Internal Management Audit - DCI
Ohio Standards Compliance Tally & Comments Form
Adult Correctional Institutions
2011 Ohio Standards

Chapter 15 – Fiscal				
STANDARD	C	NC	NA	COMMENTS
15-01		✓		No Approved plan - Employee Activity
15-02		✓		No proper Invoice
15-03	✓			
15-04	✓			
15-05	✓			
15-06		✓		No contractors Signature on Invoice
15-07		✓		Not all Employee Reviewing cellular phone Bill
TOTAL (7)	3	4		

GENERAL COMMENTS	
Institution Staff Signature:	Date:
Internal Management Auditor Signature: Dennis Nash	Date: 6/7/11

NH 6.8.11

	Ohio Department of Rehabilitation & Correction Internal Management Audit Standards Adult Correctional Institutions		2011 Ohio Standards
	Chapter 15: Fiscal	**Total Chapter Standards:** 15-01 thru 15-07	

Standard Number:	**Supersedes:**	**Authorizing Policy or A.R.:**
15-01	New	DRC Policy 22-BUS-03

Employee Activity Fund

Each Institution will maintain an Employee Vending Commission fund that benefit, welfare, morale, and productivity for employees. A joint labor and management committee will be formed and comprised of an equal number of Labor and Management representatives to oversee the Employee Activity Fund. The joint Labor and Management committee shall develop a set of recommended guidelines governing the nature and frequency of employee fund-raising activities approved by the Director, Warden or APA Regional Administrator or their designee.
The committee shall develop an annual plan of expenditures at the beginning of each fiscal year.
The Institution staff shall not obligate any funds without a plan approved by the DBA Chief or designee. The committee and managing officer shall document approval of all disbursements via signature on a form. All funds collected shall be accounted for by the employee/s designated for collection purposes on a form in the sample format provided by Policy 22-BUS-03.

Auditor Observations:

A. **Who** Is the reviewed fund-raiser funds accounted for by employee/s designated for collection purposes on a form and submitted to the cashier? YES
B. Is the disbursement reviewed from the employee activity fund used for purchases that provide for the benefit, welfare, morale and productivity for employees and in accordance with the approved plan? ☐ **Yes** ☒ **No**
C. Is the joint and labor management committee that oversee employee activity fund comprised of an equal number of labor and management representatives? ☑ **Yes** ☐ **No**
D. Has the joint and labor management committee develop a set of recommended guidelines governing the nature and frequency of employee fund-raising activities for review and approved by the Director, Warden or APA Regional Administrator or their designee? ☐ **Yes** ☑ **No**
E. Is the fund-raiser activity voucher reviewed in compliance with the established guidelines approved by the Director, Warden or APA Regional Administrator or their designee? ☐ **Yes** ☑ **No**
F. Did the joint and labor management committee develop an annual plan of expenditures from the fund based on projected revenues and spending priorities developed by the committee? ☑ **Yes** ☐ **No**
G. Has the joint and labor management committee documented approval of all disbursement via signature on a form? ☑ **Yes** ☐ **No**
H. Is the obligated funds reviewed on the approved plan by the DBA Chief or Designee? ☐ **Yes** ☑ **No**

Compliance Rating	☐ **Compliance**	☑ **Non-Compliance**	☐ **Non-Applicable**

If found Non-Compliant or Non-Applicable, clearly document why:

The Institution has no [illegible] plan for disbursement obligated funds or established [illegible] approved by the [illegible] or designee.

DEPARTMENT OF REHABILITATION AND CORRECTION

ACA FISCAL REVIEW DATE: 6/4/11

INSTITUTION: DCT

EMPLOYEE ACTIVITY FUND

STANDARD NUMBER: 15-01

AUDITOR: D. Neesler

	Question:	1 Voucher Number 1411	2 Voucher Number 1412	3 Voucher Number 1413	4 Voucher Number 1415	5 Voucher Number 1416	6 Voucher Number 1419	7 Voucher Number 1420	8 Voucher Number 1421	9 Voucher Number 1422	10 Voucher Number 1423
B.	Is the disbursement reviewed from the employee activity fund used for purchases that provide for the benefit, welfare, morale, and productivity for employees and in accordance with the approved plan?	N	N	N	N	N	N	N	N	N	N
H.	Is the obligated funds reviewed on the approved plan by the DBA Chief or Designee?	N	N	N	N	N	N	N	N	N	N
E.	Is the fund-raiser activity voucher reviewed in compliance with the established guidelines approved by the Director, Warden, or APA Regional Administrator or their designee?	N	N	N	N	N	N	N	N	N	N
	Score Subtotal (# of" Yes" results):	0	0	0	0	0	0	0	0	0	0

GENERAL QUESTIONS REGARDING RECEIPTS AND DISBURSEMENTS:

D.	Has the joint and labor management committee develop a set of recommended guidelines governing the nature and frequency of employee fund-raising activities for review and approved by the Director, Warden, or APA Regional Administrator or their Designee?	N
A.	**Who** Is the reviewed fund-raiser funds accounted for by employee/s designated for collection purposes on a form and submitted to the Cashier's?	Y
C.	Is the Joint Labor Management Committee that oversees employee activity composed of an equal number of labor and management representatives?	Y
F.	Did the joint and labor management committee develop an annual plan of expenditures from the fund based on projected revenues and spending priorities developed by the committee?	Y
G.	Has the joint and labor management committee documented approval of all disbursement via signature on a form?	Y
	Score Subtotal (# of" Yes" results):	

B -H, D, E - The Institution has no approved plan for disbursement, obligated funds or established guidelines approved by the warden or designee

Total Points Possible (35): 35

Less Number of Non-Applicable Items: -0-

Total Points Applicable: 35

Less Number of **"No"** Not In-Compliance: 31

Number of Items In-Compliance: 4

Compliance Rating: 11 %

Auditor: D. Neesler

2011 Ohio Standards – Adult Correctional Institutions

Standard Number:	Supersedes:	Authorizing Policy or A.R.:
15-02	New	Business Office/Cashiers Manuals

General Vouchers

All payments should be made within thirty days after receipt of a proper invoice or interest must be paid to the vendor. When payments are not made on the time should use the OBM late payment calculator should determine the amount of interest owed the vendor. A Request for Approval (DRC 1229) must be completed by the Cashier's Office, than signed by the Warden/Designee if purchases are over $500.00 for Industrial and Entertainment or other club accounts, or over $500.00 for the Employee Vending Commission Fund, and sent to Central Office (with the RTP and backup documentation) for approval. After the check and a copy of the invoice are sent to the vendor. The original invoice needs stamped "PAID".

Auditor Observations:

Review general voucher files of the various funds for the audit period.

A. Are all payments made within thirty days after receipt of a proper invoice? Yes ✓ No

B. Do any of the invoices reviewed require a payment of interest? Yes ✓ No
If so, was the OBM late calculator used to determine the interest owed the vendor? Yes No – N/A

C. Is there a Request for Approval (DRC 1229) signed by the Warden/Designee for purchases over $500.00 for Industrial and Entertainment, other club accounts, or Employee Vending Commission Fund, sent to Central Office (with the RTP and backup documentation) for approval on file? **(Only apply where applicable)** ✓ **Yes** **No**

Compliance Rating	☐ Compliance	☑ Non-Compliance	☐ Non-Applicable

If found Non-Compliant or Non-Applicable, clearly document why:

(B) NOT A PROPER INVOICE WAS RECEIVED – NO SIGNATURE FROM VENDOR ON ENTERTAINMENT FORM INVOICE –

DEPARTMENT OF REHABILITATION AND CORRECTION
ACA FISCAL REVIEW DATE: 6/7/11
INSTITUTION: DCI
GENERAL VOUCHERS
STANDARD NUMBER: 15-02
AUDITOR: D. Nessler

