



Lexington-Fayette Urban County Government

Division of Internal Audit

INTERNAL AUDIT REPORT

DATE March 31, 2005

TO: Teresa Ann Isaac, Mayor

CC: Milton Dohoney, Chief Administrative Officer
Rebecca Langston, Commissioner of Public Safety
Ron Bishop, Director of Community Corrections
DeWitt Hisle, Audit Board Chairman
Dr. David Stevens, Council Budget & Finance Committee Chairman

FROM: Bruce Sahli, Director of Internal Audit

RE: Community Corrections Collections & Disbursements Audit

Background

Due to the diversity and complexity of collection activity at Community Corrections, this audit concentrated on those accounts involving a high volume of cash payments and having a high level of exposure to the public. It was therefore determined that the audit would concentrate on three major areas; the Prisoner Account Fund (PAF, which includes booking fees), Adult Probation, and the Community Alternative Program (CAP). We also conducted a limited review of bond payments.

The Community Corrections facility currently houses approximately 1,100 inmates. Upon arrival at the Community Corrections facility, inmates are charged a \$20 booking fee for intake processing. Any additional funds on hand (cash, checks, or money orders) are deposited into a bank account, and the deposited amount is recorded in an inmate account maintained on the Canteen Manager accounting software system operated at the Community Corrections facility. During incarceration, an inmate may use funds in their account to purchase various items not normally provided by the facility, including additional food, toiletries, medication, and books, as well as certain services such as medical exams and hair cuts. The cost of these purchases is charged to the inmate's account. Upon release, an inmate is cut a check for the balance of their account if one exists. Many inmates have outstanding balances due to Community Corrections as a result of their indigent status and/or multiple arrests.

Collection activity also occurs in Adult Probation and CAP. Courts set a probation fee for each probationer, typically \$10 or \$20, to be collected monthly by their Probation Officer. Adult Probation is responsible for the Work Release Program, which charges an administrative fee for jail rent in order to cover the jail's room and board expenses. Adult Probation collects payroll checks for inmates on work release and distribute their earnings to designated recipients (e.g., family members), or to the inmate upon release. In addition, Adult Probation is responsible for the collection and distribution of restitution payments to victims of economic crimes. CAP performs drug tests for probationers, work release program inmates, community service workers, the courts, and various local agencies, at a cost of \$10 per test.

For FY 2005 through February 2005, PAF had collected \$1,029,609 (which includes \$188,547 for booking fees). CAP fee collections for FY 2005 through February 2005 totaled \$110,579. For FY 2005 through March 9 2005 Adult Probation had collected \$79,918 in Work Release administration fees and \$49,596 in Probation fees. The restitution payments bank account maintained by Adult Probation had a balance of \$362,291.

Scope and Objectives

The general control objectives of the audit were to determine that:

- Payments are properly safeguarded prior to deposit
- Payments are accurately deposited on a timely basis
- Payments are accurately recorded and reported
- Program expenditures are reasonable in nature and properly allocated

Statement of Auditing Standards

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to afford a reasonable basis for our judgments and conclusions regarding the organization, program, activity or function under audit. An audit also includes assessments of applicable internal controls and compliance with requirements of laws and regulations when necessary to satisfy the audit objectives. We believe that our audit provides a reasonable basis for our conclusions.

Audit Opinion

In our opinion, the controls and procedures provided reasonable assurance that the general control objectives were being met. Opportunities to enhance controls are included in the Summary of Audit Findings. Due to the segmented nature of the functions being audited, findings are divided into three sections based upon which major area is directly responsible for addressing them.

SUMMARY OF AUDIT FINDINGS

Division Findings

Written Collection Procedures Need to be Developed

Those areas in Community Corrections examined during the audit are responsible for the collection of thousands of payments in the form of checks, cash, and money orders. There are only partial written procedures addressing collection recording, reporting, security, or deposit activity either at the Community Corrections facility, Adult Probation, or CAP. Written procedures are an important control that provides process instruction, performance standards, and a basis for measuring compliance with management expectations. A complete set of written procedures should be developed for the Community Corrections collection processes examined during the audit.

Division of Community Corrections Management Response: Concur: Management agrees with the findings as stated. We are in the process of revising and/or creating Operational orders and post orders to cover all accounts. Time Frame: 6 months

Collection and Disbursement Duties Need Segregated

A key element in collections internal control is the segregation of duties to prevent any one person from being able to collect funds, deposit funds, and update the related accounts. Currently one individual at the Community Corrections facility receives payments from Intake Processing as well as walk-ups to an Inmate Accounts service window at the facility entrance. This person updates the related inmate accounts to reflect payments received and prepares the deposit for delivery to the bank. This person also has authority to make adjustments to inmate accounts regarding payments and disbursements. Similarly, in Adult Probation one person is responsible for the collection, recording, and depositing of Adult Probation fees and restitution payments, as well as distributing restitution payments. Another individual in Adult Probation is solely responsible for collecting, recording, depositing, and distributing work release payments. Currently there is no on-site supervisor at Adult Probation.

