

COUNTY COUNCIL OF WICOMICO COUNTY, MARYLAND

2016 Legislative Session

Legislative Day No. 06

Resolution 43-2016

Introduced by: The President of the Council

A RESOLUTION ACCEPTING THE CONSULTATION
AUDIT REPORT ON THE INMATE LABOR PROGRAM.


WHEREAS, under Section 305, titled "County Internal Auditor" of the Charter of Wicomico County, Maryland, the Internal Auditor is charged with the duty to report on internal accounting controls, administrative and operating practices and procedures, and other pertinent financial and compliance matters within Wicomico County; and

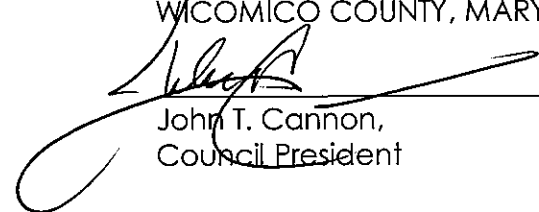
WHEREAS, the Internal Auditor has submitted a consultation audit report on the "Inmate Labor Program" for the County Council's consideration, which focuses on the internal control over finances and safety along with adherence to those controls.

NOW, THEREFORE, BE IT RESOLVED, by the County Council of Wicomico County, Maryland that the consultation audit report on the "Inmate Labor Program" submitted by the County Internal Auditor, attached as Exhibit A, is accepted.

Done at Salisbury, Maryland, this 15th day of March, 2016.

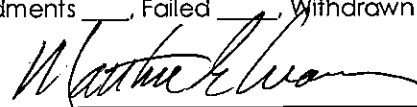
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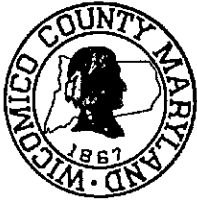

Matthew E. Creamer,
Council Administrator

COUNTY COUNCIL OF
WICOMICO COUNTY, MARYLAND

John T. Cannon,
Council President

CERTIFICATION

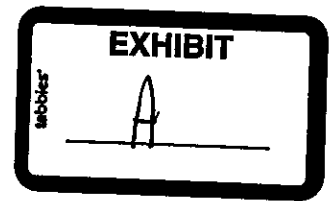
This Resolution was Adopted , Adopted with Amendments ____, Failed ____, Withdrawn ____ by the County Council on March 15, 2016.

Certified by 
Matthew E. Creamer, Council Administrator



Wicomico County, Maryland
OFFICE OF THE INTERNAL AUDITOR

P.O. BOX 870
SALISBURY, MARYLAND 21803-0870
410-548-4696
FAX 410-548-7872



Steve Roser, CPA/CIA/CFE
Internal Auditor

March 11, 2016

Internal Auditor's Report

The County Council and County Executive of Wicomico County, Maryland:

Pursuant to Section 305(D) of the Wicomico County Code and Council Resolution No. 120-2015, the Office of the Internal Auditor (IA) conducted a review of Wicomico Inmate Labor Program. A report is submitted herewith. The purpose of the consultation was to gain an understanding of the Inmate Labor Program policies and procedures.

IA conducted the consultation with due professional care, and IA planned and performed the consultation to obtain an understanding of the current practices, analyze financial considerations, and perform risk assessment for the Inmate Labor Program.

IA extends our appreciation to management and staff from the Department of Corrections, Poplar Hill Prerelease Center, and numerous County Departments and Enterprises for their assistance.

Respectfully submitted,

DN: cn=J. Stephen Roser, CPA, o=Wicomico County Maryland,
ou=Internal Auditor, email=srosier@wicomicocounty.org, c=US
Date: 2016.03.07 11:00:06 -05'00'

J. Stephen Roser, CPA
Internal Auditor

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Consultation Report

Background

The purpose of this exercise was to perform an audit of the Wicomico County inmate labor program. The original focus was internal control over finances and safety along with adherence to those controls. We quickly realized that the program has very limited financial impact on the expense side. The County does not pay inmates in the normal manner and County Human Resources is not involved in the process. Based upon minimal financial activity related to the inmate labor program, we proceeded with this exercise as a consultation project rather than an audit. The Maryland prison system has several work programs including work release, community service, and corrections facility in-house prison workers. Various County departments employ inmates from the County Corrections Facility and the Poplar Hill Prerelease Unit.

Objectives

The objectives of the project were to:

1. Gain an understanding of the County's approach to employing inmates
2. Determine internal control over inmate employees
3. Evaluate adherence to internal controls
4. Make recommendations (if appropriate)

Scope

Objectives and methodology were adjusted as information was gathered. The audit period examined on a test basis was FY 2016 to date. The scope was open ended. Observations, interviews, and inquiries with appropriate personnel were conducted. IA performed inspections of selected documentation including County rules concerning inmate labor, scheduling, and other similar documentation.