		FV	FV	FV	FV	1+E	1+E	1+E	1+E	7th STAP	Jaycees
		1	2	3	4	5	6	7	8	9	10
		Fund & Voucher Number	Fund & Voucher Number	Fund & Voucher Number	Fund & Voucher Number	Fund & Voucher Number	Fund & Voucher Number	Fund & Voucher Number	Fund & Voucher Number	Fund & Voucher Number	Fund & Voucher Number
	Question:	1411	1402	1413	1415	2238	2239	2245	2252	1343	1213
A	Are all payments made within 30 days after receipt of a proper invoice?	Y	Y	Y	Y	① N	① N	Y	Y	Y	Y
B	Do any of the invoices reviewed require a payment of interest? If so, was the OBM late calculator used to determine the interest owed the vendor?	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
C	Is there a Request for Approval (DRC 1229) signed by the Warden /Designee for purchases over $500.00 for Industrial and Entertainment, other club accounts, or Employee Vending Commission Fund, sent to Central Office (with the RTP and backup documentation) for approval on file? **(Only apply where applicable)**	N/A ②	N/A ②	N/A ②	N/A ②	N/A ②	Y	N/A ②	Y	N/A ②	N/A ②
	Score (# of" Yes"):	1	1	1	1	—	1	1	2	1	1

Number of Items In Compliance: 12

Total Points possible (30) 30

Less: Number of Non-Applicable Items: 18

Total Points Applicable: 12

Less Number of **"No"** Not In-Compliance: 2

Number of Items In-Compliance: 10

Compliance Rating: 83 %

Auditor: D. Nessler

① — Not a proper Invoice — no signature from Vendor on Entertainment Fund Invoice.

② — Not over $500.00

2011 Ohio Standards – Adult Correctional Institutions

Standard Number:	Supersedes:	Authorizing Policy or A.R.:
15-03	New	AR 5120-5-04

Administration of Industrial and Entertainment Funds

All disbursements from this fund shall be used for purchases which exclusively benefit inmates. The disbursement from this fund may be made for, but shall not be limited to the following: recreation equipment, entertainment, library supplies and equipment, video purchase, rental, and licensing, chapel expenses, occupational and/or activity therapy supplies, going-home clothes, inmate free postage, hygiene, and legal kits, and repair and maintenance of equipment eligible for purchase with these funds. For specifically planned events (e.g., yard day), specialty food items may be purchased with the approval of the Chief of the Division of Business Administration or Designee. Six (6) outside entertainment performances each fiscal year may be authorized by the warden.

Auditor Observations:

Review Industrial and Entertainment Fund files for the audit period.

A. Are the disbursements from this fund within the guidelines of approved disbursements?
✓ Yes No

B. For planned events (e.g., yard day), are food items, purchased with the approval of the Chief of the Division of Business Administration or Designee? Yes No N/A- no food items purchased

C. Are entertainment performances preapproved? ✓ **Yes** **No**

D. Are all disbursements from the Industrial and Entertainment Fund used exclusively to benefit inmates? ✓ Yes No

Compliance Rating	☑ **Compliance**	☐ **Non-Compliance**	☐ **Non-Applicable**

If found Non-Compliant or Non-Applicable, clearly document why:

N/A- no food items purchased

DEPARTMENT OF REHABILITATION AND CORRECTION

ACA FISCAL REVIEW DATE: 6/7/11

INSTITUTION: DCI

ADMINISTRATION OF INDUSTRIAL AND ENTERTAINMENT FUND
STANDARD NUMBER: 15-03

AUDITOR: D. Nicolson

		1	2	3	4	5	6	7	8	9	10
		Voucher Number	Voucher Number	Voucher Number	Voucher Number	Voucher Number	Voucher Number	Voucher Number	Voucher Number	Voucher Number	Voucher Number
	Question:	2237	2238	2239	2245	2246	2247	2252	2253	2255	2256
A.	Are the disbursements from this fund within the guidelines of approved disbursements?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
B.	For planned events (e.g., yard day), are food items, purchased with the approval of the Chief of the Division of Business Administration or Designee?	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
C.	Are entertainment performances preapproved?	N/A	Y	Y	N/A	N/A	N/A	N/A	Y	N/A	N/A
D.	Are all disbursements from the Industrial and Entertainment Fund used exclusively to benefit inmates?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
	Score (# of" Yes" results):										

Number of Items In Compliance: 23

Total Points possible (40) 40

Less: Number of Non-Applicable Items: 17

Total Points Applicable: 23

Less Number of "No" Not In-Compliance: -0-

Number of Items In-Compliance: 23

Compliance Rating: 100%

Auditor: D. Nicolson

2011 Ohio Standards – Adult Correctional Institutions

Standard Number:	Supersedes:	Authorizing Policy or A.R.:
15-04	New	AR 5120-5-06

Industrial Arts

Before arts and crafts activities commence, the cashier's office shall purchase, using Industrial and Entertainment Funds, a vendor's license for state sales tax. At least quarterly, periodic physical inventory counts shall be performed and any discrepancies forwarded to the institution investigator for review. Monies collected, excluding sales tax, shall be distributed monthly with eighty per cent credited to the inmate's personal account and twenty per cent remaining in established account. For inmate personal services (e.g., car washing and waxing, barber shop, and hair dressing), inmates shall purchase required licenses using personal funds. An inmate shall not be permitted to earn more than one thousand two hundred dollars in net profit from Industrial Arts activities in a calendar year. The cashier's office shall prepare a monthly profit and loss statement for each personal service to ensure it is solvent.

Auditor Observations:

Review Industrial Arts Fund files for the audit period.

A. Has the Cashier's Office purchased a vendor's license for state sales tax before arts and crafts activities begin? ✓ Yes No

B. Is the money collected for tangible goods, excluding sales tax, distributed monthly with eighty percent credited to the inmate's personal account and twenty percent remaining in the IA account? ✓ Yes No

C. Are periodic physical inventory counts conducted and any discrepancies sent to the institution investigator for review? ✓ Yes No

D. Is the inmate purchasing license using their personal funds when they are involved in providing inmate personal services such as the barbershop, etc.? ✓ Yes No

E. Is any individual inmate earning more than one thousand two hundred dollars in net profit from Industrial Arts activities in a calendar year? Yes No – no inmate earnings more that $1,200

F. Are monthly profit and loss statements prepared for each personal service, to ensure it is solvent? ✓ Yes No

Compliance Rating	☑ Compliance	☐ Non-Compliance	☐ Non-Applicable
If found Non-Compliant or Non-Applicable, clearly document why:			

DEPARTMENT OF REHABILITATION AND CORRECTION
ACA FISCAL REVIEW DATE: 6/2/11
INSTITUTION: DCI
INDUSTRIAL ARTS
STANDARD NUMBER: 15-04
AUDITOR: D. Nesler

Question:	1	2	3	4
	Month/ Year 10/10	Month/ Year 11/10	Month/ Year 12/10	Month/ Year 1/12
F. Are monthly Profit & Loss Statements prepared for each personal service to ensure it is solvent?	Y	Y	Y	Y
B. Is the money collected for tangible goods, excluding sales tax, distributed monthly with 80% credited to the inmate's personal account and 20 % remaining in the IA account?	Y	Y	Y	Y
Score Subtotal (# of" Yes" results):	2	2	2	2

GENERAL QUESTIONS REGARDING RECEIPTS AND DISBURSEMENTS:

A. Has the Cashier's Office purchased a vendor's license for state sales tax before arts and crafts activity begins?	Y
C. Are periodic physical inventory counts conducted and any discrepancies sent to the institution investigator for review?	Y
D. Is the inmate purchasing license using their personal funds when they are involved in providing inmate personal services such as barbershop, etc?	Y
E. Is any individual inmate earning more than $1,200.00 in net profit from the Industrial Arts activities in a calendar year? no inmate earning over $1,200.00	Y
Raw Score Subtotal (# of" Yes" results):	4
Number of Items In Compliance:	12

Total Points Possible (12): 12
Less: Number of Non-Applicable Items: -0-

Total Points Applicable: 12
Less: Number of **"No"** Not In-Compliance: -0-
Number of Items In-Compliance 12
Compliance Rating: 100%

AUDITOR: D. Nesler

2011 Ohio Standards – Adult Correctional Institutions

Standard Number:	Supersedes:	Authorizing Policy or A.R.:
15-05	New	AR 5120-5-07, 24-CAS-04, 73-GRP-01, Business Office/Cashiers Office Manuals

Inmate Groups

Inmate Group activities are to benefit the inmate, the general inmate population and the community. Groups may establish dues not to exceed six dollars per year, per member. A vendor license shall be obtained by each group selling services or merchandise, and sales tax must be paid in accordance with state law. All expenditures by inmate groups shall be approved in advance by the Warden or Designee. Accountability reports are to be prepared on a monthly basis for all fund raising activities and submitted to the group advisor and the Warden or Designee.