In order to properly segregate these duties, it is recommended collections be validated and the deposit prepared by an individual with no access to the inmate accounts. Adult Probation needs to appoint one or more individuals not responsible for restitution or work release recordkeeping to review distributions of work release and restitution payments for accuracy and appropriateness. Adult Probation also needs a daily cash balancing procedure to ensure all collections are accounted for each day.

Division of Community Corrections Management Response from Community Corrections Facility: Concur: Management agrees with the findings as stated. However, due to the limited number of staff available it is not feasible for a staff person who does not have access to the inmate accounts to receive funds and prepare the deposit, and for another staff member to update the related inmate's

account. The Division has implemented another control measure to insure the accuracy of the receiving, posting, and depositing of funds from the Intake/Processing area. Time Frame: New control measures have been implemented since February 1, 2005.

Division of Community Corrections Management Response from CAP/Adult Probation: Management concurs for the Adult Probation Unit. Human Resources and Administration identified this need prior to the audit and are currently in the planning phase for creating and assigning a fiscal position to assist this unit. Projected completion date: October 1, 2005. To ensure all collections are accounted for daily, an additional resource will be utilized to assure that daily collection for work release checks occurs at the Adult facility and same-day delivery is made to the Adult Probation Unit. In addition, this same additional resource will be utilized to ensure daily deposits are made to the bank. Projected completion date: no later than May 1, 2005.

Unsecured Blank Checks

During the audit, we noted that blank checks from the PAF account and the Restitution account were often left unsecured in Community Corrections and Adult Probation, respectively. Blank checks should always be secured to prevent their loss or theft. This is particularly important as the Community Corrections administration office custodial services are performed by inmates, and the Adult Probation administrative office experiences numerous daily visits by probationers. It is recommended all blank checks be properly secured on a consistent basis.

Division of Community Corrections Management Response from Community Corrections Facility: Concur: Management agrees with the findings as stated. The Division will insure that all blank checks are secured in a locked cabinet when staff is not present in the office. Time Frame: New procedures already implemented.

Division of Community Corrections Management Response from CAP/Adult Probation: Management concurs. Immediate action was taken to reinforce existing guidelines to assure consistency.

Adult Probation/CAP Findings

Significant Undistributed Restitution Payments

Adult Probation is responsible for the collection and distribution of restitution payments made by probationers for victims of economic crimes. Standard practice is to hold payments to recipients until the entire restitution amount is paid, which often takes a year or more. See Attachment I for examples of significant undistributed restitution payments. Per Adult Probation, victims of economic crimes are often individuals rather than large companies. It is recommended Adult Probation make monthly payments to restitution recipients when their account balance reaches a certain minimum amount (e.g. \$50).

Division of Community Corrections Management Response from CAP/Adult Probation: Management concurs. Reviewing software system for distribution on at least a quarterly basis. Projected completion date: July 1, 2005

Significant Late Deposits

We selected a sample of deposit activity for FY 2005 through January 18, 2005 and noted significant late deposit activity in various CAP and Adult Probation programs. While there was no indication of failure to deposit funds, the prevalence of collections deposited three or more days after receipt clearly indicates the need for improvement in the timeliness of deposits. See Attachments II, III, IV, and V for details. It is very important that all deposits be made in a timely manner to provide appropriate safeguarding of assets. It is recommended daily deposit procedures be developed and adhered to on a consistent basis.

Division of Community Corrections Management Response from CAP/Adult Probation: Management concurs. Will implement process for daily and consistent deposits. Projected completion date: no later than May 1, 2005.

Returned Restitution Payment Procedures Need Improvement

Restitution payments mailed out of Adult Probation are sometimes returned by the postal service due to a change of recipient address (this occurrence rate is probably increased by the fact Adult Probation typically does not mail out any restitution payments until the entire restitution amount is paid, which often takes one or more years). Once the payments are returned, the checks are simply filed away with no further effort being made to locate the recipient. During the audit, we observed 44 restitution checks totaling \$13,115.15 that were returned to Adult Probation due to an invalid address. The check dates ranged from March 8, 1999 to January 14, 2005. It is recommended Adult Probation work with other local law enforcement agencies to locate these recipients through the use of software programs and other techniques designed to track down individuals having address changes. This should significantly decrease the amount of unclaimed restitution payments, and will improve Adult Probation services to victims of economic crimes.

