

Internal Auditor Follow-Up Report Summary of Audit Corrective Actions

BREVARD COUNTY INTERNAL AUDIT

May 2024

| Audit Report / Subject | Management Comments | Auditor Status Up-Date | Report Issue Date | Corrective Actions | | |
|--|---------------------|------------------------|-------------------|--------------------|----------|----------|
| | | | | Total | Open | Closed |
| Individual Functions | | | | | | |
| Accounts Payable | NA | NA | May 10, 2023 | 3 | 3 | 0 |
| Pre-Trial and Misdemeanor Probation Services - Contract Compliance | April 2024 | April 2024 | September 6, 2023 | 8 | 0 | 8 |
| | | | | | | |
| Total | | | | 11 | 3 | 8 |

NOTES:

Follow-up testing was planned for January/February 2024, but since this was during the time the external financial audit was being conducted, County Finance requested that the follow-up be postponed until after the end of April 2024. None of the three observations were rated as high risk.

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BREVARD COUNTY INTERNAL AUDIT

Report Issue Date: September 6, 2023

FUNCTION: PRE-TRIAL AND MISDEMEANOR PROBATION SERVICES

| Risk | Observation #1: Probationer Documentation | Management Comments as of April 2024 | Auditor Comments as of April 2024 | Status |
|-------------------------------|--|--|---|--------|
| High | <p>We selected a random sample of 40 probationer (offenders) cases such that our sample included all the types of cases managed by PPS probation officers (PO) including: Pre-trial Release, Pre-Trial Community Supervision, Pre-Trial Diversion and Misdemeanor Probation. We noted the following:</p> <p>a. For 17 out of 40 cases, there was a lack of documentation included in Probation Tracker as required by the Agreement (Attachment A, C. 3.) Types of documentation: Rejection Letters, Community Center Completion, Drug test results, Probation Program Completion Letter, Probation Terms Modification, VOP forms, Warrants, Medical marijuana cards, etc.</p> <p>b. For the 17 cases noted above, PPS was unable to subsequently provide documentation not included in Probation Tracker (some offender cases included multiple missing document types) as follows:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Program Completion Letters - 1 <input type="checkbox"/> Rejection Letters - 2 <input type="checkbox"/> Positive Drug Statement - 3 <input type="checkbox"/> Community Service - 1 <input type="checkbox"/> Drug Tests Notated/Recorded - 9 <input type="checkbox"/> Medical Marijuana cards - 2 <input type="checkbox"/> Program Contract agreement - 1 <input type="checkbox"/> Dismissal Letter - 2 <input type="checkbox"/> Violation of Probation - 1 <input type="checkbox"/> Judgments - not signed – 2 <input type="checkbox"/> Unemployment Assistance - 1 | <p>a. Professional Probation Services (PPS) has implemented an audit form to ensure performance requirements are met in compliance with the contract including all relevant case documentation being uploaded to Probation Tracker. Community Corrections Manager (CCM) provides oversight by reviewing (PPS) caseloads monthly and provides any discrepancies to PPS manager.</p> <p>b. PPS manager currently has quarterly training with staff. PPS manager provided training plan to CCM which includes new employee training and refresher training for PPS staff.</p> <p>c. PPS has implemented an audit form to ensure performance requirements are met in compliance with the contract.</p> | <p>a. We obtained a copy of the audit form from PPS which includes a checklist to ensure all the required documents are uploaded to Probation Tracker. We tested this item as part of c. below. No exceptions were noted. This audit item is considered closed.</p> <p>b. We obtained PPS's "Training Plan 2024" and inspected documents detailing agendas, objectives, and attendees noting evidence of the training on 1/19/2024. This audit item is considered closed.</p> <p>c. We obtained a copy of the audit form as noted in a above. Additionally, we selected 30 offenders/defendants' (20 new cases; 10 existing cases) for the period of December 1, 2023 to March 31, 2024 to test for proper documentation retention. No exceptions were noted. This audit item is considered closed.</p> | Closed |
| Auditor Recommendation | | ECD: | Testing Date: | |
| | <p>We recommend that County management perform the following:</p> <p>a. Require PPS to retain and upload all relevant case documentation to Probation Tracker in accordance with the Agreement (Attachment A, Section C.3.)</p> <p>b. Request PPS to provide additional training to PO's to help facilitate more effective PO compliance with the requirement to retain relevant case documentation in Probation Tracker.</p> <p>c. Request PPS to put a process in place to provide for review/oversight of the PO's.</p> | <p>a. Closed.</p> <p>b. Closed.</p> <p>c. Closed.</p> | <p>a. Closed.</p> <p>b. Closed.</p> <p>c. Closed.</p> | |