Auditor Observations:

Review Inmate Group Fund files for the audit period.

A. Does the inmate group have a current vendor's license on file? ✓ Yes No

B. Are established dues six dollars or less per year approved by the warden? Yes No
N/A – no dues established by warden

C. Is the inmate group getting approval from the Warden or Designee before making any expenditure? ✓ Yes No

D. Does the approved Inmate Group activity benefit the inmate, the general population and the community? ✓ Yes No

E. Are accountability reports being prepared monthly for all fund-raising activities? Yes ✓ No

Compliance Rating	☑ Compliance	☐ Non-Compliance	☐ Non-Applicable

If found Non-Compliant or Non-Applicable, clearly document why:

DEPARTMENT OF REHABILITATION AND CORRECTION

ACA FISCAL REVIEW DATE: [illegible]

INSTITUTION: [illegible]

INMATE GROUPS
STANDARD NUMBER: 15-05

AUDITOR: [illegible]

	Question:	1 Group Name & Month	2 Group Name & Month	3 Group Name & Month	4 Group Name & Month	5 Group Name & Month	6 Group Name & Month	7 Group Name & Month	8 Group Name & Month	9 Group Name & Month	10 Group Name & Month	
		7th Step 1343	7th Step 1345	7th Step 1347	7th Step 1355	Min. A. 1116	Min. A. 1117	Min. A. 1124	Min. A. 1130	Jaycees 1213	Jaycees 1214	
A.	Does the inmate group have a current vendor's license on file?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	10
B.	Are established dues six dollars or less per year approved by the Warden?	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	
C.	Is the inmate group getting approval from the Warden or Designee before making any expenditure?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	10
D.	Does the approved Inmate Group activity benefit the inmate, the general population and community?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	10
E.	Are accountability reports being prepared monthly for all fund-raising activities?	3 N	2 N/A	3 N	2 N/A	2 N/A	2 N/A	Y	Y	Y	N/A	3
	Score (# of" Yes" results):	3	3	3	3	3	3	4	4	4	3	

Number of Items In Compliance: 33

Total Points possible (50): 50
Less: Number of Non-Applicable Items: 14
Total Points Applicable: 36
Less: Number of **"No"** Not In-Compliance: 2
Number of Items In-Compliance: 34
Compliance Rating: 94 %
Auditor: [illegible]

0 - N/A - no dues established by warden

2 - not a fund-raising activity

3 - No accountability reports prepared for fund-raising activity

2011 Ohio Standards – Adult Correctional Institutions

Standard Number:	Supersedes:	Authorizing Policy or A.R.:
15-06	New	22-BUS-10, 22-BUS-14

Personal Service Contracts

Appropriate department staff will evaluate contractor performance by reviewing monthly statistical reports, invoices, research provided by the contractor, or other relevant data required by the agreement such as performance milestones or following the principals of total quality management (Quality Services Through Partnership in Ohio State government). An independent contract may be used in a short term or one time need that will not continue longer than a six month period. A contractor may submit a request for payment by submitting information on an invoice under the guidelines of Policy 22-BUS-14, which is:

1. **Date and amount of request**
2. **Contractor's name, professional title, and home address**
3. **Contractor's social security number or federal employee ID number**
4. **Description and dates of services performed**
5. **Unit of time and rate of pay on which the requested compensation is based**
6. **Contractor's signature**

Auditor Observations:

Review Personal Service files for the audit period.

A. Is appropriate department staff evaluating the contractor's performance by reviewing monthly statistical reports, invoices, research provided by the contractor, or other relevant data required by the agreement? ✓ Yes No

B. If an independent contract was used, was the contract used only for a short term or only a period of six months or less? Yes No – N/A – no independent contracts for short term.

C. Does the contractor's invoice contain the required information required by Policy 22-BUS-14? Yes ✓ No

Compliance Rating	☐ Compliance	☒ Non-Compliance	☐ Non-Applicable

If found Non-Compliant or Non-Applicable, clearly document why:

C – No contractor signature on invoice

DEPARTMENT OF REHABILITATION AND CORRECTION

ACA FISCAL REVIEW DATE: 6/7/11

INSTITUTION: DCI

PERSONAL SERVICE CONTRACTS
STANDARD NUMBER: 15-06

AUDITOR: [illegible]

		1	2	3	4	5	6	7	8	9	10
		Rod Carlson	Family Vision	Y-Ray	Muslim Mission	Washington	Islamic	Healthcare Prof.	Rod Carlson	Family Vision	Y-Ray
		Voucher Number	Voucher Number	Voucher Number	Voucher Number	Voucher Number	Voucher Number	Voucher Number	Voucher Number	Voucher Number	Voucher Number
	Question:	444397	444682	445518	445792	450817	450999	451113	438220	431681	[illegible]
A.	Is appropriate staff evaluating the contractor's performance by reviewing monthly statistical reports, invoices, research provided by the contractor, or other relevant data required by the agreement?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
B.	If an independent contract was used, was the contract used only for a short term or only a period of 6 months or less?	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
C.	Does the contractor's invoice contain the information required by Policy 22-BUS-14?	Y	① N	① N	Y	Y	① N	Y	Y	① N	① N
	Score (# of" Yes" results):	2	1	1	2	2	1	2	2	1	1

Number of Items In Compliance: 15

Total Points possible (30) 30

Less: Number of Non-Applicable Items: 10

Total Points Applicable: 20

Less: Number of "No" Not In-Compliance: 5

Number of Items In-Compliance: 15

Compliance Rating: 75 %

① – No contractor's signature on invoice

Auditor: [illegible]

2011 Ohio Standards – Adult Correctional Institutions

Standard Number:	Supersedes:	Authorizing Policy or A.R.:
15-07	New	05-OIT-12

Telecommunication

Monthly reviews on ten telephones extension will be conducted on the wired telephones and all state owned cellular telephone calls will be reviewed by procedures state in Policy05-OIT-12. The employee shall review the activity and sign the printout. Each person assigned a cellular telephone must review the detailed bill and initial any personal calls made or received. The State shall be reimbursed at the current rate for any personal calls charged to the State. Reimbursement shall occur within 14 calendar days following receipt of the monthly agency telephone bill.

Auditor Observations:

Review Telecommunication files for the audit period.

A. Does the Business Office randomly select ten telephone extensions from a monthly billing statement. to screen the long distance telephone call activity? Yes No – N/A

B. Is the employee reviewing the billing statement printouts with questionable long distance calling activity and signing the printout? Yes No – N/A

C. Did employees provide reimbursement for any personal calls made or received within 14 calendar days following receipt of the monthly agency telephone bill? ✓ Yes No

D. Did each person assigned a cellular telephone review their portion of the detailed bill and initial any personal calls made or received? Yes ✓ No

Compliance Rating	☐ Compliance	☑ Non-Compliance	☐ Non-Applicable

If found Non-Compliant or Non-Applicable, clearly document why:

A-B N/A – cost Accounting System not working
D – not all Employees are reviewing their cellular phone bill

DEPARTMENT OF REHABLILITATION AND CORRECTION

INSTITUITON: DCI

ACA FISCAL REVIEW DATE: 6/7/11

TELECOMMUNICATION

STANDARD NUMBER: 15-07

AUDITOR: D. Nesler

	1	2	3
	Month and Date	Month and Date	Month and Date
Questions:	11/10	2/11	2/11
A. Does the Business office randomly select ten telephone extensions from a monthly billing statement, to screen the long distance telephone call activity?	N/A (0)	N/A (0)	N/A (0)
B. Is the employee reviewing the billing statement printouts with questionable long-distance calling activity and signing the printout?	N/A (0)	N/A (0)	N/A (0)
C. Did employees provide reimbursement for any personal calls made or received within 14 calendar days following receipt of the monthly agency telephone bill?	Y	Y	Y
D. Did each person assigned a cellular telephone review their portion of the detailed bill and initial any personal calls made or received?	N (2)	N (2)	N (2)
Total number of Yes (Y)	—	—	—

Total Points Possible (12):	12
Less: Number of Non-Applicable Items:	6
Total Points Applicable:	6
Less Number of **"No"** Not In-Compliance:	3
Number of Items In-Compliance:	3
Compliance Rating:	50%

(0) call accounting system not working

(2) - not all employees are reviewing their cellular phone bill.

