



Dave Yost • Auditor of State



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To the residents, elected officials, management, and stakeholders of the Knox County Sheriff's Office,

At the request of the Sheriff and County Commissioners, the Auditor of State's Ohio Performance Team conducted a performance audit of the Knox County Sheriff's Office (KCSO or the Office) to provide an independent assessment of operations. Functional areas selected for operational review were identified with input from KCSO management and were selected due to strategic and financial importance to the Office. Where warranted, and supported by detailed analysis, this performance audit report contains recommendations to enhance KCSO's overall efficiency and effectiveness. This report has been provided to KCSO and its contents have been discussed with the appropriate elected officials and Office management.

KCSO has been encouraged to use the management information and recommendations contained in the performance audit report. However, the Office is also encouraged to perform its own assessment of operations and develop alternative management strategies independent of the performance audit report. The Auditor of State has developed additional resources to help Ohio governments share ideas and practical approaches to improve accountability, efficiency, and effectiveness.

SkinnyOhio.org: This website, accessible at <http://www.skinnyohio.org/>, is a resource for smarter streamlined government. Included are links to previous performance audit reports, information on leading practice approaches, news on recent shared services examples, the Shared Services Idea Center, and other useful resources such as the Local Government Toolkit. The Shared Services Idea Center is a searchable database that allows users to quickly sort through shared services examples across the State. The Local Government Toolkit provides templates, checklists, sample agreements, and other resources that will help local governments more efficiently develop and implement their own strategies to achieve more accountable, efficient, and effective government.

This performance audit report can be accessed online through the Auditor of State's website at <http://www.ohioauditor.gov> and choosing the "Search" option.

Sincerely,

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

August 19, 2014

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Executive Summary

Purpose and Scope of the Audit

The Knox County Sheriff's Office (KCSO or the Office) requested the Auditor of State's (AOS) Ohio Performance Team (OPT) conduct a performance audit in order to provide an objective assessment of the economy, efficiency, and effectiveness of the Office's operations and management.

The following scope areas were selected for detailed review and analysis in consultation with KCSO: strategic and financial management, human resources, and operational management. See **Appendix A: Scope and Objectives** for detailed objectives developed to assess operations and management in each scope area.

Performance Audit Overview

The United States Government Accountability Office develops and promulgates Government Auditing Standards that provide a framework for performing high-quality audit work with competence, integrity, objectivity, and independence to provide accountability and to help improve government operations and services. These standards are commonly referred to as generally accepted government auditing standards (GAGAS).

OPT conducted this performance audit in accordance with GAGAS. These standards require that OPT plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on the audit objectives. OPT believes that the evidence obtained provides a reasonable basis for our findings and conclusions based on the audit objectives.

This performance audit provides objective analysis to assist management and those charged with governance and oversight to improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.

Audit Methodology

To complete this performance audit, auditors gathered data, conducted interviews with numerous individuals associated with the various divisions internally and externally, and reviewed and assessed available information. Assessments were performed using criteria from a number of sources including; peer comparison, industry standards, leading practices, statutory authority, and applicable policies and procedures.

In consultation with KCSO, the following peers were selected: the sheriff's offices of Auglaize County, Crawford County, Hancock County, Logan County, and Mercer County. For jail comparisons, only Logan, Crawford, and Hancock counties had similar operations. Where

reasonable and appropriate, these selected peers were used for comparison. However, in some operational areas, industry standards or leading practices were used for primary comparison. Sources of industry standards or leading practices used in this audit include: Buckeye State Sheriff's Association (BSSA), Bureau of Justice Statistics (BJS), Government Finance Officers Association (GFOA), International City/County Management Association (ICMA), Ohio Department of Administrative Services (DAS), Ohio Department of Rehabilitation and Correction (ODRC), Ohio Office of Criminal Justice Services (OCJS), State Employment Relations Board (SERB), and the U.S. Department of Justice (DOJ).

The performance audit involved information sharing with KCSO, including drafts of findings and recommendations related to the identified audit areas. Periodic status meetings throughout the engagement informed management of key issues impacting selected areas, and shared proposed recommendations to improve operations. KCSO provided verbal and written comments in response to various recommendations, which were taken into consideration during the reporting process.

AOS and OPT express their appreciation to the elected officials, management, and employees of the Knox County Sheriff's Office for their cooperation and assistance throughout this audit.

