

STATE OF OHIO



DEPARTMENT OF REHABILITATION
AND CORRECTION

SUBJECT: Internal Management Audits	PAGE <u>1</u> OF <u>5</u> NUMBER: 08-MAU-01
RULE/CODE REFERENCE:	SUPERSEDES: 08-MAU-01 dated 12/01/14
RELATED ACA STANDARDS: 4-4017, 4-4471	EFFECTIVE DATE: July 25, 2016
	APPROVED: 

I. AUTHORITY

This policy is issued in compliance with Ohio Revised Code 5120.01 which delegates to the Director of the Ohio Department of Rehabilitation and Correction the authority to manage and direct the total operations of the Department and to establish such rules and regulations as the Director prescribes.

II. PURPOSE

The purpose of this policy is to establish a standard method of reviewing and evaluating facility operations, procedures and programs throughout the Ohio Department of Rehabilitation and Correction and to set responsibility and accountability for the audit and reinspection process.

III. APPLICABILITY

This policy is applicable to Operation Support Center operations, the Corrections Training Academy, Ohio Penal Industries, all correctional institutions operated by the Ohio Department of Rehabilitation and Correction (DRC) and all privately operated institutions housing state inmates. The procedures set forth are specifically directed to those employees responsible for administering and evaluating institution programs and operations and to those administrators who review and act upon those evaluations.

IV. DEFINITIONS

Audit - A formal observation and evaluation of facility programs, operations, physical conditions, and practices to determine a level of compliance with recognized and accepted standards, policies and mandates.

Ohio Audit Standard - An established level of performance that is recognized within the DRC as a good correctional practice. Ohio audit standards are established and promulgated by the Bureau of Operational Compliance, with input from the program administrators, and are based on legal requirements, settlement agreements and/or consent decrees, requirements or guidelines of an external agency, DRC policies, or generally accepted management practices. The Ohio audit standards shall be utilized to supplement the standards of the American Correctional Association (ACA) during the evaluation of facility operations.

V. POLICY

It is the policy of the Ohio Department of Rehabilitation and Correction (DRC) to evaluate facility operations and other programs of the DRC at least annually to determine and ensure compliance with approved policies, professional standards, and requirements of external agencies.

VI. PROCEDURES**A. Coordination of the Internal Management Audit Process**

The Bureau of Operational Compliance (BOC) shall be responsible for managing and directing the internal management audit (IMA) and accreditation process for each correctional institution, the Corrections Training Academy (CTA), Ohio Penal Industries (OPI), Division of Parole and Community Services (DPCS), Ohio Parole Board, and Operation Support Center (OSC) administration.

B. Development of Ohio Audit Standards

The Bureau of Operational Compliance shall be responsible for the development and maintenance of the Ohio audit standards. Each calendar year, the BOC shall initiate the review and revision of the existing Ohio audit standards by the appropriate OSC administrator(s).

The BOC shall make available to all DRC employees a complete set of the approved Ohio audit standards no later than December 31st of each year. The approved set of Ohio audit standards shall be utilized throughout the following calendar year during the internal management audits. Any modifications to the approved audit standards prior to the end of the internal audit cycle shall be coordinated and approved by the Chief of BOC.

C. Internal Management Audit Procedures and Overview

1. Each facility and/or division shall be scheduled for a full internal management audit each year.
2. At least thirty (30) calendar days prior to the internal management audit, the facility shall post notices regarding the upcoming audit in areas that are accessible to employees and inmates. Any comments received from staff or inmates shall be forwarded to the managing officer or the audit chairperson in advance of the internal audit. Audit team members shall interview those individuals during the course of the internal audit, as time permits.
3. With approval from the audit chairperson, internal audits may include security challenges, an emergency medical drill, and testing of the emergency alarm systems. Staff safety shall be considered prior to any drills being conducted. The chairperson of the audit team is responsible for approving all drills, challenges, etc. and informing audit team members that all such drills must be coordinated with facility staff to ensure there is no unreasonable disruption to normal facility operations.
4. A licensed principal shall audit each academic and vocational trade program at least once each three (3) year accreditation cycle. In these situations, it is not necessary to require a

principal to serve on the audit team during a full internal management audit in an ACA audit year. BOC shall coordinate the audit of education and vocational trade programs to comply with this directive.

5. During a full internal management audit, compliance levels with the full set of ACA standards, all approved Ohio audit standards, all approved Ohio observations shall be evaluated, and a PREA compliance review shall be conducted during the IMA utilizing standard auditing practices established by the BOC. The audit chairperson shall complete the Audit Chairperson Checklist in Appendix A to ensure all required areas have been addressed.
6. A full IMA consists of audit team members selected by the chief/designee of the Bureau of Operational Compliance. The size of the audit team shall be based on the size and complexity of the institution being audited.
7. Full internal management audits shall generally not exceed three (3) days. In very limited circumstances, scheduling conflicts may require specific team members to conduct their review outside of the scheduled audit dates; however, this deviation must be approved in advance by the chief/designee of the Bureau of Operational Compliance.
8. Immediately following the conclusion of the annual audit cycle, the Bureau of Operational Compliance shall establish the schedule of audits for the following year.