Division of Community Corrections Management Response from CAP/Adult Probation: Management concurs. The solution offered previously for distributing restitution payments on at least a quarterly basis will provide significant improvement in future unclaimed payments of this magnitude. Projected completion date: July 1, 2005. However, it is our recommendation that the Department of Law, the Department of Revenue, the Mayor, and/or other local authorities review this past and long-term issue for possible solutions regarding searches for recipients including many payments dated several years ago.

Probation Fees Held Until Account Closed

Adult Probation collects probation fees from probationers, etc., typically \$10 to \$20 per month. It is common for the probation period to last up to two years, during which time regular visits to the probation office occur and related fees are paid. The collected fees are deposited into a Probation Fee bank account and are held there until the probation period ends, at which time the accumulated fees are then taken to the LFUCG's Revenue Division for deposit into LFUCG's bank account. The fees are part of LFUCG's revenue upon collection and should be taken directly to the Revenue Division for deposit at least twice weekly. It is recommended this practice be adopted and that the Bank of the Bluegrass account for probation fees be closed.

Division of Community Corrections Management Response from CAP/Adult Probation: Management concurs. Contact will be made with the Department of Revenue to discuss initiating the process for closing the current account and making deposits directly to the Department of Revenue. Projected completion date: no later than May 1, 2005.

CAP Fee Overcharges

Adult Probation charges inmates a \$10 fee for drug tests conducted while they participate on the Work Release Program. A sample of 30 work release inmate accounts examined during the audit found twelve instances (40%) where inmates were charged for scheduled drug tests that did not occur. Adult Probation provides CAP a weekly list of work release inmates scheduled for drug tests and charges the inmate accounts when the list is produced. However, this schedule is not retained in Adult Probation for comparison against CAP's report of drug tests actually performed. Adult Probation should retain a copy of scheduled drug tests and verify this list against CAP's report of tests actually performed. Inmate accounts should then be credited for the cost of drug tests that did not occur.

Division of Community Corrections Management Response from CAP/Adult Probation: Management concurs. The weekly drug testing list is being retained in Adult Probation for comparison against CAP's report on completed/incompleted tests to assure accounts are credited when needed. To avoid further delay in crediting accounts, a system has also been instituted allowing same day response from CAP for completed/incompleted tests.

Variances in Reported CAP Collections

CAP collects a \$10 fee for all drug tests performed, and all CAP collections are sent to Adult Probation where they are then taken to the bank for deposit. Ten of 30 CAP deposits made during the period June 11, 2004 through January 18, 2005 that were tested during the audit differed with reported collections by \$10, and one deposit differed with reported collections by \$20 (the deposits were short in nine of the eleven instances noted). Variances between actual deposits and reported collections must be promptly investigated to determine the cause thereof. It is recommended procedures be promptly put in place to investigate and resolve all variances, and to inform Community Corrections management of all such variances when identified. It is also recommended that CAP management personnel take deposits directly to the bank rather than delivering them to Adult Probation in order to increase the timeliness of CAP deposits.

Division of Community Corrections Management Response from CAP/Adult Probation: Management concurs. Control measures and guidelines were established in December of 2004 to reduce variances. A monitoring system has also been devised. By May 1, 2005, new protocol will be implemented allowing for direct bank deposits.

Void Support Missing

A review of CAP drug test fee collection voids for the period January 2004 through December 2004 noted numerous instances where support for the voided transactions was not retained. Voids represent collection adjustments that will reduce the amount of cash collections to be reported and deposited. It is recommended all voided receipts be retained and examined by management on a consistent basis to determine they are reasonable and appropriate.

Division of Community Corrections Management Response from CAP/Adult Probation: Management concurs. Issue was identified and corrected by Management in December of 2004. A monitoring system has also been put in place.

Community Corrections Facility Findings

Pre-signed Blank Checks

During the audit we noted several instances at Community Corrections where PAF bank account blank checks were pre-signed by at least one authorized individual (the checks require two authorized signatures). Pre-signing checks circumvents a primary control over cash disbursement activity. It is recommended procedures be put in place to ensure checks are only signed at the time of the transaction and only after all related documentation has been reviewed and approved.

Division of Community Corrections Management Response from Community Corrections Facility: Concur: Management agrees with the findings as stated. The Division understands the concern, but due to the high volume of disbursement requests there are occasions when personnel with check signing authority are not available. The Division will establish new procedures as a control measure to insure the accuracy and documentation of the transaction. Time Frame: One Month

PAF Account Activity Not Up to Date

At least 4,000 medical purchase transactions (with a value of at least \$4,000) that were more than three weeks old had not been entered into the PAF accounts as of January 6, 2005. It was further noted that Community Corrections administrative personnel were in the process of entering more current purchases into the accounts when these unrecorded purchases were identified. No procedures exist to address the order in which daily inmate purchases of food, medicines, etc. will

be posted to their accounts. Upon release from Community Corrections, checks are written to inmates who have funds available in their PAF accounts. If an inmate has the ability to pay for such purchases and is released before the related purchases are posted, Community Corrections will not collect the balance due unless the inmate returns to the jail at some future date and has money available at that time to pay on their account balance. Procedures should be developed to ensure that all purchases are posted to the PAF accounts as soon as possible, preferably on the same or following day, in order to keep account balances current and ensure the collection of all amounts due Community Corrections prior to the payout of released inmates. Status reports should also be developed to inform management of any data entry backlog situations.