Issues for Further Study

Auditing standards require the disclosure of significant issues identified during an audit that were not reviewed in depth. These issues may not be directly related to the audit objectives or may be issues that the auditors do not have the time or resources to pursue. KCSO should further study the following issues:

- **Employee Health Insurance Share:** Health care benefits are centrally funded by the County and not directly determined or managed by the Office. In 2013, KCSO employees paid lower employee shares for health insurance than SERB survey averages. KCSO, in conjunction with County Commissioners, should review the health care benefit employee shares and plan benefit details.
- **Maintenance Shortfalls at the Knox County Jail:** A maintenance employee funded by the County Commissioners is responsible for handling all maintenance issues for the jail and all other County facilities. Preventive maintenance measures, minor renovations to housing units, and installations of security cameras have been delayed at the jail as a result of having a shared maintenance person with competing demands and unclear priorities. These delays have caused cells to remain closed for several weeks. KCSO, in coordination with the County Commissioners, could choose to address this maintenance shortfall in a number of ways, from increasing the priority of the County maintenance person's jail-related maintenance efforts to assigning a dedicated maintenance person for jail-related maintenance. Two of the three peers have addressed this issue by having a full time maintenance person on staff to focus solely on jail-related maintenance issues. Addressing maintenance shortfalls at the Knox County Jail could extend the life of the jail facility and associated equipment. In addition, delays in repair to jail cells could be reduced, thereby increasing available beds.

Summary of Recommendations

The following table summarizes performance audit recommendations and financial implications, where applicable.

Summary of Recommendations

Recommendations	Savings
R.1 Reduce sick leave usage	\$22,000
R.2 Reduce 2.5 FTE corrections staff positions	\$116,750
R.3 Develop comprehensive financial standard operating procedures (SOPs)	N/A
R.4 Secure computer system backups	N/A
R.5 Develop written procedures for service contracts	N/A
R.6 Pursue additional grants to help offset costs of operations	N/A
Total Cost Savings from Performance Audit Recommendations	\$138,750

Background

The Knox County Sheriff's Office (KCSO or the Office) is the chief law enforcement body of Knox County, with duties to maintain the peace, operate the jail, attend the courts, investigate crimes, and execute processes. The Sheriff was elected in November, 2012 for a four year term. Although the Sheriff is a separately elected official within the County, the Board of County Commissioners is charged with overall County governance. As a result, the Commissioners in conjunction with the Sheriff, determined that an assessment of the overall operations of the Office would help the new Sheriff with the transition.

The Office is comprised of the following divisions: Civil Process, Communications, Detective, Jail, Patrol and Special. Of these divisions, Patrol and Jail operations are the two largest. The Patrol Division is staffed with 25 full time equivalents (FTEs) to provide law enforcement for the County in addition to the Villages of Gambier and Centerburg.¹ The Office staffs 29 FTEs to operate a full service jail that houses several classes of inmates: those awaiting trial, those who have been sentenced on misdemeanor or certain felony charges, and those awaiting transport to prison. The jail has established a reimbursement program for convicted inmates, where any prisoner convicted of an offense is required to pay all or parts of the costs of confinement.

KCSO's primary source of revenue is the County General Fund. However, it receives additional funds from other sources including grants, commissary fund, law enforcement, drug enforcement, and work release funds.

Table 1 shows general operating comparisons for KCSO and the peers.

Table 1: 2012 General Fund Expenditures Comparison

	Knox	Peer Average	Difference	% Difference
Staffing (FTEs) ¹	60.0	54.7	5.3	9.7%
Total Expenditures ²	\$3,899,089	\$3,639,304	\$259,785	7.1%
Residents	60,705	43,185	17,520	40.6%
Square Miles	530	422	108	25.6%
FTE per 1,000 Residents	0.99	1.27	(0.28)	(22.0%)
FTE per Square Mile	0.11	0.13	(0.02)	(15.4%)
Expenditures per Resident	\$64.23	\$84.27	(\$20.04)	(23.8%)
Expenditures per Square Mile	\$7,356.77	\$8,623.94	(\$1,267.17)	(14.7%)

Source: Knox County and the peer counties of Logan, Auglaize, Crawford, Hancock, and Mercer

¹ Full time equivalents.

² Does not include health insurance.

Table 1 indicates that KCSO is operating more efficiently than the peer average as witnessed by its lower staffing and expenditures ratios. Further analyses of efficiency and productivity are included throughout the recommendations section of this report.