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FUNCTION: PRE-TRIAL AND MISDEMEANOR PROBATION SERVICES

| Risk | Observation #2: Probationer Supervision | Management Comments as of April 2024 | Auditor Comments as of April 2024 | Status |
|-------------|---|--|--|---------------|
| High | <p>For the 40 cases sampled, we noted the following regarding PPS supervising activities:</p> <ul style="list-style-type: none"> - For 4 of the offenders that were court ordered to have no contact with the victims, there was no notation in Probation Tracker by the PO that the offender's address was compared to the victim's address in accordance with the Agreement (Attachment A, Section H. 4.). - For 1 of the offenders, the VOP process was not notated by the PO in the offender's file that resulted in the auditor being unable to verify that the VOP process was in accordance with the 5 days required by the Agreement (Attachment A, Section K.). - One of the offenders failed to check in for one month, and the PO fail to contact the offender until one month thereafter out of compliance with the Agreement (Attachment A, Section B. 2. (1) Face-to-face meeting per month for each person who is placed on Pretrial Community Supervision. Additionally, each person in the program shall be required to call-in to the telephone number designated by the Contractor once a week for the other weeks of each month). - For one of the cases, fees for Cost of Supervision were collected in excess of the scheduled amount in the amount of \$165.00. Instead, the fees collected were based on the State Attorney Pre-trial form. | <ul style="list-style-type: none"> a. PPS manager provided training plan including new employee training and refresher training for PPS staff. b. PPS have reviewed overpayment and refund has been completed. c. CCM will send a memo to PPS CCO to be compliant with the fee schedule accordance with contract. d. PPS has implemented an audit form to ensure performance requirements are met in compliance with contract. | <ul style="list-style-type: none"> a. We acquired PPS's "Training Plan 2024," and first quarter documentation provided, and examined documents detailing agendas, objectives, and attendees. This audit item is considered closed. b. We reviewed the documentation that supports a refund was issued to the offender for the overage in fee collected. Documentation is sufficient. This audit item is considered closed. c. We obtained copy of memo CCM sent to PPS CCO to be compliant with the fee schedule. This audit item is considered closed. d. We selected 30 offenders/defendants' cases (20 new cases; 10 existing cases) for the period of December 1, 2023 to March 31,2024 to test PO's case supervision. No exceptions were noted. This audit item is considered closed. | Closed |
| | <p>Auditor Recommendation</p> <p>We recommend that County management perform the following:</p> <ul style="list-style-type: none"> a. Request PPS to provide additional training to PPS PO's to help facilitate more effective PPS PO compliance with the requirements of their supervisory services. b. Request PPS to refund the overpayment of \$165.00, if feasible. c. Remind PPS of the requirement to charge and collect fees in accordance with the fee schedule included in the Agreement (Attachment B). d. Request PPS to put a process in place to provide for review/oversight of the PO's. | <p>ECD:</p> <ul style="list-style-type: none"> a. Closed b. Closed. c. Closed. d. Closed. | <p>Testing Date:</p> <ul style="list-style-type: none"> a. Closed b. Closed. c. Closed. d. Closed. | |