Division of Community Corrections Management Response from Community Corrections Facility:
Concur: Management agrees with the findings as stated. The Division is in the process of developing and obtaining barcode technology to address this issue. Time Frame: 6 months.

Purchase Approval Procedures Needed

During the audit, we noted several large invoices that were paid without evidence of receipt of products or services, with one such invoice totaling \$11,591. We were told that all invoices greater than \$750 were reviewed by the Director of Community Corrections before he signed the related checks authorizing their payment. However, we noted several instances where checks greater than \$750 were signed by individuals other than the Director. Community Corrections does not have on-line access to the LFUCG Purchasing System, and therefore is not required to adhere to the specific controls related to that system. It is recommended written purchasing procedures be established for Community Corrections to provide purchasing guidelines and standards of performance. Included in those procedures should be standards for documenting management's review of purchases prior to payment.

Division of Community Corrections Management Response from Community Corrections Facility:
Concur: Management agrees with the findings as stated. The Division will establish written guidelines for purchases and require approval of all purchases. All purchases of \$750 or less may be approved by an Assistant Director or higher. Written approval from the Director will be required for all purchases greater than \$750. Time Frame: 3 months

File Backup Procedures Needed

PAF files are contained on Canteen Manager software, which is backed up daily onto tape. The tapes are stored unsecured on a desk in the Community Corrections administration area, and there is no backup of this data onto the mainframe. These tapes contain a history of all PAF transactions and should be secured in a locked cabinet or similar secured area to prevent their loss or theft. It is also recommended Community Corrections computer services technicians contact the Division of Computer Services to determine if PAF files can be backed up on the mainframe via LAN access.

Division of Community Corrections Management Response from Community Corrections Facility:
Concur: Management agrees with the findings as stated. The backup tapes for the PAF will be

locked in the cabinet in the Inmate Accounts Supervisor's office. The Divisions IT department will consult with the Division of Computer Services to determine the feasibility of backing the files up to the mainframe. Time Frame: The backup tapes are being stored in a locked cabinet. One (1) month to consult with the Division of Computer Services.

Server Room Fire Suppression System Needed

The Community Corrections Server Room houses the computer server and many program and back up tapes. There is no fire suppression system in this room. In order to provide greater protection of very expensive Community Corrections computer hardware and software, as well as the program and data file tapes contained therein, a fire suppression system should be installed in the Server Room.

Division of Community Corrections Management Response from Community Corrections Facility:
Concur: Management agrees with the findings as stated. The Division has acquired information for installing a fire suppression system and plan to move forward with this project. Time Frame: When project is approved by Purchasing.

Procedures Needed for Reimbursement of Missing Items

When inmates are incarcerated, their possessions are removed from their person and placed in secured lockers. If one or more confiscated items cannot be located upon release of the inmate, a Lost Property Claim Form is completed, typically recommending that the inmate be paid the value of the missing item.

We noted one such incident in which an inmate was reimbursed \$375 for an NFL Logo coat. There was no receipt for the lost item and no attempt to independently establish a market value based upon vendor lists, etc. The value of the lost item was determined based upon the verbal comments of the inmate. Discussions with Community Corrections personnel indicated it was standard practice to allow the inmate to establish the value of the missing item. While no photo of the coat existed, we examined an NFL vendor website marketing such coats at a premium price and noted prices ranging from \$114.99 to \$299.99. During FY 2005 through January 26, 2005 Community Corrections payout for missing items totaled \$1,795. In those instances where the original receipt is not available, it is recommended procedures be established to reimburse inmates for the market value of missing items based upon independent criteria, e.g., vendor websites or local vendor shops.

