

**Audit of the Internal Controls of the
Detention Center Operations
Report Number A-1213DJJ-006
August 7, 2013**

By

**The Office of the Inspector General
Bureau of Internal Audit**

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**STATE OF FLORIDA
DEPARTMENT OF JUVENILE JUSTICE**

INTEROFFICE MEMORANDUM

DATE: August 7, 2013
TO: Wansley Walters, Secretary
FROM: Robert A. Munson, Inspector General *RAMunson*
SUBJECT: Final Report - #A-1213DJJ-006, *Audit of the Internal Controls of the Detention Center Operations*

I have enclosed a copy of our final audit report *Audit of the Internal Controls of the Detention Center Operations*. We will conduct a follow-up review to determine the status of corrective actions taken to address the reported findings.

We would like to thank Detention Services for the assistance extended to our staff in the audit process. Please feel free to contact Michael Yu, Auditor Director, at 850-717-2468 if you have any questions.

RM/hm

Attachment

Cc: Christy Daly, Deputy Secretary
Alex Kelly, Chief of Staff
Julia Strange, Assistant Secretary of Detention Services
Dixie Fosler, North Regional Director
Jon Loftheim, Central Regional Director
Dr. Gladys Negron, South Regional Director
Melinda M. Miguel, Chief Inspector General, Executive Office of the Governor
David W. Martin, CPA, Auditor General
Kathy DuBose, Director, Legislative Auditing Committee

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Rick Scott, Governor

Wansley Walters, Secretary

The mission of the Department of Juvenile Justice is to increase public safety by reducing juvenile delinquency through effective prevention, intervention, and treatment services that strengthen families and turn around the lives of troubled youth.

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Bureau of Internal Audit
Audit of the Internal Controls of the
Detention Center Operations
Audit No. A-1213DJJ-006**

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EXECUTIVE SUMMARY

The Department of Juvenile Justice (Department), Office of the Inspector General (OIG), Bureau of Internal Audit (BIA) has performed an audit of the Detention Services program internal controls of detention center operations. The audit objectives were to determine whether: (1) Adequate internal controls for detention center operations are properly established and implemented at the program level; and (2) Internal controls are effective in ensuring program goals are achieved. The audit scope was from July 1, 2011 through February 28, 2013, and related activities through the end of fieldwork.

The Department operates 21 juvenile detention centers that provide custody, supervision, education, and mental health/substance abuse and medical services to juveniles statewide. Detention Services provides guidance to regional offices and detention centers to ensure operations are conducted in accordance with Florida laws and Department policies and procedures. Some other entities such as the Bureau of Quality Improvement (QI), Office of Health Services, and Mental Health and Substance Abuse Services, conduct monitoring activities to ensure detention centers are operating in compliance with Florida laws and Department policies and procedures.

The audit indicated that, at the program level, internal controls for detention center operations should be improved. Detention Services policies and procedures are not properly established and implemented at the program level and they are insufficient for detention center operational guidance. Detention Services has been working on the promulgation of a new Secure Detention rule. Until the new Secure Detention rule is promulgated, Detention Services will not implement an updated operations handbook that will provide guidance for detention center operations.

The audit also indicated that Detention Services provided QI with evaluation standards that are based on the draft new Secure Detention rule for detention center annual reviews; however, Detention Services did not provide sufficient guidance to Regional Directors and Superintendents concerning the QI evaluation standards prior to the detention centers annual QI reviews.

We recommend that Detention Services focus its efforts to take the necessary actions to promulgate the new Secure Detention rule and implement detention operations guidelines to provide guidance to Regional Directors, Superintendents, and monitoring personnel.

We recommend that Detention Services identify and provide specific guidance to Regional Directors and Superintendents for all QI standards that are not based on current Florida laws, Department policies or procedures.

We recommend Detention Services post all program directives on the Department intranet, so they can be easily accessed and referenced.

Audit of the Internal Controls of the Detention Center Operations Audit # A-1213DJJ-006

INTRODUCTION

Background

The Department operates 21 Juvenile Detention Centers to provide custody, supervision, education, and mental health/substance abuse and medical services to juveniles statewide. Detention Services provides for the daily care, custody, and control of youth who are held pursuant to a court order or after being taken into custody for a violation of the law. The Assistant Secretary for Detention Services is responsible for all aspects of detention center operations. Regional Directors are located in the North, Central, and South Florida regions and they are responsible for the operations and the supervision of Superintendents for the juvenile detention centers in their regions. The Superintendents are responsible for the operations of their designated detention center.

Internal controls are methods implemented by management to ensure goals and objectives are achieved. Policies and procedures are key internal controls that are established to provide a foundation and a consistent guide to be followed under a given set of circumstances. Current and effective operational guidance for detention centers are essential to ensure minimum standards are identified and the guidance serves as the foundation for Detention Services. Additionally, operational policies and procedures provide criteria for monitoring functions.

The Bureau of Internal Audit's Annual Risk Assessment for fiscal year 2012 - 2013 audit plan indicated that the Detention Services internal controls at the program level presented a high level of risk for the Department. This audit was initiated based on our 2012 - 2013 audit plan.

