COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
2300 Bloomdale Road • Suite 3100
McKinney, Texas 75071
(972) 548-4731 • Metro (972) 424-1460
Fax (972) 548-4696

Date: July 29, 2010

To: Terry Box, Sheriff

From: Jeff May, County Auditor

Subject: Second Quarter FY10 Audit Results – Final

Internal Audit personnel met with you on May 12, 2010 to start an examination of books and records for the County Auditor quarterly audit requirements. The audit objectives were to ensure county property and cash receipts were promptly accounted for, accurately recorded, safeguarded and disbursed properly.

The time period reviewed was January 1, 2010 through March 31, 2010. The scope of the audit entailed performing a cash count; a review of deposits and disbursements; bank reconciliations; and a review of inmate medical services and commissary fund.

During the review, we identified certain practices and procedures we believe could be enhanced to strengthen internal controls and increase efficiencies. The review was not intended to be a comprehensive examination of every procedure or activity. Accordingly, the findings and recommendations presented in this report should not be considered as all-inclusive of areas where improvements may be needed.

Your office personnel were extremely helpful and courteous in assisting with the quarterly review. An exit conference was held with you and your staff on July 7, 2010.

If we may be of any help or you have any questions, please feel free to contact us.

Inmate Medical Services

Findings:
We reviewed the medical charge process and found that the completed medical charge sheets were not forwarded on a daily basis to be posted to the inmate account.

Number of Medical Charge Sheets delayed	Delayed days in posting to the inmate account
57 Medical Charge Sheets	4 Days
104 Medical Charge Sheets	5 Days
21 Medical Charge Sheets	6 Days
7 Medical Charge Sheets	7 Days
2 Medical Charge Sheets	8 Days
1 Medical Charge Sheet	10 Days
2 Medical Charge Sheets	12 Days

Note: This was a prior audit issue

Recommendations:
The completed medical charge sheets should be forwarded from the nursing stations daily to be posted to the inmates account. The Commissary Contract states, *"Collin County currently charges inmates for medical visits which are deducted from the inmate commissary fund. The vendor's system shall be capable of deducting the charge for these visits on a daily basis before inmates are allowed to purchase commissary items."*

We also recommend pursuing an electronic solution for the medical charge sheet submission. An individual in the medical office could be given the right and role to enter these items directly into the system for signoff by Sheriff Personnel. This would eliminate duplicate entry and speed up the process.

Response:
The charge sheets were not forwarded in an acceptable amount of time to ensure fees could be collected from the inmates involved in the care. Based on our research, most likely the crux of these charge sheets remained in the medical provider area too long.

Beginning immediately, we developed a system that will assign greater accountability to the contract medical provider, their staff, as well as our detention officers. The medical charge sheets must be forwarded at the end of each shift for immediate attention and/or next day processing by a medical clerk. The medical records clerk will walk the charge sheets to the bond area and hand deliver them to an administrative bonds officer or his/her designee should she be on leave.

Once the new jail management system is implemented we will have the hardware to scan the document. At that time, the form will be forwarded and received between the medical provider and the bonds area for processing.

Findings:

We reviewed the medical charge sheets and found the following exceptions:

1. The medical charge sheet provides for charging $15 for the Dental Clinic; only $5 was charged on 10 medical charge sheets. The reason for the difference was not documented, but dental clinic personnel stated that $10 was charged on previous visits. We were unable to verify the $10 was charged on prior visits.
2. Medical charge sheet #65296 documented the dental procedures of a root canal, crown and bridge for an inmate at no cost. The reason for no charge was not documented on the medical charge sheet.

Recommendations:

1. Follow-up medical visits
   a. The prescribed fee should be charged for clinical visits and the reason for the variation in fees should be documented on the medical charge sheet. The medical charge sheet could have a follow-up visit category or check-off box to document the visit as a second visit.
   b. Alternatively, the cost for medical service could be the same whenever an inmate comes in. Set the medical visit cost at $10 and do not differentiate between multiple visits.
2. The reason the inmate was not charged should be documented on the medical charge sheet and approved by a supervisor.

Response:

1. In review of the 10 charge slips that were showing a lesser amount charged, the incorrect amount was charged due to a misunderstanding by staff that since a nurse had already seen them only five dollars could be charged. A nurse had seen the inmates as a result of the sick call request relating to dental issues and then passed them on to a dentist. Beginning immediately, anytime a dentist examines an inmate for a sick call a $15 charge will be assessed to the inmate and properly documented.
2. The provider failed to document that the services were not provided, but told the inmate that these services would need to be sought after release from jail. Beginning immediately, dental staff will document and provide an appropriate disposition on all charge sheets. We do not provide Root Canals, Crowns or Bridges to inmates in this facility. Acute cases are addressed and appropriate protocols are followed to ensure that care is offered, but fall short of providing this type of service.

Commissary Funds

Findings:

We verified the daily reports with supporting documents and found the following exceptions:

1. We examined the transactions report for February 2010. The transaction report consists of transaction number, amount, date and name of inmate. We reviewed the numerical order of transaction numbers and found that transaction numbers were continuously missing.
2. A Touchpay transaction report documented $2,453 in receipts on January 11, 2010. The $2,453 was posted to the bank account on January 19, 2010, 5 business days after receipt.

Recommendations:

The following recommendations should be implemented to strengthen internal control and increase efficiency.

1. The transaction report, in numerical sequence, should be reviewed and missing numbers should be identified and researched. A list of the missing transaction numbers found in this audit was provided to you at the exit.
2. Touchpay transactions should be forwarded to the bank within the contractual time of 4 business days.

Response:

1. I have contacted Aramark in regards to missing transaction numbers. Currently, I am working them to see if there is one report that can be run showing all transactions and their numbers, in sequential order. As of this date, I have not heard back from them with a final solution to this problem.
2. I have also contacted Touchpay in reference to the delay in the deposit dated January 11, 2010. This deposit should have gone to our bank on January 15, 2010. They responded that there was an error on the bank side with their (Touchpay) batch files. Also, Monday, January 18, 2010 was a bank holiday resulting in further delay of the deposit.