 30, 2021

David J. Kaschak
State Auditor



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Enclosed is our report on the audit of the Department of Corrections, Edna Mahan Correctional Facility for Women for the period of July 1, 2017 to November 30, 2021. If you would like a personal briefing, please call me at (609) 847-3470.

A handwritten signature in black ink that reads "David J. Kaschak".

David J. Kaschak
State Auditor
June 2, 2022

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Scope

We have completed an audit of the Department of Corrections (department), Edna Mahan Correctional Facility for Women (facility) for the period July 1, 2017 to November 30, 2021. Our audit included financial activities accounted for in the state's general fund. Annual expenditures of the facility averaged \$49.8 million for fiscal years 2018 through 2021. We did not audit the financial transactions of the non-appropriated funds, with the exception of inmate payroll, because they are audited by the New Jersey Department of Corrections, Bureau of Auditing. Additionally, inmate medical expenditures averaging \$12.1 million per year were excluded from our scope.

Objectives

The objectives of our audit were to determine whether financial transactions were related to the facility's programs, were reasonable, and were recorded properly in the accounting systems.

This audit was conducted pursuant to the State Auditor's responsibilities as set forth in Article VII, Section I, Paragraph 6 of the State Constitution and Title 52 of the New Jersey Statutes.

Methodology

Our audit was conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. 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.

In preparation for our testing, we studied legislation, the administrative code, circulars promulgated by the Department of the Treasury, and policies of the department and the facility. Provisions we considered significant were documented, and compliance with those requirements was verified by interview, observation, and through our testing of financial transactions. We also read the budget messages, reviewed financial trends, and interviewed facility personnel to obtain an understanding of the facility's programs and the internal controls. We read the United States Department of Justice, Civil Rights Division report on its investigation of the facility released in April 2020, as well as one study on the effects of sleep deprivation on cognitive and motor performance and another study on the impact of overtime and long work hours on occupational injuries and illnesses. In order to achieve our objectives, we performed various tests and analyses, as we determined necessary. Additional detail regarding our methodology and work performed can be found in the Appendix, as well as in the findings section when testing resulted in a reportable condition.

A nonstatistical sampling approach was used. Our samples of financial transactions were designed to provide conclusions on our audit objectives, as well as internal controls and compliance. Sample populations were sorted, and transactions were judgmentally and randomly

selected for testing. Because we used a nonstatistical sampling approach for our tests, we could not project the results to the respective populations.

Data Reliability

We assessed the reliability of New Jersey Comprehensive Financial System (NJCFIS) data by performing a three-way match between the NJCFIS source system data, the Office of the State Auditor (OSA) Data Warehouse, and the New Jersey Office of Information Technology (OIT) Enterprise Data Warehouse NJAWS data universe to determine that all reconciled and agreed on a single version of the true contents of NJCFIS. We also assessed the reliability of the New Jersey Centralized Payroll System data by performing a three-way match between the mainframe Centralized Payroll source system data, the OSA Data Warehouse, and the OIT Enterprise Data Warehouse NJAWS Payroll data universe to determine that all reconciled and agreed on a single version of the true contents of the Centralized Payroll system. The reliability of the department's iTAG system was assessed by reconciling the inmate roster from the system to the facility's daily population movement sheet and reconciling the total dollar amount of the December 2019 Inmate Payroll Report from the iTAG system to the total dollar amount of inmate payroll query run by the department. We determined that the data were sufficiently reliable for the purposes of this report.

Certain other data in our report were used to provide background information. Data that we used for this purpose were obtained from the best available sources. *Government Auditing Standards* do not require us to complete a data reliability assessment for data used for this purpose.

Conclusions

We found that the financial transactions included in our testing were related to the facility's programs, were reasonable, and were recorded properly in the accounting systems. In making these determinations, we noted opportunities for improvement in security for certain areas of the facility. We also noted weaknesses in internal controls over the procurement process, the scheduling of work hours for Correctional Police Officers, computer system access, and inmate payroll that merit management's attention.