Objective, Scope, and Methodology

The audit objectives were to determine whether: (1) Adequate internal controls for detention center operations are properly established and implemented at the program level; and (2) Internal controls are effective in ensuring program goals are achieved. The audit scope was from July 1, 2011 through February 28, 2013, and related activities through the end of fieldwork.

To achieve the audit objective, we:

- reviewed applicable statutes and rules;
- reviewed Department policies and procedures;
- reviewed the Department of Juvenile Justice Detention Services Manual;

- reviewed the Department of Juvenile Justice Health Services Manual;
- interviewed Detention Services management, regional management, and detention center management; and
- conducted other activities deemed necessary.

RESULTS OF AUDIT

Program Level Internal Controls

Policies and Procedures

The audit identified that Detention Services policies and procedures provided for detention center operations are fragmented and unclear. Guidance for detention center operations is not provided in a comprehensive document. Detention Services has been working on developing and promulgating a new Secure Detention rule for the past few years. The Secure Detention rule re-write process began in April 2009 and was affected by Florida rulemaking suspension, during January 2011 through August 2011. The process resumed after August 2011, and has still not been completed.

There is detention operations guidance based on both the outdated Secure Detention rule and a draft new Secure Detention rule. The Detention Services Manual providing operational guidance is based on the outdated Secure Detention rule and the standards that detention centers are evaluated on are based on the draft new Secure Detention rule.

Detention Superintendents have been informed that they should follow the draft new rule. Additionally, Quality Improvement (QI) monitoring personnel were provided detention center evaluation criteria based on the draft new Secure Detention rule. Insufficient guidance has been provided to the Regional Directors or Superintendents for the operational requirements included in the draft new Secure Detention rule.

We recommend that Detention Services focus its efforts to take the necessary actions to promulgate the new Secure Detention rule and implement detention operations guidance to Regional Directors, Superintendents, and monitoring personnel.

Quality Improvement Standards

The audit indicated that Regional Directors and Superintendents were not given adequate guidance for the standards that would be used for annual detention center QI reviews.

During fiscal years 2011-2012 and 2012-2013, the QI standards implemented were based on the draft new Secure Detention rule. When interviewed, management in all three regional offices stated that detention centers were reviewed by some QI standards

that were not included in current Florida statues, laws, Department policies or procedures. Detention Services issued a Directive 12-02 during October 2012 that notified Regional Directors and Superintendents that they should be in compliance with the 2012-2013 QI standards; however, no operational guidance or training was provided for the QI standard changes.

We recommend that Detention Services identify and provide specific guidance to Regional Directors and Superintendents for all QI standards that are not based on current Florida laws, Department policies or procedures.

Detention Services Directives

The audit indicated that Detention Services directives were not readily available in one regional office. Detention Services issues directives to Regional Directors and Superintendents to provide guidance for detention center operations. There are approximately 23 current Detention Services directives that have been issued from February 2004 through November 2012. The directives are distributed by e-mail and hard copies could be maintained. During fieldwork, we requested a copy of all current directives from each regional office. Two regional offices were able to provide a copy of the current directives. One regional office was not able to provide a copy of the current directives, due to staff turnover.

We recommend Detention Services post all directives on the Department intranet, so they can be easily accessed and referenced.

The audit was conducted in accordance with the *Standards for the Professional Practice of Internal Auditing*, published by the Institute of Internal Auditors. Please address inquiries regarding this report to Michael Yu, Audit Director at (850) 717-2468.

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APPENDIX
Management Response



**STATE OF FLORIDA
DEPARTMENT OF JUVENILE JUSTICE**

INTEROFFICE MEMORANDUM

DATE: August 7, 2013

TO: Office of Inspector General, Bureau of Internal Audit

FROM: Julia Strange, Assistant Secretary, Detention Services. *Julia Strange*

SUBJECT: Internal Controls of the Detention Center Operations Audit – Response to Audit

Findings:

The following areas of Internal Controls of the Detention Center Operations need improvement:

- Policies and procedures established and implemented to provide operational guidance;
- Guidance to Regional Directors and Superintendents regarding the QI standards prior to the detention centers annual QI review; and,
- Promulgate Rule and implement an updated operations handbook.

Recommendations:

Detention Services should conduct the following:

- Focus its efforts to take necessary actions to promulgate the Secure Detention Rule and implement detention operations guidelines to provide guidance to Regional Directors, Superintendents, and monitoring personnel.
- Identify and provide specific guidance to Regional Directors and Superintendents for all QI standards that are not based on current Florida laws and Department policies and procedures.
- Post all program directives on the Department intranet, so they can be easily accessed and referenced.

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Rick Scott, Governor

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Management's Response:

Detention Services agrees with the auditors' comments, and the following actions will be implemented.

- All efforts are being made to promulgate the **Secure Detention Rule**. The approval process requires multiple workshops and a comprehensive review from the Governor's rule review unit. Once the rule is approved, a side-by-side comparison of differences between the old rule and the new rule will be distributed to each Regional Director and Superintendent. In addition, once the Rule is approved, the Detention Handbook will be finalized and will provide specific guidance to the Regional Directors and Superintendents.
- Detention Services will work in collaboration with Bureau of Quality Improvement to ensure that all QI indicators in the Detention Services QI Standards are referenced accurately to Florida laws and Department policies and procedures.
- Detention Services will post all program directives issued from the Assistant Secretary for Detention Services on the Detention Services intranet page.