



**Internal Audit Committee of
Brevard County, Florida**

**Internal Audit of the Contract for
Pre-Trial and Misdemeanor Probation Services**

**Prepared By:
Internal Auditors**



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September 6, 2023

The Audit Committee of
Brevard County, Florida
2725 Judge Fran Jamieson Way
Viera, Florida 32940-6699

Pursuant to the approved 2022/2023 internal audit plan, we hereby submit our internal audit of the Pre-trial and Misdemeanor contract. We will be presenting this report to the Audit Committee at the next scheduled meeting on November 8, 2023.

Our report is organized in the following sections:

Executive Summary	This provides a summary of the observations related to our internal audit of the Pre-trial and Misdemeanor contract.
Background	This provides an overview of the Pre-trial and Misdemeanor contract.
Objectives and Approach	The internal audit objectives and focus are expanded upon in this section as well as a review of our approach.
Observations Matrix	This section provides the results of our internal audit procedures, including our recommended actions and management's responses.

We would like to thank all those involved in assisting the Internal Auditors in connection with the internal audit of the PPS contract.

Respectfully Submitted,

Carr, Riggs & Ingram, L.L.C.

INTERNAL AUDITORS

Executive Summary

Overview

The Board of County Commissioners of Brevard County, Florida (the “County”) entered into a three-year contract (“Agreement”) with Professional Probation Services, Inc. (“PPS”, “Contractor”) on February 1, 2021. The County has the option to renew this contract with two (2) consecutive renewals of one-year each, contingent upon a mutual approval by PPS.

Objective

The primary objective was to assess compliance by the Contractor with key provisions of the Agreement with the County and to assess whether the system of internal controls over the County’s management of the contract is adequate and appropriate for promoting and encouraging consistent application of management’s objectives for compliance with key contract terms, and County policies and procedures, as applicable.

Observations

During the course of our work, we discussed any identified observations with management. Our observations and recommendations for improving controls and operations are described in detail in the Observations Matrix included in this report. A summary of observations is identified and their relative risk rating is provided below.

Observation ratings are a subjective evaluation of the severity of the concern and the potential impact on the operations. An observation rating of “High” represents an issue of immediate concern and could cause significant operational issues if not addressed soon. A “Moderate” rating is an issue that may also cause operational issues and does not require immediate attention but should be addressed as soon as possible. Observations given a “Low” rating could escalate into operational issues but can be addressed through the normal course of conducting business.

Observation	Risk Rating
1. Probationer Documentation - For the cases sampled, there was a lack of documentation included in Probation Tracker as required by the Agreement. Additionally, there were various instances in which the documentation was not sufficient to determine compliance with the provisions of the Agreement.	High
2. Probationer Supervision – For the cases sampled, there were various instances of probation officer supervisory activities in which the documentation was not sufficient to determine whether the Probation Officer (PO) performed the required activities. For one case, the cost of supervision collected exceeded the amount specified in the Agreement.	High
3. Random Drug Testing – For the cases sampled, there were various judge ordered random drug tests identified that lacked evidence of proper action taken by the PO related to fraudulent tests, missed tests and/or failed tests.	High
4. Caseload by Probation Officer – For the months sampled, there were various caseloads that exceeded the 200 people per PO threshold limit.	Moderate

Executive Summary - continued

Observation	Risk Rating
5. Background Checks – For one of the PO’s background checks reviewed, the results did not comply with the Agreement.	Moderate
6. Annual Audited Financial Statements – Audited financial statements were not provided by PPS as required by the Agreement.	Moderate
7. Reporting – Annual and Quarterly – For the annual budget reporting requirement, PPS did not submit their fiscal budget year budgets for the most recent three fiscal years. For the required quarterly reporting, PPS did not include one particular financial statistic in accordance with the Agreement.	Low
8. Policies and Procedures - We noted that PPS policies and procedures have not been updated for at least ten years specific to their services provided to the County. Additionally, we noted that the respective judge testing protocol effective dates ranged from 2018 to 2020.	Low

Management General Response: Observations Summary

PPS experienced significant impacts in staffing from COVID 19 effects, resulting in unusually high turnover between 2020 and 2023. Both the probation officer and managerial levels were seriously affected, resulting in service level impacts. PPS has achieved full staffing capacity as of April 2023 and has overcome many of these challenges. Additionally, in May 2022, the Brevard County Community Corrections Manager retired after serving for 20 years. The successor has been in position for a little over a year.