¹ Knox County has patrol service contracts with these two villages.

Recommendations

R.1 Reduce sick leave usage

KCSO's collective bargaining agreements² (CBAs) set sick leave hours earned per employee at 15 days per year (4.6 hours of sick leave accrued each pay period). Requirements for sick leave use, including when physician's statements or examinations must be submitted and potential disciplinary procedures for abuse are contained within the CBA.

The Ohio Department of Administrative Services (DAS) tracks sick leave used by State employee bargaining units. **Table 2** compares KCSO sick leave usage to benchmarks derived from this DAS data for 2010-12.

Table 2: Sick Leave Usage Comparison

	2010	2011	2012	3 Year Average
Sick Leave Hours Used	3,461.7	4,719.0	4,025.0	4,068.6
Staffing (FTEs)	58.5	59.0	58.8	58.8
Sick Leave Hours per FTE	59.2	80.0	68.5	69.2
DAS Average for FOP	48.5	53.1	52.5	51.4
KCSO Sick Leave Hours Above DAS Average	10.7	26.9	16.0	17.8
% Above DAS Average	22.1%	50.7%	30.5%	34.6%

Source: KCSO and DAS

Table 2 shows that KCSO's sick leave usage significantly exceeded the DAS average in all three years presented and was 34.6 percent higher for the period average.

Sick Leave Abuse: A Chronic Workplace Ill? (International Personnel Management Association, (IPMA), 2002) emphasizes the importance of determining if and why employees exploit leave policies. Just as an employer analyzes turnover, organizations should also look at sick leave trends. Doing so would help determine whether, for example, sick leave is higher in one department, or under a particular supervisor, and whether workplace policies and procedures affect absences. Finding the root causes of the problem helps identify effective solutions. While methods for monitoring sick leave abuse vary, the following are some common guidelines to help manage sick leave effectively:

- Recognize problems and intervene early before they escalate. Managers should enforce leave policies and take appropriate, timely action.
- Find out why the employee is abusing leave. Talk to employees who are abusing leave and see if their behavior stems from personal problems.
- Learn to say "no." Employers should not let employees get away with abusing leave policies.

² KCSO has two Fraternal Order of Police bargaining units: one for deputy sheriffs, sergeants and lieutenants and one for secretaries and cooks.

- Use procedures, regulations, practices and knowledge to benefit management as well as the employee.
- Document activities to help the organization learn from operations, including mistakes.

Incorporating such practices and guidelines into the organizational culture should help to optimize sick leave practices. KCSO should review all sick leave usage to determine why the Office's sick leave usage is significantly higher in comparison to the DAS data for law enforcement employees. If KCSO finds cases of abuse, then talking to employees as suggested by the IPMA to determine the underlying reasons for abuse may provide information to improve the rate of sick leave usage.

Financial Implication: Reducing sick leave usage to DAS levels for law enforcement would save approximately \$22,000³ annually in salary expenditures. Additional savings could be achieved through a reduction in overtime.

R.2 Reduce 2.5 FTE corrections staff positions

The Knox County Jail opened in 2002 with a capacity of 100 beds. Pursuant to Ohio Revised Code (ORC) § 341.01, county sheriffs shall have charge of the county jail and all persons confined therein. The sheriff shall keep such persons safely, attend to the jail, and govern and regulate the jail according to the minimum standards for jails in Ohio as promulgated by the Ohio Department of Rehabilitation and Correction's (ODRC) Bureau of Adult Detention. ODRC is required to promulgate *Minimum Standards for Jails in Ohio* (Bureau of Adult Detention, 2003) to serve as criteria for its investigative and supervisory responsibilities. This report recommends that jails should ensure that inmate to full-time security staff ratios do not exceed 3.5:1.

KCSO was one of the first full service jurisdictions to implement the Ohio Prototype Jail Design (PJD) which is a "no-frills, full-service, multi-classification jail design that is compliant with minimum standards for jails in Ohio" as outlined in *Ohio Prototype Jail Design* (ODRC, 2011). The PJD design is specifically targeted to reduce costs to those entities that either have no jail or that have an aged, inadequate and non-compliant full-service jail. The layout includes a control center in the middle of the facility with windows and camera monitors that carefully allow deputies to watch all inmates at all times and also allows deputies to keep an eye on any guards that are on the floor.