Division of Community Corrections Management Response from Community Corrections Facility:
Concur: Management agrees with the findings as stated. The Division is in the process of obtaining surveillance technology to monitor the property storage area. The Division is also in the process of developing written Operational Orders concerning reimbursement of missing items. Time Frame: 6 months

**COMMUNITY CORRECTIONS COLLECTIONS AUDIT
SIGNIFICANT UNDISTRIBUTED RESTITUTION PAYMENTS**

Attachment I

| <u>Recipient</u> | <u>First Payment</u> | <u>Latest Payment</u> | <u>Number of Payments</u> | <u>Total Payments as of 2/22/05</u> | |
|------------------|--------------------------|---------------------------|-------------------------------|---|---|
| A | 7/14/2003 | 1/27/2005 | 21 | \$4,515.00 | |
| B | 8/8/2003 | 2/4/2005 | 18 | \$3,980.00 | * |
| C | 4/9/2003 | 2/7/2005 | 23 | \$3,750.00 | |
| D | 11/23/2004 | 2/10/2005 | 3 | \$3,500.00 | |
| E | 1/5/2004 | 2/11/2005 | 17 | \$3,440.00 | |
| F | 7/2/2003 | 2/3/2005 | 18 | \$2,890.00 | |
| G | 7/16/2004 | 2/16/2005 | 6 | \$1,802.00 | |
| H | 7/16/2003 | 11/17/2004 | 16 | \$1,660.00 | |
| I | 4/16/2003 | 2/8/2005 | 13 | \$1,500.00 | |
| J | 11/1/2004 | 2/3/2005 | 5 | \$1,312.00 | |
| K | 8/13/2003 | 2/3/2005 | 18 | \$900.00 | |
| L | 6/19/2003 | 1/10/2005 | 11 | \$900.00 | |
| M | 5/2/2003 | 1/28/2005 | 10 | \$900.00 | |

*Full restitution amount paid to victim on 2/14/05.

NOTE: List includes notable examples but is not all inclusive.

**COMMUNITY CORRECTIONS COLLECTIONS AUDIT
CAP LATE DEPOSITS-WALK IN PAYMENTS**

Attachment II

| <u>Collection Date</u> | <u>Deposit Date</u> | <u>Collection Amount</u> | <u>Deposit Days Late</u> |
|----------------------------|-------------------------|------------------------------|------------------------------|
| 12/16/2004 | 1/18/2005 | \$20.00 | 21 |
| 12/17/2004 | 1/18/2005 | \$70.00 | 20 |
| 12/20/2004 | 1/18/2005 | \$270.00 | 17 |
| 12/28/2004 | 1/18/2005 | \$1,600.00 | 14 |
| 6/21/2004 | 7/9/2004 | \$120.00 | 13 |
| 11/15/2004 | 12/3/2004 | \$1,100.00 | 13 |
| 12/27/2004 | 1/18/2005 | \$250.00 | 13 |
| 12/29/2004 | 1/18/2005 | \$20.00 | 13 |
| 6/22/2004 | 7/9/2004 | \$110.00 | 12 |
| 11/16/2004 | 12/3/2004 | \$30.00 | 12 |
| 8/5/2004 | 8/20/2004 | \$170.00 | 11 |
| 11/17/2004 | 12/3/2004 | \$100.00 | 11 |
| 8/2/2004 | 8/16/2004 | \$260.00 | 10 |
| 8/6/2004 | 8/20/2004 | \$90.00 | 10 |
| 11/18/2004 | 12/3/2004 | \$40.00 | 10 |
| 11/18/2004 | 12/3/2004 | \$40.00 | 10 |
| 11/18/2004 | 12/3/2004 | \$170.00 | 10 |
| 8/3/2004 | 8/16/2004 | \$60.00 | 9 |
| 8/23/2004 | 9/3/2004 | \$280.00 | 9 |
| 10/18/2004 | 10/29/2004 | \$40.00 | 9 |
| 11/19/2004 | 12/3/2004 | \$170.00 | 9 |
| 11/29/2004 | 12/10/2004 | \$240.00 | 9 |
| 7/27/2004 | 8/6/2004 | \$80.00 | 8 |
| 8/4/2004 | 8/16/2004 | \$70.00 | 8 |
| 8/24/2004 | 9/3/2004 | \$80.00 | 8 |
| 10/19/2004 | 10/29/2004 | \$60.00 | 8 |
| 11/22/2004 | 12/3/2004 | \$10.00 | 8 |
| 11/30/2004 | 12/10/2004 | \$100.00 | 8 |
| 6/29/2004 | 7/9/2004 | \$900.00 | 7 |
| 7/26/2004 | 8/6/2004 | \$20.00 | 7 |
| 7/28/2004 | 8/6/2004 | \$200.00 | 7 |
| 8/9/2004 | 8/20/2004 | \$100.00 | 7 |
| 9/3/2004 | 9/15/2004 | \$129.00 | 7 |
| 10/4/2004 | 10/13/2004 | \$20.00 | 7 |
| 10/20/2004 | 10/29/2004 | \$380.00 | 7 |
| 11/23/2004 | 12/3/2004 | \$100.00 | 7 |
| 12/1/2004 | 12/10/2004 | \$20.00 | 7 |
| 6/3/2004 | 6/11/2004 | \$420.00 | 6 |
| 6/30/2004 | 7/9/2004 | \$130.00 | 6 |
| 7/29/2004 | 8/6/2004 | \$19,355.00 | 6 |
| 9/7/2004 | 9/15/2004 | \$100.00 | 6 |
| 10/5/2004 | 10/13/2004 | \$30.00 | 6 |
| 11/24/2004 | 12/3/2004 | \$60.00 | 6 |
| 12/10/2004 | 12/20/2004 | \$15,321.00 | 6 |
| 6/4/2004 | 6/11/2004 | \$80.00 | 5 |
| 7/1/2004 | 7/9/2004 | \$50.00 | 5 |
| 7/19/2004 | 7/26/2004 | \$50.00 | 5 |
| 8/20/2004 | 8/27/2004 | \$110.00 | 5 |
| 9/8/2004 | 9/15/2004 | \$40.00 | 5 |
| 9/24/2004 | 10/1/2004 | \$70.00 | 5 |
| 10/6/2004 | 10/13/2004 | \$130.00 | 5 |