See specific management responses for each observation in Observation Matrix below.

Background

Overview

The County entered into a three-year contract with PPS on February 1, 2021. The County has the option to renew this contract with two (2) consecutive renewals of one-year each, contingent upon a mutual approval by PPS.

PPS PO's uses the term "defendants" in their case management as documented in Probation Tracker. In the Agreement between the County and PPS, the term "probationers" or "offenders" is used in reference to individuals receiving services. Probation Tracker is PPS's proprietary software used by PPS management and staff to track and document all defendant activity.

Scope of Work

The Agreement indicates the following regarding the overall scope of PPS services to the County: the Contractor shall provide proper liaison with the Court, to perform the initial intake of persons placed on misdemeanor probation and pretrial services with the Contractor, to properly supervise persons placed on misdemeanor probation and pretrial services with the Contractor, and to appear at all Court proceedings involving an offender supervised by the Contractor or as necessitated by the Court for persons placed on misdemeanor probation and pretrial services.

Compensation

Services performed in accordance with the Agreement shall be provided at no cost to the County. The Contractor shall derive compensation for services solely from probationers. The fee schedule for services is incorporated into the Agreement. All fees for services shall remain firm with no increases for the term of the Agreement without prior written approval from the Board of County Commissioners of Brevard County.

Collection of Fees

The Contractor agrees to collect all fees for Cost of Supervision, Community Service insurance, and drug testing. The Clerk of the Court shall collect all monies for fines, costs, surcharges, and restitution. The Contractor is entitled to collect from each probationer the cost of supervision as may be ordered by the sentencing County Court judge and as authorized by Florida Statute. The County or the County Court may review this amount annually and may order an increase for new cases, at its discretion, according to Florida law. A written document detailing procedures for handling the collection of all offender fees will be provided by the Contractor to the Administrative County Court judge, or his/her designee, the Clerk of the Court, and the County. This document will include how the Contractor will track monies collected by the Contractor and monies collected by the Clerk.

Programs and Services

The needs of each offender referred to the Contractor by the Court shall be evaluated by the Contractor. The Contractor will consider each individual's needs from a social, economic, vocational, and rehabilitative viewpoint and will endeavor to refer the individual to appropriate resources or assist them in finding resources to meet their needs. The following programs and services shall be provided and administered by the Contractor at no expense to the County:

Background - continued

Pretrial Release Services: The Pretrial Release program releases offenders who do not pose a risk, to the community and who will with some degree of certainty, return to court at the time and place specified. This is accomplished by means of interview and background investigations carried out by the Pretrial Release staff members, taking into consideration relevant Florida Statutes and the Administrative Orders of the 18th Judicial Circuit in and for Brevard County. The Contractor will require offenders on Pretrial Release to report to the Contractor by telephone on a weekly basis and document such contacts or failures to contact.

Pretrial Community Supervision Services: The Pretrial Community Supervision program provides intensive monitoring and guidance of offenders awaiting trial or the conclusion of their case who do not meet the criteria of the Pretrial Release Program. This is accomplished through the enforcement of conditions of release set by the Court, which can reasonably be expected to protect the public's safety and secure the offender's likely appearance for future court dates. The Contractor shall be responsible for ensuring there is at least one (1) face-to-face meeting per month for each person who is placed on Pretrial Community Supervision. The Court may require additional face-to-face meetings. Additionally, each person in the program shall be required to call-in to the telephone number designated by the Contractor once a week for the other weeks of each month. Referrals are made to appropriate treatment, educational, or employment programs. Upon request, presentations to the Court shall be made regarding the offender's compliance or conditions as ordered.

Pretrial Diversion Services: The Pretrial Diversion program defers prosecution of qualified, first-time offenders. Its purpose is to reduce recidivism of offenders within the Criminal Justice System. Entry in the Pretrial Diversion program is approved and authorized by assessment and determination of the State Attorney. In this program, the Contractor is responsible for generally coordinating with the State Attorney's Office and for contacting the offender regarding participation in the diversion program. The Contractor shall also set up the signing of the contract by the offender and State Attorney's Office, after participation is approved by the State and agreed to by the relevant parties. Offenders entering the program are supervised by the Contractor to ensure completion of their personalized contractual agreement, which includes (at a minimum) a custom-tailored treatment plan, law-abiding behavior, and payment of restitution. Offender's compliance/non-compliance is reported to the State Attorney.