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FUNCTION: PRE-TRIAL AND MISDEMEANOR PROBATION SERVICES

| Risk | Observation #3: Random Drug Testing | Management Comments as of April 2024 | Auditor Comments as of April 2024 | Status |
|-------------------------------|--|---|--|---------------|
| High | <p>PPS is required to supervise offenders with respect to random drug testing in accordance with drug test policies set by the respective judge. The PO's supervision of the random drug testing includes: the identification and reporting of the following: fraudulent tests, missed tests and failed tests. For the 40 offenders selected, 15 of them included judge ordered random drug testing which resulted in the following:</p> <p>a. One offender presented a fraudulent sample, however; there was no indication that PO immediately notified the judge/court (fraudulent sample is grounds for immediate notification to the Judge/court). Note: the fraudulent sample was notated in Probation Tracker on 12/27/2021 and VOP status was reported 10/31/2022. Additionally, there was no notation by the PO that he alerted the judge/court of the fraudulent sample.</p> <p>b. Three offenders failed to show/missed more than 2 drug test appointments for drug testing, however; PO did not report violation to Judge per policy (2 no shows is grounds for violation). (1 missed 5 tests, 2 missed 25+)</p> <p>c. 1 out of the 15 offenders failed drug test 19 times before VOP was filed. PO failed to adhere to Judge's drug test policy (2 drug fails is grounds for violation).</p> | <p>a. PPS manager and CCM have had a meeting regarding CCM review of cases and PPS detailed explanations for each of the exceptions noted.</p> <p>b. PPS manager and CCM had a meeting regarding PPS compliance with respective judge's drug testing policies and VOP requirements.</p> | <p>a. We evaluated and examined the detailed explanations provided. The explanations provided were deemed sufficient. This audit item is considered closed.</p> <p>b. We reviewed written plan provided by PPS to CCM. We selected 30 offenders/defendants' cases (20 new cases; 10 existing cases) from the period June 1, 2023 - March 31, 2024 to assess activity from December 1, 2023 to March 31, 2024 to test for proper drug testing. Based on what the PO documented in the notes in Probation Tracker, no exceptions were noted. This audit item is considered closed.</p> | Closed |
| Auditor Recommendation | | ECD: | Testing Date: | |
| | <p>We recommend that County management perform the following:</p> <p>a. Request PPS management to provide a detailed explanation as to the causes for each of these specific exceptions noted.</p> <p>b. Request PPS management to provide a written action plan for the steps PPS will take to facilitate PPS compliance with the respective judge order drug testing policies and VOP reporting requirements.</p> | <p>a. Closed.</p> <p>b. Closed.</p> | <p>a. Closed.</p> <p>b. Closed.</p> | |

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| Risk | Observation #4: Caseload by Probation Officer | Management Comments as of April 2024 | Auditor Comments as of April 2024 | Status |
|-----------------|---|--|--|---------------|
| Moderate | <p>The Agreement requires the following with respect to PO caseload throughout the contract period (Attachment A, Section A.2.):</p> <p>One (1) probation officer for every 200 people on active probation, community supervision, or pre-trial diversion. No probation officer shall have more than 200 people under supervision (includes people on probation, community supervision and/or pretrial diversion cases added together; a person under supervision for more than one case is counted as one person for the purpose of this limitation).</p> <p>We noted the following with respect to this provision:</p> <ul style="list-style-type: none"> <input type="checkbox"/> For the month of October 2022, we noted that four PO's exceeded this threshold as follows: 202, 256, 239, and 256. <input type="checkbox"/> For the month of December 2022, we noted that four PO's exceeded this threshold as follows: 203, 230, 250, and 226. <input type="checkbox"/> For the months of February and May 2023, no exceptions were noted. | <p>a. PPS provided a plan to maintain caseloads under threshold. CCM sent a memo to PPS CCO to be compliant and review caseloads in accordance with the agreement.</p> <p>b. CCM is reviewing caseloads every two weeks and documenting results.</p> | <p>a. We obtained a copy of the email memo sent to PPS CCO noting memo included reminder to be compliant and review caseloads in accordance with the contract. We obtained and inspected a copy of the Caseload Plan for keeping caseloads below the threshold established in the contract. This audit item is considered closed.</p> <p>b. We selected the months of January, February and March 2024 to test compliance with the contract requirement that active caseloads, by respective PO, does not exceed 200 in any given month. No exceptions were noted. This audit item is considered closed.</p> | Closed |
| | Auditor Recommendation | ECD: | Testing Date: | |
| | <p>We recommend that County management perform the following:</p> <p>a. Request PPS to provide a plan as to how they will comply with the caseload requirements of the Agreement throughout the Agreement period (Attachment A, Section A.2.) and remind them in writing of the requirement as indicated below:</p> <p>Each officer's caseload shall be reviewed every two (2) weeks to ensure this caseload limitation is being met and caseloads shall be adjusted to meet the limitation. Documentation of such review and how caseloads are equalized shall be forwarded to the County's contract manager at the end of each month.</p> <p>b. Implement a documented review of PPS PO caseload as part of County management's monthly desktop audits to monitor PPS progress and compliance with the Agreement.</p> | <p>a. Closed.</p> <p>b. Closed.</p> | <p>a. Closed.</p> <p>b. Closed.</p> | |

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**BREVARD COUNTY INTERNAL AUDIT
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Report Issue Date: September 6, 2023

| Risk | Observation #5: Background Checks | Management Comments as of January 2024 | Auditor Comments as of January 2024 | Status |
|-----------------|--|---|--|---------------|
| Moderate | <p>We noted that the Agreement requires the following with respect to background checks for PPS employees:</p> <p>A background check, including FCIC/NCIC check, and verification of relevant employment and claimed education shall be conducted on all newly hired officers and supervisors to determine that the person is of good character and has no felony or other conviction involving dishonesty or deceit. Pursuant to Sec. 948.15(3)(b), Florida Statutes, staff qualifications and criminal record checks of staff shall comply with standards established by the American Correctional Association. The results of the background check shall be kept on file and available for examination by the Court and the County (Attachment A, Section L.)</p> <p>We reviewed the background checks of 27 PPS employees noting the following result for one current PPS PO employee:</p> <p><input type="checkbox"/> Misdemeanor conviction – Theft by Deception</p> <p>This is a lack of compliance with Section L noted above since the nature of the misdemeanor conviction is identified as “Theft by Deception” and, as such, appears to qualify as an “other conviction involving dishonesty or deceit.”</p> | <p>a. On 09/22/2023 County Staff resubmitted fingerprints retained in FALCON (Florida's Integrated Criminal History System)- all came back on 09/25/2023 for all PPS staff- no Criminal history noted on either NCIC or FCIC background checks.</p> <p>b. On 09/22/2023 County Staff resubmitted fingerprints retained in FALCON (Florida's Integrated Criminal History System)- all came back on 09/25/2023 for all PPS staff- no Criminal history noted on either NCIC or FCIC background checks.</p> | <p>a & b. We received a copy of an email provided by the CCM as evidence that updated background checks were performed for the PPS employees, and that per the email: “no criminal history was identified on NCIC or the Florida Background Checks for the employees”. This audit item is considered closed.</p> | Closed |
| | Auditor Recommendation | ECD: | Testing Date: | |
| | <p>We recommend that County management perform the following:</p> <p>a. Request PPS to conduct updated background checks for all its officers and supervisors and present the results to the County upon request.</p> <p>b. Request PPS to provide the results of the background checks in accordance with the Agreement (Attachment A, Section L.) and to address the disposition of “felony or other conviction involving dishonesty or deceit” as applicable.</p> | <p>Closed.</p> | <p>Closed.</p> | |