Auditor: D. Nesler

Internal Management Audit
Ohio Standards Compliance Tally & Comments Form
Adult Correctional Institutions
2012 Ohio Standards

DCI
2012

Chapter 14 – Fiscal				
STANDARD	C	NC	NA	COMMENTS
14-01	✓			100%
14-02	✓			100%
14-03	✓			100%
14-04	✓			100%
14-05	✓			90%
14-06	✓			100%
14-07				100%
14-08			✓	DCI HAS NO EMPLOYEE HOUSING
14-09	✓			100%
14-10	✓			100%
TOTAL (10)	9		1	

GENERAL COMMENTS	
Institution Staff Signature:	Date:
Internal Management Auditor Signature:	Date:

	Ohio Department of Rehabilitation & Correction Internal Management Audit Standards Adult Correctional Institutions		2012 Ohio Standards
	Chapter 14: Fiscal	**Total Chapter Standards:** 14-01 thru 14-10	

Standard Number:	**Supersedes:**	**Authorizing Policy or A.R.:**
14-01	2011 standard 15-01	DRC Policy 22-BUS-03

Employee Activity Fund

Each Institution will maintain an Employee Vending Commission fund that benefit the welfare, morale, and productivity for employees. A joint labor and management committee will be formed and comprised of an equal number of Labor and Management representatives to oversee the Employee Activity Fund. The joint Labor and Management committee shall develop a set of recommended guidelines governing the nature and frequency of employee fund-raising activities approved by the Director, Warden or APA Regional Administrator or their designee.

The committee shall develop an annual plan of expenditures at the beginning of each fiscal year. The Institution staff shall not obligate any funds without a plan approved by the DBA Chief or designee. The committee and managing officer shall document approval of all disbursements via signature on a form. All funds collected shall be accounted for by the employee/s designated for collection purposes on a form in the sample format provided by Policy 22-BUS-03.

Auditor Observations:

A. Is the disbursement reviewed from the employee activity fund used for purchases that provide for the benefit, welfare, morale and productivity for employees and in accordance with the approved plan? ☒ **Yes** ☐ **No**
B. Is the obligated funds reviewed on the approved plan by the DBA Chief or Designee? ☒ **Yes** ☐ **No**
C. Is the fund-raiser activity voucher reviewed in compliance with the established guidelines approved by the Director, Warden or APA Regional Administrator or their designee? ☒ **Yes** ☐ **No**
D. Has the joint and labor management committee documented approval of all disbursement via signature on a form? ☒ **Yes** ☐ **No**
E. Are the reviewed fund-raiser funds accounted for by employee/s designated for collection purposes on a form and submitted to the cashier? ☒ **Yes** ☐ **No**
F. Is the joint and labor management committee that oversee employee activity fund comprised of an equal number of labor and management representatives? ☐ **Yes** ☐ **No**
G. Did the joint and labor management committee develop an annual plan of expenditures from the fund based on projected revenues and spending priorities developed by the committee? ☒ **Yes** ☐ **No**
H. Has the joint and labor management committee develop a set of recommended guidelines governing the nature and frequency of employee fund-raising activities for review and approved by the Director, Warden or APA Regional Administrator or their designee? ☒ **Yes** ☐ **No**

14-01 Compliance Rating	☒ **Compliance**	☐ **Non-Compliance**	☐ **Non-Applicable**

If found Non-Compliant or Non-Applicable, clearly document why:

100% COMPLIANCE

DEPARTMENT OF REHABILITATION AND CORRECTION
IMA FISCAL REVIEW DATE: 4/10/12
INSTITUTION: DCI
EMPLOYEE ACTIVITY FUND
STANDARD NUMBER: 14-01
AUDITOR: D. COLLINS

	Questions:	1 Voucher Number 1447	2 Voucher Number 1449	3 Voucher Number 1450	4 Voucher Number 1451	5 Voucher Number	6 Voucher Number	7 Voucher Number	8 Voucher Number	9 Voucher Number	10 Voucher Number
A	Is the disbursement reviewed from the employee activity fund used for purchases that provide for the benefit, welfare, morale, and productivity for employees and in accordance with the approved plan?	Y	Y	Y	Y	N/A (2)					
B	Is the obligated funds reviewed on the approved plan by the DBA Chief or designee?	Y	Y	Y	Y	N/A (2)					
C	Is the fund-raiser activity voucher reviewed in compliance with the established guidelines approved by the Director, Warden, or APA Regional Administrator or their designee?	N/A (1)	Y	N/A (1)	N/A (1)	N/A (2)					
D	Has the joint labor/management committee documented approval of all disbursements via signature on a form?	Y	Y	Y	Y	N/A (2)					
	Subtotal (# of " Yes" results):	3	4	3	3						
	GENERAL QUESTIONS REGARDING RECEIPTS AND DISBURSEMENTS:									Subtotal:	13
E	Are the reviewed fund-raiser funds accounted for by employee/s designated for collection purposes on a form and submitted to the cashier?	Y									
F	Is the joint labor/management committee that oversees employee activity comprised of an equal number of labor and management representatives?	Y									
G	Did the joint labor/management committee develop an annual plan of expenditures from the fund based on projected revenues and spending priorities developed by the committee?	Y									
H	Has the joint labor/management committee developed a set of recommended guidelines governing the nature and frequency of employee fund-raising activities for review and approved by the Director, Warden, or APA Regional Administrator or their designee?	Y									
	Subtotal (# of " Yes" results):	4									

(1) NOT A FUND RAISING ACTIVITY

(2) DCI EAF HAD ONLY 4 VOUCHERS FOR CURRENT FISCAL YEAR AT TIME OF AUDIT.

Total Points Possible (44): 44
Less Number of Non-Applicable Items: 27
Total Points Applicable: 17
Less Number of "No" Not In-Compliance: 0
Number of Items In-Compliance: 17
Compliance Rating: 100% 90% Meets Compliance

Auditor: [signature]

2012 Ohio Standards – Adult Correctional Institutions

Standard Number:	Supersedes:	Authorizing Policy or A.R.:
14-02	2011 standard 15-02	Business Office/Cashiers Manuals

General Vouchers

All payments should be made within thirty days after receipt of a proper invoice or interest must be paid to the vendor. When payments are not made on the time should use the OBM late payment calculator should determine the amount of interest owed the vendor. A Request for Approval (DRC1229) must be completed by the Cashier's Office, than signed by the Warden/Designee if purchases are over $500.00 for Industrial and Entertainment or other club accounts, or over $500.00 for the Employee Vending Commission Fund, and sent to Central Office (with the RTP and backup documentation) for approval. After the check and a copy of the invoice are sent to the vendor. The original invoice needs stamped "PAID".

Auditor Observations:

Review general voucher files of the various funds for the audit period.

