Audit Report

Department of Public Safety and Correctional Services
Office of the Secretary and Other Units

November 2015

OFFICE OF LEGISLATIVE AUDITS
DEPARTMENT OF LEGISLATIVE SERVICES
MARYLAND GENERAL ASSEMBLY

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DEPARTMENT OF LEGISLATIVE SERVICES
OFFICE OF LEGISLATIVE AUDITS
MARYLAND GENERAL ASSEMBLY

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November 18, 2015

Senator Guy J. Guzzone, Co-Chair, Joint Audit Committee
Delegate Craig J. Zucker, Co-Chair, Joint Audit Committee
Members of Joint Audit Committee
Annapolis, Maryland

Ladies and Gentlemen:

We have conducted a fiscal compliance audit of the following units of the Department of Public Safety and Correctional Services for the periods noted:

Office of the Secretary and Related Units – December 19, 2011 to October 20, 2014
Deputy Secretary for Operations – July 1, 2012 to October 20, 2014
Division of Parole and Probation – March 15, 2012 to June 30, 2012
Division of Corrections - Headquarters – December 19, 2011 to June 30, 2012

The Office has statewide responsibility for the control and rehabilitation of incarcerated individuals. The Office also maintains the State's criminal history record information and administers the 9-1-1 Trust Fund.

Our audit disclosed issues with the procurement and oversight of various contractual agreements. Specifically, our audit disclosed that the Office structured an inmate services procurement in a way that may have limited competition, resulting in only one contractor bidding on the contract. In particular, the Office combined the procurement of commissary operations (a revenue producing contract) with the implementation of an inmate banking information technology system and the procurement of inmate welfare kits. This combined procurement resulted in the revenue from commissary operations and the costs of implementing the banking system being indistinguishable, although the total net revenue from the five-year contract was estimated to be $15.8 million.

We also found that the Office augmented its staff beyond its budgeted positions through an interagency agreement with a State university. The agreement effectively created an additional 30 positions, at a cost of $3.4 million for fiscal year 2015, beyond the 214 authorized positions for the Office's Information Technology and Communications Division. In addition, the Office did not assess liquidated damages totaling $840,000 against an inmate mental healthcare contractor when required staffing levels were not met for fiscal years 2013 and 2014. The Office also authorized this contractor to provide additional staffing levels for more than a year before modifying the contract and seeking Board of Public Works' approval.

We also noted security and control deficiencies over the Office's new Offender Case Management System (OCMS). Specifically, the Office did not ensure certain inmate release date information was properly transferred to OCMS. The Office also did not appropriately safeguard certain sensitive personally identifiable information residing on OCMS and did not establish adequate account, password, and monitoring controls over OCMS. Finally, the Office had certain control deficiencies relating to equipment and fines, costs, fees, and restitution.

An executive summary of our findings can be found on page 5. The Office's response to this audit is included as an appendix to this report. We wish to acknowledge the cooperation extended to us during the course of this audit by the Office.

Respectfully submitted,

Thomas J. Barnickel III, CPA
Legislative Auditor

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*** Denotes item repeated in full or part from preceding audit report**

Executive Summary

Legislative Audit Report on the
Department of Public Safety and Correctional Services
Office of the Secretary and Other Units
November 2015

- **The Office structured the procurement of inmate services in a manner that may have limited competition, resulting in only one contractor bidding on the contract. The Office combined, into a single request for proposal, the procurement of commissary operations (a revenue producing contract) with the design and implementation of an inmate banking information technology (IT) system and the procurement of inmate welfare kits. The Office instructed bidders to include estimated costs for implementing the IT system as a reduction from the proposed commissions from commissary operations and, accordingly, the true expected revenue from commissary operations and the actual costs of the banking system were unknown. The Office did not consult with the Department of Information Technology (DoIT) on this procurement. Finally, the welfare kits should have been procured from a preferred provider under State law (Finding 1).**

  The Office should ensure that future procurements are structured to promote maximum competition. The Office should comply with State law when purchasing supplies available from preferred providers and should consult with DoIT on future IT procurements.

- **The Office entered into interagency agreements with a State university that enabled it to augment its staff beyond its budgeted positions. The fiscal year 2015 agreement effectively created an additional 30 positions, at a cost of $3.4 million, beyond the 214 positions authorized in the budget for the Office's Information Technology and Communications Division. The university performed no oversight of these employees and its involvement was generally limited to hiring the employees and paying their salaries (Finding 2).**

  The Office should refrain from entering into interagency agreements to augment its budgeted positions.

- **Liquidated damages totaling $840,000 were not assessed against the inmate mental healthcare contractor when required staffing levels were not met for fiscal years 2013 and 2014. In addition, the Office authorized the contractor to provide additional staffing levels for more than a year before modifying the contract and seeking Board of Public Works' (BPW) approval (Finding 3).**

  The Office should assess liquidated damages to the extent permitted under the contract. The Office should modify contracts and present contract modifications to BPW prior to changing contract terms.

- **The Office did not ensure Division of Correction inmate release date information was properly transferred from its Offender-Based State Correctional Information System I to its new Offender Case Management System (OCMS), which was implemented in August 2014. Noted discrepancies in inmate release dates for at least 2,500 inmates were not resolved. In addition, sensitive personally identifiable information was not appropriately safeguarded in OCMS, and account, password, and monitoring controls were not sufficient (Findings 4 - 6).**

  The Office should investigate the noted discrepancies, take the recommended actions to ensure data transfers are properly controlled, and improve information systems security and control.

- **The Office did not adequately reconcile the cash balance of fines, costs, fees, and restitution (FCFR) as reflected in its Offender-Based State Correctional Information System II (OBSCIS II) with the corresponding cash balance on the State's accounting records. The Office also had not established adequate procedures and controls over refunds to offenders and changes in restitution recipient addresses that were processed in OBSCIS II (Findings 7 and 8).**

  The Office should complete reconciliations in a timely manner and investigate and resolve all differences. The Office should also establish controls over these transactions, including generating output reports and performing documented supervisory reviews.

Background Information

Agency Responsibilities and Organizational Change

The Department of Public Safety and Correctional Services (DPSCS) – Office of the Secretary has statewide responsibility for the supervision and rehabilitation of incarcerated and paroled individuals. The Office provides overall executive direction and coordination for the activities of the operating units of DPSCS, including establishing policy. The Office also provides central support services (such as payroll, purchasing, maintenance of accounting records, and related fiscal functions), oversight, and accountability for the agencies which constitute DPSCS. Through the Information Technology and Communications Division, the Office develops, maintains, and supports DPSCS' information systems and is also responsible for the maintenance of the State's criminal history record information. In addition, the Office is responsible for administering the 9-1-1 Trust Fund as required by law. According to the State's records, during fiscal year 2014, expenditures for the budgetary units audited, which are indicated on page 25, totaled approximately $218 million.

Effective July 1, 2012, the Office completed a departmental reorganization that established three regions within the State (North, Central, and South). The reorganization created a regional approach to providing inmate-related functions, including incarceration, probation, parole, and reentry into society.

Office of the Secretary Audit Scope

In addition to the Office of the Secretary, our audit included the Deputy Secretary for Operations, a unit that was created during the departmental reorganization. The Deputy Secretary for Operations provides overall executive direction and coordination for the activities of the corrections, detention, and community supervision functions in the three regions. Certain of these functions were previously performed by the Division of Corrections – Headquarters, which ceased to exist as a result of the reorganization. The Deputy Secretary for Operations staff is also responsible for the collection and disbursements of fines, costs, fees, and restitution assessed in certain court cases.

The Division of Parole and Probation (DPP) also ceased to exist as a budgetary unit as a result of the reorganization, and the related functions were absorbed by the Office of the Secretary and the three regions. Our audit included the fiscal activities (invoice processing, procurement, and payroll) previously performed by DPP which were assumed by the Office. The previous DPP responsibilities for the supervision of all adult offenders are now conducted under each Region.

Our audit did not include payroll support services for transportation staff of the Security Operations Unit of the Deputy Secretary for Operations as these financial activities are provided by the DPSCS – South Region and are included within the scope of our audit of the South Region.

Status of Findings From Preceding Audit Reports

Our audit included a review to determine the status of the three findings contained in our preceding audit reports of DPSCS – Office of the Secretary, dated November 7, 2012, and DPSCS – Division of Parole and Probation, dated December 5, 2012. We determined that the Office satisfactorily addressed one of these three findings. The remaining two findings are repeated in this report.

Findings and Recommendations

Inmate Services Procurement

Finding 1
The Department of Public Safety and Correctional Services – Office of the Secretary structured an inmate services procurement in a manner that may have limited competition. The procurement also did not protect the State in the event of contractor nonperformance and improperly included items which should have been procured from a provider with procurement preference.