Misdemeanor Probation Services: The Contractor shall provide misdemeanor probation services that operate in accordance with Chapter 948, Florida Statutes, providing supervision of offenders sentenced to misdemeanor probation by the County Courts. Offenders Court-ordered to misdemeanor probation must adhere to the conditions as imposed by the Court, such as classes, drug-testing, substance-abuse treatment, counseling, community service, and fees, as imposed by the Court. The Contractor shall report the offender's compliance/non-compliance to the Court. The Contractor shall determine if an offender requires other services in addition to those ordered by the Court and shall use its best efforts to direct the offender to an appropriate program. Records of referrals to such programs and progress reports shall be included in the offender's case file. The Contractor shall cooperate with all treatment agencies, schools, and other programs to which offenders are referred. In any case where a treatment provider, school, or other program does not appear to be providing its proper function, the Contractor shall immediately notify the Court.

Background - continued

Reporting and any New Programs: The Contractor shall provide an annual report, and other statistical reports as required by the Court, County or law, to the Chief Judge, Administrative County Court Judge, and the County Manager/County Contract Monitor. Any new programs proposed by the Contractor to be utilized by the people placed on probation or pretrial services shall be disclosed to the County Court and the County Contract Manager and shall be subject to the review and approval of the County Court, prior to implementation. The Contractor shall provide a quarterly report summarizing the number of offenders supervised by the Contractor, payment of the required contribution under supervision or rehabilitation, and the number of offenders for whom supervision or rehabilitation were terminated to the Chief Judge of the Circuit, with a copy to the County Manager/County's Contract Monitor. All records must be open to inspection upon request by the County, the court, the Auditor General, the Office of Program Policy Analysis and Government Accountability, or agents thereof.

Drug-Testing Laboratory and Services: The Contractor is responsible for establishing Drug Testing Laboratory Services that comply with Court-ordered drug testing and that include random urinalysis and breathalyzer testing to detect the presence of controlled substances and/or alcohol in a person's biological system. Offender's compliance/non-compliance is reported to the Court or requesting party. The Contractor shall supply and be responsible for all testing supplies and equipment. The Contractor's staff performing the drug-testing services shall not be involved in the supervision of any person or offender in any other of the programs managed by the Contractor. Probation Officers may assist in drug testing only for the purposes of observation to prevent any opportunity/possibility for adulteration.

Financial Procedures: Each person on probation, diversion, or Community Supervision shall have a specific account for all money collected from that person. The Contractor shall provide a designated employee(s), who is not involved in supervising any supervised clients, who will be responsible for collecting payments, fees, etc., from all supervised clients. When the supervised person makes a payment to the Contractor, the designated employee of the Contractor shall immediately issue a receipt to the supervised person for the amount paid. Each receipt shall state the total amount paid, the total balances due, how the money from the payment is allocated, and the next scheduled appointment. Each receipt shall be unique with distinct features to avoid forgery. The Contractor shall adopt procedures, which shall be submitted to and approved by the County, to ensure monies are securely received and accounted for properly. The Contractor shall make receipts available in both English and Spanish.

Records

All records must be maintained in compliance with applicable Florida Statutes, including but not limited to, Chapter 119 and Chapter 948, along with Florida Administrative Code provisions with respect to maintaining public records and retaining and destruction of public records, including electronic records and social media (smartphones texting, Twitter, etc.). The Contractor should pay particular attention to the requirements of Florida Statute 119.0701.

The Contractor is required to, including, but not limited to:

- Maintain a separate digital/electronic file containing information on each offender referred to its programs and make these records readily accessible to the County*;

Background - continued

- Provide Internet access of all case files to designated Court personnel of the Courts, the Clerk of the Court, the State Attorney's Office, the Public Defender's Office, the Brevard County Sheriff's Office, the County Attorney's Office, and Brevard County Community Corrections*;
- Provide Internet access of all case files on a 24-hour-365-days/year basis, making the same information that's available to the Contractor's personnel also available to designated Court personnel*;
- Maintain records in a secure location for a period of five (5) years from expiration of the pretrial or probationary term;
- Maintain information in the file including the name of the offender, case number, charge(s), case disposition, electronic monitoring records, correspondence, payment records, any known prior criminal record, court ordered conditions, status reports resulting from offender contact, offender's profile information, drug testing records, and any compliance documentation.

***Probation Tracker is PPS's proprietary software used by PPS management and staff to track and document all defendant activity.**

JUDICIAL MANAGEMENT RESOURCES LLC AND SUBSIDIARIES
CONSOLIDATING STATEMENT OF REVENUES AND EXPENSES - TAX BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Judicial Management Resources LLC	Professional Probation Services	Judicial Corrections Services	Georgia Probation Management	Eliminations	Consolidated
Revenues	\$ 35	\$ 9,531,267	\$ 3,320,286	\$ 1,406,262	\$ -	\$ 14,257,850
Operating expenses	956,409	9,539,652	3,002,125	1,432,185	(1,438,750)	13,491,621
Income (loss) from operations	(956,374)	(8,385)	318,161	(25,923)	1,438,750	766,229
Other income and expense:						
Management fees	961,500	477,250	-	-	(1,438,750)	-
Income (loss) from subsidiaries	761,103	292,238	-	-	(1,053,341)	-
Interest expense	(203,519)	-	-	-	-	(203,519)
Total other income and expense	1,519,084	769,488	-	-	(2,492,091)	(203,519)
Net income (loss)	562,710	761,103	318,161	(25,923)	(1,053,341)	562,710
Retained earnings - beginning of year	(197,960)	(2,203,376)	311,069	372,255	1,520,052	(197,960)
Retained earnings - end of year	\$ 364,750	\$ (1,442,273)	\$ 629,230	\$ 346,332	\$ 466,711	\$ 364,750

Excerpted from Judicial Management Resources, LLC Compiled Consolidated Financial Statements For the Year Ended December 31, 2022. Compiled by McMullan CPA's.

Staffing

Key personnel from the County and PPS that were involved in our engagement included:

Title
Community Corrections Manager, Brevard Public Safety, Brevard County
Director, Public Safety Group, Brevard County
Chief Operating Officer & Corporate Counsel, Professional Probation Services
General Manager, Professional Probation Services

Objectives and Approach

Objectives

The primary objective was to assess compliance by the Contractor with key provisions of the Agreement with the County and to assess whether the system of internal controls over the County's management of the contract is adequate and appropriate for compliance with key contract terms, certain laws, rules and County policies and procedures, as applicable.

Approach

Our approach consisted of three phases:

Understanding and Documentation of the Process

During the first phase, we held an entrance conference with the Director of Brevard Public Safety and the Community Corrections Manager, Public Safety to discuss the scope and objectives of the audit work, obtain preliminary data, and establish working arrangements. We reviewed the PPS contract, Florida Statutes, administrative orders, County policies and other resources related to Accounts Payable. We conducted interviews with responsible Brevard Safety and PPS personnel and documented their respective roles in the processes. We updated our understanding of the PPS contract key compliance attributes and relevant contract management controls.

Detailed Testing

The purpose of this phase was performance of testing procedures based on our understanding of the PPS contract key compliance attributes, applicable County ordinances, and Florida State Statutes. Our procedures included interviewing relevant personnel and testing individual PPS case files. We met with responsible personnel from PPS and County personnel related to the PPS contract and documented their role in the process. The population of offenders used for sample selection included all cases that had activity from June 2022 through June 2023. The procedures performed included:

- Obtained an understanding of the Pre-Trial and Misdemeanor Probation processes and identified critical controls.
- Determined whether any written policies and procedures were in place over Pre-Trial and Misdemeanor Probation processes.
- Tested a selection of Pre-Trial Release Officers, Probation Officers and In-Take Officers employed with PPS for the following:
 - Documentation of completion of required education, training, and continuing education or renewal of training;
 - For PTR Officers, documentation of completion of security training provided by the Brevard County Sheriff's Office.
 - Selected four months to assess whether the caseload assigned to each Probation Officer exceeded parameters set forth in the contract.

