

STATE OF OHIO



DEPARTMENT OF REHABILITATION
AND CORRECTION

SUBJECT:	PAGE <u>1</u> OF <u>4</u>
DPCS Management Audits	NUMBER: 08-MAU-02
RULE/CODE REFERENCE:	SUPERSEDES: 08-MAU-02 dated 01/02/15
RELATED ACA STANDARDS: 4-APPFS-3D-08; 4-APPFS-3D-09; 2-CO-1A-22	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 Division of Parole and Community Services' operations, procedures, and programs throughout the Ohio Department of Rehabilitation and Correction (DRC) and to set responsibility and accountability for the audit and re-inspection process

III. APPLICABILITY

This policy is applicable to all Division of Parole and Community Services (DPCS) operations. The procedures set forth are specifically directed to those employees responsible for administering and evaluating division programs and operations and to those administrators who review and act upon those evaluations.

IV. DEFINITIONS

Audit - A formal observation and evaluation of division operations, programs, 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 (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, or department policies. The Ohio audit standards will be utilized to supplement the standards of the American Correctional Association (ACA) during the evaluation of division operations.

V. POLICY

It is the policy of the Ohio Department of Rehabilitation and Correction (DRC) to evaluate the Division of Parole and Community Services' (DPCS) operations 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 and accreditation process for DPCS including the Adult Parole Authority, Ohio Parole Board, Bureau of Adult Detention, Bureau of Community Sanctions, and the Office of Victim Services.

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 DPCS administrator(s). The BOC shall make available to all division staff 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 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 the BOC.

C. Internal Management Audit Procedures

1. During the internal management audit, compliance levels with all approved Ohio audit standards shall be evaluated utilizing standard auditing practices established by the BOC. The full set of ACA standards for the DPCS and the Ohio Parole Board shall be audited with the applicable Ohio audit standards during the Operation Support Center (OSC) internal management audit.
2. An internal management audit shall consist 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 area being audited.
3. Internal management audits shall generally not exceed three (3) to five (5) days in duration depending on the regions geographical layout, complexity of issues, and as determined by BOC. In very limited circumstances, other factors may require specific team members to conduct their review outside of the scheduled audit dates, but this deviation must be approved in advance by the chief/designee of the BOC.

D. Internal Management Auditor Qualifications and Approval

1. Auditors assigned to any type of internal management audit 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 standard being audited, experience of the auditor, frequency of the auditor in reviewing that specific area, 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 that it is necessary to suspend or discontinue the assignment of an auditor, the concerns shall be discussed with the managing director of court and community 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 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 internal management audit. 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 director of court and community, the applicable regional director, the applicable administrator(s), 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 BOC or region.
2. Unless granted an extension in writing by the BOC chief, within fourteen (14) calendar days of the receipt of a final audit report, division staff shall prepare a response to noncompliance to address any deficiencies noted in the audit report. Responses to noncompliance 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 regional audit administrator for consideration.
3. Following the receipt of management's response to an internal management audit report, the BOC chief or designee shall evaluate the corrective action plan(s), waiver request(s) and/or appeals and identify any non-compliant areas that will require a reinspection. The chief of BOC shall make the final decision of any appeal or request to waive standard requirements.

4. BOC staff shall coordinate any necessary re-inspection visit(s) and the results shall be written into one final re-inspection report distributed to the deputy director, the applicable administrator(s), and other relevant OSC staff. All reinspection visits shall occur within three months following the receipt of management's response to non-compliance unless BOC scheduling priorities dictate otherwise or if BOC determines that an operational process needs more than three months to properly implement and be re-inspected.

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. The BOC shall utilize all information from the evaluation to ensure responsiveness to the concerns of DPCS staff and provide the opportunity for continuous improvements in the audit process.

G. Annual Report of the Internal Management Audit Process

No later than January 31st each year, the BOC shall prepare and submit an annual report summarizing the results of the audits for the previous calendar year. This report shall include a detailed summary of standards found to be in non-compliance and any issues or concerns that seemed predominant throughout the year. This annual report shall be provided to the Director, managing directors, regional directors, and other appropriate DPCS staff.