A. Are all payments made within thirty days after receipt of a proper invoice? ☒ **Yes** ☐ **No** ☐

B. If invoice payments are not made on time was the OBM late calculator used to determine the interest owed the vendor? ☐ ☐ **Yes** ☐ **No** ☒ N/A①

C. Is there a Request for Approval (DRC1229) signed by the Warden/Designee for purchases over $500.00 for Industrial and Entertainment, other club accounts, or Employee Vending Commission Fund, sent to Operation Support Center (with the RTP and backup documentation) for approval on file? **(Only apply where applicable)** ☒ **Yes** ☐ **No**

14-02 Compliance Rating	☒ **Compliance**	☐ **Non-Compliance**	☐ **Non-Applicable**

If found Non-Compliant or Non-Applicable, clearly document why:

100% COMPLIANCE

① NO INVOICES OVER 30 DAYS TO PAY

DEPARTMENT OF REHABILITATION AND CORRECTION
IMA FISCAL REVIEW DATE: 4/10/12
INSTITUTION: DCI
GENERAL VOUCHERS
STANDARD NUMBER: 14-02

AUDITOR: D. COLLINS

		1	2	3	4	5	6	7	8	9	10
		Fund & Voucher Number	Fund & Voucher Number	Fund & Voucher Number	Fund & Voucher Number	Fund & Voucher Number	Fund & Voucher Number	Fund & Voucher Number	Fund & Voucher Number	Fund & Voucher Number	Fund & Voucher Number
	Questions:	EAF 1450	EAF 1451	I&E 2446	I&E 2451	I&E 2452	I&A 1265	7th STEP 1425	MUSIC ASSN 1076	JC's 1240	7th STEP 1428
A	Are all payments made within 30 days after receipt of a proper invoice?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
B	If invoice payments are not made on time, was the OBM late payment calculator used to determine the amount of interest owed to the vendor?	N/A (1)	N/A (1)	N/A (1)	N/A (1)	N/A (1)	N/A (1)	N/A (1)	N/A (1)	N/A (1)	N/A (1)
C	Is there a Request for Approval (DRC 1229) signed by the Warden /Designee for purchases over $500.00 for Industrial and Entertainment, other club accounts, or Employee Vending Commission Fund, sent to Operation Support Center (with the RTP and backup documentation) for approval on file? **(Only apply where applicable)**	N/A (2)	Y	N/A (2)	N/A (2)	N/A (2)	N/A (2)	N/A (2)	N/A (2)	N/A (2)	N/A (2)
	Total (# of " Yes" results):	1	2	1	1	1	1	1	1	1	1
										Number of Items In-Compliance:	11

Total Points Possible (30): 30
Less: Number of Non-Applicable Items: 19
Total Points Applicable: 11
Less Number of "No" Not In-Compliance: 0
Number of Items In-compliance: 11
Compliance Rating: 100% 90% Meets Compliance

Auditor: [signature]

(1) NOT OVER 30 DAYS to PAY

(2) NOT OVER $500.00

2012 Ohio Standards – Adult Correctional Institutions

Standard Number:	Supersedes:	Authorizing Policy or A.R.:
14-03	2011 standard 15-03	AR 5120-5-04

Administration of Industrial and Entertainment Funds

All disbursements from this fund shall be used for purchases which exclusively benefit inmates. The disbursement from this fund may be made for, but shall not be limited to the following: recreation equipment, entertainment, library supplies and equipment, video purchase, rental, and licensing, chapel expenses, occupational and/or activity therapy supplies, going-home clothes, inmate free postage, hygiene, and legal kits, and repair and maintenance of equipment eligible for purchase with these funds. For specifically planned events (e.g., yard day), specialty food items may be purchased with the approval of the Chief of the Division of Business Administration or Designee. Six (6) outside entertainment performances each fiscal year may be authorized by the warden.

Auditor Observations:

Review Industrial and Entertainment Fund files for the audit period.

A. Are the disbursements from this fund within the guidelines of approved disbursements?
☒ **Yes** ☐ **No**

B. For planned events (e.g., yard day), are food items, purchased with the approval of the Chief of the Division of Business Administration or Designee? ☐ **Yes** ☐ **No** ☒ N/A (1)

C. Are entertainment performances preapproved? ☐ **Yes** ☐ **No** ☒ N/A (2)

D. Are all disbursements from the Industrial and Entertainment Fund used exclusively to benefit inmates? ☐ ☒ **Yes** ☐ **No**

14-03 Compliance Rating	☒ **Compliance**	☐ **Non-Compliance**	☐ **Non-Applicable**

If found Non-Compliant or Non-Applicable, clearly document why:

100% Compliance
(1) No invoices tested for planned events.
(2) No invoices tested for an entertainment performance

DEPARTMENT OF REHABILITATION AND CORRECTION
IMA FISCAL REVIEW DATE: 4/6/12
INSTITUTION: DCI
ADMINISTRATION OF INDUSTRIAL AND ENTERTAINMENT FUND
STANDARD NUMBER: 14-03

AUDITOR: D. COLLINS

		1 Voucher Number	2 Voucher Number	3 Voucher Number	4 Voucher Number	5 Voucher Number	6 Voucher Number	7 Voucher Number	8 Voucher Number	9 Voucher Number	10 Voucher Number
	Questions:	2446	2451	2452	2454	2457	2464	2474	2478	2479	2480
A	Are the disbursements from this fund within the guidelines of approved disbursements?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
B	For planned events (e.g., yard day), are food items, purchased with the approval of the Chief of the Division of Business Administration or Designee?	N/A (1)	N/A (1)	N/A (1)	N/A (1)	N/A (1)	N/A (1)	N/A (1)	N/A (1)	N/A (1)	N/A (1)
C	Are entertainment performances preapproved?	N/A (2)	N/A (2)	N/A (2)	N/A (2)	N/A (2)	N/A (2)	N/A (2)	N/A (2)	N/A (2)	N/A (2)
D	Are all disbursements from the Industrial and Entertainment Fund used exclusively to benefit inmates?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
	Total (# of " Yes" results):	2	2	2	2	2	2	2	2	2	2

Number of Items In-Compliance: 20

Total Points Possible (40): 40
Less: Number of Non-Applicable Items: (20)
Total Points Applicable: 20
Less Number of "No" Not In-Compliance: (0)
Number of Items In-Compliance: 20
Compliance Rating: 100% 90% Meets Compliance

(1) NOT A PLANNED EVENT
(2) NOT AN ENTERTAINMENT PERFORMANCE

Auditor: Dave Collins

2012 Ohio Standards – Adult Correctional Institutions

Standard Number:	Supersedes:	Authorizing Policy or A.R.:
14-04	2011 standard 15-04	AR 5120-5-06, ORC 4709.02

Industrial Arts

Before arts and crafts activities commence, the cashier's office shall purchase, using Industrial and Entertainment Funds, a vendor's license for state sales tax. At least quarterly, periodic physical inventory counts shall be performed and any discrepancies forwarded to the institution investigator for review. Monies collected, excluding sales tax, shall be distributed monthly with eighty per cent credited to the inmate's personal account and twenty per cent remaining in the established account. For inmate personal services (e.g., barber shop, and hair dressing), inmates shall purchase required licenses using personal funds. No person shall engage in or attempt to engage in the practice of barbering, hold themselves out as a practicing barber, or advertise in a manner that indicates they are a barber, without a barber license issued. An inmate shall not be permitted to earn more than one thousand two hundred dollars in net profit from Industrial Arts activities in a calendar year. The cashier's office shall prepare a monthly profit and loss statement for each personal service to ensure it is solvent.

Auditor Observations:

Review Industrial Arts Fund files for the audit period.

A. Are monthly profit and loss statements prepared for each personal service, to ensure it is solvent? ☒ **Yes** ☐ **No**
B. Is the money collected for tangible goods, excluding sales tax, distributed monthly with eighty percent credited to the inmate's personal account and twenty percent remaining in the IA account? ☒ **Yes** ☐ **No**
C. Are periodic physical inventory counts conducted and any discrepancies sent to the institution investigator for review? ☒ **Yes** ☐ **No**
D. Has the Cashier's Office purchased a vendor's license for state sales tax before arts and crafts activities begin? ☐ ☒ **Yes** ☐ **No**
E. Are there any inmates engaged in or attempt to engage in the practice of barbering? ☐ **Yes** ☐ **No** ☒ N/A
F. Is the inmate purchasing license using their personal funds when they are involved in providing inmate personal services such as the barbershop, etc.? ☐ **Yes** ☐ **No** ☒ N/A
G. Is any individual inmate earning more than one thousand two hundred dollars in net profit from Industrial Arts activities in a calendar year? ☐ **Yes** ☒ **No**

14-04 Compliance Rating	☒ **Compliance**	☐ **Non-Compliance**	☐ **Non-Applicable**

If found Non-Compliant or Non-Applicable, clearly document why:

100% COMPLIANCE
① DCI HAS NO INMATE STAFF BARBER.