D. Internal Management Auditor Qualifications and Approval

1. Auditors assigned to any type of IMA must have completed internal management auditors' training conducted by BOC and have the appropriate expertise and skills necessary to ensure an accurate and thorough assessment of their assigned areas of responsibility.
2. The chief/designee of the BOC is responsible for assigning and/or approving the assignment of auditors to specific audits. Several factors are considered when assigning auditors including, but not limited to, type of facility being audited, experience of the auditor, frequency of the auditor in reviewing that specific facility, demographics of the overall audit team, travel considerations for the auditors, and any concerns with past audit performance.
3. The BOC chief retains the discretion to suspend or discontinue the assignment of any auditor when there have been concerns about the auditor's conduct or behavior during an audit or where the auditor has not performed a thorough and adequate evaluation during past assigned audits. When the BOC chief decides it is necessary to suspend or discontinue the assignment of an auditor, the concerns may be discussed with the appropriate deputy director and the auditor's supervisor. Based on that discussion, the auditor may be required to meet specific conditions, including additional training, prior to being reassigned as a DRC auditor.

E. Post Audit Procedures for Internal Management Audits

1. Unless granted an extension by the BOC chief, the audit chairperson shall prepare a written report summarizing the audit findings within fourteen (14) calendar days following the completion of the IMA. When the audit chairperson is other than a BOC staff person, the BOC shall review and approve the draft report prior to distribution. A copy of the final audit report shall be provided to the managing officer or division administrator, appropriate regional director, the institution operational compliance manager, and other relevant OSC staff. The report shall list the audit standards found to be either in non-compliance or non-applicable and include any recommendations made by audit team members during the internal audit which appear to be applicable and relevant to the institution.
2. Unless granted an extension in writing by the BOC chief, within fourteen (14) calendar days of the receipt of a final audit report, facility staff shall prepare a response to non-compliance to address any deficiencies noted in the audit report. Responses to non-compliance may include a plan of action to correct the deficiencies, a request to waive the standard requirement(s) or an appeal for reconsideration of the audit team findings. Responses shall be submitted on the format approved by BOC, not on the ACA response form, and shall be submitted directly to the assigned BOC audit administrator for consideration.
3. Following the receipt of management's response to an IMA report, the BOC chief/designee shall evaluate the institution's corrective action plans, waiver request(s) and/or appeals and identify any non-compliant areas that will require a re-inspection. The chief of BOC shall make the final decision of any appeal or request to waive standard requirements. Responses to non-compliance shall be reviewed within thirty (30) calendar days of receipt and forwarded to the institutions upon completion to ensure a timely re-inspection.
4. BOC staff shall coordinate any necessary re-inspection visit(s) and the results shall be written into a final re-inspection report distributed to the managing officer, appropriate regional director, operational compliance manager and other appropriate OSC staff. During the re-inspection, all significant observations discovered during the IMA shall be reviewed to ensure follow up by the institution staff has taken place. All re-inspection visits shall generally occur no more than three (3) months following the approval of the responses to non-compliance, unless BOC scheduling priorities dictate otherwise.

F. Evaluation of the Internal Management Audit Process

Immediately following the end of each audit cycle, the BOC staff shall conduct an evaluation to assess the effectiveness of the audit process. This evaluation process may include conducting surveys of facility and/or OSC staff. The BOC shall utilize all information from the evaluation to ensure responsiveness to the concerns of facility staff and provide the opportunity for continuous improvements in the audit process.

G. Reporting Process of Internal Management Audit Statistics

The BOC shall maintain a cumulative record of the results of each IMA for evaluative purposes. This report shall include a detailed summary of standards found to be in non-compliance at the

facilities and any issues or concerns that seemed predominant throughout the year. This information shall be provided to the Director, chief inspector, managing directors, regional directors, managing officers and other appropriate DRC employees, as necessary.

H. ACA Audits

The OSC operations, CTA, OPI, all correctional institutions operated by DRC and all privately operated institutions housing state inmates shall be audited by qualified professionals not affiliated with the facility or system at least every three (3) years.

Attachments:

Audit Chairperson Checklist

Appendix A

Audit Chairperson Checklist

Facility: _____
 Date: _____

Prepared By: _____

Date Completed	Task	Notes
	PRE-AUDIT: Send IMA notice to facility for posting	
	PRE-AUDIT: Prepare Auditor Assignments for the upcoming audit	
	PRE-AUDIT: Review the auditor training worksheet to ensure potential auditor received auditor training	
	Review Outcome Measures and supporting detail notes. Are all measures and supporting notes accurate?	
	Review SIS and supporting detail notes. Are all statistics and supporting notes accurate? Is the number of deaths consistent with those reported on the Outcome Measures?	
	Review RIBM screen to ensure RIB cases are being completed within the required seven day timeframe.	
	Evaluate the most recent Food Service Metrics report to ensure all violations or deficiencies have been corrected.	
	Review annual training report to ensure all training hours were met.	
	Co-review non-medical mandatory standards.	
	Co-review CPR and licensure notebooks to ensure no lapses have occurred.	
	Conduct tour of food service, medical, and segregation and evaluate core compliance areas: chemical control, tool control, sanitation, etc. Ensure all tool storage areas are inspected.	
	Evaluate the most recent health department and fire marshal inspection reports to ensure all violations or deficiencies have been corrected. Notify Kiser of any outstanding violations.	
	Review the Annual Evacuation Drill Report - ACA Standard 4221M	
	Visiting housing units if possible.	
	Before or during individual close-outs compare all standards found to be non-applicable to previous audit report to ensure consistency.	
	Check annual sanitation inspection report to ensure all areas are documented as being inspected, sanitation issues are listed, and that the re-inspection check boxes are completed for all items listed.	
	Ensure all corrected documentation is linked to the Power Point on electronic audits before the audit close-out.	
	Ensure all paperwork including tally forms, compliance checklists, auditor worksheets, etc is complete.	

Follow-Up Needed:
