



**Auditor of State
Betty Montgomery**

**CRAWFORD COUNTY
SHERIFF'S OFFICE
PERFORMANCE AUDIT**

JUNE 23, 2005



Auditor of State Betty Montgomery

To the Sheriff and Residents of Crawford County:

In March of 2004, the Crawford County Sheriff's Office contacted the Auditor of State's Office (AOS) to initiate a performance audit. The audit began in November of 2004. The Sheriff has implemented cost reductions during the past two years and sought an independent assessment to further lower costs and emphasize accountability within the community. Based on discussions with the Sheriff, four functional areas were selected for assessment: financial management, human resources, contractual agreements, and operational assessments. These areas were selected because they are important components of his Office's operations, and because improvements in these areas can assist his Office in improving its efficiency and effectiveness.

The performance audit contains recommendations which identify the potential for cost savings and efficiency improvements. The performance audit also provides an independent assessment of the Office's operations and a framework for strategic and budgetary planning to help continue a high level of public service and safety. While the recommendations contained within the performance audit are resources intended to assist in improving Office operations and performance, the Sheriff is also encouraged to continue to assess the overall operations of his Office and develop other alternatives independent of the performance audit.

An executive summary has been prepared which includes the project history; Sheriff's Office overview; the scope, objectives and methodology of the performance audit; and a summary of noteworthy accomplishments, recommendations, and financial implications. This report has been provided to the Crawford County Sheriff's Office and its contents discussed with the appropriate officials and Office management. The Sheriff's Office has been encouraged to use the results of the performance audit as a resource in improving its overall operations, service delivery, and financial stability.

Additional copies of this report can be requested by calling the Clerk of the Bureau's office at (614) 466-2310 or toll free at (800) 282-0370. In addition, this performance audit can be accessed online through the Auditor of State of Ohio website at <http://www.auditor.state.oh.us/> by choosing the "On-Line Audit Search" option.

Sincerely,

A handwritten signature in black ink that reads "Betty Montgomery".

BETTY MONTGOMERY
Auditor of State

June 23, 2005

Executive Summary

Project History

The Crawford County Sheriff's Office (Sheriff's Office or Office) engaged the Auditor of State's Office (AOS) in July, 2004 to conduct a performance audit of its operations, including a review of its General Fund and Jail Operation Levy Fund expenditures, strategic/capital planning and budgeting processes, standard operating procedures (SOPs), and grant funding. In addition, the performance audit includes assessments of sworn and non-sworn staffing levels, salaries and wages, statistical performance monitoring, technology use, collective bargaining, jail operations, and fleet maintenance. The performance audit is designed to identify areas of strong performance and, in areas where efficiency could be improved, develop recommendations to optimize operational and service levels.

Overview of Crawford County

Crawford County (the County) was formed by an act of the General Assembly on April 1, 1826. Located approximately 60 miles from Columbus, the County encompasses 3 municipalities, 4 villages, and 16 townships. The County's urban centers include Bucyrus (the County seat), Crestline, and Galion, with the remaining areas being classified as semi-rural to rural. Governed by a popularly elected three-member Board of Commissioners (the Commissioners), the County covers an area of slightly over 400 square miles and has a 2003-estimated population of 46,091.¹⁻¹ Other elected officials manage various segments of County operations, including the Auditor, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, Common Pleas Court Judge, Probate/Juvenile Court Judge, and Municipal Court Judge. Although elected officials manage the internal operations of their respective offices and departments, the Commissioners serve as the taxing and contracting authority for the County and are responsible for approving expenditures and adopting annual operating budgets.

Crawford County is primarily a rural community with a significant agricultural and durable goods manufacturing presence. For example, the County is home to several mid-sized manufacturing companies, including Timken, Dayco Swan, and General Electric. The County's \$1.9 billion tax base has grown at an average annual rate of almost 3.0 percent over the last five years, attributable almost entirely to property revaluation. As of 2003, however, Crawford County's unemployment rate was 8.2 percent, up from 7.5 percent in 2002. This rate exceeds the State's 2003 average unemployment rate of 6.0 percent and the national average of 6.5 percent.

¹⁻¹ Ohio Department of Development, Office of Strategic Research: *Ohio County Indicators* (August, 2004)

According to the County, operating surpluses in five of the last six years helped to sustain the General Fund balance during tough economic times. In 2003, however, the year-end balance of the County's General Fund showed a decrease of 17.8 percent (approximately \$800,000) from 2002. According to the County, this can be partially attributed to a decrease in interest receivables – reflecting reduced interest rates and fewer dollars invested because cash reserves were used for capital projects. Moreover, the County experienced a 10 percent increase in health care premiums in 2003 and was also required to remit employee pension costs on a monthly basis rather than a quarterly basis.

In May, 1994, voters approved a 0.5 percent tax on retail sales, pursuant to Ohio Revised Code (ORC) §§ 5739.02 and 5741.02. This tax commenced on July 1, 1994, for a period of 25 years, with proceeds to be used for constructing, equipping, furnishing, and operating the Crawford County Justice Center (i.e., jail). As of 2003, the total sales tax percentage was 1.5 percent, with 1.0 percent allocated to the County's General Fund and 0.5 percent allocated for jail operations, via the Jail Operation Levy Fund. In response to the relative decline in the economy, the Commissioners formally limited annual jail contributions from the County's General Fund to \$500,000 – a 23 percent decrease from previous funding levels.

This action prompted a number of cost-saving measures on the part of the Sheriff's Office, including a 5.7 percent reduction in staffing levels in 2004. Furthermore, the Sheriff's Office is taking steps to increase the number of inmates received from outside Crawford County. For example, the Office offers minimum per diem fees as an incentive to interested counties – an effort to offset operating costs. In 2004, Sheriff's Office expenditures decreased by 1.7 percent in the Jail Operation Levy Fund and by 2.5 percent in the General Fund – a total reduction of approximately \$83,600 (see **Table 2-2**).

This performance audit includes recommendations to further streamline and improve Office operations without negatively impacting public safety-related services to the citizens of Crawford County.

Objectives, Scope, and Methodology

A performance audit is defined as a systematic and objective assessment of the performance of an organization, program, function, or activity to develop findings, conclusions, and recommendations. Performance audits are usually classified as either economy and efficiency audits or program audits. While economy and efficiency audits consider whether an entity is using its resources effectively; program audits are designed to determine if the entity's activities or programs are effective, if entity goals are proper, suitable, or relevant, and if goals are being achieved. This audit contains elements of both an economy and efficiency audit, as well as a program audit.

This performance audit was conducted in accordance with Generally Accepted Government Auditing Standards. Audit work was conducted between December, 2004 and March, 2005. To complete this report, auditors gathered and assessed data from various areas, conducted interviews with Office staff, and compared requested information with sheriffs' offices in other counties, including Preble, Shelby, and Union. Best practice information was also collected from the Buckeye State Sheriffs' Association (BSSA), as well as from the U.S. Department of Justice (USDOJ) Bureau of Justice Statistics, the Ohio Office of Criminal Justice Services (OCJS), the Ohio Department of Rehabilitation and Correction (ODRC), the Government Finance Officers Association (GFOA), the American Public Works Association (APWA), and the International City/County Management Association (ICMA).

Recommendations contained within this report are intended to streamline and improve Sheriff's Office operations. Specifically, these recommendations seek to assist the Office in achieving its mission to "enhance the quality of life in Crawford County by reducing crime and the fear of crime." Based on discussions with the County Sheriff, the following objectives were used in this performance audit:

- Does the Sheriff's Office have an effective and efficient financial management process, including strategic/capital planning and budgeting? Is the Office efficiently and effectively communicating its mission, goals, and objectives to internal and external stakeholders?
- Has the Sheriff's Office developed formal standard operating procedures (SOPs) to guide staff in the performance of critical financial activities, including payroll processing, cash handling, and grant writing? Is the Sheriff's Office efficiently and effectively supplementing revenues by maximizing available grants?
- Are Office-wide staffing levels and salaries and wages comparable to peers, industry benchmarks and best practices? Can the Office reduce personnel expenditures by renegotiating collective bargaining provisions?
- Can the Sheriff's Office minimize jail-related expenditures via outsourcing or through formal cooperation (e.g., contracts and/or memoranda of understanding) with other County departments and/or law enforcement agencies either within or outside Crawford County?
- Does the Office have formal policies and procedures in place pertaining to vehicle/equipment maintenance and repair? Can the Office minimize fleet-related expenditures through policy/procedural changes and/or vehicle reductions?

- Has the Sheriff's Office streamlined its operations and minimized costs by making efficient and effective use of available technology (e.g., video arraignment and electronic fingerprinting)?

The performance audit process involved significant information sharing with Office personnel, including preliminary drafts of findings and recommendations as they were developed. Throughout the engagement, regular discussions were held and a formal status meeting was conducted to update the Sheriff's Office on key issues and recommendations impacting selected areas. Finally, the Office provided written comments in response to various recommendations which were taken into consideration in the reporting process.

The Auditor of State and staff express appreciation to Crawford County, the Sheriff's Office, and the peers for their cooperation and assistance throughout this audit.

Comparative Statistics

In order to gain a general understanding of Crawford County's performance in relation to peer sheriffs' offices, information has been gathered for comparison in a variety of areas. Statistical data contained within this performance audit is reported on a calendar year basis. The following table benchmarks the performance of the Sheriff's Office against the peers in 2004.

Sheriff's Office and Peer Operating Statistics

	Crawford County	Preble County	Shelby County	Union County	Peer Average
General Fund Expenditures ¹	\$8.6	\$9.2	\$12.0	\$14.3	\$11.8
• Sheriff's Office	\$1.9	\$3.7	\$3.8	\$3.8	\$3.8
Sheriff's Office Percentage of General Fund Expenditures	22%	40%	32%	27%	32%
Residents ²	46,091	42,417	48,566	43,750	44,911
Jurisdiction (Square Miles)	402.3	424.8	409.3	436.7	423.6
Part-I Incidents ¹	225	496	229	394	373
Total FTEs	66.6	N/A	70.5	62.4	66.5
• Sworn FTEs	48.0	N/A	55.5	41.6	48.6
• Non-Sworn FTEs	18.6	N/A	15.0	20.8	17.9
Total Vehicles	35	23	30	42	32
• Marked	23	17	23	29	23
• Unmarked	12	6	7	13	9
Jail Beds (Capacity) ³	121	70	190	53 ⁴	104
Average Daily Inmate Capacity (ADC)	90	66	98	46 ⁴	70

Source: Crawford County and peer sheriffs' offices, as well as the Ohio Department of Development and the Ohio Department of Rehabilitation and Correction

Note: General Fund expenditure data is in millions.

N/A: Preble County did not submit sheriff's office staffing data for 2004.

¹ Due to information availability, 2003 data was used.

² Based on Ohio Department of Development population estimates for 2003.

³ As recommended by ODRC's Bureau of Adult Detention and reported during annual inspections.

⁴ Union County contracts with Madison and Champaign counties to operate the Tri-County Regional Jail; therefore, reported data accounts for approximately 33 percent (the per county share) of available capacity.

Crawford County has a lower level of General Fund expenditures compared to peers, and allocates a smaller percentage of General Fund dollars to the Sheriff's Office. This can be attributed to the fact that, unlike the peers, the Office is subsidized by a Jail Operation Levy Fund (about \$2.2 million). In 2003, the Sheriff's Office received approximately \$4.1 million in combined contributions from the County's General and Jail Operation Levy funds, exceeding the peer average by about \$300,000 (nearly 8 percent). As a result of the County's current economic condition, however, the Sheriff's Office has taken pro-active steps to minimize and offset costs and reduce 2004 expenditures (see **Table 2-2**).

Noteworthy Accomplishments

This section of the executive summary highlights specific Sheriff's Office accomplishments identified throughout the course of the audit.

- **The Sheriff's Office has taken proactive steps to minimize operational expenditures and increase revenues.**

In 2004, the Sheriff's Office reduced overall staffing levels by 4.0 FTEs and decreased overtime expenditures by nearly 15 percent compared to 2003 levels. In addition, the Sheriff's Office is working more closely with OCJS to obtain grant writing training, which will help to increase the amount of future grant awards. Finally, the Sheriff's Office is taking proactive steps to minimize jail-related expenditures. As indicated in **Table 2-2**, the Sheriff's Office reduced 2004 Jail Operation Levy Fund expenditures nearly \$40,000 (or 2 percent), compared to 2003 levels, which can be attributed to a 3.4 percent reduction in sworn staffing. Moreover, the Sheriff's Office is seeking proposals which would result in the outsourcing of its food services function, which, unlike the peers, it currently performs in-house at an annual cost of over \$330,000 (see **Table 2-8**). Preliminary estimates provided by the Sheriff's Office indicate that by outsourcing this function to a private vendor, the Office can potentially achieve annual cost savings of up to \$175,000 – or \$875,000 over 5 years (see **R2.8**).

- **According to annual inspections conducted by ODRC's Bureau of Adult Detention, the Crawford County Justice Center has maintained 100 percent compliance with minimum standards for full-service jails since 2001, despite a decline in the County's economic and financial condition.**

Pursuant to ORC § 341.01, county sheriffs “have charge of the county jail and all persons confined therein.” In addition, the sheriff “keeps such persons safely, attends to the jail, and governs and regulates the jail according to minimum standards¹⁻² promulgated by ODRC's Bureau of Adult Detention.” ODRC maintains that these minimum standards represent a consensus of professional opinion and research of legal requirements, other standards, and management experience and are considered to be the minimum conditions necessary to ensure the safe, efficient, effective, and legal operation of a jail. Moreover, minimum standards serve as the basis for evaluating Ohio jails, both individually and collectively, and for developing courses of action for needed improvements. As the Sheriff's Office takes steps to minimize jail-related costs and streamline operations, it should consider how potential actions may affect compliance with minimum standards.

Audit Conclusions & Recommendations

In addition to mandated law enforcement and corrections-related duties, the Sheriff's Office performs a wide variety of community outreach and crime prevention services, including its “Are You Okay?” and TRIAD-A programs, as well as Drug Abuse Resistance Education (DARE) and Neighborhood Watch. Such community-based involvement has had a positive impact on the County's crime rate (see **Table 2-1**) and is an indication that the Sheriff's Office is striving to effectively accomplish its stated mission. Additional opportunities for operational improvements exist, including recommendations contained within this audit, which would enable the Office to

¹⁻² Ohio Administrative Code (OAC) Chapter 5120

achieve its mission more efficiently. Moreover, by working with the County to identify and formalize common goals and objectives related to public safety, the Sheriff's Office (and the County) will be in a better position to plan and budget for the future, and more effectively communicate its mission and vision to the public.

The following is a brief summary of recommendations contained with the performance audit:

- Develop and implement a three to five-year strategic plan which formally defines, prioritizes, and reports goals, objectives, and strategies. The strategic planning process should be representative and include input from internal and external stakeholders. The strategic plan should also provide a link to the Office's (and County's) overall mission and vision and should contain action steps and specific performance measures to help monitor the achievement of goals and objectives.
- Establish a formal capital improvement planning process that prioritizes key projects, estimates related costs and associated benefits, and identifies potential funding sources. The capital improvement plan should also reflect Sheriff's Office and County goals and objectives, and should ensure that necessary improvements are addressed within specified timeframes.
- Follow a formal, strategic budgeting process to serve as the foundation for establishing a viable long-term financial planning tool. Additionally, Office personnel primarily involved in the budgeting process should consider obtaining Ohio Financial Accountability Certification (OFAC), a training program sponsored by GFOA and administered through AOS.
- Establish a formal and consistent methodology for forecasting Office finances. Additionally, the Sheriff's Office should use these forecasts as a management tool by assimilating them into the annual strategic budgeting process.
- Develop formal and comprehensive SOPs to guide administrative staff in the performance of critical financial activities, including payroll processing, cash handling, and grant writing. Formal SOPs can be used to facilitate cross-training of administrative staff, thereby ensuring operational continuity of critical financial activities in the absence of personnel with extensive institutional knowledge of Office operations.
- Research and apply for additional grant funding in conjunction with its three to five-year strategic plan and budgeting process.
- Consider negotiating to reduce or eliminate stipulations within the collective bargaining agreement that exceed those of the peers.

- Review options for outsourcing food service operations, either through competitive bidding or the solicitation of requests for proposals (RFPs).
- Develop a formal vehicle replacement plan that is linked directly to the strategic and capital planning/budgeting processes.
- Consider obtaining accreditation/certification from nationally recognized best practice organizations such as the American Correctional Association (ACA), the Commission on Accreditation for Law Enforcement Agencies (CALEA), and/or the National Commission on Correctional Health Care (NCCHC).

Financial Implications Summary

The following table is a summary of estimated annual revenue enhancements, cost savings, cost avoidances, and implementation costs resulting from performance audit recommendations. Financial implications are divided into two groups: those that are not subject to bargaining unit negotiation, and those that are.

Summary of Financial Implications

Recommendations	Annual Revenue Enhancements	Annual Cost Savings	One-Time Cost Avoidances	Implementation Costs	
				Annual	One-Time
NOT SUBJECT TO NEGOTIATION					
R2.3 Obtain OFAC training for three employees at a cost of \$75 per person					\$225
R2.6 Work with the County, OCJS, and BSSA to research and apply for additional grant funding	\$5,600				
R2.8 Outsource the food service function to a private vendor		\$175,000			
R2.9 Shorten the fleet replacement schedule to 5 years by purchasing 6 vehicles per year				\$40,000	
R2.10 Obtain CALEA accreditation				\$23,390	
SUBJECT TO NEGOTIATION					
R2.7B Reduce available sick leave paid out upon separation from 500 to 240 hours			\$115,500		
R2.7D Reduce annual uniform allowance from \$250 to \$100		\$8,100			
R2.7E Eliminate inclement weather stipend		\$2,300			
TOTAL	\$5,600	\$185,400	\$115,500	\$63,390	\$225

The financial implications summarized above are presented on an individual basis for each recommendation. The magnitude of cost savings associated with some recommendations could be affected or offset by the implementation of other interrelated recommendations. Therefore, the actual cost savings, when compared to estimated cost savings, could vary depending on the implementation of the various recommendations.

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Sheriff's Office

Background

This performance audit provides recommendations to enhance service and reduce costs related to the Crawford County (or the County) Sheriff's Office (or the Office). Analyses contained within this report include comparisons with sheriffs' offices in the following peer counties: Preble, Shelby, and Union. Additional comparisons are made to other best practice resources such as the Buckeye State Sheriffs' Association (BSSA), the U.S. Department of Justice (USDOJ) Bureau of Justice Statistics, the Ohio Office of Criminal Justice Services (OCJS), the Government Finance Officers Association (GFOA), as well as the American Public Works Association (APWA) and the International City/County Management Association (ICMA).

As published in its annual report to the Board of County Commissioners, the mission of the Sheriff's Office is "enhancing the quality of life in Crawford County by reducing crime and the fear of crime." This is accomplished primarily by the Enforcement and Detective divisions of the Sheriff's Office, which are responsible for patrolling and investigating potential criminal incidents and complaints over a jurisdiction of approximately 400 square miles.

Table 2-1 summarizes Crawford County's Part-I crime data, as reported to the federal National Incident Based Reporting System (NIBRS) from 2001-03. Part-I offenses are generally considered to be more serious, or violent (e.g., forcible rape, homicide, etc.), and are used by the USDOJ to assess a jurisdiction's crime rate. Part-I incident data for 2004 was not available at the time field work was conducted.

Table 2-1: Crawford County's Part-I Crime Incidents 2001-03

	2001	2002	Annual Change ¹	2003	Annual Change ¹	3-Year Change ¹
Annual Expenditures	\$3,553,630	\$3,659,282	3.0%	\$4,072,719	11.3%	14.6%
Violent Incidents	44	46	4.5%	46	0.0%	0.1%
• Per 1,000 Residents	0.9	1.0	11.1%	1.0	0.0%	0.1%
• Per Square Mile	0.1	0.1	0.0%	0.1	0.0%	0.0%
Property Incidents	207	223	7.7%	179	(19.7%)	(13.5%)
• Per 1,000 Residents	4.4	4.7	6.8%	3.8	(19.1%)	(13.6%)
• Per Square Mile	0.5	0.6	20.0%	0.4	(33.3%)	(20.0%)
Total Incidents	251	269	7.2%	225	(16.4%)	(10.4%)
• Per 1,000 Residents	5.3	5.7	7.5%	4.8	(15.8%)	(9.4%)
• Per Square Mile	0.6	0.7	16.7%	0.5	(28.6%)	(16.7%)
Expenditures per Incident	\$14,158	\$13,603	(3.9%)	\$18,101	33.1%	27.8%

Source: Crawford County Sheriff's Office and the Ohio Department of Development Office of Strategic Research

Note: Calculations are based on a land area of 402.3 square miles and a population of 46,966 (2000 U.S. Census).

¹ Percentages are rounded to the nearest tenth.

Although annual expenditures increased significantly in 2003, the Sheriff's Office reported approximately 10 percent fewer total Part-I incidents compared to 2001 levels. This can be attributed to a significant reduction in property crimes.²⁻¹ With the exception of a slight increase in violent crimes, the Sheriff's Office also reported percentage decreases in incidents per 1,000 residents and per square mile. While this data suggests that the Sheriff's Office is *effectively* achieving its mission, it appears that operational improvements to reduce expenditures per incident would allow the Sheriff's Office to achieve its mission more *efficiently*.

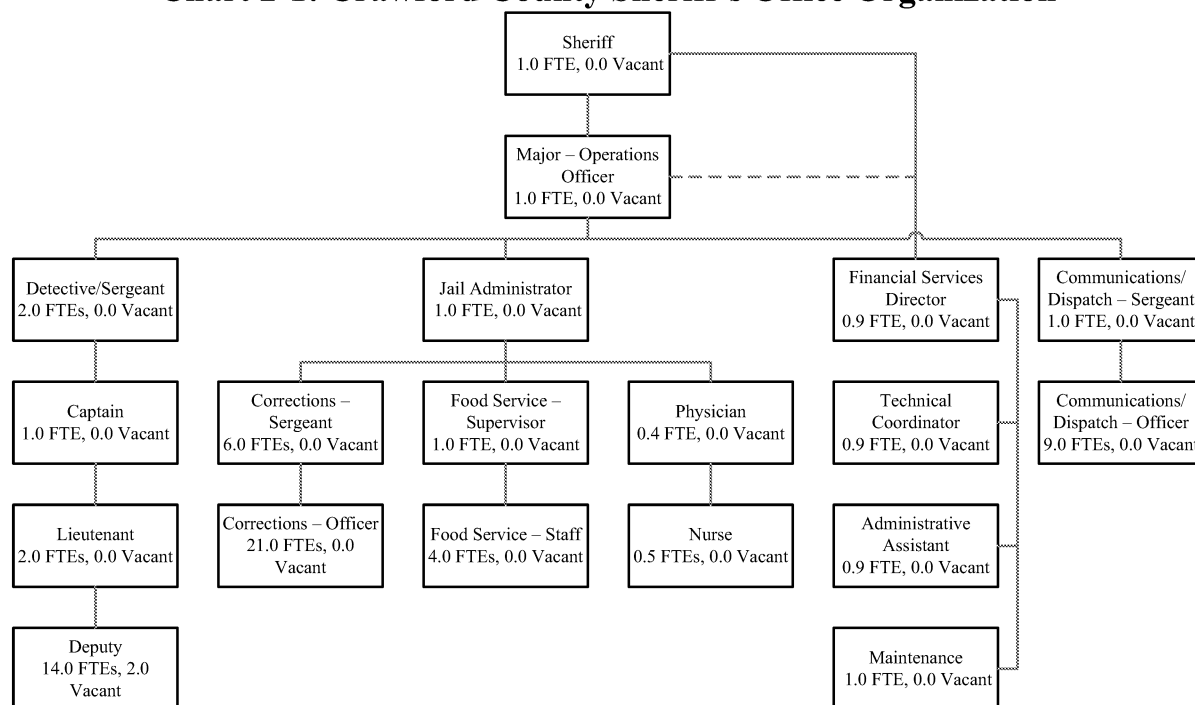
Organizational Structure & Staffing

As of 2004, the Sheriff's Office employed 66.6 full-time equivalent (FTE) employees, excluding 2.0 vacant deputy positions, which can be divided into the following categories: sworn (48.0 FTEs) and non-sworn (18.6 FTEs). Sworn employees have general arrest powers, while non-sworn employees typically do not. Due to the County's economic and financial condition, the Sheriff's Office reduced overall staffing by nearly 6 percent, compared to 2003 levels.

Chart 2-1 illustrates the organizational reporting structure and staffing levels, by budgeted position, for all personnel.

²⁻¹ Part-I property crimes include burglary, larceny, and motor vehicle theft.

Chart 2-1: Crawford County Sheriff's Office Organization



Source: Crawford County Sheriff's Office

Organization Function

According to the BSSA, the sheriff is the county's chief law enforcement officer. Primary duties are to provide court services and corrections on a countywide basis, as well as police protection to the unincorporated areas. The sheriff also maintains full police jurisdiction in all municipalities, townships, and villages. In an effort to maintain Statewide consistency, pursuant to Ohio Administrative Code (OAC) 311-1-01 through 311-1-15, Ohio's sheriffs and deputies wear a standardized uniform and all patrol vehicles are marked in the same manner (OAC 311-3-01).

Pursuant to Ohio Revised Code (ORC) Chapter 311, county sheriffs are authorized to provide the following services:

- Police and Traffic Enforcement:** Due to Ohio's rural nature, many communities cannot afford their own police forces. Many of Ohio's smaller communities may have law enforcement contracts with the county sheriff for traffic and crowd control services at funerals, county fairs, concerts, and sporting events. The Enforcement Division (17.0 sworn FTEs) comprises the most "visible arm" of the Crawford County Sheriff's Office. All Enforcement Division officers are graduates of the Ohio Peace Officers Training

Academy and are certified by the State. Enforcement Division officers respond to calls for service and conduct investigations, as necessary. The Crawford County Sheriff's Office provides enforcement and investigative assistance to a number of local, State, and federal agencies, including Galion and Bucyrus city police departments, Marion and Richland county sheriffs' offices, the State Highway Patrol, as well as the Federal Bureau of Investigation (FBI) and the Drug Enforcement Agency (DEA). In 2003, the Sheriff's Office Enforcement Division handled 135 drug and criminal investigations, issued 1,083 traffic citations, and investigated 645 automobile accidents.

- **Court and Civil Process:** Sheriffs help to maintain a secure court system by providing courtroom security. In accordance with ORC § 311.07, the sheriff is responsible for securing the county courthouse, under the direction and control of the board of commissioners. To assist Crawford County, Sheriff's Office deputies operate metal detectors and x-ray scanners to conduct searches of visitors. Sheriffs are also typically responsible for the delivery of legal documents, including court summons, warrants, and subpoenas. Sheriffs' deputies also oversee county real-estate auctions, the issuance of concealed carry weapons permits, evictions, and repossessions. In 2003, the Sheriff's Office served 3,454 civil and criminal papers and completed 187 real estate sales, worth approximately \$6.1 million.
- **Jail Administration and Prisoner Transportation:** Pursuant to ORC § 341.01, sheriffs are responsible for confining county inmates in a fair and impartial way. Some counties – like Crawford, Preble, and Shelby – maintain their own jails, while others – like Champaign, Madison, and Union – operate jointly-funded regional jails. Although jail-related expenditures are of concern to the County, the Crawford County Justice Center (i.e., jail) receives consistently high compliance ratings from the Ohio Department of Rehabilitation and Correction (ODRC) Bureau of Adult Detention. Currently, the Sheriff's Office employs 33.9 corrections FTEs, including the following: a jail administrator (1.0 sworn FTE), sergeants (6.0 sworn FTEs), officers (21.0 sworn FTEs), in-house food service personnel (5.0 non-sworn FTEs), a contracted part-time physician (0.4 non-sworn FTE), and two contracted part-time nurses (0.5 non-sworn FTE).

Sheriffs throughout Ohio are also responsible for transporting thousands of prisoners to and from State institutions, municipal holding facilities and jails, and courts. Occasionally, sheriffs are asked to transport civilian non-offenders to various hospitals for mental illness treatment. In 2003, Crawford County Sheriff's Office deputies performed 1,177 transports, including 30 related to mental illness.

- **Communications/Dispatch:** According to BSSA, many county sheriffs' offices operate and maintain a 24-hour dispatch center that also provides dispatch services for other agencies such as police and fire departments, as well as volunteer ambulance associations. The Crawford County Sheriff's Office currently employs 10 full-time

communications officers, or dispatchers, who log all calls for service on the main and emergency dispatch lines and 9-1-1 Public Safety Answering Points (PSAPs). Dispatchers also process accident reports and requests for information and are responsible for monitoring and operating the Law Enforcement Automated Data System (LEADS), the Emergency Alert System (EAS), Amber Alert, as well as a grant-funded community service program called "Are You Okay?"(RUOK), which is designed to monitor senior citizens. In 2003, Sheriff's Office dispatchers handled nearly 43,200 calls for service, about 3,400 (nearly 8 percent) of which were for 9-1-1 emergencies.

- **Special Programs and Community Involvement:** In order to facilitate crime prevention and education, county sheriffs may operate and manage such community-based programs as Drug Abuse Resistance Education (DARE) and/or Neighborhood Watch. The Crawford County Sheriff's Office appoints a deputy to serve as a DARE officer for 15 school buildings. In 1995, the Sheriff's Office implemented the TRIAD-A Concept-in-Action (TRIAD-A) program within Crawford County. Via agreements between the Sheriff's Office, municipal chiefs of police, and select retired law enforcement officials, the TRIAD-A program is designed to enhance law enforcement services for the elderly by providing preventive advice and post-victimization assistance. In addition, the Sheriff's Office manages Crawford County's Sex Offender Notification (SORN) program, which is designed to notify the public of anyone convicted of a sexually-oriented offense that may reside in the community. In 2003, the Sheriff's Office issued 3,034 SORN-related notifications.

Day-to-day administration of the enforcement and corrections aspects of Sheriff's Office operations is overseen by the major – operations officer (1.0 sworn FTE). The financial services director (0.9 non-sworn FTE), who typically reports directly to the sheriff, oversees the Office's administrative functions and helps to organize the duties of the technical coordinator (0.9 non-sworn FTE), administrative assistant (0.9 non-sworn FTE), and maintenance worker (1.0 non-sworn FTE). The financial services director is responsible for handling all financial and personnel-related issues. These duties include preparing annual operating budgets, administering payroll, submitting invoices to the Crawford County Auditor, tracking accounts receivable, collecting fees for service, reconciling bank statements, and tracking employee leave. The technical coordinator maintains the Sheriff's Office technical equipment and troubleshoots any problems related to the installation, replacement, or upgrading of hardware and software. In addition, the technical coordinator monitors the network server to ensure the protection of data via virus updates and daily back-ups. Finally, the technical coordinator provides computer-related training sessions to Sheriff's Office staff. The maintenance worker is responsible for ensuring that the Sheriff's Office passes inspection of its boilers, heating/cooling systems, fire alarms, and sprinklers. In addition, this position is responsible for performing routine preventive building and equipment maintenance and making necessary repairs.

Financial Data

Table 2-2 summarizes the Sheriff's Office actual General Fund and Jail Operation Levy Fund expenditures for 2002-04.

Table 2-2: Sheriff's Office Operating Expenditures 2002-04

	2002	2003	Annual Change	2004	Annual Change	3-Year Change
GENERAL FUND	\$1,628,962	\$1,874,731	15.1%	\$1,828,650	(2.5%)	12.3%
Personnel	1,440,875	1,632,252	13.3	1,661,206	1.8	15.3
• Salaries & Wages	1,069,810	1,141,740	6.7	1,178,405	3.2	10.2
• Allowances	23,157	23,851	3.0	26,997	13.2	16.6
• OPERS	159,071	209,228	31.5	177,999	(14.9)	11.9
• Workers' Compensation	0	0	0.0	17,159	100.0	100.0
• Unemployment Compensation	0	2,030	100.0	3,150	55.2	100.0
• Health Insurance	171,085	234,905	37.3	239,786	2.1	40.2
• Medicare	11,432	12,519	9.5	12,877	2.9	12.6
• Training School	6,320	7,979	26.3	4,833	(39.4)	(23.5)
Supplies & Equipment	35,884	83,544	132.8	24,565	(70.6)	(31.5)
Repairs & Services						
Contracts	111,729	107,294	(4.0)	89,248	(16.8)	(20.1)
Other	\$40,474	\$51,641	27.6%	\$53,631	3.9%	32.5%
JAIL OPERATION LEVY	\$2,030,320	\$2,197,988	8.3%	\$2,160,457	(1.7%)	6.4%
Personnel	1,493,493	1,586,833	6.2	1,615,200	1.8	8.1
• Salaries & Wages	1,103,402	1,124,700	1.9	1,164,344	3.5	5.5
• OPERS	148,329	181,528	22.4	154,834	(14.7)	4.4
• Workers' Compensation	0	0	0.0	14,829	100.0	100.0
• Unemployment Compensation	0	1,004	100.0	0	(100.0)	0
• Health Insurance	222,152	261,412	17.7	264,888	1.3	19.2
• Medicare	15,153	15,302	1.0	15,875	3.7	4.8
• Training	4,457	2,887	(35.2)	430	(85.1)	(90.4)
Supplies & Equipment	231,954	244,753	5.5	239,851	(2.0)	3.4
Repairs & Services						
Contracts	301,124	363,007	20.6	301,615	(16.9)	0.2
Other	3,749	3,395	(9.4)	3,791	11.7	1.1
TOTAL EXPENDITURES	\$3,659,282	\$4,072,719	11.3%	\$3,989,107	(2.1%)	9.0%

Source: Crawford County Sheriff's Office

Note: Dollar figures rounded to nearest \$1.

Sheriff's Office total expenditures increased by less than 10 percent over the past three years. This can be attributed to a 5.9 percent (3.0 FTEs) reduction in sworn personnel, a 5.1 percent (1.0 FTE) reduction in non-sworn personnel, as well as reductions in the *supplies and equipment*

and *repairs & services contracts* line-items. Explanations of significant 2004 expenditure variances by fund type are as follows:

General Fund

- Expenditure increases for contractually-stipulated *allowances* increased 13.2 percent in 2004. The Sheriff's Office indicates that this line-item typically equals 50 percent of the Sheriff's salary and that increases coincide accordingly, but may also include additional increases for purchases of uniforms, equipment, etc.
- *Ohio Public Employee Retirement System (OPERS)* expenditures decreased 14.9 percent in 2004. According to the Sheriff's Office, this can be attributed to staffing level reductions, as well as a reporting change promulgated by the County Auditor. This explanation also applies to the *OPERS* expenditure decrease in the Jail Operation Levy Fund.
- Expenditures for *workers' compensation* increased 100 percent in 2004, which can be attributed to the elimination of the reserve pool within Crawford County's Worker's Compensation Fund. According to the Sheriff's Office, this reserve pool was to be used to cover County employers' shares of expenses and now, County offices and departments are required to contribute a portion, based on the amount of claims filed in 2003. This explanation also applies to the *workers' compensation* expenditure increase in the Jail Operation Levy Fund.
- Although expenditures for *unemployment compensation* increased 55.2 percent in 2004 due to staffing level reductions, this line-item represents an insignificant percentage of General Fund expenditures. This explanation also applies to the *unemployment compensation* line-item in the Jail Operation Levy Fund.
- *Training School* expenditures decreased 39.4 percent in 2004, as a result of the elimination of employee character training, which was determined by the Sheriff's Office to be non-essential. This explanation also applies to the *training* line-item in the Jail Operation Levy Fund.
- Expenditure decreases (nearly 71 percent) in *supplies & equipment* can be attributed to a strict hold on non-essential purchases, enacted by the Sheriff's Office in an effort to minimize operating costs.
- According to the Sheriff's Office, *repairs & services contracts* expenditures decreased as a result of reduced vehicle repair costs.

Jail Operation Levy Fund

- The Sheriff's Office reduced 2004 Jail Operation Levy Fund expenditures by almost \$40,000. According to the Sheriff's Office, line-item expenditures for *repairs & services contracts* decreased as a result of an absence of major facility repairs, as well as reductions in utility costs and inmate medical services.

Assessments Not Yielding Recommendations

During the course of the performance audit, the following assessments were conducted which did not yield any recommendations:

- Staffing Levels:** Sheriff's Office staffing levels for both sworn and non-sworn personnel are generally in line with both Shelby and Union counties. **Table 2-3** compares Sheriff's Office demographic and workload ratios for sworn and non-sworn personnel with those of the peers. The Preble County sheriff's office, however, did not submit staffing information for 2004 and is not included in the analysis.

Table 2-3: Sheriff's Office Staffing Levels – 2004

	Crawford County	Shelby County	Union County	Peer Average
Total FTEs	66.6	70.5	62.4	66.5
• Sworn FTEs	48.0	55.5	41.6	48.6
• Non-Sworn FTEs	18.6	15.0	20.8	17.9
Residents	46,091	48,566	43,750	46,158
Part-I Incidents¹	225	229	394	312
TOTAL FTEs				
Per 1,000 Residents	1.4	1.5	1.4	1.4
Per Part-I Incident	0.3	0.3	0.2	0.2
SWORN FTEs				
As a Percent of Total FTEs	72%	79%	67%	73%
Per 1,000 Residents	1.0	1.1	1.0	1.1
Per Part-I Incident	0.2	0.2	0.1	0.2
NON-SWORN FTEs				
As a Percent of Total FTEs	28%	21%	33%	27%
Per 1,000 Residents	0.4	0.3	0.5	0.4
Per Part-I Incident	0.1	0.1	0.1	0.1

Source: Crawford County and peer sheriffs' offices, as well as the Ohio Department of Development

Note: Staffing figures exclude vacancies.

¹ Due to information availability, 2003 data was used.

The Sheriff's Office is generally in line with peer averages for every demographic and workload ratio, which can be attributed to a recent reduction in staffing levels. The

Sheriff's Office anticipates additional cuts to non-sworn personnel, with the outsourcing of its food service function to an outside vendor (see **R2.8**).

- **Salaries and Wages:** All Sheriff's Office employees covered under the collective bargaining agreement earn less, on average, in salaries and wages than the peers. However, sergeants and deputies/officers, who comprise the majority of Sheriff's Office employees, earn slightly more, on average, compared to the national median. **Table 2-4** compares Sheriff's Office average contracted hourly wages by position with those of the peers.

Table 2-4: Sheriff's Office Salary and Wage Comparison

Position Title	Crawford County	Preble County	Shelby County	Union County	Peer Average	USDOJ Median
	Average Contracted Hourly Wage					
Captains	\$16.65	\$19.27	N/R	\$20.40	\$19.84	N/R
Sergeants	\$15.86	\$15.50	\$21.08	\$21.70	\$19.43	\$14.23
Deputies/Officers	\$13.68	\$14.63	\$14.87	\$16.27	\$15.26	\$11.35
Dispatchers	\$12.31	\$11.70	\$13.37	\$13.66	\$12.91	N/R
Average Hourly Wage – All Positions	\$14.63	\$15.28	\$12.33	\$18.01	\$16.86	\$12.79 ¹
Average Annual Salary – All Positions ²	\$30,420	\$31,772	\$25,646	\$37,456	\$35,069	\$26,603

Source: Crawford County and the peers

Note: Shelby County Sheriff's Office does not stipulate hourly wages for captains in its collective bargaining agreement; therefore, the peer average excludes this peer from the calculation.

N/R: Not reported.

¹ Excludes captains and dispatcher positions which were not reported in USDOJ's analysis.

² Calculated by multiplying total average hourly wage by 2,080 full-time work hours.

According to USDOJ, only about 30 percent of sheriffs' offices nationwide authorize collective bargaining. Furthermore, USDOJ indicates that the average starting salary for entry level officers is 24 percent higher for sheriffs' offices that authorize collective bargaining. Excluding captains and dispatchers, the Sheriff's Office exceeds the national USDOJ median average hourly wage by approximately 15 percent. The Sheriff's Office may be able to bring salaries and benefits more in line with the peers by working with the collective bargaining unit to reduce select contractual stipulations identified in **R2.7**.

- **Statistical Performance Monitoring:** The Sheriff's Office has the ability to publish performance-related statistics via a highly detailed annual report. Although an annual report for 2004 was not available at the time audit field work was conducted, it should be noted that the Sheriff's Office tracks the number and types of incidents attended to by officers and calls received by dispatch personnel. In addition, the Sheriff's Office can provide a detailed accounting of expended and available resources. The Sheriff's Office

should, however, link available data to a strategic planning (see **R2.1**) and budgeting process (see **R2.3**) to more effectively assess the achievement of its mission, goals, and objectives.

- **Technology Use:** Similar to peers, the Sheriff's Office uses LEADS to track incident and dispatch-related statistics. In addition, the Sheriff's Office makes use of on-site video arraignment, which helps to minimize costs associated with transporting inmates to and from court proceedings. Finally, similar to Shelby County, the Sheriff's Office is participating in the National WebCheck Program, currently being piloted by the Ohio Bureau of Criminal Identification & Investigation (BCI&I) and the FBI. The primary goal of this program is to facilitate faster, less expensive background checks through modernized fingerprinting methods, including ten-print scanning systems. In exchange for statistical data reported throughout the program, participants receive free fingerprinting hardware and software components. Most fingerprint results from the program are obtained within 24 hours, as opposed to as long as 6 to 8 weeks through paper fingerprint cards.

Recommendations

Strategic Planning & Budgeting

R2.1 The Sheriff's Office should develop and implement a three to five-year strategic plan which formally defines, prioritizes, and reports Office goals, objectives, and strategies. The strategic planning process should be representative and include input from internal (e.g., Sheriff's Office employees) and external (e.g., County officials) stakeholders. The strategic plan should also provide a link to the Office's (and County's) overall mission and vision, as well as its capital plan (see R2.2) and strategic budgeting process (see R2.3), in order to ensure the effective allocation of Sheriff's Office (and County) resources. Finally, the strategic plan should contain action steps and specific performance measures to help monitor the achievement of goals and objectives. A strategic plan will help to facilitate effective communication between the Sheriff's Office, the County, and the public by providing a formal statement on planned law enforcement-related services and operations.

Although the Sheriff's Office has established mission and philosophy statements and tracks various operational expenditures and statistics (e.g., incidents, calls for service, inmate meal costs, etc.), it has not linked this information to a formal three to five-year strategic plan which defines, prioritizes, and reports its goals, objectives, and action strategies. This can be attributed, in part, to the fact that strategic planning and budgeting (see R2.3) processes are not prevalent within County operations. Specifically, County officials and department supervisors have not met to formally establish and prioritize common goals and objectives, which are linked to available resources, and measured against best practice outcomes. For example, one Sheriff's Office goal is to maximize jail capacity via contracts with other counties. While this is in line with Crawford County's goal to maximize jail efficiency and reduce costs, the County and the Sheriff's Office have not worked together to develop a formal action plan for addressing this issue.

According to ICMA, a strategic plan is a practical, action-oriented guide which is essential for allocating limited resources within smaller communities. A key responsibility within the strategic planning process is to efficiently and effectively manage services, programs, and resources, and to clearly communicate results. In addition, strategic plans should identify various action steps required to manage specific goals and objectives, and include performance measures to gauge progress in attaining goals and objectives. Franklin and Clermont counties have established such a system which they call the Managing for Results (MFR) program. The MFR program is designed so that county officials provide leadership and day-to-day performance management services to county agencies to ensure they make informed resource allocation decisions and achieve performance targets established in strategic business plans.

Performance measurement is a necessary tool for identifying results, evaluating previous decisions, and facilitating improvements. For example, if one Sheriff's Office goal is to increase the average daily count (ADC) of inmates housed at the Crawford County Justice Center, the strategic plan should include a process for measuring performance by objective (e.g., the number of new contracts with outside counties per year). Absent formally established priorities, goals, and objectives, the Sheriff's Office and the County may have difficulty conveying the overall direction and mission to employees, County officials, and the general public.

R2.2 In conjunction with a three to five-year strategic plan (see R2.1), the Sheriff's Office should establish a formal capital improvement planning process. A formal and comprehensive capital improvement plan should prioritize key projects, estimate related costs and associated benefits, and identify potential funding sources. The capital improvement plan should also reflect Sheriff's Office and County goals and objectives, and should ensure that necessary improvements are addressed within specified timeframes. This plan should be the end-product of a process that invites input from key stakeholders and decision-makers, and serves as the basis for future capital budget requests from the Sheriff's Office.

The Sheriff's Office does not use an ongoing formal process to identify, prioritize, plan, and seek input on its capital improvement needs. In 1994, the Office worked with the County to pass a Jail Operation Levy to fund the construction of the Crawford County Justice Center. While this project has resulted in improved jail facilities and services, it was not linked to a three to five-year strategic planning and budgeting process, nor was it effectively linked to a capital improvement plan with forecasted estimates of future operating costs (see **R2.4**). As a result of recent economic conditions, the County has limited annual General Fund subsidies for the jail to \$500,000.

According to APWA, capital improvement planning should identify how the plan fits into established policies, goals, and objectives; and how the capital improvement process incorporates engineering and finance recommendations. A financial analysis may be performed to determine the potential to carryout a capital plan, to identify financing methods and funding sources, and to assess funding availability and constraints. Furthermore, GFOA suggests that a capital improvement plan provides a framework for prioritizing funding needs and sources and integrating projects, timeframes, and financing mechanisms. An effective plan should project at least three to five years into the future and should be fully integrated into overall financial plans and budget documents. Without a formal capital improvement plan, the Sheriff's Office cannot effectively anticipate how the County's funding cuts will impact – either directly or indirectly – jail operations over the next three to five years.

R2.3 The Sheriff's Office should follow a formal, strategic budgeting process to serve as the foundation for establishing a viable long-term financial planning tool. This process will enable the Office to more effectively monitor the achievement of its mission, as well as its long-term goals and objectives. Moreover, the resulting plan will act as a blueprint for the Sheriff's Office to continually monitor its progress through performance measurement. Additionally, Office personnel primarily involved in the budgeting process should consider obtaining Ohio Financial Accountability Certification (OFAC), a training program sponsored by GFOA and administered through the Auditor of State (AOS). At a minimum, these individuals include the Sheriff, the operations officer, and the financial services director. A formal, strategic budgeting process, combined with OFAC training, will better prepare Sheriff's Office officials to forecast long-term expenditures (see R2.4) and to develop a budget that provides support for appropriation requests and improves accountability by communicating the Office's economic condition and vision to County officials and taxpayers.

The Sheriff's Office does not follow a formal, strategic budgeting process to guide its short and long-term financial planning activities. More specifically, the Office has not linked its current budgeting process to its mission and philosophy statements, nor to budgetary forecasts and strategic goals/objectives. Further, it does not incorporate the use of any performance measures.

The following examples of performance measures, as recommended by GFOA, can be used to assess achievement and progress in meeting established long-term goals/objectives:

- Standards for variances between initial budget appropriations and actual expenditures;
- Standards for timely reporting of month and year-end financial information; and
- Standards for timely payment of invoices.

Rather than following a strategic budgeting process to guide long-term financial planning, the Sheriff's Office projects annual expenditures based on available funding. This can be attributed, in part, to the relative absence of strategic planning and budgeting processes throughout Crawford County (see R2.1).

While strategic planning identifies action steps necessary to manage goals and objectives, a strategic budgeting process identifies the financial resources necessary to meet them. According to GFOA, there has been a resurgence of interest in multi-year budgeting, prompted by a realization by governments of the difficulty in linking long-term strategic plans with the financial planning processes in annual budget cycles. AOS, in conjunction with GFOA, has recently produced the OFAC training program for public officials and

other government personnel, which addresses a number of financial issues, including how strategic planning can improve the budgeting process. Without a formal, strategic budgeting process, the Sheriff's Office limits its ability to efficiently and effectively manage current finances, which could negatively impact the achievement of long-term goals and objectives.

Financial Implication: Assuming three personnel involved in the Sheriff's Office budgeting process become certified through OFAC at \$75 per person, the Office will incur a one-time cost of \$225.

R2.4 The Sheriff's Office should establish a formal and consistent methodology for forecasting its finances. Additionally, the Sheriff's Office should use these forecasts as a management tool by assimilating them into the annual strategic budgeting process (see R2.3). Moreover, to improve its financial and capital improvement planning, the variances between previous forecast and actual amounts should be carefully analyzed. The variance analysis should identify factors which influence revenue collections, expenditure levels, and forecast assumptions. By formalizing its forecast methodology and linking it to a strategic budgeting process, the Sheriff's Office can better understand its current financial condition while anticipating future budgetary needs.

Although the Sheriff's Office uses actual historical budget data to annually project revenues and expenditures, it has not developed a formal and consistent strategic budgeting process that incorporates a methodology for long-term forecasting. Similar to other processes, this can be partially attributed to the relative absence of the use of forecast methodologies within the County government.

GFOA recommends that all governments forecast significant revenues and expenditures, including grants (see **R2.5**) and line-items presented in **Table 2-2**. The forecast should extend at least three to five years beyond the current budget period and should be regularly monitored and updated. The forecast, along with its underlying assumptions and methodology, should be clearly stated and made available to participants in the strategic budgeting process. It should also be referenced in the final budget document. An effective forecast methodology that projects long-term revenues and expenditures can provide the following benefits:

- An understanding of available funding;
- Identification of future financial risks, commitments, and resource demands;
- Assurance that services can be sustained and necessary capital investments can be made; and
- Identification of key variables that cause revenue fluctuations.

Without forecasts to guide financial planning, and in light of current economic conditions, the Sheriff's Office and County officials cannot effectively predict the effects certain services (e.g., jail operations) will have on future financial stability. Moreover, Sheriff's Office and County officials cannot effectively plan for and anticipate revenue shortfalls (e.g., decreased tax collections) or major increases in expenditures. In short, poor financial planning – by either the Sheriff's Office or the County – may result in an overextension of available resources and create budget deficits.

Standard Operating Procedures & Grant Funding

R2.5 The Sheriff's Office should develop formal and comprehensive standard operating procedures (SOPs) to guide administrative staff in the performance of critical financial activities, including payroll processing, cash handling, and grant writing (see R2.6). Formal SOPs will help strengthen the Office's internal control structure and protect against fraud, waste, and abuse. Furthermore, formal SOPs can be used to facilitate cross-training of administrative staff, thereby ensuring operational continuity of critical financial activities in the absence of personnel with extensive institutional knowledge (i.e., financial services director and the operations officer) of Office operations.

The Sheriff's Office has sufficient internal and management controls, which help to effectively minimize the risk of fraud, waste, and abuse. The most recent financial audit of Crawford County reports no material weaknesses and indicates that the Sheriff's Office complies with Generally Accepted Accounting Principals (GAAP). However, similar to peers, certain financial processes are not in written form and are known only to two key employees. Specifically, the financial services director is responsible for processing payroll and handling cash, while the operations officer is responsible for researching and writing grants. The Sheriff's Office, however, has not established formal policies or SOPs for these functions. Should one of these employees be unavailable, replacement personnel may be unable to effectively learn the necessary procedures and perform critical tasks. Therefore, the absence of SOPs for these functions may potentially weaken the Sheriff's Office control environment.

Although sheriffs' offices vary in size, accounting requirements are the same and internal control systems are similar in design. Specifically, as stipulated in ORC Chapter 311, sheriffs' offices are required to maintain records of any personal items or monies received or expended. Such records are subject to public search or inspection upon request. AOS has published a manual for sheriffs' offices to use as a guide in establishing effective accounting and internal/management control systems.²⁻²

²⁻² *County Sheriff's Manual for the State of Ohio*; revised November, 2004

According to GFOA, government agencies should document critical financial activities through formal policies and procedures. Such documentation should be readily available to all employees who need it and should delineate the authority and responsibility of all employees, especially the authority to authorize transactions and the responsibility for the safekeeping of assets and records. While sheriffs' offices can rely on the AOS County Sheriff's Manual to establish a framework, GFOA recommends that such documentation describe procedures as they are actually intended to be performed rather than in some idealized form. Finally, when documenting critical financial activities, agency management should explain the design and purpose of internal and management control-related procedures to increase employee understanding of, and support for, such controls. A well-designed and properly maintained system of documentation (i.e., SOPs) enhances both accountability and consistency, and can also serve as a useful training tool for staff.

R2.6 In conjunction with its three to five-year strategic plan (see R2.1) and budgeting process (see R2.3), the Sheriff's Office should work with the County, OCJS, and BSSA to research and apply for additional grant funding. This will help to bring grant revenues received per year more in line with the peer average. Moreover, the Sheriff's Office should ensure that grant-related activities are formalized in SOPs (see R2.5) to facilitate cross-training and ensure operational continuity in the absence of personnel with institutional knowledge (i.e., operations officer).

Since 1996, the Sheriff's Office has received fewer grant awards than the peer average. According to OCJS, the Sheriff's office has not applied for grants since 2002. **Table 2-5** compares Sheriff's Office grant revenue with the peers, in relation to key demographic indicators.

Table 2-5: Grant Revenue Comparison 1996-2004

	Crawford County	Preble County	Shelby County	Union County	Peer Average
Residents ¹	46,091	42,417	48,566	43,750	44,911
Number of Grants Received	6	4	7	12	8
• Per Year ²	0.75	0.50	0.88	1.50	1.00
• Per 1,000 Residents	0.13	0.09	0.14	0.27	0.18
Amount of Grants Received	\$97,962	\$126,096	\$149,411	\$153,312	\$142,940
• Per Year ²	\$12,245	\$15,762	\$18,676	\$19,164	\$17,868
• Per 1,000 Residents	\$2,125	\$2,973	\$3,076	\$3,504	\$3,183

Source: Ohio Office of Criminal Justice Services and the Ohio Department of Development

¹ Based on Ohio Department of Development population estimates for 2003.

² Includes all funded grants received since 1996.

The Sheriff's Office falls below the peer average in number of grants and accompanying awards received per year and per 1,000 residents. This can be attributed, in part, to the absence of strategic goals and objectives related to grant funding. In addition, the Sheriff's Office has not formalized its grant-related activities in SOPs. This is of particular concern, because only one employee – the operations officer – is responsible for researching and writing Sheriff's Office grants. Should that employee be unavailable or leave the Sheriff's Office employ, replacement personnel may not be adequately trained to perform the necessary tasks. As a result, the Sheriff's Office may miss opportunities to apply for revenue-enhancing grants.

While neither Shelby nor Union County sheriffs' offices follow formal SOPs, these peers obtain grant revenue more effectively. Shelby indicates that it stays in close contact with OCJS, as well as with the BSSA, in order to learn of potential grant opportunities. While Shelby used to contract out grant-related functions, its former vendor recently went out of business. As a result, Shelby now performs these functions in-house and indicates that grant seeking opportunities are reduced due to time and staffing constraints. The Union County sheriff's office, on the other hand, relies on its financial director to research grants on a daily basis. Although Union County follows neither formal SOPs nor grant-related strategic goals/objectives, it relies on strong lines of communication between the sheriff, the financial director (as grant writer), and division leaders who are appointed as grant compliance monitors once an award is received. According to the sheriff's office, Union County pays about \$9,900 annually for an online grant finding service (www.eCivis.com), which enables the sheriff's office and other County departments to more efficiently research available grants.

During the course of this performance audit, the Sheriff's Office obtained a \$20,149 overtime enforcement grant from the Ohio Department of Public Safety (ODPS). In

addition, the Office began working more closely with OCJS to obtain free grant writing training opportunities, which will help to increase the amount of future grant awards.

Financial Implication: Assuming the Sheriff's Office can increase the amount of grants received per year to a level commensurate with the peer average, it can achieve additional annual revenue enhancements of approximately \$5,600.

Collective Bargaining Issues

R2.7 Subject to negotiations, the Sheriff's Office should consider the following recommendations as they pertain to the collective bargaining agreement:

- A. Reducing available personal leave by at least one day (eight hours) and, similar to Preble County, using it as an attendance bonus for sick leave – thereby eliminating the current quarterly incentive;**
- B. Reducing the number of accrued and unused sick leave hours paid out upon separation to a level commensurate with the peers;**
- C. Eliminating the contract provision that re-opens employee contribution negotiations when monthly medical insurance premiums increase 7.5 percent or more in a calendar year;**
- D. Reducing the uniform allowance to a level commensurate with Shelby County; and**
- E. Eliminating the contract provision that stipulates additional pay for working in conditions of inclement weather.**

By working with the collective bargaining unit to address these provisions, the Sheriff's Office can bring its collective bargaining agreement more in line with the peers.

All Sheriff's Office captains, lieutenants, sergeants, deputies, corrections officers, and dispatchers are organized into a collective bargaining unit and represented by the Fraternal Order of Police (FOP), Ohio Labor Council. The current collective bargaining agreement is effective through December 31, 2005 and covers 54.0 FTEs (excluding 2.0 vacant deputy positions).

Tables 2-6 and 2-7 compare key differences between collective bargaining provisions governing the employees of the Sheriff's Office and the peers in 2004. Because the majority of contractual provisions are identical for all positions, they are combined in the following table, unless otherwise specified.

Table 2-6: Sheriff's Office Contract Provisions in Line with Peers

	Crawford County	Preble County	Shelby County¹	Union County
Days to file a Grievance	Within 5 days	Within 7 days	Within 7 days, but no later than 30 days	Within 7 days
Probationary Period	<u>New Hire:</u> 1 year <u>Promotion:</u> 1 year	<u>New Hire:</u> 1 year <u>Promotion:</u> ½ year	<u>New Hire:</u> 1 year <u>Promotion:</u> ½ year	<u>New Hire:</u> 1 year <u>Promotion:</u> ½ year
Standard Work Period	<u>Sworn:</u> 84 hours within a 14-day period <u>Non-Sworn:</u> 40 hours within a 7-day period	<u>Sworn:</u> 160 hours within a 28-day period <u>Non-Sworn:</u> 40 hours within a 7-day period	<u>Sworn:</u> 160 hours within a 28-day period <u>Non-Sworn:</u> 40 hours within a 7-day period	<u>Sworn:</u> 85½ hours within a 14-day period <u>Non-Sworn:</u> 40 hours within a 7-day period
Cost of Living Adjustment	3%	3%	2.5%	6%
Average Annual Step Increases by Position	<u>Captains:</u> 3% <u>Sergeants:</u> 3% <u>Deputies:</u> 4% <u>Dispatchers:</u> 4%	<u>Captains:</u> 7% <u>Sergeants:</u> 5% <u>Deputies:</u> 5% <u>Dispatchers:</u> 4% <u>Corrections:</u> 4%	<u>Sergeants:</u> 3% <u>Deputies:</u> 10% <u>Dispatchers:</u> 11% <u>Records Clerks:</u> 7% <u>Corrections:</u> 7%	<u>Sergeants:</u> 6% <u>Deputies:</u> 6% <u>Corporals:</u> 6% <u>Dispatchers:</u> 6%
Overtime Accrual	1½ times the regular rate of pay after the standard work period	1½ times the regular rate of pay after the standard work period	1½ times the regular rate of pay after the standard work period	1½ times regular rate of pay after the standard work period
Minimum Call-in Pay	3 hours at regular rate of pay	2 hours at 1½ times regular rate of pay	3 hours at regular rate of pay.	2 hours at 1½ times regular rate of pay
Minimum Court Time Pay	2 hours at regular rate of pay	2 hours at 1½ times regular rate of pay	3 hours at regular rate of pay	2 hours at 1½ times regular rate of pay
Holidays	10 days	11 days	10 days	10 days
Holiday Pay	If worked, regular rate of pay plus an additional 1½ times regular rate.	If worked, regular rate of pay plus an additional 1½ times regular rate.	If worked, regular rate of pay plus an additional 1 times the regular rate – unless worked on July 4, December 25, or Thanksgiving, then regular rate of pay plus 1½ times regular rate.	If worked, regular rate of pay plus an additional 1½ times regular rate.
Maximum Vacation Leave Accrual	200 hours after 25 years of service.	200 hours after 23 years of service.	200 hours after 22 years of service.	200 hours after 22 years of service.
Maximum Sick Leave Accrual	120 hours/year	Unlimited	Unlimited	120 hours/year
Longevity Pay	An employee with 25 years of service will receive \$8,125 in total longevity.	Contract does not specify.	Contract does not specify.	An employee with 25 years of service will receive \$15,725 in total longevity.

Source: Crawford County Sheriff's Office and the peers.

¹ Due to data availability, COLA and annual step increases are based on 2004 figures.

The following contractual provisions were assessed and determined to be in line with those of the peers:

- **Days to File a Grievance:** Sheriff's Office employees are permitted to file a grievance within five days following an occurrence, while all the peers permit their employees seven days. Shelby County, however, is the only peer that stipulates a maximum time limit (30 days) in which to file a grievance.
- **Probationary Period:** Similar to the peers, Sheriff's Office personnel are placed on a one-year probationary period when hired. However, Crawford County's probationary period for newly promoted employees is six months longer than those of the peers.
- **Standard Work Period:** Sworn personnel at the Sheriff's Office work a standard period of 84 hours over 14 consecutive days, or 168 hours over 28 consecutive days. Although higher than both Preble and Shelby counties, the Sheriff's Office is in compliance with the Fair Labor Standards Act (FLSA), which stipulates a maximum work period of 171 hours over 28 consecutive days for law enforcement employees. Only Union County has established the maximum limit for its sworn employees. Similar to the peers, Sheriff's Office non-sworn employees, including dispatchers, work a standard period of 40 hours over 7 consecutive days.
- **Cost of Living Adjustment (COLA):** In 2003, Sheriff's Office employees received a COLA increase of 3 percent. This is similar to Preble County (3 percent) and lower than Union County (6 percent). Although Shelby County offers a slightly lower COLA increase (2.5 percent), this is offset by higher average annual step increases.
- **Average Annual Step Increases:** Average annual step increases for Sheriff's Office employees are relatively lower than the peers. Specifically, these increases range from 3 to 4 percent at Crawford County, while the peers range from 3 to 11 percent.
- **Overtime Accrual:** Similar to the peers, Sheriff's Office employees accrue overtime at one and one-half times the regular rate of pay after the standard work period. In 2004, the Sheriff's Office reduced total overtime expenditures over \$9,400 (approximately 15 percent).
- **Minimum Call-in Pay:** Employees called in to work at a time which does not abut their regularly scheduled working hours shall be credited with no less than three hours work at the regular rate of pay, similar to Shelby County. This is in line with Preble and Union counties, which credit employees with no less than two hours at *one and one-half times* the regular rate of pay. Unlike the peers,

however, the Sheriff's Office reserves the right to require that employees remain at work for the entire three-hour period and to assign work.

- **Minimum Court Time Pay:** Employees required to appear before a State, county, or municipal court on off-duty time for matters pertaining to, or arising from, official duties, shall be granted a minimum of two hours at the regular rate of pay. Both Preble and Union counties grant employees a minimum of two hours at one and one-half times the regular rate of pay, while Shelby County grants employees a minimum of three hours at the regular rate of pay. Unlike the peers, however, the Sheriff's Office reserves the right to require that employees remain at work for the entire two-hour period and to assign work.
- **Holidays:** Similar to Shelby and Union counties, Sheriff's Office employees receive 10 holidays per year, while Preble County employees receive 11 days.
- **Holiday Pay:** Similar to Preble and Union counties, Sheriff's Office employees assigned to work on a designated holiday receive their regular rate of pay plus additional holiday pay at one and one-half times the regular rate. Shelby County employees receive additional holiday pay at the regular rate unless they work on Independence Day, Christmas, or Thanksgiving, when they receive holiday pay at one and one-half times the regular rate.
- **Maximum Vacation Leave Accrual:** Similar to the peers, the Sheriff's Office establishes a maximum vacation leave accrual balance of 200 hours. Unlike the peers, however, Sheriff's Office employees must serve at least 25 years before they may accrue the maximum. Shelby and Union county employees must serve at least 22 years, and Preble County employees must serve at least 23 years before they become eligible to accrue 200 hours of vacation leave. Sheriff's Office vacation leave use decreased by over 330 hours in 2003, down nearly 5 percent from 2002 levels.
- **Maximum Sick Leave Accrual:** Similar to Union County, Sheriff's Office employees may accrue sick leave up to a maximum of 120 hours per year. Unused sick leave, however, may continue to accrue and eventually be paid out (up to 500 hours) to employees upon separation or retirement (see **Table 2-7**). Neither Preble nor Shelby counties establish annual maximum limits for sick leave accrual. Since 2001, Sheriff's Office sick leave use has decreased by over 800 hours (approximately 15 percent).
- **Longevity Pay:** Based on Crawford County's contractually-stipulated schedule, Sheriff's Office employees with at least 25 years of service can expect to earn \$8,125 in total longevity pay over the duration of their tenure. A Union County

employee with at least 25 years of service, on the other hand, can expect to earn nearly \$15,725 in total longevity pay. Neither Preble nor Shelby counties stipulate longevity pay provisions for sheriff's office employees.

As indicated in **Table 2-7**, Crawford County's collective bargaining agreement permits Sheriff's Office employees to receive certain benefits which appear to exceed, or are more generous, than those of the peers.

Table 2-7: Sheriff's Office Contract Provisions Exceeding Peers

	Crawford County	Preble County	Shelby County	Union County
Compensatory Time	Available at same rate as overtime. Unused time paid in entirety in next pay period.	Available at same rate as overtime. Unused time paid in entirety after 180 days.	Available at same rate as overtime, up to a maximum of 24 hours.	<u>Sworn</u> : Available at same rate as overtime, up to a maximum of 40 hours. <u>Non-Sworn</u> : Available at same rate as overtime, up to a maximum of 80 hours.
Annual Personal Leave	32 hours	24 hours	16 hours	Up to 32 hours, after 5 years of service.
Sick Leave Incentive (Attendance Bonus)	<u>Annual Maximum</u> : \$208	<u>Annual Maximum</u> : 8 hours personal leave	<u>Annual Maximum</u> : 24 hours personal leave	Contract does not specify.
Sick Leave upon Separation	<u>After 10+ Years</u> : Up to 500 hours	<u>After 10+ Years</u> : Up to 240 hours	<u>After 10+ Years</u> : Up to 240 hours	<u>After 10+ Years</u> : Up to 240 hours
Medical Insurance	<u>Employer Share</u> : 81 percent for single and family plans ¹ <u>Employee Share</u> : 19 percent for single and family plans	<u>Employer Share</u> : Percentage equal to Preble County non-bargaining unit employees	<u>Employer Share</u> : Percentage equal to other Shelby County employees <u>Employee Share</u> : Family: ≤\$80/month Single: ≤\$30/month	<u>Employer Share</u> : Percentage equal to Union County non-bargaining unit employees
Uniform Allowance	\$250/year to clean and maintain uniforms; and \$600 for plain clothes officers	Contract does not specify amount for uniform allowances.	\$100 one-time footwear allowance \$550/year plain clothes allowance	Contract does not specify amount for uniform allowances.
Miscellaneous Stipends	<u>Officer-in-Charge</u> : \$0.25/hour ² <u>Canine Officer</u> : Up to \$620/year <u>Meals Reimbursed</u> : \$20/day <u>Inclement Weather</u> : 1½ times regular rate of pay if working while Courthouse is closed	<u>Investigation Unit</u> : \$0.50/hour <u>Court</u> <u>Security/Transport</u> : \$0.50/hour <u>Meals Reimbursed</u> : \$45/day	<u>Canine Officer</u> : 8 hours leave with pay every 20 days	<u>Education Incentive</u> : Up to \$0.58/hour for a job-related degree <u>Officer-in-Charge</u> : \$0.50/hour <u>Public Safety Officer</u> : Up to \$0.75/hour ³ <u>Dispatch Supervisor</u> : \$0.50/hour

Source: Crawford County Sheriff's Office and the peers.

¹ Unlike the peers, this stipulation is subject to be re-opened for negotiation when monthly premiums increase by 7.5 percent or more in one calendar year.

² Must be assigned officer in charge for at least half of the designated shift.

³ Employee must possess Firefighter I-C or II, and/or EMT-Paramedic certification.

The following contractual provisions were assessed and determined to be more generous than those of the peers:

- **Compensatory Time:** The Sheriff's Office pays out compensatory time more quickly than Preble County. Specifically, employees may receive the entire amount of unused compensatory time as overtime pay during the next pay period,

whereas Preble County employees must wait at least 180 days. Although the Sheriff currently constrains the use of compensatory time by requiring it to be used during the pay period in which it is accrued, the Office should consider strengthening the language for this provision.

- **Annual Personal Leave:** Sheriff's Office employees receive more personal leave per year (32 hours) than the peers. Preble and Shelby employees receive 24 and 16 personal leave hours, respectively. To illustrate, a Sheriff's Office deputy who earns Step A wages (\$12.95 per hour) may receive up to \$414.40 ($\12.95×32 hours) worth of annual personal leave pay. Similarly ranked, non-probationary deputies in Preble and Shelby counties may receive up to \$336.48 ($\14.02×24 hours) and \$218.88 ($\13.68×16 hours) in annual personal leave, respectively. Union County sheriff's office employees must be employed for at least 5 years before they become eligible to receive 32 personal leave hours per year.
- **Sick Leave Incentive (Attendance Bonus):** For any calendar quarter (three-month period) in which Sheriff's Office employees have perfect attendance (i.e., no sick leave use which was not approved prior to use), they will be paid an additional \$0.10/hour for all hours worked during that quarter. Assuming a Sheriff's Office deputy who earns Step A wages (\$12.95 per hour) has perfect attendance all year (2,080 work hours), the Sheriff's Office can expect to pay up to \$208 ($\$0.10 \times 2,080$ hours). While Union County's collective bargaining agreements do not stipulate sick leave incentive provisions, both Preble and Shelby County sheriff's offices reward perfect attendance with additional personal leave hours – 8 and 24 hours, respectively. Similarly ranked, non-probationary deputies in Preble and Shelby counties may earn up to \$112.16 ($\14.02×8 hours) and \$328.32 ($\13.68×24 hours) per year for perfect attendance, respectively. It should be noted that, according to the Sheriff's Office, expenditures for sick leave incentives decreased nearly 3 percent in 2004.
- **Sick Leave upon Separation:** After 10 years of service, an employee may receive payment for up to 500 hours (62.5 days) of accrued and unused sick leave upon separation from the Sheriff's Office. The peers each offer a maximum payment of 240 hours (30 days). To illustrate, the average hourly wage for Sheriff's Office deputies and corrections officers – who comprise the majority of employees covered under the collective bargaining agreement (33.0 sworn FTEs) – is \$13.68 (see **Table 2-4**). Upon separation, the Sheriff's Office can currently expect to pay about \$224,400 (or \$6,800 per FTE) in total accrued and unused sick leave. The peer average hourly wage for similar positions is \$15.26, which means that peers can expect to pay about \$3,100 less per FTE in accrued and unused sick leave upon separation.

- **Medical Insurance:** Pursuant to contract stipulations, the Sheriff's Office share for single and family medical insurance coverage is 81 percent, while the employee share is 19 percent. This is in line with benchmarks identified by the State Employment Relations Board (SERB). Specifically, SERB indicates that public sector employers within counties of fewer than 50,000 residents contribute an average of about 85 percent of the cost of medical insurance premiums, while employees contribute an approximate average of 15 percent. Unlike the peers, however, Sheriff's Office and employee contribution percentages are subject to be re-opened for negotiation when monthly premiums increase by 7.5 percent or more within one calendar year. This stipulation has the potential to increase employer contribution percentages while reducing those of employees, which could bring the Sheriff's Office out-of-line with SERB benchmarks. Sheriff's Office expenditures for health insurance have increased nearly \$112,000 (28 percent) since 2002 (see **Table 2-2**).
- **Uniform Allowance:** The Sheriff's Office agrees to provide up to \$250 per calendar year to each employee for the cleaning and maintenance of uniforms. In addition, plain clothes officers shall be reimbursed up to \$600 per year for the purchase of civilian clothes worn in the line of duty. Neither Preble's nor Union's sheriffs' office contracts specify annual amounts for uniform allowances. Notwithstanding, Preble County sheriff's office employees may receive a maximum of \$100 per year to replace or repair any personal property used in the line of duty. Shelby County sheriff's office employees may receive a maximum of \$100 per contract term for the purchase of footwear. In addition, plain clothes employees in Shelby County may receive up to \$550 for the purchase of civilian clothes worn in the line of duty. Excluding the provision for plain clothes officers, the Sheriff's Office (with 54.0 FTEs covered by the collective bargaining agreement) can expect to pay at least \$13,500 in uniform allowances. In contrast, and also excluding stipends for plain clothes officers, Shelby County (with 63.5 collective bargaining FTEs) can expect to pay \$6,350 for footwear purchases.
- **Miscellaneous Stipends:** Unlike the peers, the Sheriff's Office offers a stipend to employees who work during periods of inclement weather. Specifically, whenever the Crawford County Courthouse is closed due solely to inclement weather conditions, employees who report for work and remain during that calendar day will be paid one and one-half times the regular rate of pay. Although rarely prompted, this stipulation exposes the Sheriff's Office to increased expenditures. According to the Sheriff's Office, inclement weather stipends totaled approximately \$2,300 in 2004.

By negotiating to reduce these provisions, the Sheriff's Office can bring its collective bargaining agreement more in line with peers and minimize personnel expenditures.

Financial Implication: Assuming the Sheriff's Office reduces available sick leave paid out upon separation from 500 to 240 hours, it can achieve a one-time cost avoidance of at least \$115,500 – or about \$3,500 per FTE. This cost avoidance, however, only includes sworn deputy and corrections officer FTEs and assumes current staffing and salary levels will remain constant. Furthermore, assuming the Sheriff's Office reduces its current uniform allowance of \$250 to a level commensurate with Shelby County's (\$100), it can achieve annual cost savings of approximately \$8,100 – or \$150 per FTE. Finally, assuming inclement weather-related expenditures remain constant, the Sheriff's Office can achieve annual cost savings of about \$2,300 by eliminating this contracted stipend.

To summarize, full implementation of collective bargaining-related recommendations could potentially result in a one-time cost avoidance of \$115,500, as well as total annual cost savings of approximately \$10,400.

Jail Operations

R2.8 The Sheriff's Office should continue to review options for outsourcing its food service operations, either through competitive bidding or the solicitation of requests for proposals (RFPs). By outsourcing its food service function to a private vendor, similar to the peers, the Sheriff's Office can reduce jail-related expenditures through increased operational efficiencies.

In order to achieve 100 percent compliance with State minimum standards, full-service jails such as the Crawford County Justice Center must meet all of a randomly selected number of tested standards, including those related to food service (OAC 5120: 1-8-10). Of 289 minimum standards, ODRC's Bureau of Adult Detention typically tests 10 percent per year. The Sheriff's Office has achieved 100 percent compliance with minimum standards since 2001. Although this is an indication that the Office's food service function is effective, **Table 2-8** suggests that there may be opportunities to enhance operational efficiencies.

Unlike the peers, the Office's food service function is performed by in-house staff (5.0 non-sworn FTEs), which cost approximately \$330,600 in 2004 for all operating expenses. **Table 2-8** compares Sheriff's Office 2004 food service statistics and performance ratios with those of the peers.

Table 2-8: Sheriff's Office Food Service Comparison – 2004

	Crawford County	Preble County	Shelby County	Union County ¹	Peer Average
Food Service Expenditures	\$330,600	\$114,000	\$156,800	60,200 ²	\$110,300
Outsourced Food Service Function	No	Yes	Yes	Yes	
Average Total Inmate Days³	873	396	1,784	920	1,029
• Average Daily Inmate Capacity (ADC)	90	66	98	46	70
• Average Incarceration Days	9.7	6.0	18.2	20.0	14.7
Jail Beds (Capacity)⁴	121	70	190	53	104
FOOD SERVICE EXPENDITURES					
Per Average Total Inmate Day	\$379	\$288	\$88	\$65	\$107
Per Jail Bed	\$2,732	\$1,629	\$825	\$1,136	\$1,061

Source: Crawford County and peer sheriffs' offices, as well as ODRC's Bureau of Adult Detention

Note: Total food service expenditures are rounded to nearest \$100 while accompanying ratios are not.

¹ Union County contracts with Madison and Champaign counties to operate the Tri-County Regional Jail; therefore, reported data accounts for approximately 33 percent (the per county share) of expenditures and workload.

² Tri-County Regional Jail began contracting with a private vendor in March, 2004; therefore, reported data represents only 9 months of food service expenditures.

³ Calculated by multiplying average daily count (ADC) by average number of days inmates are incarcerated.

⁴ As recommended by ODRC's Bureau of Adult Detention and reported during annual inspections.

Although the Sheriff's Office has a higher ADC, compared to the peer average, its inmates are incarcerated for a relatively shorter period of time. Notwithstanding, the Sheriff's Office pays considerably more to feed its inmates, compared to the peers; each of which contracts the food service function to a private vendor. In consideration of economic and financial conditions, including the recent reduction in County General Fund subsidies to the jail (see **R2.2**), the Sheriff's Office is currently reviewing options for the outsourcing of its food service function. This is a proactive effort to minimize expenditures and increase operational efficiencies, including potential staffing level reductions.