Objectives and Approach - continued

Approach – continued

Detailed Testing - continued

- Tested a selection of defendants to determine that fees assessed are collected in an amount consistent with the fee schedule agreed to in the contract for the following:
 - Costs of supervision;
 - Community service insurance;
 - Drug testing;
 - Program fees.
- Tested a selection of defendants to determine whether supervision were for the term set forth by the sentencing judge.
- Tested a selection of defendants to determine whether the payment of courts costs and fees to the Brevard County Clerk of Courts, if required, were documented in the defendant's records.
- Tested a selection of defendants to determine whether changes to the amount of the probationary fees and/or the term of the probation period were documented to support the propriety of such change.
- Tested a selection of daily cash reports from June 2022 through June 2023 for the following:
 - Determined that receipts identified in the daily cash reports were consistent with the fees assessed as documented in the defendant's probation records;
 - Determined that receipts collected from each defendant were appropriate based on the orders set forth by the sentencing judge.
- Tested a selection of defendants receiving pre-trial release services to determine offenders were evaluated for eligibility for the program and monitored in compliance with relevant state statutes and under the authority set for in the Pre-trial Release Policy and Procedures Manual and the Agreement Section B. 1. of Attachment A.
- Tested a selection of defendants receiving pre-trial community supervision services to determine offenders were evaluated for eligibility for the program and monitored in compliance with the provisions set forth in Section B. 2. of Attachment A to the Agreement.
- Tested a selection of defendants receiving pre-trial diversion supervision services to determine defendants were monitored for completion of their contractual agreement with the State Attorney's Office in compliance with the provisions set forth in Section B. 3. of Attachment A to the Agreement.
- Tested a selection of defendants receiving misdemeanor probation services for monitoring of the defendant's adherence to the conditions imposed by the court, such as classes, counseling, community service, educational programs, and payment of statutorily required fees and other costs imposed by the court in compliance with the requirements set forth in the Agreement Section B. 4. of Attachment A.
- Tested a selection of defendants receiving drug testing services to determine defendants were monitored for completion of drug testing as set forth by the sentencing judge in compliance with the provisions set forth in Section B. 5. of Attachment A to the Agreement.

Objectives and Approach - continued

Approach – continued

Detailed Testing - continued

- Tested a selection of defendants currently classified as “indigent” for the following:
 - Determine that costs of supervision are waived as ordered by the sentencing judge;
 - If indigent status was determined by PPS upon initial intake or during the probation period, determine the financial status report was prepared and evaluated in compliance with PPS policies.
- Tested a selection of defendants required to perform community service work for the following:
 - Determined the charges against the defendant are not on the list of “prohibited charges” as set forth by the community service organization;
 - For defendants who have completed their probationary period, determine the community service hours completed were in compliance with the orders set forth by the sentencing judge.
- For defendants for which courts costs and/or fines were converted to community service hours, determine the hours were converted appropriately in the defendant’s records as set forth by the sentencing judge.
- Tested a selection of warrants to determine the warrant was prepared, reviewed, approved and remitted to the courts (judge) timely.
- Tested a selection of defendants identified as unemployed offenders to determine that Job Assistance services were provided as outlined in Section E of Attachment A to the Agreement and reporting of job assistance referrals were made to the County.
- Determined the County obtained copies of PPS’s fiscal budget and audited annual financial report for each year in the contract period as required by Section M of Attachment A to the Agreement.
- Determined the County obtained copies of all required Certificate(s) of Insurance during the contract period as required by Section 7 the Agreement.
- For quarterly reports of performance benchmarks submitted to the County and the Chief Judge, determined the reports contained all the performance benchmarks required by Chapter 948.15(3), Florida Statutes, and Section M of Attachment A to the Agreement.

Reporting

At the conclusion of our procedures, we documented our understanding of the processes related to the Pre-Trial and Misdemeanor Probation Services process and summarized our findings related to our contract compliance testing procedures. We conducted an exit conference with management and have incorporated management’s responses into our report. We prepared our report and provided copies to appropriate County personnel.

Observations Matrix

Rating	Observations	Recommendation	Management Response
High	1. Probationer Documentation		
	<p>We selected a random sample of 40 probationer (offenders) cases such that our sample included all the types of cases managed by PPS probation officers (PO) including: Pre-trial Release, Pre-Trial Community Supervision, Pre-Trial Diversion and Misdemeanor Probation. We noted the following:</p> <p>a. For 17 out of 40 cases, there was a lack of documentation included in Probation Tracker as required by the Agreement (Attachment A, C. 3.) Types of documentation: Rejection Letters, Community Center Completion, Drug-test results, Probation Program Completion Letter, Probation Terms Modification, VOP forms, Warrants, Medical marijuana cards, etc.</p> <p>b. For the 17 cases noted above, PPS was unable to subsequently provide documentation not included in Probation Tracker (some offender cases included multiple missing document types) as follows:</p> <ul style="list-style-type: none"> • Program Completion Letters - 1 • Rejection Letters - 2 • Positive Drug Statement - 3 • Community Service - 1 • Drug Tests Notated/Recorded - 9 • Medical Marijuana cards - 2 • Program Contract agreement - 1 • Dismissal Letter - 2 • Violation of Probation - 1 • Judgments - not signed – 2 • Unemployment Assistance - 1 	<p>We recommend that County management perform the following:</p> <p>a. Require PPS to retain and upload all relevant case documentation to Probation Tracker in accordance with the Agreement (Attachment A, Section C.3.)</p> <p>b. Request PPS to provide additional training to PO's to help facilitate more effective PO compliance with the requirement to retain relevant case documentation in Probation Tracker.</p> <p>c. Request PPS to put a process in place to provide for review/oversight of the PO's.</p>	<p>Response: The County agrees with the audit recommendations:</p> <p>a. The Community Corrections Manager (CCM) will meet with the contractor every 2 months to evaluate the retention and upload of all relevant case documentation.</p> <p>b. The CCM will request PPS to provide additional training for PO's on retaining and uploading relevant case documentation.</p> <p>c. The CCM will require the contractor to develop an audit form for Probation, Pre-Trial Diversion and Pre-Trial Release cases. Once an audit form is implemented, the CCM will review 10% of PPS cases monthly to ensure performance requirements are met in compliance with the contract.</p> <p>Responsible party: Lisa Bradley, Community Corrections Manager, Public Safety Department</p> <p>Estimated completion date: November 2023</p>

Observations Matrix

Rating	Observations	Recommendation	Management Response
High	2. Probationer Supervision		
	<p>For the 40 cases sampled, we noted the following regarding PPS supervising activities:</p> <ul style="list-style-type: none"> a. For 4 of the offenders that were court ordered to have no contact with the victims, there was no notation in Probation Tracker by the PO that the offender's address was compared to the victim's address in accordance with the Agreement (Attachment A, Section H. 4.). b. For 1 of the offenders, the VOP process was not notated by the PO in the offender's file that resulted in the auditor being unable to verify that the VOP process was in accordance with the 5 days required by the Agreement (Attachment A, Section K.). c. One of the offenders failed to check in for one month, and the PO fail to contact the offender until one month thereafter out of compliance with the Agreement (Attachment A, Section B. 2. (1) <i>Face-to-face meeting per month for each person who is placed on Pretrial Community Supervision. Additionally, each person in the program shall be required to call-in to the telephone number designated by the Contractor once a week for the other weeks of each month</i>). d. For one of the cases, fees for Cost of Supervision were collected in excess of the scheduled amount in the amount of \$165.00. Instead, the fees collected were based on the State Attorney Pre-trial form. 	<p>We recommend that County management perform the following:</p> <ul style="list-style-type: none"> a. Request PPS to provide additional training to PPS PO's to help facilitate more effective PPS PO compliance with the requirements of their supervisory services. b. Request PPS to refund the overpayment of \$165.00, if feasible. c. Remind PPS of the requirement to charge and collect fees in accordance with the fee schedule included in the Agreement (Attachment B). d. Request PPS to put a process in place to provide for review/oversight of the PO's. 	<p>Response: The County agrees with the recommendations.</p> <ul style="list-style-type: none"> a. The CCM will request PPS to provide additional training to POs for compliance with their supervisory services. b. The CCM will require and coordinate with PPS to determine if refund is required. c. The CCM will review the fee schedule with PPS and the requirement to comply with the fee schedule unless amended by the County. d. The CCM will work with PPS to put a review/oversight process in place for the PO's. (See c. in observation 1 above). e. Once a, b, c and d above are complete, the CCM will report to the Public Safety Director of the contractor's compliance. <p>Responsible party: Lisa Bradley, Community Corrections Manager, Public Safety Department</p> <p>Estimated completion date: November 2023</p>

Observations Matrix

Rating	Observations	Recommendation	Management Response
High	3. Random Drug Testing		
	<p>PPS is required to supervise offenders with respect to random drug testing in accordance with drug test policies set by the respective judge. The PO's supervision of the random drug testing includes: the identification and reporting of the following: fraudulent tests, missed tests and failed tests. For the 40 offenders selected, 15 of them included judge ordered random drug testing which resulted in the following:</p> <ul style="list-style-type: none"> a. One offender presented a fraudulent sample, however; there was no indication that PO immediately notified the judge/court (fraudulent sample is grounds for immediate notification to the Judge/court). Note: the fraudulent sample was notated in Probation Tracker on 12/27/2021 and VOP status was reported 10/31/2022. Additionally, there was no notation by the PO that he alerted the judge/court of the fraudulent sample. b. Three offenders failed to show/missed more than 2 drug test appointments for drug testing, however; PO did not report violation to Judge per policy (2 no shows is grounds for violation). (1 missed 5 tests, 2 missed 25+) c. 1 out of the 15 offenders failed drug test 19 times before VOP was filed. PO failed to adhere to Judge's drug test policy (2 drug fails is grounds for violation). 	<p>We recommend that County management perform the following:</p> <ul style="list-style-type: none"> a. Request PPS management to provide a detailed explanation as to the causes for each of these specific exceptions noted. b. Request PPS management to provide a written action plan for the steps PPS will take to facilitate PPS compliance with the respective judge order drug testing policies and VOP reporting requirements. 	<p>Response: The County agrees with the recommendations.</p> <ul style="list-style-type: none"> a. The CCM will follow-up with PPS management to provide explanations for the exceptions noted. b. The CCM will require PPS to provide a written action plan to follow the judge's drug testing policy and VOP reporting requirements. c. Once a and b above are complete, the CCM will report to the Public Safety Director of the contractor's compliance. <p>Responsible party: Lisa Bradley, Community Corrections Manager, Public Safety Department</p> <p>Estimated completion date: November 2023</p>

Observations Matrix

Rating	Observations	Recommendation	Management Response
Moderate	<p>4. Caseload by Probation Officer</p>		
	<p>The Agreement requires the following with respect to PO caseload throughout the contract period (Attachment A, Section A.2.):</p> <p><i>One (1) probation officer for every 200 people on active probation, community supervision, or pre-trial diversion. No probation officer shall have more than 200 people under supervision (includes people on probation, community supervision and/or pretrial diversion cases added together; a person under supervision for more than one case is counted as one person for the purpose of this limitation).</i></p> <p>We noted the following with respect to this provision:</p> <ul style="list-style-type: none"> • For the month of October 2022, we noted that four PO's exceeded this threshold as follows: 202, 256, 239, and 256. • For the month of December 2022, we noted that four PO's exceeded this threshold as follows: 203, 230, 250, and 226. • For the months of February and May 2023, no exceptions were noted. 	<p>We recommend that County management perform the following:</p> <ol style="list-style-type: none"> Request PPS to provide a plan as to how they will comply with the caseload requirements of the Agreement throughout the Agreement period (Attachment A, Section A.2.) and remind them in writing of the requirement as indicated below: <p><i>Each officer's caseload shall be reviewed every two (2) weeks to ensure this caseload limitation is being met and caseloads shall be adjusted to meet the limitation. Documentation of such review and how caseloads are equalized shall be forwarded to the County's contract manager at the end of each month.</i></p> <ol style="list-style-type: none"> Implement a documented review of PPS PO caseload as part of County management's monthly desktop audits to monitor PPS progress and compliance with the Agreement. 	<p>Response: The County agrees with the recommendations and will review them with the contractor.</p> <ol style="list-style-type: none"> The CCM will request PPS to provide a plan for complying with the caseload requirements, which may include amending the PO caseload threshold. The CCM will review the PPS PO caseload on a regular basis and document. The CCM will document this review going forward as part of County management desktop audits. <p>Responsible party: Lisa Bradley, Community Corrections Manager, Public Safety Department</p> <p>Estimated completion date: November 2023</p>

Observations Matrix

Rating	Observations	Recommendation	Management Response
Moderate	5. Background Checks		
	<p>We noted that the Agreement requires the following with respect to background checks for PPS employees:</p> <p><i>A background check, including FCIC/NCIC check, and verification of relevant employment and claimed education shall be conducted on all newly hired officers and supervisors to determine that the person is of good character and has no felony or other conviction involving dishonesty or deceit. Pursuant to Sec. 948.15(3)(b), Florida Statutes, staff qualifications and criminal record checks of staff shall comply with standards established by the American Correctional Association. The results of the background check shall be kept on file and available for examination by the Court and the County (Attachment A, Section L.)</i></p> <p>We reviewed the background checks of 27 PPS employees noting the following result for one current PPS PO employee:</p> <ul style="list-style-type: none"> • Misdemeanor conviction – Theft by Deception <p>This is a lack of compliance with Section L noted above since the nature of the misdemeanor conviction is identified as “Theft by Deception” and, as such, appears to qualify as an “<i>other conviction involving dishonesty or deceit.</i>”</p>	<p>We recommend that County management perform the following:</p> <ol style="list-style-type: none"> Request PPS to conduct updated background checks for all its officers and supervisors and present the results to the County upon request. Request PPS to provide the results of the background checks in accordance with the Agreement (Attachment A, Section L.) and to address the disposition of “<i>felony or other conviction involving dishonesty or deceit</i>” as applicable. 	<p>Response: The County agrees with audit recommendations.</p> <ol style="list-style-type: none"> The CCM will request PPS to conduct updated background checks for all its officers and supervisors and present the results to the County upon request. The CCM will request PPS to provide the results of the background checks in accordance with the Agreement and to address the disposition of “<i>felony or other conviction involving dishonesty or deceit</i>” as applicable. <p>Responsible party: Lisa Bradley, Community Corrections Manager, Public Safety Department</p> <p>Estimated completion date: November 2023</p>