DEPARTMENT OF REHABILITATION AND CORRECTION
IMA FISCAL REVIEW DATE: 4/10/12
INSTITUTION: DCI
INDUSTRIAL ARTS
STANDARD NUMBER 14-04

AUDITOR: D. COLLINS

		1	2	3	4
		Month/ Year	Month/ Year	Month/ Year	Month/ Year
	Questions:	DEC 2011	JAN 2012	FEB 2012	MAR 2012
A	Are monthly profit and loss statements prepared for each personal service to ensure it is solvent?	Y	Y	Y	Y
B	Is the money collected for tangible goods, excluding sales tax, distributed monthly with 80% credited to the inmate's personal account and 20 % remaining in the IA account?	Y	Y	Y	Y
	Subtotal (# of " Yes" results):	2	2	2	2
	GENERAL QUESTIONS REGARDING RECEIPTS AND DISBURSEMENTS:			Subtotal:	8
C	Are periodic physical inventory counts conducted and any discrepancies sent to the institution investigator for review?	Y			
D	Has the Cashier's Office purchased a vendor's license for state sales tax before arts and crafts activities begins?	Y			
E	Are there any inmates engaged in or attempt to engage in the practice of barbering? If yes, is the license valid (i.e., not expired)?	N/A (1)			
F	Is the inmate purchasing the license using their personal funds when they are involved in providing inmate personal services such as the barbershop, etc.?	N/A (1)			
G	~~Is any~~ ARE ALL individual inmate earning ~~more than~~ LESS $1,200.00 in net profit from Industrial Arts activities in a calendar year?	Y			
	Subtotal (# of " Yes" results):	3			
	Number of Items In-Compliance:	11			

Total Points Possible (13): 13

Less: Number of Non-Applicable Items: <2>

Total Points Applicable: 11

Less: Number of "No" Not In-Compliance: <0>

Number of Items In-Compliance: 11

Compliance Rating: 100% 90% Meets Compliance

Auditor: [signature]

(1) DCI HAS NO INMATE BARBER PROVIDING SERVICES TO STAFF.

2012 Ohio Standards – Adult Correctional Institutions

Standard Number:	Supersedes:	Authorizing Policy or A.R.:
14-05	2011 standard 15-05	AR 5120-5-07, 24-CAS-04, 73-GRP-01, Business Office/Cashiers Office Manuals

Inmate Groups

Inmate Group activities are to benefit the inmate, the general inmate population and the community. Groups may establish dues not to exceed six dollars per year, per member. A vendor license shall be obtained by each group selling services or merchandise, and sales tax must be paid in accordance with state law. All expenditures by inmate groups shall be approved in advance by the Warden or Designee. Accountability reports are to be prepared on a monthly basis for all fund raising activities and submitted to the group advisor and the Warden or Designee.

Auditor Observations:

Review Inmate Group Fund files for the audit period.

A. Does the inmate group have a current vendor's license on file? ☒ **Yes** ☐ **No**

B. Are established dues six dollars or less per year approved by the warden? ☒ **Yes** ☐ **No**

C. Is the inmate group getting approval from the Warden or Designee before making any expenditure? ☒ **Yes** ☐ **No**

D. Does the approved Inmate Group activity benefit the inmate, the general population and the community? ☒ **Yes** ☐ **No**

E. Are accountability reports being prepared monthly for all fund-raising activities? ☒ **Yes** ☐ **No**

14-05 Compliance Rating	☒ **Compliance**	☐ **Non-Compliance**	☐ **Non-Applicable**

If found Non-Compliant or Non-Applicable, clearly document why:

90% COMPLIANCE

DEPARTMENT OF REHABILITATION AND CORRECTION
IMA FISCAL REVIEW DATE: 4/10/12
INSTITUTION: DCI
INMATE GROUPS
STANDARD NUMBER: 14-05

AUDITOR: D. COLLINS

		1	2	3	4	5	6	7	8	9	10
		Group Name & Month	Group Name & Month	Group Name & Month	Group Name & Month	Group Name & Month	Group Name & Month	Group Name & Month	Group Name & Month	Group Name & Month	Group Name & Month
	Questions:	ERA NOV 2011	JC's NOV 2011	7th STEP NOV 2011	MINORITY AWARENESS NOV 2011	INMATE COMMUNITY AFFAIRS NOV 2011					
A	Does the inmate group have a current vendor's license on file?	Y	Y	Y	Y	Y					
B	Are established dues six dollars or less per year approved by the Warden?	Y	Y	Y	Y	Y					
C	Is the inmate group getting approval from the Warden or Designee before making any expenditure?	Y	Y	Y	Y	Y					
D	Does the approved Inmate Group activity benefit the inmate, the general population, and the community?	Y	Y	Y	Y	Y					
E	Are accountability reports being prepared monthly for all fund-raising activities?	Y	N	N	Y	Y					
	Total (# of "Yes" results):	5	4	4	5	5					

Number of Items In-Compliance: 23

Total Points Possible (# of Groups multiplied by 5): 25
Less: Number of Non-Applicable Items: (0)
Total Points Applicable: 25
Less: Number of "No" Not In-Compliance: (2)
Number of Items In-Compliance: 23
Compliance Rating: 92% 90% Meets Compliance

Auditor: [signature]

2012 Ohio Standards – Adult Correctional Institutions

Standard Number:	Supersedes:	Authorizing Policy or A.R.:
14-06	2011 standard 15-06	22-BUS-10, 22-BUS-14

Personal Service Contracts

Appropriate department staff will evaluate contractor performance by reviewing monthly statistical reports, invoices, research provided by the contractor, or other relevant data required by the agreement such as performance milestones or following the principals of total quality management (Quality Services Through Partnership in Ohio State government). An independent contract may be used in a short term or one time need that will not continue longer than a six month period. A contractor may submit a request for payment by submitting information on an invoice under the guidelines of Policy 22-BUS-14, which is:

1. **Date and amount of request**
2. **Contractor's name, professional title, and home address**
3. **Contractor's social security number or federal employee ID number**
4. **Description and dates of services performed**
5. **Unit of time and rate of pay on which the requested compensation is based**
6. **Contractor's signature**

Auditor Observations:

Review Personal Service files for the audit period.

A. Is appropriate department staff evaluating the contractor's performance by reviewing monthly statistical reports, invoices, research provided by the contractor, or other relevant data required by the agreement? ☒ **Yes** ☐ **No**

B. If an independent contract was used, was the contract used only for a short term or only a period of six months or less? ☐ **Yes** ☐ **No** ☒ N/A (1)

C. Does the contractor's invoice contain the required information required by Policy 22-BUS-14? ☒ **Yes** ☐ **No**

14-06 Compliance Rating	☒ **Compliance**	☐ **Non-Compliance**	☐ **Non-Applicable**

If found Non-Compliant or Non-Applicable, clearly document why:

100% Compliance

(1) No independent contracts

DEPARTMENT OF REHABILITATION AND CORRECTION
IMA FISCAL REVIEW DATE: 4/10/12
INSTITUTION: DCI
PERSONAL SERVICE CONTRACTS
STANDARD NUMBER: 14-06

AUDITOR: D. COLLINS

	Questions:	1 Voucher Number 61895	2 Voucher Number 558115	3 Voucher Number 83930	4 Voucher Number 561391	5 Voucher Number 486035	6 Voucher Number 554477	7 Voucher Number 21445	8 Voucher Number 521165	9 Voucher Number 541583	10 Voucher Number 554364
A	Is appropriate staff evaluating the contractor's performance by reviewing monthly statistical reports, invoices, research provided by the contractor, or other relevant data required by the agreement?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
B	If an independent contract was used, was the contract used only for a short term or only a period of 6 months or less?	N/A (1)	N/A (1)	N/A (1)	N/A (1)	N/A (1)	N/A (1)	N/A (1)	N/A (1)	N/A (1)	N/A (1)
C	Does the contractor's invoice contain the information required by Policy 22-BUS-14?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
	Total (# of " Yes" results):	2	2	2	2	2	2	2	2	2	2

