



EXECUTIVE SUMMARY

**DEPARTMENT OF LAW AND PUBLIC SAFETY
JUVENILE JUSTICE COMMISSION
JUVENILE MEDIUM SECURITY CENTER
July 1, 2016 to June 30, 2020**

We found that the financial transactions included in our testing were related to the center's programs and were recorded properly in the accounting systems. In addition, our evaluation of internal controls over Correctional Police Officer (officer) scheduling and inventory management noted several weaknesses meriting management's attention. We also determined that the Juvenile Justice Commission (JJC) had a strategy to address the decrease in the center's resident population and its high cost per resident. This determination was made prior to the onset of the COVID-19 pandemic.

AUDIT HIGHLIGHTS

- The center lacks effective controls to ensure only necessary and approved custody posts are utilized. We noted 785 instances in fiscal year 2019 where custody management had utilized custody posts that were not approved by the JJC. Furthermore, five of the posts were utilized almost daily, amounting to unapproved costs of approximately \$550,000.
- The center needs to improve controls to mitigate unnecessary costs resulting from current compensatory leave time policies. Between July 1, 2017 and December 31, 2019, the center's officers used 31,347 hours of compensatory leave time. Of these hours, 93 percent (29,078) required paying the covering officer overtime. The additional cost associated with paying this overtime amounted to \$495,000 for this period, or an average of \$198,000 annually.
- The center had established an allowable amount of leave per shift. During calendar year 2019, custody management approved more than the allowed amount 20 percent of the time.
- Of the 169 officers the center employed during calendar year 2019, we noted 49 who used over 100 hours of compensatory leave time, with 17 using more than 200 hours.
- The center lacked controls to prevent officers from working more than 16 hours in a 24-hour period. Our review of officer work schedules for fiscal years 2017 through 2019 found 37 occasions where officers worked at least 18 hours in a 24-hour period.
- The center lacks controls to adequately track and maintain appropriate levels of storeroom inventory. This increases the risk of purchasing inefficiencies, spoilage, and misappropriation.

AUDITEE RESPONSE

The department generally concurs with our findings and recommendations.

For the complete audit report click [here](#).