Despite having a maximum capacity of 100 beds, the Knox County Jail has historically operated below this total, averaging 64.4 inmates per day from 2010 to 2012. A peer comparison was completed on all corrections related staffing positions (see **Table B-1**). This comparison found that corrections officers and food service were the only staffing classifications that exceeded the peer average. Because the corrections officer classification makes up a majority of total corrections related staffing, a more detailed analysis was completed in this area. **Table 3** includes this analysis, comparing KCSO corrections officer staffing to the peer average and the ODRC benchmark.

³ Based on the difference of 18 sick leave hours per employee at an average wage of \$20.83 per hour.

Table 3: Corrections Officer Staffing Comparison

KCSO Corrections Officers (FTEs)	22.3
Knox County Average Daily Count (ADC)	69.0
ADC per Corrections Officer – Knox County	3.1
Peer Comparison	
ADC per Corrections Officer – Peer Average	4.5
Difference	(1.4)
Corrections Officer FTEs Needed Based on Peer Average	15.3
Reduction Needed	7.0
ODRC Comparison	
ADC per Corrections Officer – ODRC Recommendation	3.5
Difference	(0.4)
Corrections Officer FTEs Needed Based on ODRC Recommendation	19.7
Reduction Needed	2.6

Source: KCSO and peer data reports

As shown in **Table 3**, the County operated with an average number of beds per corrections officer FTE that was lower than the peer average, indicating an opportunity to reduce up to 7.0 FTEs. However, because ADC is subject to change depending on crime and bookings, the ODRC recommended staffing level provides a more conservative indicator on which to base staffing. A comparison to this benchmark indicates a reduction of 2.6 correctional officer FTEs.

Financial Implication: Reducing 2.5 FTE corrections officers would save approximately **\$116,750** in salaries and benefits. The savings is calculated by using the average salary of the three lowest paid corrections officers (\$38,917) with a fringe benefit savings of 20 percent.⁴ Estimated savings could increase if reduction occurs through retirement or voluntary separation of higher salaried staff.

R.3 Develop comprehensive financial standard operating procedures (SOPs)

KCSO has not established formal policies or standard operating procedures (SOPs) for its financial functions. The Office has sufficient internal and management controls to help effectively minimize the risk of fraud, waste, and abuse; however, certain financial processes are not documented and are known only to key employees. The Administrative Assistant is primarily responsible for processing payroll and budget review as well as performing grant-related activities with deputy sheriffs. Should any of these employees be unavailable, replacement personnel may be unable to effectively complete the necessary procedures and perform critical tasks. As a result, the absence of SOPs for these functions could result in a weakened control environment.

According to *Documenting Accounting Policies and Procedures* (GFOA 2007), 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'

⁴ Fringe benefits of 20 percent include the employer share of retirement, worker's compensation, and Medicare. Health insurance costs are centralized through Knox County and any savings from reductions will be realized in the County's operational fund.

offices can rely on the *County Sheriff's Manual for the State of Ohio* created by AOS 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.

KCSO should develop formal and comprehensive SOPs to guide administrative staff in the performance of critical financial activities, including payroll processing and grant writing. In addition, the Office should collaborate with the County Auditor and Administrator to effectively ensure that its SOPs will help strengthen the internal control structure and help protect against fraud, waste, and abuse. Formal SOPs can be used to facilitate cross training of administrative staff, thereby ensuring the operational continuity of critical financial activities in the absence of personnel with extensive institutional knowledge of operations.

R.4 Secure computer system backups

A complete backup of all KCSO server data is completed every six months on an external hard drive. Three hard drives are used for this purpose: one dedicated to the server gathering data, one that is located offsite that contains stored data, and a third that is kept as a backup in case of failure.

Data Backup Options (United States Computer Emergency Readiness Team, 2013), provides a comparison of data backup options. This document mentions securing removable storage media in a secure location.

“Unlike remote storage, removable storage media give you direct control over your data. However, that means you are responsible for protecting that data, especially when traveling with it. To increase the security of your removable media devices, password-protect them; encrypt their data when possible; connect them only to system that follow network security recommended practices, such as the use of firewalls and antivirus; remove them from the computer when you complete your backup; and secure them physically.”

While the server hard drive and tertiary hard drive are both located in a secure location with controlled access, the secondary backup hard drive with data is stored off site in an unsecured location. This allows the data to be vulnerable to loss due to theft or disaster. Storing the drive off site in a location with controlled access will greater protect this data from theft or loss.