Background

The Edna Mahan Correctional Facility for Women (facility) opened in 1913 and is located in Clinton, New Jersey in Hunterdon County. The facility is New Jersey's only correctional institution for women within the New Jersey Department of Corrections (department). It provides custody and treatment programs for female offenders 16 years of age and older, and it houses inmates at all security levels in multiple housing units with a total operational bed capacity of 787. The facility provides comprehensive adult-oriented academic education programming that includes Career Readiness, Workforce Learning Link, Career Technical Education, Child Study Team services, High School Diploma Program for school-age eligible students, and

postsecondary educational opportunities. The State Use sewing industry provides work experience and training. Psychiatric, psychological, and social work services are also available on an individual and group basis.

As shown in the charts below, from fiscal year 2018 to fiscal year 2021 the facility's average daily inmate population decreased 38 percent from 615 to 379, while the average cost per inmate increased 69 percent from \$80,678 to \$136,588.

Average Daily Inmate Population			
FY2018	FY2019	FY2020	FY2021
615	615	569	379
Average Cost per Inmate			
FY2018	FY2019	FY2020	FY2021
\$80,678	\$88,301	\$88,359	\$136,588

According to facility personnel, the decrease in inmate population in fiscal year 2021 was the result of a combination of factors, including the Public Health Emergency Credit Act and the Earn Your Way Out Act, both implemented in calendar year 2020. The Public Health Emergency Credit Act allowed inmates to reduce their sentences by up to eight months by accruing COVID-19 public health credits, while the Earn Your Way Out Act allowed some inmates convicted of non-violent crimes to be paroled early. The facility personnel further stated that increases in alternative sanctions, such as Drug Court and the Intensive Supervision Program, and an increase in sentencing processing time caused by the COVID-19 pandemic contributed to the decrease in the inmate population.

Commissary and Housekeeping/Storeroom Security

Security within certain areas of the facility needs improvement.

The commissary is located in one of the food service buildings and contains items inmates can purchase, such as snack foods, beverages, condiments, stationary, and electronics. Items with a greater risk for inventory loss, such as candy and batteries, are located in a fenced-off area within the commissary. The housekeeping/storeroom is located in a separate building.

During our walkthrough of the facility on August 7, 2019, we noted the commissary and housekeeping/storeroom areas were unmonitored by either cameras or custody posts, with blind spots and no clear line of sight from the front to the back of the housekeeping/storeroom area. Both areas are operated by civilian employees, as well as by inmates through their work assignments, and at times only one civilian employee is in either of these areas. Additionally, certain items stored in the commissary and housekeeping/storeroom areas are highly coveted by inmates. A lack of monitoring may pose a safety risk to both civilian employees and inmates, and it may increase the risk of inventory loss.

According to department personnel, the number of correctional facilities that had cameras and/or custody posts in their commissary or housekeeping areas as of March 2020, including the Central Reception Assignment Facility, are summarized below.

Commissary and Housekeeping/Storeroom Security

	Commissary	Housekeeping/Storeroom
Facilities with either cameras or custody post	9	8
Facilities lacking cameras or custody post	3	4

In April 2020, the U.S. Department of Justice, Civil Rights Division released a report on its investigation of the facility. The report stated:

Prior to 2018, there were limited cameras on the grounds of Edna Mahan and in many instances, staff brought prisoners to unmonitored areas—often in camera “blind spots”—to sexually assault prisoners. NJDOC began installing additional cameras at Edna Mahan in late 2016, but camera coverage was severely lacking during our 2018 on-site review, and remains deficient.

Regarding cameras, the Minimal Remedial Measures section of the report included the following necessary measures.

- *Complete and implement the plan for strategic placement of additional cameras at the facility, with appropriate oversight and review of camera footage.*

- *Installed cameras and video maintenance systems should have the capability of retaining video data for not less than 90 days and the capacity to store selected video indefinitely.*

As of November 2021, a new camera system had been installed, with all areas of the commissary now under full surveillance. However, the housekeeping/storeroom area did not receive cameras or a custody post.