Financial Implication: Based on information received from potential food service vendors, the Sheriff's Office estimates that it could achieve annual cost savings of up to \$175,000 (\$875,000 over 5 years), bringing expenditures in line with Shelby County.

Vehicle Replacement & Maintenance/Repairs

R2.9 The Sheriff's Office should develop a formal vehicle replacement plan that is linked directly to recommended strategic and capital planning/budgeting processes (see **R2.1** through **R2.3**). Additionally, the Sheriff's Office should use cost savings and avoidances identified in this report to purchase 6 vehicles per year, rather than 4; thereby shortening the fleet replacement cycle from 9 years to 5 years. By developing a formal vehicle replacement plan that combines a shorter replacement cycle, the Office will be able to more accurately project the need for replacements

and forecast the availability of necessary funds. Moreover, this will help to facilitate more timely purchases of newer vehicles with lower mileages and potentially fewer maintenance/repair problems.

Although a formal vehicle replacement plan has not been developed, the Sheriff's Office tries to replace four cars annually, depending on the availability of resources. **Table 2-9a** compares Sheriff's Office vehicle age and mileage statistics with those of the peers.

Table 2-9a: Sheriff's Office Vehicle Age & Mileage Statistics – 2004

	Crawford County	Preble County	Shelby County	Union County	Peer Average
Total Vehicles	35	23	30	42 ¹	32
• Marked	23	17	23	29	23
• Unmarked	12 ²	6	7	13	9
Jurisdiction (Square Miles)	402.3	424.8	409.3	436.7	423.6
Average Age (Years)	7	4	4	5	4
Average Mileage (Odometer)	105,600	65,000	65,700	97,400 ³	76,000

Source: Crawford County and peer sheriffs' offices, as well as the Ohio Department of Development

¹ Excludes two marked motorcycles used primarily for public relations purposes.

² This includes three seized vehicles that will not be replaced at the end of their life-cycle.

³ Mileage data only available for 38 vehicles.

The Sheriff's Office currently maintains 35 vehicles in its fleet, including 23 marked and 12 unmarked cars, slightly exceeding the peer average. These vehicles are about three years older and have traveled nearly 30,000 more miles, compared to peer averages. According to the Sheriff's Office, a new vehicle typically costs \$20,000, which means that at the current, informal rate of vehicle replacement, the Office must raise approximately \$80,000 per year. Based on this schedule, the Sheriff's Office can expect to replace its entire fleet after nearly 9 years, at a total cost of \$700,000. The Sheriff's Office, however, does not currently link vehicle replacement funds to formal strategic and capital planning/budgeting processes, nor does the Sheriff's Office forecast these costs over the long-term. As a result, vehicle replacement typically occurs on an *ad hoc* basis, as resources become available. Moreover, because it takes nearly 10 years to replace the entire fleet, Sheriff's Office vehicle odometers significantly exceed recommended replacement benchmarks of 85,000 to 100,000 miles.²⁻³

Without a formal plan, the Sheriff's Office cannot effectively plan and budget for vehicle replacement. As a result, the Office operates older, higher mileage vehicles which cost more, on a per vehicle basis, to maintain and repair (see **Table 2-9b**), compared to the peers. According to ICMA, a formal vehicle replacement plan should stipulate those criteria to be considered when making a replacement decision (e.g., minimum age and

²⁻³ *Municipal Benchmarks: Assessing Local Performance and Establishing Community Standards*; 2nd Edition.
David N. Ammons

mileage requirements). ICMA further suggests that because law enforcement vehicles typically experience more intense use, they should be targeted for replacement sooner rather than later. However, APWA recommends that equipment be replaced at the most economical point in its life-cycle, referring to the length of time over which average total unit cost is lowest. In addition to age and mileage requirements, economical replacement plans also consider total maintenance/repair and fuel costs.

Although replacement criteria cannot account for all factors inherent in the decision-making process, a formal vehicle replacement plan provides organizations with an effective mechanism for linking criteria to projected budgets. The Union County Sheriff's Office, for example, has developed a formal vehicle rotation schedule that forecasts the number of, and associated costs of, new vehicles over five years. By developing a formal vehicle replacement plan, the Office can more effectively link replacement decisions to available resources. Moreover, by developing this plan in conjunction with recommended fleet reductions, the Office can shorten its fleet replacement schedule while tracking and minimizing costs associated with maintenance/repairs and fuel.

Financial Implication: In order to shorten the fleet replacement schedule by 4 years, the Sheriff's Office will be required to purchase 2 additional vehicles per year; thereby incurring approximately \$40,000 in annual implementation costs. However, it can use savings and avoidances identified throughout this report, including recommended vehicle reductions, to offset annual purchase costs by at least \$16,500.

Accreditation/Certification

R2.10 The Sheriff's Office should consider using cost savings and avoidances identified in this report to obtain accreditation/certification from nationally recognized best practice organizations such as the American Correctional Association (ACA), the Commission on Accreditation for Law Enforcement Agencies (CALEA), and/or the National Commission on Correctional Health Care (NCCHC). Best practice accreditation/certification programs offer law enforcement agencies the opportunity to evaluate their operations against national standards, remedy deficiencies, and upgrade the quality of their programs and services by developing formal policies and procedures and by undergoing regular, independent audits from peers. By obtaining accreditation/certification from a best practice organization, the Sheriff's Office can more effectively ensure accountability and minimize liability. This will also help to make the Office more competitive in obtaining additional out-of-county inmates and/or obtaining dispatch-related service contracts from local government agencies.

The Sheriff's Office is not currently recognized by a national best practice organization. According to Office personnel, this can be directly attributed to costs and workload

associated with obtaining and maintaining accreditation/certification. Specifically, candidates for accreditation/certification from a law enforcement best practice organization must adhere to a comprehensive set of standards over various administrative operations that typically include the following: staffing, fiscal controls, training/development, inmate health care, facilities management, communications/dispatch, and corrections. Candidate agencies must also develop formal policies and procedures over such primary functions as safety and emergency protocols, sanitation, and food service. Finally, in order to maintain accreditation/certification, agencies typically undergo periodic compliance audits. In addition to ensuring compliance with established standards, these audits also help to facilitate continuous improvement through interviews and assessments conducted by independent auditors with related backgrounds in law enforcement.

The Sheriff's Office does follow a formal and comprehensive policies and procedures manual, which it is currently updating. In addition, the Office receives consistently high performance ratings on annual jail inspections. This is an indication that, with some operational improvements (see **R2.1** through **R2.10**), the workload attributed to obtaining accreditation/certification may be reduced. Moreover, the Sheriff's Office can use annual cost avoidances and savings identified in this report to offset accreditation/certification fees.

ACA identifies the following benefits to accreditation/certification:

- **Improved staff training and development:** Employee training requirements address pre-service, in-service, and specialized training curricula with clear timelines, and considers the agency's mission, physical characteristics, and inmate populations. The professional growth of employees is systematically developed through training plans that annually identify current job-related training needs in relation to position requirements, current issues, new theories, techniques and technologies.
- **Assessment of program strengths and weaknesses:** Re-accreditation/re-certification audits involve assessments that cover administration and management, physical facilities, institutional operations and services, and programs. These compliance audits also assess issues and concerns that may affect the quality of life at a facility such as staff training, adequacy of medical services, sanitation, incidents of violence, crowding, offender activity levels, programs, and provisions of basic services that may impact the life, safety, and health of inmates, as well as staff.
- **Defense against lawsuits and minimized liability insurance costs:** Nationally recognized agencies have a stronger defense against litigation through enhanced

documentation and the demonstration of a "good faith" effort to improve operations. Furthermore, as an incentive to achieve accreditation/certification, some insurance companies offer a reduction on liability insurance premiums [e.g., the County Risk Sharing Authority (CORSA)]. Adherence to nationally recognized standards for fire, health, and safety protocols helps to minimize insurance claims and premium expenses.

- **Establishment of measurable criteria for upgrading operations:** Through comprehensive standards and the accreditation/certification process, agencies are continuously reviewing their policies and procedures. This results in continuous improvement and an enhanced ability to make necessary improvements when deficiencies are recognized.
- **Improved staff morale and professionalism:** Accreditation/certification is awarded to the "best of the best" in the law enforcement field. As a result, employees have a better understanding of policies and procedures, which can contribute to improved working conditions.
- **Safer environment for staff and inmates:** Administrative and line staff, as well as inmates, benefit from increased accountability, attention to facilities-related issues, and security procedures. The accreditation/certification process ensures a clear assessment of an agency's strengths and weaknesses, which can potentially help to attract additional service contracts for out-of-county inmates.
- **Performance-based benefits:** The accreditation/certification process facilitates the implementation of agency-specific performance benchmarks, such as Part-I crimes per 1,000 residents and expenditures per FTE. This data can be used to set measurable goals and objectives (see **R2.1**), which can be used to justify funding requests or programmatic changes.

Green and Montgomery County sheriffs' offices are currently accredited through ACA, CALEA and NCCHC. While none of the peers are currently recognized by ACA or NCCHC, the Union County sheriff's office has recently worked with its liability insurance provider, the County Commissioners' Association of Ohio (CCAO), and CORSA to obtain discounts on CALEA-related fees. In order to obtain accreditation and maintain compliance, however, the sheriff's office intends to fill a non-sworn position created in 2005 for the purpose of performing this function on a part-time basis (0.5 FTE). Specifically, the *accreditation manager* will be responsible for delegating and coordinating related duties (i.e., updating policies and procedures and training staff) among division commanders. According to CALEA, an accreditation candidate with 25-199 employees typically pays about \$15,200 over the first three years, plus an additional annual maintenance fee of up to \$7,500 which commences in the fourth year.

Financial Implication: Assuming the Sheriff's Office obtains accreditation through CALEA and maintains it for 5 years, it will incur approximately \$30,200 in total implementation costs – an average annual implementation cost of \$6,040. While this figure includes a reimbursable application fee of \$250, it does not take into account personnel costs associated with the workload required to obtain accreditation and maintain compliance. Therefore, assuming the Sheriff's Office employs an additional 0.5 FTE, similar to Union County, and pays approximately half the annual salary of the financial services director (\$34,700), it will incur additional annual implementation costs of about \$17,350. This represents a total annual implementation cost of about \$23,390 to obtain and maintain CALEA accreditation for 5 years.



Ronny J. Shawber, Sheriff

Crawford County Sheriff's Office

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June 13, 2005

Reference: Performance Audit

Michael Day,

The staff went over the audit and we talked about what we needed to do. We are in agreement with the strategic planning and long rang planning. Hopefully the County will get on board and follow the same process so that our work will not be wasted.

I certainly would like to have the Sheriff's Office and Jail accredited but again the money will be the problem. We will work in that direction as we are right now by having all of the Policy and Procedures up dated by a consulting firm. It would be easy if we could have all of the money we save but that is not going to happen.

The out sourcing of the food service will certainly save us \$125,000.00 or more.

I feel the performance audit was fair and in most cases reassuring that we are doing a good job.

I would like to thank you and your staff for the job that was completed and we are looking for future contact.

Ronny J. Shawber
Sheriff
Crawford County