R.5 Develop written procedures for service contracts

KCSO has a contract to provide patrol services to the Villages of Gambier and Centerburg. For these services, KCSO provides five deputies. These contracts do not provide a detailed cost breakdown; however, they do have provisional language included explaining that the individual

villages shall reimburse KCSO for all expenses incurred during the patrol. This includes the cost for deputy salaries to include accumulated benefits and employee costs.⁵

In addition, the Knox County Jail is advertising available bed space for adult males and adult females to other law enforcement entities at the rate of \$50.00 per day plus medical reimbursement. KCSO has two housing contracts with outside entities. Specifically, the Office has negotiated contracts for the housing, safekeeping and subsistence of federal prisoners with the United States Marshals Service for a per diem rate of \$60 per day and \$25 per hour for guards as well as the housing of inmates from the City of Mount Vernon for approximately \$318,000 per year regardless of the number of beds used.

ORC § 311.29 states that sheriff's offices shall be reimbursed by the contracting subdivision for the actual costs incurred by the sheriff for such policing including, but not limited to, the salaries of deputy sheriffs assigned to such policing, the current costs of funding retirement pensions and of providing workers' compensation, the cost of training, and the cost of equipment and supplies used in such policing, to the extent that such equipment and supplies are not directly furnished by the contracting subdivision, authority, county, or Chautauqua assembly.

GFOA Best Practice – Establishing Government Charges and Fees (GFOA, 2014) states that:

“State and local governments use charges and fees to help fund services. When certain services provided especially benefit a particular group, then governments should consider charges and fees on the direct recipients of those that receive benefits from such services.”

The GFOA supports the use of charges and fees as a method of financing governmental goods and services. GFOA makes the following recommendations about the charge and fee setting process:

- **Formal Policy** -- A formal policy regarding charges and fees should be adopted. The policy should identify what factors are to be taken into account when pricing goods and services. The policy should state whether the jurisdiction intends to recover the full cost of providing goods and services. It also should set forth under what circumstances the jurisdiction might set a charge or fee at more or less than 100 percent of full cost. If the full cost of a good or service is not recovered, then an explanation of the government's rationale for this deviation should be provided. Some considerations that might influence governmental pricing practices are the need to regulate demand, the desire to subsidize a certain product, administrative concerns such as the cost of collection, and the promotion of other goals. For example, mass transit might be subsidized because of environmental concerns.
- **Full Costing** -- The full cost of providing a service should be calculated in order to provide a basis for setting the charge or fee. Full cost incorporates direct and indirect costs, including operations and maintenance, overhead, and charges for the use of capital facilities. Examples of overhead costs include: payroll processing, accounting services, computer usage, and other central administrative services.

⁵ Employee benefits and employee costs include accrued sick leave, vacation leave, overtime, and the employer's share of pension and Medicare/Medicaid contributions.

- **Periodic Review** -- Charges and fees should be reviewed and updated periodically based on factors such as the impact of inflation, other cost increases, the adequacy of the coverage of costs, and current competitive rates.
- **Information Transparency** -- Information on charges and fees should be available to the public. This includes the government's policy regarding full cost recovery and information about the amounts of charges and fees, current and proposed, both before and after adoption.

As shared services between governments become more prevalent, KCSO should maximize efforts to contract public safety services with more agencies and local governments. Increased efforts to collaborate with other local governments will place greater importance on developing and establishing written procedures for contracting out services and ensuring total costs are recouped.

R.6 Pursue additional grants to help offset costs of operations

KCSO has designated the responsibility to research, submit, and manage grant programs to a limited number of administrative employees, however, the Office has no formal policy/procedure governing this process. Since February 2013, one captain has dedicated approximately 20 hours per month working on grant research and application submissions. In the event of an extended absence, replacement personnel may not be adequately trained to perform this task. As a result, KCSO may miss opportunities to apply for revenue-enhancing grants.

Table 4 shows the number of grants and funding received from 2010 through 2012 and compares KCSO grant revenue with the peers in relation to key demographic indicators.