**COMMUNITY CORRECTIONS COLLECTIONS AUDIT
CAP LATE DEPOSITS-WALK IN PAYMENTS**

Attachment II

| <u>Collection Date</u> | <u>Deposit Date</u> | <u>Collection Amount</u> | <u>Deposit Days Late</u> |
|----------------------------|-------------------------|------------------------------|------------------------------|
| 11/5/2004 | 11/12/2004 | \$20.00 | 5 |
| 12/3/2004 | 12/10/2004 | \$40.00 | 5 |
| 12/13/2004 | 12/20/2004 | \$70.00 | 5 |
| 12/13/2004 | 12/20/2004 | \$10.00 | 5 |
| 6/7/2004 | 6/11/2004 | \$80.00 | 4 |
| 7/20/2004 | 7/26/2004 | \$50.00 | 4 |
| 8/21/2004 | 8/27/2004 | \$140.00 | 4 |
| 9/9/2004 | 9/15/2004 | \$80.00 | 4 |
| 9/13/2004 | 9/17/2004 | \$80.00 | 4 |
| 9/25/2004 | 10/1/2004 | \$10.00 | 4 |
| 9/27/2004 | 10/1/2004 | \$30.00 | 4 |
| 11/8/2004 | 11/12/2004 | \$270.00 | 4 |
| 12/6/2004 | 12/10/2004 | \$110.00 | 4 |
| 12/14/2004 | 12/20/2004 | \$130.00 | 4 |
| 7/6/2004 | 7/9/2004 | \$9,615.00 | 3 |
| 7/21/2004 | 7/26/2004 | \$70.00 | 3 |
| 9/14/2004 | 9/17/2004 | \$1,090.00 | 3 |
| 9/28/2004 | 10/1/2004 | \$440.00 | 3 |
| 10/7/2004 | 10/12/2004 | \$48.00 | 3 |
| 10/14/2004 | 10/19/2004 | \$60.00 | 3 |
| 10/26/2004 | 10/29/2004 | \$110.00 | 3 |
| 12/7/2004 | 12/10/2004 | \$130.00 | 3 |
| 12/15/2004 | 12/20/2004 | \$160.00 | 3 |
| 12/15/2004 | 12/20/2004 | \$150.00 | 3 |

NOTE: This attachment lists late deposits of payments for walk in drug testing services provided by CAP.