Code of Maryland Regulations (COMAR)

COMAR contains rules and regulations for the process of employing local prison inmates.¹ The law (among other things) codifies:

- Presentence and post sentence rules
- Diminution credits (inmates can earn five days reduction in term each month)
- Training requirements
- Types of work allowed
- Revocation of credits

Estimated Payroll Savings

According to County Department of Corrections management, the County utilizes 55-60 full time equivalent inmate employees at any given time. If we assume minimum wage, the County saves nearly one-million dollars in payroll expense each year as a result of the program. Adding the estimates from the Poplar Hill Prerelease Center, that savings goes up to nearly \$1.2m.

¹ For additional information please refer to Annotated Code of Maryland, Maryland Correctional Services, Title 11 §503-507 and §605. Additionally, §11-724 refers specifically to Wicomico County

Conclusion

IA offers no conclusion based upon this exercise. However, we would like to point out that observation, extensive interviews, and document review revealed adequate controls and adherence thereto concerning inmate training and supervision.

Findings

We present these findings to highlight topics considered concerning County inmate labor practices.

Supervision

Security supervision varies. According to Wicomico County Department of Corrections Directive 500.01, the County issues a security rating to participants. The rating relates to the degree of precaution required for the security of the inmate, public safety, and the facility. Inmates can be reclassified based on review by a Classification Counselor. Situations differ, for example: Corrections Officers accompany inmates employed by the Landfill while Recreation and Parks managers supervise inmates employed to maintain County parks.

Training Programs

IA reviewed documentation containing numerous training programs. For example, individual training and safety protocols are utilized for hedge trimmers, lawnmowers, weed whackers, and many other types of equipment. Most of the initial training takes place at Corrections. The County provides other training on an on-the-job basis. Inmates must sign off on their training. According to Roads Division, the County offered at least two inmates permanent positions upon completion of their sentences because of the program.

Classification of Workers

A Classification Counselor for the Detention Center performs an initial classification of inmates including a review of any previous incarceration and background checks. The recommended classification is then forwarded for review and acceptance. Security ratings are as follows:

- Maximum
- Medium
- Minimum
- Prerelease

Each classification has specific criteria outlined in the Wicomico County Department of Corrections Directive 500.01.

Types of Duties

Types of duties range as follows:

In House Trustee Jobs

- Kitchen - food service
- Pod - clean housing and showers
- Block - hallways
- Laundry
- Barber
- Booking - clean central booking
- Library
- Credit for GED participation

Security Rating Minimum

- Landfill Crew
- Road Crew
- In House
- Maintenance
- Non-profits

Security Prerelease

- Parks and Recreation - cleaning parks
- General Services
- Civic Center Staff Assistance
- Civic Center Work Details
- Humane Society
- City of Salisbury
- Non-profits
- Outside Regular Employment

The County attempts to utilize skills possessed by inmates. Along with those possessing skills in barbering, the County identifies mechanics, painters, and others. As mentioned in the supervision section of this report, Corrections Officers accompany inmates working at the Landfill and other places with a security rating of minimum. County management directly supervises prerelease rated inmates. Recreation and Parks, General Services, and the Civic Center utilize prerelease rated inmates for a wide range of activities.

Field Interviews

IA conducted field interviews with upper and middle management responsible for the program both inside and outside the Department of Corrections. Overall comments were positive and some minor issues were relayed to management. Additionally, IA held an interview with Poplar Hill Prerelease management to gain perspective from the State of Maryland.

Management Response

[T]he "Weekend Community Service Program" [Is an] alternative to incarceration initiative that does two things, it provides 60 to 70 man-days of labor for the County and mitigates the cost of incarcerating these individuals. Individuals convicted of misdemeanor crimes report each day they are assigned to work on this program as an alternative to incarceration. They are drug tested and alcohol tested daily. They work under the supervision of a correctional officer and are required to pay a supervision fee. This program is supported by the District Court, Circuit Court, State's Attorney's office and Public Defender's Office. We have been operating the program for 18 months and all reports have been extremely positive.

Last summer this group worked at the request of Councilman Ernest Davis to assist the community in restoring the Cody Cox Branch off Delaware Avenue that had become filled with litter and debris. They have helped set up and clean the "Relay for Life" event, "Pork in the Park", perform roadside cleaning and they keep the landfill free of blowing trash among other things. This program is a model in the state for local corrections.

Auditor's Closing Remark

The Wicomico County Office of the Internal Auditor would like to thank numerous departments and agencies for their assistance with this project.