Table 4: Grant Activity Comparison

	KCSO	Peer Average	Difference	\$ Difference
Residents ¹	60,705	54,665	6,040	11.0%
Number of Grants Received	5	9	(4)	(44.4%)
Per Year ²	1.7	3.1	(1.4)	(45.2%)
Per 1,000 Residents	0.1	0.2	(0.1)	(50.0%)
Grant Funding Received	\$63,046	\$317,286	(\$254,240)	(80.1%)
Per Year ²	\$21,015.33	\$105,762.00	(\$84,746.67)	(80.1%)
Per 1,000 Residents	\$1,038.56	\$5,804.19	(\$4,765.63)	(82.1%)

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

¹ Based on Ohio Department of Development population estimates for 2012.

² Includes all funded grants received since 2010.

As shown in **Table 4**, KCSO is significantly below the peer average in number of grants, (44.4%) and accompanying awards received per year and per 1,000 residents, (50.0%). **Table 4** also shows that KCSO is significantly below the peer average in grant funding received per year (80.1%) and per 1,000 residents, (82.1%). In addition, the Office does not have strategic goals and objectives related to grant funding, and have not formalized its grant-related activities in standard operating procedures (SOPs).

KCSO should work with Knox County, the Office of Criminal Justice Services, the Buckeye State Sheriff's Association, and the U.S. Department of Justice to research and apply for additional grant funding. This will help to further increase the grant revenues received per year to cover the expenses for enhanced service to the citizens of Knox County. Moreover, the Office should establish strategic goals and objectives for the grant program and ensure that grant-related management processes are formalized in SOPs. These actions will facilitate cross-training and ensure operational continuity during periods of personnel transition.

Appendix A: Scope and Objectives

Generally accepted government auditing standards require that a performance audit be planned and performed so as to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on audit objectives. Objectives are what the audit is intended to accomplish and can be thought of as questions about the program that the auditors seek to answer based on evidence obtained and assessed against criteria.

In consultation with the Knox County Sheriff's Office, OPT identified the following scope areas for detailed review: strategic and financial management, human resources, and operational management. Based on the agreed upon scope OPT developed objectives designed to identify improvements to economy, efficiency, and / or effectiveness.

This report contains the results of analyses and conclusions which were significant and material to the audit scope and objectives. However, not all analyses resulted in reportable conclusions. The results of these analyses and conclusions were shared with KCSO during the course of the audit, but are not included in this report.

Objectives and scope areas assessed in this performance audit include:

- **Strategic and Financial Management**
 - How do expenditures compare to peers?⁶
 - How have expenditures changed over time?⁶
 - Have comprehensive planning strategies been developed that help to manage financial activities and sound business decisions in accordance with best practices?
 - Have safeguards been developed to minimize the risk of data loss?
- **Human Resources**
 - How do salaries compare to the peer average?
 - How does overtime accrual compare to benchmarks?⁶
 - How does health insurance cost and coverage compare to benchmarks?
 - How does sick leave usage compare to State averages?
- **Operational Management**
 - How do jail staffing levels compare to the peer average?
 - Does jail staffing meet the Bureau of Adult Detention requirements?
 - How do dispatching staffing levels compare to the peer average?⁶
 - How do administrative staffing levels (clerks and support staff) compare to the peer average?⁶
 - How do road patrol staffing levels compare to the peer average based on workload measures?⁶

⁶ This objective was evaluated as a part of the performance audit, but did not yield a recommendation.

- Is organization structure appropriate to ensure maximum span of control, compliance with the ORC, and how does it compare to the peers?⁷
- Are jail operations run efficiently and effectively when compared to peers and industry standards?
- Does KCSO have accreditation/certification from a professional organization such as the Commission on Accreditation for Law Enforcement Agencies?⁷
- Does KCSO have documented contracts with vendors for food, medical, or mental health services?
- Are grant opportunities pursued to help offset the cost of operations and are grants received comparable to the peer average?
- Have effective SOPs been developed to guide staff in the performance of critical financial activities, including payroll processing, cash handling, and grant writing?
- Does technology allow for effective and efficient operations?
- Have a preventive maintenance plan, vehicle replacement plan, and a tracking system been developed in line with best practices?
- Is KCSO operating efficiently in order to maximize resources, and is it compliant with State and federal regulations?⁷
- Are pay-to-stay program and per diem rates in line with standards and do they help offset costs of jail operations?
- Are pay to stay program and per diem rates comparable to peer rates?⁷

⁷ This objective was evaluated as a part of the performance audit, but did not yield a recommendation.

Appendix B: Additional Comparisons

Table B-1 shows KCSO corrections staffing compared to the peer average.

Table B-1: 2012 Corrections Staffing Comparison

	KCSO	Peer Average	Variance	% Difference
Total FTEs	29.3	27.8	1.5	5.4%
Jail Administrator	1.0	1.4	(0.4)	(28.6%)
Maintenance	0.0	0.3	(0.3)	(100.0%)
Medical	0.0	1.1	(1.1)	(100.0%)
Food Service	3.0	1.1	1.9	172.7%
Corrections Supervisor	3.0	4.0	(1.0)	(25.0%)
Corrections Officers	22.3	19.9	2.4	12.1%
ODRC-Rated Bed Capacity	100	120	(20)	(16.7%)
Per Corrections Officer FTE	4.5	6.0	(1.5)	(25.0%)
Average Daily Count (ADC)	69.0	88.7	(19.7)	(22.2%)
Per Total FTE	2.4	3.2	(0.8)	(25.0%)
Per Corrections Officer FTE	3.1	4.5	(1.4)	(31.1%)
Over (Under) Capacity	(31.0%)	(26.1%)	(4.9%)	N/A
Bookings	1,637.0	1,978.7	(341.7)	(17.3%)
Per Total FTE	55.9	71.5	(15.6)	(21.9%)

Source: KCSO and peers

Table B-1 shows that KCSO's overall corrections staffing levels and associated workload indicators were higher than the peer average. Corrections officer staffing was analyzed in depth in **R.2**.

Client Response

The letter that follows is the KCSO's official response to the performance audit. Throughout the audit process, staff met with KCSO officials to ensure substantial agreement on the factual information presented in the report. When the KCSO disagreed with information contained in the report and provided supporting documentation, revisions were made to the audit report.

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An Internationally Accredited
Law Enforcement Agency

Knox County Sheriff's Office Performance Audit

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Table 3: Corrections Officer Staffing Comparison

KCSO Corrections Officers (FTEs) 22.3

Knox County Average Daily Count (ADC) 69.0

ADC per Corrections Officer – Knox County 3.1

Peer Comparison

ADC per Corrections Officer – Peer Average 4.5

Difference (1.4)

Corrections Officer FTEs Needed Based on Peer Average 15.3

Reduction Needed 7.0

ODRC Comparison

ADC per Corrections Officer – ODRC Recommendation 3.5

Difference (0.4)

Corrections Officer FTEs Needed Based on ODRC Recommendation 19.7

Reduction Needed 2.6

Source: KCSO and peer data reports

As shown in **Table 3**, the County operated with an average number of beds per corrections officer FTE that was lower than the peer average, indicating an opportunity to reduce up to 7.0 FTEs. However, because ADC is subject to change depending on crime and bookings, the ODRC recommended staffing level provides a more conservative indicator on which to base staffing. A comparison to this benchmark indicates a reduction of 2.6 correctional officer FTEs. Financial Implication: Reducing 2.5 FTE corrections officers would save approximately **\$116,750** in salaries and benefits. The savings is calculated by using the average salary of the three lowest paid corrections officers (\$38,917) with a fringe benefit savings of 20 percent.⁴ Estimated savings could increase if reduction occurs through retirement or voluntary separation of higher salaried staff.



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Knox County Sheriff's Office written response to corrections officer staffing comparison

The audit review indicated that a reduction in staffing levels for the jail could result in a cost savings. The staffing level is based on necessary coverage and *Minimum Standards for Jails in Ohio* as set forth by the Department of Rehabilitation and Correction. Due to the design of the jail, the staffing would be the same whether there were a lower number of inmates or a larger number of inmates. The minimum staffing is:

1	Intake (Booking)
1	Central Control
1	Housing
1	Rover

Additional officers are assigned to each shift to cover regular scheduled days off, vacation, and comp time. Jail staff is also responsible for all jail related transports (prisons, medical, mental health service appointments, and common pleas court). They also perform sex offender registrations. To cut down on incidents of contraband and potential security issues, the jail staff handles laundry and cleaning. Inmates are responsible for cleaning inside the dorm areas. Since the audit, the cook staff has also been assigned laundry duties and part time staffing of the office lobby due to the dispatch center move.

Thank you,

 8-4-14

Sheriff David Shaffer





Dave Yost • Auditor of State

KNOX COUNTY SHERIFF'S OFFICE

KNOX COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 19, 2014**