COMMUNITY CORRECTIONS COLLECTIONS AUDIT
CAP LATE DEPOSITS-AGENCY PAYMENTS
Attachment III

| <u>Agency</u> | <u>Amount</u> | <u>Collection Date</u> | <u>Deposit Date</u> | <u>Deposit Days Late</u> |
|-----------------|---------------|------------------------|---------------------|--------------------------|
| CFMS | \$115.00 | 6/21/2004 | 7/9/2004 | 13 |
| CHFS | \$420.00 | 6/21/2004 | 7/9/2004 | 13 |
| Adult Probation | \$90.00 | 2/26/2004 | 3/15/2004 | 12 |
| Adult Probation | \$90.00 | 2/26/2004 | 3/15/2004 | 12 |
| Adult Probation | \$150.00 | 12/30/2004 | 1/18/2005 | 12 |
| CHFS | \$1,350.00 | 12/30/2004 | 1/18/2005 | 12 |
| Adult Probation | \$80.00 | 2/4/2004 | 2/19/2004 | 11 |
| Adult Probation | \$180.00 | 7/13/2004 | 7/26/2004 | 9 |
| Adult Probation | \$150.00 | 7/13/2004 | 7/26/2004 | 9 |
| Adult Probation | \$60.00 | 1/13/2004 | 1/26/2004 | 8 |
| Adult Probation | \$70.00 | 2/17/2004 | 2/27/2004 | 8 |
| Adult Probation | \$100.00 | 11/22/2004 | 12/3/2004 | 8 |
| CHFS | \$1,050.00 | 11/22/2004 | 12/3/2004 | 8 |
| Drug Court | \$6,600.00 | 2/10/2004 | 2/19/2004 | 7 |
| Juvenile | \$670.00 | 2/10/2004 | 2/19/2004 | 7 |
| Adult Probation | \$120.00 | 6/29/2004 | 7/9/2004 | 7 |
| Juvenile | \$1,020.00 | 8/11/2004 | 8/20/2004 | 7 |
| Adult Probation | \$70.00 | 9/3/2004 | 9/15/2004 | 7 |
| CHFS | \$90.00 | 9/3/2004 | 9/15/2004 | 7 |
| CHFS | \$90.00 | 9/3/2004 | 9/15/2004 | 7 |
| Adult Probation | \$140.00 | 5/24/2004 | 6/1/2004 | 6 |
| Adult Probation | \$110.00 | 12/10/2004 | 12/20/2004 | 6 |
| Drug Court | \$13,141.00 | 12/10/2004 | 12/20/2004 | 6 |
| Juvenile | \$1,760.00 | 12/10/2004 | 12/20/2004 | 6 |
| Juvenile | \$860.00 | 7/2/2004 | 7/9/2004 | 5 |
| Drug Court | \$8,180.00 | 3/9/2004 | 3/15/2004 | 4 |
| Juvenile | \$400.00 | 3/9/2004 | 3/15/2004 | 4 |
| Adult Probation | \$150.00 | 4/27/2004 | 5/3/2004 | 4 |
| Drug Court | \$9,430.00 | 8/2/2004 | 8/6/2004 | 4 |
| Drug Court | \$8,275.00 | 8/2/2004 | 8/6/2004 | 4 |
| Juvenile | \$770.00 | 8/2/2004 | 8/6/2004 | 4 |
| Juvenile | \$760.00 | 8/2/2004 | 8/6/2004 | 4 |
| Adult Probation | \$110.00 | 3/17/2004 | 3/22/2004 | 3 |
| Adult Probation | \$140.00 | 3/17/2004 | 3/22/2004 | 3 |
| Adult Probation | \$100.00 | 4/8/2004 | 4/13/2004 | 3 |
| CFMS | \$140.00 | 5/12/2004 | 5/17/2004 | 3 |
| Adult Probation | \$180.00 | 6/8/2004 | 6/11/2004 | 3 |
| Adult Probation | \$160.00 | 6/8/2004 | 6/11/2004 | 3 |
| Adult Probation | \$210.00 | 6/15/2004 | 6/18/2004 | 3 |
| Drug Court | \$8,510.00 | 9/21/2004 | 9/24/2004 | 3 |

NOTE: This attachment lists late deposits of payments for drug tests performed by CAP on behalf of various law enforcement agencies. These payments are all made by check.

**COMMUNITY CORRECTIONS COLLECTIONS AUDIT
WORK RELEASE LATE DEPOSITS-PAYROLL CHECKS**

Attachment IV

| <u>Work Release Inmate</u> | <u>Amount</u> | <u>Collection Date</u> | <u>Deposit Date</u> | <u>Deposit Days Late</u> |
|----------------------------|---------------|------------------------|---------------------|--------------------------|
| A | \$300.00 | 6/21/2004 | 7/2/2004 | 9 |
| B | \$952.01 | 11/22/2004 | 12/3/2004 | 6 |
| C | \$511.40 | 12/13/2004 | 12/20/2004 | 5 |
| D | \$120.00 | 1/18/2005 | 1/24/2005 | 4 |
| E | \$364.25 | 1/3/2005 | 1/10/2005 | 4 |
| F | \$288.50 | 11/16/2004 | 11/22/2004 | 4 |
| G | \$50.00 | 11/1/2004 | 11/5/2004 | 4 |
| H | \$324.00 | 11/1/2004 | 11/5/2004 | 4 |
| I | \$252.00 | 8/17/2004 | 8/23/2004 | 4 |
| J | \$160.00 | 11/16/2004 | 11/22/2004 | 4 |
| K | \$193.37 | 11/1/2004 | 11/5/2004 | 4 |
| L | \$170.00 | 7/20/2004 | 7/26/2004 | 4 |
| M | \$281.29 | 1/19/2005 | 1/24/2005 | 3 |
| N | \$270.00 | 12/8/2004 | 12/13/2004 | 3 |
| O | \$652.18 | 12/8/2004 | 12/13/2004 | 3 |
| P | \$264.00 | 11/5/2004 | 11/10/2004 | 3 |
| Q | \$175.00 | 10/26/2004 | 10/29/2004 | 3 |
| R | \$484.45 | 10/26/2004 | 10/29/2004 | 3 |
| S | \$200.00 | 10/26/2004 | 10/29/2004 | 3 |
| T | \$196.86 | 10/5/2004 | 10/8/2004 | 3 |
| U | \$233.45 | 9/21/2004 | 9/24/2004 | 3 |
| V | \$637.56 | 6/29/2004 | 7/2/2004 | 3 |
| W | \$273.00 | 11/30/2004 | 12/3/2004 | 3 |
| X | \$276.00 | 10/26/2004 | 10/29/2004 | 3 |