Analysis
In June 2012, the Department of Public Safety and Correctional Services (DPSCS) – Office of the Secretary (Office) structured an inmate services procurement in a manner that may have limited competition and did not ensure the State received the best value. The procurement also did not adequately protect the State in the event of contractor nonperformance and included items which were available and, under State law, should have been procured from a provider with procurement preference. Specifically, the Office combined the procurements of three unrelated goods and services under a single request for proposal (RFP). In this one RFP, the Office sought bids for (1) a revenue-producing contract for prison commissary operations, (2) the design and implementation of an inmate banking information technology system called the Maryland Offender Banking System (MOBSII), and (3) the procurement of inmate welfare kits, which provide DPSCS inmates with toiletries and necessities. Only one proposal was received in response to the combined RFP.

In January 1, 2013, the Office entered into a three-year contract (with two one-year renewal options) with the sole bidder. Under the contract award, the Office was estimated to receive approximately $17.3 million in commissions for the full five-year term for the commissary operations at the associated 25 facilities mentioned in the RFP. These commissions were net of the costs to develop and implement MOBSII. The costs for the inmate welfare kits over this period were estimated at $1.5 million. This contract was approved by the Board of Public Works (BPW) on December 19, 2012.

Because of the manner in which bids were requested, the true expected revenue from commissary operations and the actual costs of MOBSII were unknown. Specifically, the RFP did not require potential bidders to separately identify the costs associated with the development of MOBSII. Rather, the RFP required bidders to submit proposed commissary commission rates and to include the costs of implementing MOBSII as a reduction to the proposed commission rates for the first year. During the pre-bid conference, prospective bidders asked if separate proposals could be submitted for the MOBSII development and the commissary, but were advised that separate proposals could not be submitted. Ultimately, the sole bidder submitted a single commission rate for all five years of the contract and, therefore, the Office could not determine the costs of developing and implementing MOBSII and assess if those costs were reasonable. Prior to this procurement, the commissaries were operated directly by DPSCS employees at the related facilities.

In addition, the Office did not consult with the Department of Information Technology (DoIT) to determine if the MOBSII project should have been subject to its oversight. We confirmed with DoIT personnel that it was not consulted on this project, but DoIT could not conclude if it should have been involved because the specific project costs were unknown. State law provides DoIT with oversight of major information technology projects, which are generally projects costing more than $1 million.

Although the contract included liquidated damages provisions to protect the State's interest with respect to commissary operations, there were no such provisions for the MOBSII component in the event system requirements were not met. When MOBSII launched in August 2014, it could not provide required system reports, specified in the RFP, that were needed to ensure that MOBSII was accurately recording transactions in the inmate bank accounts. While ultimately the detailed system reports became available in June 2015, the DPSCS facilities were unable to reconcile the value of inmate accounts in MOBSII with the State's financial management system during this period. This reconciliation process has historically been a problem that we have commented upon in many DPSCS audit reports. As a result of the lack of liquidated damages provisions related to the MOBSII project, the Office did not have sufficient mechanisms to enforce performance and delivery of these critical system requirements and recover associated damages for nonperformance.

Finally, the Office included in the combined procurement the purchase of inmate welfare kits rather than procuring the kits from Blind Industries and Services of Maryland (BISM), which has a procurement preference. State Finance and Procurement law requires State agencies to use certain entities with procurement preferences when possible to benefit disadvantaged individuals. According to State law, State agencies should purchase items from BISM when it is able to provide goods or services not available from Maryland Correctional Enterprises. The Office advised that it believed the winning bidder was providing the welfare kits at a lower cost than BISM, which previously supplied the kits; however, State law does not provide an exception in these situations. In addition, the procurement of the welfare kits from a private vendor, and the related costs, were not clearly conveyed in the agenda item presented to the BPW. Specifically, the agenda item showed total revenue from the five-year contract as $15.8 million. This amount netted the costs for the welfare kits ($1.5 million) against the estimated revenue from the commissary operations ($17.3 million).

The Office's decision to combine these goods and services into one procurement may have limited the number of bidders and did not ensure that the State received the best value. According to its records, the Office received approximately $2.8 million in commissions in fiscal year 2014. In addition, the Office paid approximately $400,000 to the vendor on behalf of the three DPSCS Regions (North, South, and Central) for the purchase of inmate welfare kits.

Recommendation 1
We recommend that the Office

a. **ensure that future RFPs are structured to promote maximum competition and to protect the State's interests,**
b. **consult with DoIT on future procurements for the design and implementation of information technology systems,**
c. **comply with procurement law regarding purchasing available goods and services from preferred entities, and**
d. **provide BPW with clear and accurate cost information when requesting approval for contract awards.**

Interagency Agreement

Finding 2
The Office entered into interagency agreements with a unit of a State university that enabled the Office to augment its staff beyond its budgeted positions and enhance related salaries. In addition, the work performed under the agreement did not appear consistent with the unit's mission.

