EXECUTIVE SUMMARY

DEPARTMENT OF CORRECTIONS
VROOM CENTRAL RECEPTION AND ASSIGNMENT FACILITY

We found that the financial transactions included in our testing were related to the facility’s programs, were reasonable, and were recorded properly in the accounting systems. In making this determination, we noted certain internal control deficiencies involving the monitoring of inmate clothing inventory, employees’ sick leave and other leaves of absence, and business office operations that merit management’s attention. In addition, we found weaknesses in key information systems’ logical access controls. However, we did not find any instances where these weaknesses were used to impact the systems’ data.

AUDIT HIGHLIGHTS

- The facility does not maintain a perpetual inventory control system for the inmate clothing inventory. Although the inmate management system is used to track clothing issued, there is no maintenance of information regarding inventory purchases. Inventory items are only reordered after a physical count or visual inspection identifies low quantities. Our analysis disclosed large variances with the quantity of items that should have been on hand per CRAF records.

- The Department of Corrections (DOC) Office of Human Resources, responsible for CRAF payroll and personnel functions, is not adequately monitoring employee sick leave. As a result, employees may be abusing their sick leave benefits. Strong monitoring and oversight of sick leave usage is necessary to reduce scheduling disruptions and overtime.

- All required documentation was not on file for employees who were granted a full-time or intermittent leave of absence. Our sample of employees who were approved for an intermittent leave of absence found 75 percent did not have the required documents on file or an approval letter for the entire duration of the leave. In addition, a sample of custody employees who returned to work after taking a full-time medical leave of absence found half did not have a fitness-for-duty certification on file allowing them to resume work.

- Our review of employee access rights to Timepoint, a custody scheduling application, and CRAF accounts on the state’s financial systems noted weaknesses whereby users who should not have access may have the ability to manipulate data, change data, or process erroneous transactions.

AUDITEE RESPONSE

The department concurs with our findings and recommendations.

For the complete audit report, click here.