Recommendation

We recommend the facility improve security and reduce blind spots in the housekeeping/storeroom area to increase the safety of the facility's employees and inmates and reduce the risk of inventory loss.



Procurement Process

Internal controls over the procurement process should be strengthened.

Management is responsible for establishing and maintaining internal controls that safeguard assets from loss or unauthorized use. Proper segregation of duties, adherence to state regulations, and maintenance of accurate and complete documentation are necessary to ensure the proper use of resources. Non-payroll and non-medical expenditures totaled \$7.5 million, \$8.2 million, and \$576,321 for fiscal years 2018 through 2020 as of September 13, 2019, respectively. We judgmentally selected a sample of 54 expenditure transactions totaling \$287,310 based on dollar amounts and vendors unique to the facility. Our testing identified the following internal control weaknesses over procurement.

- Our sample identified noncompliance with the Department of the Treasury Circular Nos. 19-10-DPP and 16-02-DPP regarding delegated purchasing authority (DPA) transactions. The circulars define a DPA transaction as one that cannot be procured through one of the four primary contracting methods and establish the procedures for obtaining price quotes based on specific transaction dollar amounts. Of the 40 applicable expenditures tested, we found nine transactions (23 percent) totaling \$61,858 without documentation of a competitive procurement process in accordance with DPA procedures.
- Of the 54 expenditure transactions tested, we found three (6 percent) totaling \$59,645 lacked adequate supporting documentation, and three transactions (6 percent) totaling \$16,520 did not have the required approval signatures.

- A confirming order is the ordering of goods or services before an authorized purchase order is approved, thus bypassing the procurement process. Our review of 52 applicable transactions found 11 confirming orders (21 percent) totaling \$35,834.

Additionally, our test of the state's procurement portal, New Jersey State of the Art Requisition Technology (NJSTART), found a lack of segregation of duties in the procurement process. One individual responsible for processing purchases could create and adjust purchase orders, approve the transactions, and process the payments. We judgmentally selected ten NJSTART transactions totaling \$42,113 based on user name. Of the ten transactions tested, eight totaling \$34,698 were entered and approved by the same user. The population for NJSTART expenditures for fiscal year 2018 through fiscal year 2020 as of December 9, 2019 totaled \$710,962.

Recommendation

We recommend the facility review and strengthen internal controls over the procurement process and adhere to state guidelines, policies, and procedures. We further recommend the facility ensure proper segregation of duties over NJSTART transactions to prevent any one individual from having the ability to process an entire transaction.



Officer Scheduling

Correctional Police Officers were scheduled to work more than 16 hours in a 24-hour period.

Correctional Police Officers (officers) work a normal work schedule of eight hours per day. Although the facility's Operations Unit could not locate a written policy, operations management stated every attempt is made to ensure 16 hours is the maximum number of hours an officer can work in a 24-hour period unless the governor declares a state of emergency. Studies indicate even moderate sleep deprivation may produce impairment in cognitive and motor performance. A study performed in the year 2000 tested the effects of sleep deprivation and found test subjects who were awake between seventeen to nineteen hours without sleep performed poorly in tests designed to measure response times, accuracy of responses to stimuli, and hand-eye coordination. This study also indicated that longer hours of being awake resulted in significantly worse performance in tests. Another study aiming to analyze the impact of overtime and extended working hours on the risk of occupational injuries and illness indicated a strong correlation between an increased injury hazard rate and an increased number of hours worked per day in a worker's customary schedule.

The scheduling system used at the facility lacks the controls to prevent scheduling an officer to work more than 16 hours in a 24-hour period. We reviewed the shifts scheduled of every officer at the facility for the first six months of calendar year 2018 and found 71 instances in which an

officer was scheduled to work for 18 or more hours during three consecutive shifts. We noted four officers were scheduled to work 32 consecutive hours over the course of four shifts. Two of those four officers were scheduled to do so three or four times during our review. The 71 instances of excessive hours scheduled did not include instances that occurred during New Jersey declared states of emergency. Excessive hours worked in a relatively short time period could cause an impairment of cognitive and motor performance that in turn could have a negative impact on an officer's ability to provide a safe and secure environment for inmates and staff.