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| Risk | Observation #6: Annual Audited Financial Statements | Management Comments as of January 2024 | Auditor Comments as of January 2024 | Status |
|-----------------|---|--|---|---------------|
| Moderate | <p>The Agreement requires the following with respect to annual financial statements (Attachment A, Section M.1.)</p> <p>An annual financial report, <u>audited and certified by a licensed, independent Certified Public Accountant.</u> shall be provided to the County within 180 (one hundred-eighty) days following the close of the Contractor's fiscal year. The certified financial report shall be in such detail as to disclose the revenues, expenses, and disbursements relating to the services provided (emphasis added).</p> <p>The annual financial report provided for 12/31/2022 was a compilation and not <u>"audited and certified by a licensed, independent Certified Public Accountant."</u></p> <p>A Compilation Financial Report offers no assurance whatsoever by the accountant as stated in the report:</p> <p>We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.</p> | <p>CCM received the CPA's annual audited financial report for FY2022 (PPS fiscal year-end is 12/31; the 12/31/23 audit is not due until 180 days after the close of PPS fiscal year.</p> | <p>We inspected the documentation provided on November 13, 2023 noting that an independent Auditor's report for FY2022 was performed by McMullan CPA. This audit item is considered closed.</p> | Closed |
| | Auditor Recommendation | ECD: | Testing Date: | |
| | <p>We recommend that County management require PPS to provide an annual audited financial report by a licensed, independent Certified Public Accountant within 180 days following the close of the Contractor's fiscal (i.e. 12/31/2022) year as required by the Agreement (Attachment A, Section M.1.).</p> | <p>Closed</p> | <p>Closed</p> | |

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| Risk | Observation #7: Reporting – Annual and Quarterly | Management Comments as of January 2024 | Auditor Comments as of January 2024 | Status |
|------------|---|---|---|---------------|
| Low | <p>Annual Budget Reporting PPS did not provide the County with a copy of their fiscal budget each year within 30 (thirty) days of the beginning of its fiscal year for fiscal years 2021, 2022 or 2023 pursuant to the Agreement (Attachment A, Section M.2.)</p> <p>Quarterly Reporting In its Quarterly Reporting, PPS did not include the following statistical data to the County: Number of in person visits, number of other visits, and type of visit for each program in accordance with the Agreement (Attachment A, Section M.3.)</p> | PPS provided the 2024 fiscal year budget. PPS provided quarterly reports updated with requirements in accordance with the contract. | <p>We obtained a copy of PPS Fiscal Budget for 2024 that was provided to the county pursuant to the Agreement (Attachment A, Section M.2.) within 30 days of the contractor's fiscal year end (12/31/23). This audit item is considered closed.</p> <p>We obtained a copy of quarterly reports for the 3rd and 4th quarter of 2023 noting that both reports included the following statistical data to the County: number of in-person visits, number of other visits, and type of visit for each program pursuant to the Agreement (Attachment A, Section M.3.). This audit item is considered closed.</p> | Closed |
| | Auditor Recommendation | ECD: | Testing Date: | |
| | We recommend that County management to require PPS to comply with the annual and quarterly reporting requirements in accordance with the Agreement (Attachment, A, Sections M.2 and M.3). | Closed | Closed | |

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Report Issue Date: September 6, 2023

| Risk | Observation #8: Policies and Procedures | Management Comments as of January 2024 | Auditor Comments as of January 2024 | Status |
|-------------------------------|---|---|--|--------|
| Low | We noted that PPS policies and procedures have not been updated for at least ten years specific to their services provided to the County. Additionally, we noted that the respective judge testing protocol effective dates ranged from 2018 to 2020. | <p>a. CCM sent a memo for PPS to review policies and procedures to ensure they are up-to-date and align with the contract requirements.</p> <p>b. CCM sent a memo for PPS to review drug testing protocols for each respective judge on a annual basis and document the policy.</p> | <p>a. We obtained and inspected the memo from CCM to PPS Management noting the memo included the request for PPS to update its policies and procedures to align with compliance with the contract. This audit item is considered closed.</p> <p>b. We obtained and inspected the "PPS compliance with respective judge's drug testing policies and VOP requirements" which documents PPS policy which indicates that drug testing policies of the respective County judges are up-dated every time judges rotate from the bench. This audit item is considered closed.</p> | Closed |
| Auditor Recommendation | | ECD: | Testing Date: | |
| | <p>We recommend that County management perform the following:</p> <p>a. Request PPS to provide updated and consistent policies and procedures manual.</p> <p>b. Include a policy that requires PPS to obtain the most recent drug testing protocols from the respective judge on a regular basis (suggest annual) and document the updated policy as applicable in Probation Tracker.</p> | Closed. | Closed | |

- = On schedule to complete ECDs
- = Missed ECD (1st time), planned to complete in next 3 month review
- = Missed ECD (2nd time or over 3 months for revised ECD)