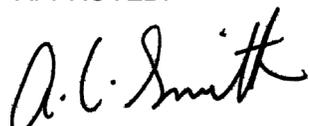




Department of
Rehabilitation & Correction

SUBJECT: Internal Management Audits (IMA)	PAGE <u> 1 </u> OF <u> 5 </u> NUMBER: 08-MAU-01
RULE/CODE REFERENCE:	SUPERSEDES: 08-MAU-01 dated 07/25/16
RELATED ACA STANDARDS: 5-ACI-1A-17 (4017), 7B-06 (4471)	EFFECTIVE DATE: March 2, 2020
	APPROVED: 

I. AUTHORITY

Ohio Revised Code 5120.01 authorizes the Director of the Department of Rehabilitation and Correction, as the executive head of the department, to direct the total operations and management of the department by establishing procedures as set forth in this policy.

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 (ODRC) and to set responsibility and accountability for the audit and reinspection process.

III. APPLICABILITY

This policy is applicable to Operation Support Center (OSC) operations, the Corrections Training Academy (CTA), Ohio Penal Industries (OPI), all correctional institutions operated by the ODRC and all privately operated institutions housing state incarcerated individuals. 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 ODRC as a good correctional practice. Ohio audit standards are established and promulgated by the Bureau of Operational Compliance (BOC), 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, ODRC 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 ODRC to evaluate facility operations and other programs of the ODRC 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 BOC shall be responsible for managing and directing the internal management audit (IMA) and accreditation process for each correctional institution, the CTA, OPI, Division of Parole and Community Services (DPCS), Ohio Parole Board, and OSC administration.

B. Development of Ohio Audit Standards

The BOC 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 ODRC 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 an IMA each year.
2. At least thirty (30) calendar days prior to the IMA, the facility shall post notices regarding the upcoming audit in areas that are accessible to employees and incarcerated individuals. Any comments received from staff or incarcerated individuals 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 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 an IMA in an ACA audit year. BOC shall

coordinate the audit of education and vocational trade programs to comply with this directive.

5. During an IMA, 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.
6. An IMA consists of audit team members selected by the chief/designee of the BOC. The size of the audit team shall be based on the size and complexity of the institution being audited.
7. IMAs shall generally not exceed three (3) calendar 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 BOC.
8. Following the conclusion of the annual audit cycle, the BOC 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. Any trained staff who have not been on an IMA for five (5) years must repeat internal management auditor training.
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 an ODRC auditor.

E. Post Audit Procedures for Internal Management Audits

1. Within one (1) week of the close of the IMA, the BOC chief shall provide the facility staff a means of offering feedback about the audit. The feedback shall allow for anonymous input about the audit experience and will be utilized for continuous improvement relating to customer service and the audit process.
2. 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.
3. 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.
4. 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. The BOC chief may grant an extension beyond thirty (30) calendar days if needed.
5. 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 within 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, deputy directors, regional directors, managing officers and other appropriate ODRC employees, as necessary.

H. ACA Audits

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