Recommendation

We recommend the facility develop a written policy regarding officers working excessive hours. In lieu of a control within the scheduling system, schedules should be reviewed to ensure officers are not scheduled to work for more than 16 hours in a 24-hour period except during a declared state of an emergency.



iTAG Access

Employees who have separated from the facility continue to have access to the iTAG system.

The iTAG system is the department's computerized database used to track an inmate's incarceration from inception to conclusion. The system is used for classification, visitation, disciplinary actions, inmate bank accounts, inmate payroll, commissary activity, and other functions. Users can be assigned to profiles, such as Business Manager, Classification, or Custody, each having different authorized functions. Users can be assigned to multiple profiles.

The department provided us with a report detailing user privileges in the iTAG system as of July 13, 2020. Of the 132 employees with privileges in the iTAG system, we identified 28 who had been separated from the facility for at least 60 days. Of the 28 separated employees, 4 were assigned multiple profiles. The 28 employees had been separated an average of approximately 22 months as of the iTAG report date. Separated employees maintaining access to the iTAG system create a potential risk for misuse, including the ability to delete or change inmate information regarding their classification, disciplinary action, or pay.

The New Jersey Statewide Information Security Manual published by the New Jersey Office of Homeland Security and Preparedness requires agencies to immediately disable employees' access to state information systems upon notification of termination. In addition, agencies are required to implement a formal process to review user accounts every six months. This review should identify, revoke access for, or remove user IDs assigned to separated users with active access. Timely removal of access for terminated employees is essential to mitigate the risk of misuse.

Recommendation

In accordance with the Statewide Information Security Manual, the current separated employees in the iTAG system should have their access immediately removed, and the facility should improve its notification process to ensure terminations are handled in a timelier manner. In addition, the facility should implement a six-month review of all access to the iTAG system.



Inmate Payroll

The facility does not accurately maintain inmate payroll.

According to department policy, inmates are expected to report to work and perform their job duties satisfactorily in order to receive compensation in the form of wages or work time credits. Inmates who are physically capable of performing their job duties but do not shall not earn wages or work time credit. The facility relies on detail supervisors to accurately document the hours worked by an inmate. When inmates report to their job assignments, a detail supervisor is required to record their attendance on the Inmate Payroll Sheet.

Our test of inmate payroll for December 2019 identified internal control deficiencies. Inmate attendance on the Inmate Payroll Sheets was not accurately documented by detail supervisors who reported inmates as having worked but were not present. Inmate payroll for December 2019 totaled \$39,850, from which we judgmentally selected a sample of 25 inmate payroll transactions totaling \$1,515 based on the type of work performed. We determined 4 of the 25 inmates (16 percent) were paid \$93.20 for 58 days when the inmates did not work. Of those four inmates, one had been released from the facility in May 2019 but was reported as attending their job duties and issued payroll checks for June 2019, November 2019, December 2019, and January 2020 totaling \$170.80. After we notified the facility of these payments, a stop payment was requested for three of the checks because they had not been cashed, and the other check was voided because it had not yet been mailed out.

Inaccurate reporting of days worked could lead to an overpayment of inmate wages, which is a misuse of state funds, and the over-reporting of work credits, which could factor into an earlier release date for an inmate.

Recommendation

The facility should ensure inmate work attendance is accurately documented by periodically emphasizing the importance of accurate time reporting to the detail supervisors.



Appendix

Methodologies to Achieve Audit Objectives

We reviewed fiscal year 2020 and 2021 COVID expenditure transactions, which totaled \$53,571 and \$40,568, respectively.

To determine if an Outside Activity Questionnaire was properly completed by the facility's employees, we matched the fourth quarter of calendar year 2018 Department of Labor and Workforce Development records to facility employees who received \$950 or more in wages to identify outside employment. We tested all 34 employees who had over \$950 of secondary employment income during the fourth quarter of calendar year 2018.

