



EXECUTIVE SUMMARY

DEPARTMENT OF CORRECTIONS EDNA MAHAN CORRECTIONAL FACILITY FOR WOMEN July 1, 2017 to November 30, 2021

We found 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 controls over procurement, scheduling of work hours for Correctional Police Officers, computer system access, and inmate payroll meriting management's attention.

AUDIT HIGHLIGHTS

- Security in certain areas within the facility needed improvement. During our walkthrough of the facility in August 2019, we noted that the commissary and housekeeping/storeroom areas were unmonitored by either cameras or custody posts. Lack of monitoring may pose a safety risk to both civilian employees and inmates and may increase the risk of inventory loss. A new camera system installed in November 2021 provides surveillance to the commissary.
- Weaknesses in controls over procurement resulted in confirming orders, expenditures lacking proof of the required price competition, inadequate supporting documentation, and missing required approval signatures. In addition, we noted a lack of segregation of duties in the procurement process.
- Correctional Police Officers are scheduled to work more than 16 hours in a 24-hour period. Our review of officer work schedules for the first six months of calendar year 2018 found 71 instances in which an officer was scheduled to work for 18 or more hours during three consecutive shifts.
- Employees who have separated from the facility continue to have access to the department's computerized database that tracks an inmate's incarceration from inception to conclusion. Of the 132 employees with privileges in the system as of July 13, 2020, we identified 28 who had been separated from the facility for at least 60 days.
- The facility does not accurately maintain inmate payroll. Inmates are expected to report to work and perform their job duties satisfactorily to receive compensation in the form of wages or work time credits. Our judgmental sample of 25 inmates from the December 2019 payroll identified four inmates were paid for days not worked, one having already been released.

AUDITEE RESPONSE

The department generally concurs with our findings and recommendations.

For the complete audit report or to print this Executive Summary, click on the attached files.