Number of Items In-Compliance: 20

Total Points Possible (30): 30
Less: Number of Non-Applicable Items: <10>
Total Points Applicable: 20
Less: Number of "No" Not In-Compliance: <0>
Number of Items In-Compliance: 20
Compliance Rating: 100% 90% Meets Compliance

(1) NOT AN INDEPENDENT CONTRACT

Auditor: [signature]

2012 Ohio Standards – Adult Correctional Institutions

Standard Number:	Supersedes:	Authorizing Policy or A.R.:
14-07	2011 standard 15-07	05-OIT-12

Telecommunication

Monthly reviews on ten telephone extensions will be conducted on the wired telephones and all state owned cellular telephone calls will be reviewed by procedures stated in Policy 05-OIT-12. If personal calls are found on the employees' wired telephone, the employee shall review the personal telephone activity and sign the printout. Each person assigned a cellular telephone must review the detailed bill and initial any personal calls made or received. The State shall be reimbursed at the current rate for any personal calls charged to the State. Reimbursement shall occur within 14 calendar days following receipt of the monthly agency telephone bill.

Auditor Observations:

Review Telecommunication files for the audit period.

A. Does the Business Office randomly select ten telephone extensions from a monthly billing statement, to screen the long distance telephone call activity? ☐ **Yes** ☐ **No** ☒ N/A ①

B. Is the employee reviewing the billing statement printouts with questionable long distance calling activity and signing the printout? ☐ **Yes** ☐ **No** ☒ N/A

C. Did employees provide reimbursement for any personal calls made or received within 14 calendar days following receipt of the monthly agency telephone bill? ☒ **Yes** ☐ **No**

D. Did each person assigned a cellular telephone review their portion of the detailed bill and initial any personal calls made or received? ☐ ☒ **Yes** ☐ **No**

14-07 Compliance Rating	☒ **Compliance**	☐ **Non-Compliance**	☐ **Non-Applicable**

If found Non-Compliant or Non-Applicable, clearly document why:

100% COMPLIANCE

① DCI'S CALLSWEET SYSTEM IS INOPERATIVE AND NEEDS REPAIRED

DEPARTMENT OF REHABLILITATION AND CORRECTION
IMA FISCAL REVIEW DATE: 4/10/12
INSTITUITON: DCI
TELECOMMUNICATION
STANDARD NUMBER: 14-07

AUDITOR: D. COLLINS

	Questions:	1 Month and Date SEPT 2011	2 Month and Date DEC 2011	3 Month and Date JAN 2012
A	Does the Business Office randomly select ten telephone extensions, from a monthly billing statement, to screen the long distance telephone call activity?	N/A (1)	N/A (1)	N/A (1)
B	Is the employee reviewing the billing statement printouts with questionable long-distance calling activity and signing the printout?	N/A (1)	N/A (1)	N/A (1)
	Month and Date for cellular if different from landline above:			
C	Did employees provide reimbursement for any personal calls made or received within 14 calendar days following receipt of the monthly agency telephone bill?	Y	Y	Y
D	Did each person assigned a cellular telephone review their portion of the detailed bill and initial any personal calls made or received?	Y	Y	Y
	Total (# of " Yes" results):	2	2	2
			Number of Items In-Compliance:	6

Total Points Possible (12): 12
Less: Number of Non-Applicable Items: <67
Total Points Applicable: 6
Less Number of "No" Not In-Compliance: <07
Number of Items In-Compliance: 6
Compliance Rating: 100%

Auditor: [signature]

(1) DCI'S CENTREX/CALLSWEET SYSTEM IS INOPERATIVE AND NEEDS REPAIRED.

2012 Ohio Standards – Adult Correctional Institutions

Standard Number:	Supersedes:	Authorizing Policy or A.R.:
14-08	New	DRC Policy 22-BUS-01, AR 5120-5-09

Employee Housing

Applicants approved for Employee Housing will sign a State of Ohio, Department of Rehabilitation and Correction Rental Agreement (See attached DRC1782). All adults residing in the Employee Housing and the responsible Deputy Warden will sign the agreement. All housing accommodations, including garages, shall be identified by name or number, or both, and type of facility. The cost of utilities for houses and apartments, including outside telephone service, will be borne by the tenant. A staff member shall be designated by the Warden to conduct annual inspections of all housing facilities to ascertain the general condition of the facilities and compliance with fire, housekeeping, and safety regulations. An assessment of the property's condition shall be made at the time of inspection using the Employee Housing Inspection Report. (See attached DRC1863). A copy of the completed inspection report shall be given to the responsible Deputy Warden. Rent shall be paid biweekly, in advance, by payroll deduction. The rental charges designated for a particular housing unit is based upon the type of housing provided and shall be charged to any person occupying said quarters. Garage rental rates shall apply to any garage or parking facility not attached or considered part of a dwelling. Any exception to the rental rates outlined in this policy, (5120-5-09), must be approved by the Division of Business Administration.

Auditor Observations:

Review employee housing files, contracts, and payroll deductions.

A. Does each Employee Housing Unit have a DRC1782 signed? **(if applicable)** ☐ **Yes** ☐ **No**
B. Are all housing units, identified by name or number and type of facility? ☐ **Yes** ☐ **No**
C. Are housing units inspected annually? ☐**Yes** ☐ **No**
D. Are the annual inspections of housing facilities on DRC1863? ☐ **Yes** ☐ **No**
E. Are the annual inspection forms submitted to the appropriate Deputy Warden? ☐ **Yes** ☐ **No**
F. Are rents including all agreed upon charges deducted bi-weekly? ☐ **Yes** ☐ **No**
G. Are rental rates based upon type of housing? ☐ **Yes** ☐ **No**
H. Are exceptions to rental rates per policy, if any, approved by the Division of Business Administration? **(if applicable)** ☐ **Yes** ☐ **No**
I. **Inspect ALL employee housing units. Fill in attached inspection report for all units.**

14-08 Compliance Rating	☐ Compliance	☐ Non-Compliance	☒ Non-Applicable

If found Non-Compliant or Non-Applicable, clearly document why:

DCI HAS NO EMPLOYEE HOUSING

DEPARTMENT OF REHABILITATION AND CORRECTION
IMA FISCAL REVIEW DATE: 4/10/12
INSTITUTION: DCI
EMPLOYEE HOUSING
STANDARD NUMBER: 14-08

AUDITOR: D. COLLINS

	Questions:	1 Name or # Type of Facility	2 Name or # Type of Facility	3 Name or # Type of Facility	4 Name or # Type of Facility	5 Name or # Type of Facility
A	Does each Employee Housing Unit have a DRC Form 1782 signed? **(If applicable)**				(1)	
B	Are all housing units identified by name or number and type of facility?					
C	Are housing units inspected annually?					
D	Are the annual inspections of housing facilities on DRC Form 1863?					
E	Are the annual inspection forms submitted to the Deputy Warden of Administration?					
F	Are rents including all agreed upon charges deducted bi-weekly?					
G	Are rental rates based upon the type of housing?					
H	Are exceptions to rental rates per policy, if any, approved by the Division of Business Administration? **(If applicable)**					
	Total (# of "Yes" results):					
					Number of Items In-Compliance:	

N/A

Total Points Possible (# of Units multiplied by 8): N/A

Less: Number of Non-Applicable Items: N/A

Total Points Applicable: N/A

Less: Number of "No" Not In-Compliance: N/A

Number of Items In-Compliance: N/A

Compliance Rating: N/A 90% Meets Compliance

Auditor: Dave Coll

(1) DCI HAS NO EMPLOYEE HOUSING

2012 Ohio Standards – Adult Correctional Institutions

Standard Number:	Supersedes:	Authorizing Policy or A.R.:
14-09	New	OAC 126-3-01, Business Office Manual

Appropriated Funds

All payments should be made within thirty days after receipt of a proper invoice. "Invoice" means an itemized listing showing delivery of the commodity or performance of the service described in the order and the date of the purchase or rendering of the service or an itemization of the things done, material supplied, or labor furnished and the sum due pursuant to the contract or obligation. Match invoices, receiving reports and encumbering document to check for accuracy, making sure all items have been received and prices are correct. If there isn't an encumbering document an approved Request to Purchase should be on file authorizing the purchase. If the item(s) or service(s) are not available from a source required by the State Use Law or other DAS State Purchasing or Acquisitions contract or mechanisms then you will need to conduct a bid process for any purchase over $500.00.