To determine if the facility recouped negative leave balances from employees with a negative leave balance at the end of calendar year 2018, we tested all 18 employees of the 554 who had a negative leave balance at the end of calendar year 2018. We also determined whether employees who separated from the facility in calendar year 2018 received letters informing them of their obligation to repay negative leave balances in a timely manner.

To determine if officers received letters after six and fifteen sick days notifying them of their sick leave status, we judgmentally sampled 25 officers based on the number of sick days during calendar 2018. We also used the sample to determine if officers who had more than 15 sick days provided the facility with sick notes as required by department policy. Using the data from the Timepoint system, we identified 384 officers who had sick days in calendar year 2018.

We analyzed the Inmate Welfare Fund to determine if the inmate trust interest for fiscal year 2017 through 2020 was transferred to the Welfare Fund annually as required by NJAC 10A:2-2.2. Inmate trust interest was \$7,421 for fiscal years 2017 through 2020. We also reviewed Inmate Welfare Fund expenditures to determine whether transactions benefited the inmate population as a whole. Inmate Welfare Fund expenditures totaled \$20,679 for fiscal year 2017 through 2020.

To evaluate food service production, we judgmentally sampled 37 days of food production from November 20, 2019 to December 4, 2019 and from February 12, 2020 to March 4, 2020 and compared it to a production rate of 113.5 percent of actual daily inmate population plus an additional 75 facility employees. We also reviewed the facility's food inventory process on February 24, 2020 to determine if the facility used the department's food inventory system. Average food expenditures totaled \$1.4 million during fiscal years 2018 through 2020.





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May 27, 2022

Brian L. Klingele
Assistant State Auditor
Office of the State Auditor
125 South Warren Street
P.O. Box 067
Trenton, New Jersey 08625-0067

Dear Mr. Klingele,

I have reviewed the audit report of the New Jersey Department of Corrections (NJDOC), Edna Mahan Correctional Facility for Women (EMCFW) performed by your office for the period of July 1, 2017 to November 30, 2021. Thank you for the opportunity to respond and provide comments to your office prior to the release of the audit.

Our understanding of the objectives of the audit was to determine whether financial transactions were related to the facility's programs, were reasonable, and were recorded properly in the accounting systems. The following is in response to the findings and recommendations outlined in the audit.

Commissary and Housekeeping/Storeroom Security

Recommendation:

The facility should improve security and reduce blind spots in the housekeeping/storeroom area to increase the safety of the facility's employees and inmates and reduce the risk of inventory loss.

Management Response:

In December 2021, the installation of a state-of-the-art video surveillance system was completed. Based on the available funding, the initial project was limited to 350 cameras. Therefore, the design team limited the areas to be included to those considered to be most at risk for assault. The Housekeeping/Storeroom area was not included in the original scope of

the project. The original scope of the project has been expanded to include areas previously omitted, such as the Housekeeping/Storeroom area. This project is currently in Code Review and will go out to bid shortly.

In the interim, in January 2022, the facility's Maintenance Department installed a standalone camera system in the Housekeeping Department. Cameras were installed in all areas to reduce blind spots for the protection of the staff and incarcerated persons, and to reduce the risk of inventory loss. These additional cameras are connected to a Digital Video Recorder (DVR) and Custody or Administration can review camera footage when, or if, the need arises.

Procurement Process

Recommendation:

The facility should review and strengthen internal controls over the procurement process and adhere to state guidelines, policies, and procedures. In addition, the facility should ensure proper segregation of duties over NJSTART transactions to prevent one individual from having the ability to process an entire transaction.

Management Response:

The Business Office staff have been advised of these findings and corrective actions have been implemented to eliminate these internal control weaknesses. A department-wide procurement training has been scheduled for all business office staff. Specific areas to be addressed will include: 1) required documentation of a competitive bidding process for all DPA purchases, 2) required supporting documentation and approval signatures for all Purchase Orders and 3) applicable facility staff will be advised that confirming orders should be avoided at all times, and that proper planning, approval and authorization should be obtained prior to the receipt of any goods or services.

The condition pertaining to the transactions in NJSTART, where one individual was entering and approving the same transaction, has been corrected. With only six Full Time Equivalent (FTE) positions, achieving proper segregation of duties is challenging. However, the Business Manager will now be able to dedicate her time fully to the oversight of the EMCFW Business Office. Over the past ten years, the Business Manager has been overseeing the Business Office functions at Northern State Prison (NSP), dividing her time between the two facilities. A new Business Manager was hired at NSP in January 2022, allowing the Business Manager at EMCFW more time to address these internal control weaknesses.

Officer Scheduling

Recommendation:

The facility should develop a written policy regarding officers working excessive hours. Officers should not be scheduled to work for more than 16 hours in a 24-hour period except during a declared state of emergency.

Management Response:

EMCFW Administration agrees that officers should not work more than 16 hours in a 24-hour period. The instances where this may have occurred are due to unforeseen circumstances, such as

1. Emergency trips (hospitals, etc.) often get relieved by officers from oncoming shifts that have to report to the institution first to get a state issued weapon and vehicle.
2. Late reliefs to units due to collection of body worn cameras (BWC).
3. Late reliefs to units due to working one shift and having to be relieved from initial post before relieving another officer.
4. Emergency situations that are not states of emergency (suit up teams, extractions, code response, VPRC placements) all require continued staffing and the officer(s) cannot be relieved while responding to these situations.

To eliminate the above as much as possible, the facility Operations Unit has changed past practices including: 1) sending arriving officers on all trips, 2) relieve early any officer in order for them to get to their units ahead of time, and 3) implementation of a front end overlap for the BWC in order to eliminate any staff stay past the 16 hours.

EMCFW Administration will be reviewing their internal policies to address and minimize, wherever possible, Correctional Police Officers working excessive hours, as well as eliminating the scheduling of CPO's for more than 16 hours, except when necessary, such as during State of Emergencies.

iTAG Access

Recommendation:

In accordance with the Statewide Information Security Manual, the current separated employees in the iTAG system should have their access immediately removed, and the facility should improve its notification process to ensure terminations are handled in a timelier manner. In addition, the facility should implement a six-month review of all access to the iTAG system.

Management Response:

The twenty-eight employees identified during the audit have had their iTAG Access revoked. All Department Heads will be reminded of the departmental policy to complete and submit the Office of Information Technology's (OIT), DOCNet User Account Attachment 2.0 to

suspend/delete existing accounts for all separated employees. Administration will request from the Office of Information Technology a listing of active users on TAG assigned to EMCF every 6 months to be compared to a listing of Active Employees received from Human Resources. All separated employees will be reported to OIT immediately to have their access suspended.

Inmate Payroll

Recommendation:

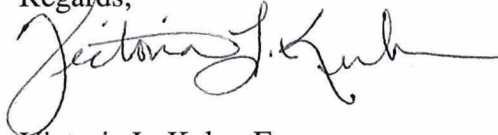
The facility should ensure inmate work attendance is accurately documented by periodically emphasizing the importance of accurate time reporting to the detail supervisors.

Management Response:

When monthly payroll reports are issued to the Detail Supervisors, they will be accompanied with an attendance sheet that tracks attendance for each day that month. Instructions will be included advising that inmates must be physically reporting to work to be paid. If the inmate is incorrectly assigned, the detail supervisor is to contact Classification to correct the inmate's work assignment. When the inmate is not active (out of the facility for a court trip or medical trip), the Detail Supervisor will note this on the attendance sheet accordingly. If the inmate refuses to work, appropriate disciplinary action will be taken.

In closing, I would like to thank your audit staff for their diligent work and professionalism exhibited during the audit.

Regards,



Victoria L. Kuhn, Esq.
Commissioner
New Jersey Department of Corrections

DMG:rsb

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