Analysis
The Office entered into interagency agreements with a unit of a State university that allowed the Office to augment the staff of its Information Technology and Communications Division (ITCD) beyond its budgeted positions and enhance related salaries. In addition, the work performed by these contractual employees, through these agreements, did not appear consistent with the primary mission of the university unit under which they were hired. According to Office management, this arrangement has existed for at least 10 years. Most recently, the Office and the university entered into an agreement for fiscal years 2011 through 2013 for approximately $14 million, and the agreements for fiscal years 2014 and 2015 were in the amounts of $3.8 million and $3.4 million, respectively.

Although the fiscal year 2015 agreement was reported, the fiscal year 2014 agreement was not reported to the Department of Budget and Management (DBM), as required.

The fiscal year 2015 agreement effectively created an additional 30 positions at a cost of $3.4 million, beyond the 214 positions authorized in the budget for the Office's ITCD. The fiscal year 2015 State budget for ITCD appropriated the 214 positions at a cost of $16.1 million. Under the agreement, the Office reimbursed the university for direct costs associated with salaries and fringe benefits and paid an indirect cost rate of five percent of these direct costs. The indirect costs paid for fiscal year 2015 were estimated at approximately $162,000.

We were advised by ITCD management that the interagency agreements with the university allowed ITCD to hire staff at enhanced salaries. The university performed no oversight or monitoring of these contractual employees and its involvement was generally limited to hiring the employees and paying their salaries. ITCD staff provided through the interagency agreements was hired by the university specifically to work for ITCD. The university posted job advertisements for new staff, as requested by ITCD, which noted the applicants would be assigned to ITCD. ITCD reviewed the applications, selected candidates to interview, conducted the preliminary interviews, and made hiring recommendations to the university. The university performed the final interviews and made the job and salary offers to the successful candidates. Although the contractual employees worked at ITCD, they signed contracts with the university and became university employees. ITCD was responsible for the daily oversight of these individuals, including assigning projects and tasks. Employees completed university timesheets, which were approved by their ITCD supervisors.

The services provided by the university through the interagency agreements did not appear to directly relate to the mission of the university unit under which the employees were hired. The mission of the university unit was to support science-based initiatives to reduce drug trafficking, money laundering, firearms trafficking, drug-related violence, and gang activity. However, according to the fiscal year 2015 interagency agreement, the university provided employees "to assist with the design, development, implementation, and operational stabilization" of portions of five major information technology projects that "demands a level of expertise that often exceeds the capacity of many in the ITCD workforce."

Furthermore, these university employees were integrated into the ITCD organizational and management structure, and we observed them functioning as regular ITCD personnel with similar roles and responsibilities. ITCD employees hired through the agreements were named in the agreements and held positions such as analyst, project manager, and programmer, and included an Assistant Director and a Chief Networking Officer. For example, one university employee was listed in the Maryland Manual as a Director within ITCD, while another was described in the State's phone directory as an employee with a Deputy Chief title. We noted that 24 of the 30 employees named in the fiscal year 2015 agreement were current employees who were also in the previous year's agreement.

We discussed this situation with ITCD management who acknowledged that providing these IT services is a side project outside the university unit's normal mission. ITCD management acknowledged that the agreements not only allowed ITCD to obtain IT employees at a higher salary compared to DPSCS State salaries, but also allowed ITCD to expand and contract its staff as needed, dismiss employees without union issues for poor performance, and provide a benefits package that exceeds new hires for State employees.

Finally, the fiscal year 2014 agreement was not reported to DBM as required. While interagency agreements are exempt from State procurement laws, including the requirements for competitive procurement and Board of Public Works' approval, State budget law (Chapter 462, Laws of Maryland, 2014) requires State agencies to report to DBM any interagency agreements valued at more than $100,000 with a public institution of higher education. The Office paid the university approximately $2.8 million under this agreement in fiscal year 2014, of which we estimate $140,000 was for the university's indirect costs.

ITCD's control of the selection, work duties, and oversight raises questions as to the propriety of using interagency agreements rather than competitively procuring the services or hiring additional DPSCS staff. Accordingly, assurance was lacking that these services were obtained at the most advantageous prices to the State.