Observations Matrix

Rating	Observations	Recommendation	Management Response
Moderate	6. Annual Audited Financial Statements		
	<p>The Agreement requires the following with respect to annual financial statements (Attachment A, Section M.1.) <i>An annual financial report, audited and certified by a licensed, independent Certified Public Accountant, shall be provided to the County within 180 (one hundred-eighty) days following the close of the Contractor's fiscal year. The certified financial report shall be in such detail as to disclose the revenues, expenses, and disbursements relating to the services provided (emphasis added).</i></p> <p>The annual financial report provided for 12/31/2022 was a compilation and not <u>"audited and certified by a licensed, independent Certified Public Accountant."</u></p> <p>A Compilation Financial Report offers no assurance whatsoever by the accountant as stated in the report:</p> <p><i>We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.</i></p>	<p>We recommend that County management require PPS to provide an annual audited financial report by a licensed, independent Certified Public Accountant within 180 days following the close of the Contractor's fiscal (i.e. 12/31/2022) year as required by the Agreement (Attachment A, Section M.1.).</p>	<p>Response: The County agrees with the audit recommendation and will require PPS to provide an annual audit financial report by a licensed independent CPA within 180 days close of contractor's fiscal year.</p> <p>Responsible party: Lisa Bradley, Community Corrections Manager, Public Safety Department</p> <p>Estimated completion date:</p> <p>November 2023</p>

Observations Matrix

Rating	Observations	Recommendation	Management Response
Low	7. Reporting – Annual and Quarterly		
	<p>Annual Budget Reporting PPS did not provide the County with a copy of their fiscal budget each year within 30 (thirty) days of the beginning of its fiscal year for fiscal years 2021, 2022 or 2023 pursuant to the Agreement (Attachment A, Section M.2.)</p> <p>Quarterly Reporting In its Quarterly Reporting, PPS did not include the following statistical data to the County: <i>Number of in-person visits, number of other visits, and type of visit for each program</i> in accordance with the Agreement (Attachment A, Section M.3.)</p>	<p>We recommend that County management to require PPS to comply with the annual and quarterly reporting requirements in accordance with the Agreement (Attachment, A, Sections M.2 and M.3).</p>	<p>Response: The County agrees with the audit recommendation and will require the contractor to provide their fiscal budget each year within 30 days of the beginning of the fiscal year and to update their quarterly report to include statistical data i.e., number of in-person visits, number of other visits, and type of visit for each program.</p> <p>Responsible party: Lisa Bradley, Community Corrections Manager, Public Safety Department</p> <p>Estimated completion date: November 2023</p>

Observations Matrix

Rating	Observations	Recommendation	Management Response
Low	8. Policies and Procedures		
	<p>We noted that PPS policies and procedures have not been updated for at least ten years specific to their services provided to the County.</p> <p>Additionally, we noted that the respective judge testing protocol effective dates ranged from 2018 to 2020.</p>	<p>We recommend that County management perform the following:</p> <ul style="list-style-type: none"> a. Request PPS to provide updated and consistent policies and procedures manual. b. Include a policy that requires PPS to obtain the most recent drug testing protocols from the respective judge on a regular basis (suggest annual) and document the updated policy as applicable in Probation Tracker. 	<p>Response: The County agrees with the audit recommendations and will request the contractor:</p> <ul style="list-style-type: none"> a. To provide updated policies and procedures. b. To include an updated policy reference for protocols from each respective judge at least every 3 years or if a new judge is assigned to the bench. <p>Responsible party: Lisa Bradley, Community Corrections Manager, Public Safety Department</p> <p>Estimated completion date:</p> <p>March 2024</p>