Auditor Observations:

Review appropriated vouchers files.

A. Was a proper invoice received for payment? ☒ **Yes** ☐ **No**

B. Was there verification of receipt of goods or service? ☐ ☒ **Yes** ☐ **No**

C. Do the items on the invoice match the items on the verification of receipt? ☒ **Yes** ☐ **No**

D. For purchases over $500.00, were three (3) bids obtained? **(Only apply where applicable)** ☒ **Yes** ☐ **No**

14-09 Compliance Rating	☒ **Compliance**	☐ **Non-Compliance**	☐ **Non-Applicable**

If found Non-Compliant or Non-Applicable, clearly document why:

100% COMPLIANCE

DEPARTMENT OF REHABILITATION AND CORRECTION
IMA FISCAL REVIEW DATE: 4/10/12
INSTITUTION: DCI
APPROPRIATED FUNDS
STANDARD NUMBER: 14-09

AUDITOR: D. COLLINS

	Questions:	1	2	3	4	5	6	7	8	9	10
		Fund & Voucher Number	Fund & Voucher Number	Fund & Voucher Number	Fund & Voucher Number	Fund & Voucher Number	Fund & Voucher Number	Fund & Voucher Number	Fund & Voucher Number	Fund & Voucher Number	Fund & Voucher Number
		GRF 493371	GRF 495395	GRF 497837	GRF 554547	GRF 557233	GRF 537587	GRF 542378	GRF 554109	GRF 548105	GRF 546737
A	Was a proper invoice received for payment?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
B	Was there verification of receipt of goods or service?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
C	Do the items on the invoice match the items on the verification of receipt?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
D	For purchases over $500.00, were three (3) bids obtained? **(Only apply where applicable)**	N/A (1)	N/A (2)	Y	Y	N/A (2)	N/A (1)	N/A (1)	N/A (1)	N/A (1)	N/A (1)
	Total (# of "Yes" results):	3	3	4	4	3	3	3	3	3	3
										Number of Items In- Compliance:	32

Total Points Possible (40): 40
Less: Number of Non-Applicable Items: <8>
Total Points Applicable: 32
Less: Number of "No" Not In-Compliance: <0>
Number of Items In-Compliance: 32
Compliance Rating: 100% 90% Meets Compliance

(1) PURCHASE UNDER $500.00
(2) VENDOR ON TERM CONTRACT

Auditor: [signature]

2012 Ohio Standards – Adult Correctional Institutions

Standard Number:	Supersedes:	Authorizing Policy or A.R.:
14-10	New	AR 5120-5-02, Cashier's Manual

Bank Statement Reconciliation Verification

Bank statements for all internal funds shall be accurately reconciled to the appropriate checkbook at the end of each month. All internal funds should be reconciled in the Cashless Commissary and Trust fund Accounting System (CACTAS) bank reconciliation module monthly. At the end of each month, within 10 (ten) days of receiving your bank statement, complete the on-line Monthly report of Cash Book Balances and Bank Reconciliations. Any bank or savings and loan association holding deposits shall be insured by federal insurance agencies.

Auditor Observations:

A. Are bank statements for all internal funds accurately reconciled to the appropriate checkbook at the end of each month? ☒ **Yes** ☐ **No**

B. Are all internal funds reconciled in the CACTAS bank reconciliation module monthly? ☒ **Yes** ☐ **No**

C. Are the on-line Monthly Report of Cash Book Balances and Bank Reconciliations completed at the end of each month, within 10 (ten) days of receiving the bank statement? ☒ **Yes** ☐ **No**

D. Is the internal funds bank or savings accounts insured by federal insurance agencies? ☒ **Yes** ☐ **No**

14-10 Compliance Rating	☒ **Compliance**	☐ **Non-Compliance**	☐ **Non-Applicable**

If found Non-Compliant or Non-Applicable, clearly document why:

100% COMPLIANCE

DEPARTMENT OF REHABILITATION AND CORRECTION
IMA FISCAL REVIEW DATE: 4/10/12
INSTITUTION: DCI
BANK STATEMENT RECONCILIATION VERIFICATION
STANDARD NUMBER: 14-10
AUDITOR: D. COLLINS

Questions:	A - 1		A - 2		A - 3		A - 4		A - 5		A - 6		A - 7		A - 8	
	Are the bank statements for all internal funds accurately reconciled to the appropriate checkbook at the end of each month?															
	Does Bank Statement ending balance agree to on-line Cash Book Balance Monthly Report?		Does the Outstanding Check list total agree to the on-line Cash Book Balance Monthly Report?		Do the Deposits in Transit totals agree to the on-line Cash Book Balance Monthly Report?		Does Interest from Bank Statement agree to on-line Cash Book Balance Monthly Report?		Are Investments reported from the most current statement? **(Only applies to the institutions below)**		Are reconciling differences adequately supported? **(If applicable)**		Does the Cash Book End Balance agree to the combined Balance Sheet amounts for the CACTAS Checking Account, Cash on Hand, and Investments?		Does the Total Assets of Funds figure agree to the Cash Book End Balance?	
Sources:	Bank Stmt.	CBBMR col. 5	CACTAS Bank Rec.	CBBMR col. 6	CACTAS Bank Rec.	CBBMR col. 11	Bank Stmt.	CBBMR col. 7	Bank Stmt.	CBBMR col. 10	CACTAS Bank Rec.	# CBBMR col. 4 # 12	CACTAS Bank Rec. or Trial Balance	CBBMR col. 4	-	CBBMR col. 4=col. 12
INMATE TRUST	Y		Y		Y		Y		CCI, HCF, LoCI, RCI N/A		Y		Y		Y	
PETTY CASH	Y				Y		Y				Y		Y		Y	
INDUSTRIAL & ENTERTAINMENT	Y		Y		Y		Y		ACI, ManCI, SCCF N/A		Y		Y		Y	
INDUSTRIAL ARTS	Y		Y		Y		Y				Y		Y		Y	
HOUSING & CAFE or GENERAL REV.	Y		Y		Y		Y				Y		Y		Y	
EMPLOYEE ACTIVITY	Y		Y		Y		Y				Y		Y		Y	
COMMISSARY	Y		Y		Y		Y		CRC N/A		Y		Y		Y	
List Inmate Group(s) or Other Funds Here:																
MINORITY AWARENESS	Y		Y		Y		Y				Y		Y		Y	
SEVENTH STEP	Y		Y		Y		Y				Y		Y		Y	
GEM CITY JC'S	Y		Y		Y		Y				Y		Y		Y	
MUSIC ASSN	Y		Y		Y		Y				Y		Y		Y	
INMATE COMMUNITY AFFAIRS	Y		Y		Y		Y				Y		Y		Y	

A	100% Accuracy = 85 points A single failure for any of the above questions = zero points	85	85 or zero points
B	Are all internal funds reconciled in the CACTAS bank reconciliation module monthly? YES	5	5 or zero points
C	Are the on-line Monthly Report of Cash Book Balances and Bank Reconciliations completed at the end of each month, within 10 (ten) days of receiving the bank statement? YES	5	5 or zero points
D	Is the internal funds bank or savings accounts insured by federal insurance agencies? YES	5	5 or zero points

Compliance Rating: 100 % Total Points Possible (100) 90% Meets Compliance

Auditor: [signature]