

STATE OF OHIO



DEPARTMENT OF REHABILITATION
AND CORRECTION

SUBJECT: Bureau of Community Sanctions Program Audit Process	PAGE <u> 1 </u> OF <u> 5 </u> NUMBER: 08-MAU-03
RULE/CODE REFERENCE: AR 5120:1-3-02	SUPERSEDES: 08-MAU-03 dated 04/26/13
RELATED ACA STANDARDS:	EFFECTIVE DATE: May 1, 2015
	APPROVED: 

I. AUTHORITY

This policy is issued in compliance with Ohio Revised Code 5120.01 which delegates to the Director of the 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 standardized guidelines which govern the audit process of community residential and non-residential programs funded by the Department of Rehabilitation and Correction (DRC) through the Bureau of Community Sanctions (BCS).

III. APPLICABILITY

This policy applies to all employees of BCS conducting audits of programs funded by DRC and the administrators of those programs.

IV. DEFINITIONS

Entrance Conference - A meeting with the audit team, program director, and staff for a short briefing about the audit process.

Exit Conference - A discussion, facilitated by the lead auditor, to share all findings concluded by the audit team with the program director and staff.

License – A certificate issued by the Division of Parole and Community Services which designates the facility as being suitable for the care and treatment of adult offenders.

Office of Criminal Justice Services (OCJS) on-line grant system – The electronic web-based grant administrative system used by BCS to administer and monitor grant funded programs and residential facilities under contract with DRC. This system is also commonly referred to as Inteligrants.

Programs – Community-Based Correctional Facilities, Community Correction Act programs, Halfway Houses, Community Residential Centers, Transitional Control, Electronic Monitoring programs and Reentry Centers that receive funding from DRC.

Standards Checklist Form – An instrument used to record audit findings.

V. POLICY

It is the policy of the Ohio Department of Rehabilitation and Correction to ensure that subsidized community programs operate in compliance with applicable Bureau of Community Sanctions performance-based standards. Compliance shall be determined by a biennial audit with site visits in the intervening years intended to monitor program progress toward compliance with audit recommendations. Unannounced site visits may be conducted to audit specific standards at any time when there is reason to believe that programs may be non-compliant with Bureau of Community Sanctions performance-based standards.

VI. PROCEDURE

A. Audit Notification

BCS staff shall develop an audit schedule and provide programs with the following:

1. Written notification of the audit date to program director.
2. BCS performance-based and program specific standards checklist forms.
3. Approval and notification of a rescheduled audit, if applicable.

B. Program Responsibilities

1. If an audit must be rescheduled, the program shall be responsible for requesting an alternate date from BCS.
2. Prior to the on-site audit conducted by BCS staff, each program shall conduct an internal audit of all standards and document findings on the BCS performance-based standards checklist.
3. The Program Director/designee is responsible for providing all applicable supporting documentation. The auditor may request additional documentation if the program has not supplied sufficient materials.

C. Audit Team Responsibilities

1. The audit team shall be comprised of a lead auditor and other assigned personnel from BCS and/or other DRC staff. Specific responsibilities shall include:
 - a. Reviewing each audit standard and requesting clarification when necessary.
 - b. Examining all documentation provided by the program to verify compliance with standards.

- c. Maintaining accurate notes to document findings of non-compliance and recommendations.
 - d. Interviewing program staff, offenders, and other community correction partners to support compliance with standards.
 - e. Verbally present findings of compliance, non-compliance, and recommendations made by the audit team at the exit conference.
 - f. Maintaining confidentiality regarding all program information on the audit.
 - g. Observing group facilitators or staff/offender interactions.
 - h. Conducting a facility walk-through inspection.
2. Specific responsibilities of the lead auditor may include:
 - a. Chairing the entrance and exit conference during the on-site audit.
 - b. Organizing preliminary discussions with audit team to establish time frames, assign standards to be audited, provide standards checklist forms, and review other appropriate information.
 - c. Selecting a sample of closed offender files from CCIS-Web to be reviewed for data accuracy. The list of offender files will be provided to the program a minimum of one day before the on-site audit.
 - d. Assuring consistent, accurate application and interpretation of BCS performance-based standards.
 - e. Addressing audit team or program staff questions or problems that may occur during the audit.
 - f. Resolving differences between audit team and program personnel regarding interpretations of the standards.

D. On-Site Audit Process

1. Entrance Conference

The purpose of the entrance conference is to introduce the audit team members to the program director and staff. The lead auditor shall communicate the planned activities and schedule for the audit.

2. Standards Compliance Review

- a. Each auditor shall be responsible for reviewing appropriate documentation to determine compliance on assigned standards.
- b. Auditors shall use interviews and visual observations to determine program implementation of BCS performance-based and program specific standards.
- c. Auditors shall complete and sign each assigned checklist form or complete each assigned section in the Office of Criminal Justice Services on-line grant system.

3. Exit Conference

The purpose of the exit conference is to share with the program director and staff all findings of the audit team. The members of the audit team shall verbally report on the standards audited and their respective findings.

E. Audit Report

Upon conclusion of the audit, the lead auditor is responsible for compiling all information pertaining to the audit and writing and submitting an audit report to the agency within thirty calendar days of the on-site audit utilizing the OCJS on-line grant system. Audit reports shall be maintained by BCS for a minimum of five years. The audit report shall include, but is not limited to, the following:

1. A request for a plan of action, when applicable, for standard(s) found to be non-compliant and a time frame to correct deficiencies.
2. Applicable standards.
3. Compliant standards.
4. Non-compliant standards and the area(s) of deficiency.
5. Audit Summary
6. General observations and/or recommendations from the audit team during the audit process.
7. Approval of the BCS Assistant Chief or designee.
8. Plan of action template for any standard found non-compliant.

F. Corrective Plan of Action Process

1. The corrective plan of action submitted by the program to address non-compliant standards must be submitted to BCS within thirty calendar days of request from BCS through the use of the OCJS on-line grant system. The plan of action shall be reviewed by the lead auditor to determine whether it is acceptable.
 - a. If the corrective plan(s) of action is acceptable, the lead auditor will document approval in the OCJS on-line grant system, and the program designee will receive electronic notification from the OCJS on-line grant system indicating the audit process is complete. A follow-up on-site visit may be necessary to verify plan(s) of action have been implemented and deficiencies corrected.
 - b. If the corrective plan of action is rejected, the lead auditor will document disapproval in the OCJS online grant system with an attached note which indicates the reason for the rejection and the necessary modifications. The program designee will receive electronic notification from the OCJS on-line grant system indicating plan of action modifications are necessary. Programs are expected to continue the corrective action process until accepted by BCS. Failure to do so may result in grant/contract termination.
 - c. Approval or disapproval of the corrective plan of action shall be documented in the OCJS on-line grant system by the lead auditor, and the program designee shall receive electronic notification from the OCJS on-line grant system within 14 calendar days of receipt of the plan submitted.
2. Audit appeals shall be submitted through the OCJS on-line grant system in accordance with the guidelines set forth by Administrative Regulation 5120:1-3-02, Licensing

Requirements for a Halfway Community Residential Center as a Licensed Facility for the Care and Treatment of Parolees, Probationers, and Furlougees.

3. Waivers shall be requested within 30 calendar days of completion of the audit by submitting a written request to the Bureau Chief of BCS for approval.

G. License

Programs under contract with DRC must be licensed by the Division of Parole and Community Services. A license is issued to programs maintaining compliance with BCS performance-based standards. The effective date of the license shall be the date the BCS on-site audit concludes and shall remain valid for one year. A license will be sent to the program through the United States Postal Service or electronically.