NOTE: This attachment lists late deposits of inmate payroll checks received by the Adult Probation Work Release Program.

COMMUNITY CORRECTIONS COLLECTIONS AUDIT
ADULT PROBATION LATE DEPOSITS-PROBATION FEES AND RESTITUTION PAYMENTS
Attachment V

| <u>Payor</u> | <u>Probation Fee</u> | <u>Restitution Payment</u> | <u>Collection Date</u> | <u>Deposit Date</u> | <u>Deposit Days Late</u> |
|--------------|----------------------|----------------------------|------------------------|---------------------|--------------------------|
| A | | \$160.00 | 8/30/2004 | 9/17/2004 | 13 |
| B | \$20.00 | | 11/22/2004 | 12/3/2004 | 9 |
| C | | \$60.00 | 12/2/2004 | 12/13/2004 | 7 |
| D | | \$3,000.00 | 11/24/2004 | 12/3/2004 | 7 |
| E | \$30.00 | | 9/26/2004 | 10/5/2004 | 7 |
| F | | \$25.00 | 12/10/2004 | 12/20/2004 | 6 |
| G | | \$30.00 | 12/10/2004 | 12/20/2004 | 6 |
| H | | \$40.00 | 12/3/2004 | 12/13/2004 | 6 |
| I | | \$50.00 | 11/12/2004 | 11/22/2004 | 6 |
| J | | \$75.00 | 9/27/2004 | 10/5/2004 | 6 |
| K | \$20.00 | | 8/13/2004 | 8/23/2004 | 6 |
| L | \$40.00 | | 12/6/2004 | 12/13/2004 | 5 |
| M | | \$150.00 | 11/15/2004 | 11/22/2004 | 5 |
| N | \$10.00 | | 10/22/2004 | 10/29/2004 | 5 |
| O | \$10.00 | | 10/22/2004 | 10/29/2004 | 5 |
| P | \$20.00 | | 9/17/2004 | 9/24/2004 | 5 |
| Q | | \$50.00 | 8/27/2004 | 9/3/2004 | 5 |
| R | | \$18.00 | 8/27/2004 | 9/3/2004 | 5 |
| S | \$30.00 | | 8/20/2004 | 8/27/2004 | 5 |
| T | \$40.00 | | 8/16/2004 | 8/23/2004 | 5 |
| U | | \$25.00 | 7/30/2004 | 8/6/2004 | 5 |
| V | \$10.00 | | 7/19/2004 | 7/26/2004 | 5 |
| W | \$20.00 | | 7/9/2004 | 7/16/2004 | 5 |
| X | | \$40.00 | 11/29/2004 | 12/3/2004 | 4 |
| Y | | \$62.00 | 11/29/2004 | 12/3/2004 | 4 |
| Z | \$10.00 | | 10/25/2004 | 10/29/2004 | 4 |
| AA | \$10.00 | | 9/13/2004 | 9/17/2004 | 4 |
| AB | | \$150.00 | 9/13/2004 | 9/17/2004 | 4 |
| AC | \$20.00 | | 8/17/2004 | 8/23/2004 | 4 |
| AD | \$10.00 | | 7/12/2004 | 7/16/2004 | 4 |
| AE | \$10.00 | | 12/27/2004 | 12/30/2004 | 3 |
| AF | \$10.00 | | 12/8/2004 | 12/13/2004 | 3 |
| AG | | \$300.00 | 11/17/2004 | 11/22/2004 | 3 |
| AH | | \$50.00 | 11/2/2004 | 11/5/2004 | 3 |
| AI | | \$100.00 | 10/5/2004 | 10/8/2004 | 3 |
| AJ | | \$800.00 | 9/21/2004 | 9/24/2004 | 3 |
| AK | | \$20.00 | 8/10/2004 | 8/13/2004 | 3 |
| AL | | \$20.00 | 7/13/2004 | 7/16/2004 | 3 |

NOTE: This attachment lists late deposits of probation fees and restitution payments received by Adult Probation.