Recommendation 2
We recommend that the Office

a. **refrain from entering into interagency agreements to augment budgetary positions, and**
b. **report interagency agreements in excess of $100,000 with public higher institutions to DBM as required.**

Inmate Mental Healthcare Contract

Finding 3
The Office did not assess its inmate mental healthcare contractor with liquidated damages, totaling $840,000, for not meeting required staffing levels. In addition, the Office authorized an increase in staffing levels for more than a year before modifying the contract and seeking BPW approval.

Analysis
The Office did not assess liquidated damages, totaling $840,000, against its inmate mental healthcare services contractor when required staffing levels at DPSCS facilities were not met for fiscal years 2013 and 2014. In addition, the Office authorized staffing level increases without processing a formal contract modification and seeking BPW approval as required; instead, the Office sought retroactive BPW approval 18 months later. According to DPSCS records, contract payments totaled approximately $42.6 million for the period from May 2012 through May 2015.

In May 2012, the Office entered into a five-year $73 million contract for mental healthcare services for inmates and detainees in DPSCS custody. The mental healthcare services contract required certain monthly staffing levels to be provided by the contractor. To the extent staffing levels were not met, the Office was entitled to recover a portion of the monthly fee by assessing liquidated damages after September 30, 2012. The contract allowed the State to assess damages at 110 percent of the contractor's hourly billable rate for any position not staffed by the contractor at 96 percent of the contracted level. Contracted staffing levels were required both for the state as a whole (the statewide staffing level) and for each individual service delivery area (Eastern, Western, Jessup, and Baltimore).

However, the Office had not assessed any liquidated damages for staffing levels that were not met at individual service delivery areas. We estimate the Office did not assess liquidated damages totaling $840,000 related to staffing for the individual service delivery areas for the period October 1, 2012 through June 30, 2014. We were advised by Office management that these damages were not assessed because other inmate healthcare contracts (for example, medical services) do not have a provision for liquidated damages at the individual service delivery area level and it had meant to remove this provision from this contract. Therefore, it does not intend to pursue these liquidated damages and will seek a retroactive contract modification.

The Office also authorized additional mental healthcare staffing services from the contractor, because of the Departmental reorganization, beginning in November 2012. However, the Office did not prepare a formal contract modification and seek approval for the modification from BPW until April 30, 2014. The BPW agenda item estimated the contract modification to cost $1.1 million through June 30, 2017. State procurement regulations require all contract modifications exceeding $50,000 to be approved by the BPW. Such approval should be obtained prior to the commencement of related services.

Finally, the Office did not begin to assess liquidated damages for statewide staffing levels that were not met until May 2014, when it began to pay for the aforementioned additional healthcare services provided. In this regard, after the BPW approval for the contract modification in April 2014, the Office paid the contractor $163,000. This amount was intended as payment for the additional services provided by the contractor through April 2014, less statewide staffing liquidated damages not previously assessed through March 2014. (April damages were not yet available.) However, our review of the calculation supporting this payment noted that the contractor was overpaid by about $18,000 because the Office did not use the correct penalty rate when calculating statewide liquidated damages. (The Office withheld liquidated damages of approximately $180,000 when it should have withheld $198,000.)

Recommendation 3
We recommend that the Office

a. **assess liquidated damages applicable for staffing service level shortages to the extent permitted by the contract, and**
b. **comply with State procurement regulations by seeking the required BPW approval before the related services are initiated.**

Offender Case Management System

Background
The Office, through its Information Technology and Communication Division (ITCD) receives automated management information services and criminal history record information which is used by DPSCS and other criminal justice agencies in the State. ITCD supports several critical applications including the Maryland Online Sex Offender Registry System, the Maryland Automated Fingerprint Identification System, and the Offender Case Management System (OCMS). OCMS, which is a server-based system, contains data on parolees, probationers, and mandatory releasees, and such data are used for supervision, monitoring, and investigative functions. OCMS also contains data on inmates

incarcerated by the Division of Correction (DOC). These data are used to manage and monitor inmates while incarcerated by the DOC. These DOC data were previously stored in the Office's Offender Based State Correctional Information System I (OBSCIS I)

Finding 4
The Office did not ensure DOC inmate release date information was properly transferred from OBSCIS I when it implemented OCMS. In addition, noted discrepancies with inmate release dates were not resolved.

Analysis
The Office did not establish control procedures to ensure that DOC inmate release date information was properly transferred from its former offender case management system (OBSCIS I) to the new Offender Case Management System (OCMS). In addition, although the Office noted discrepancies in inmate release dates between the two systems, the discrepancies were not resolved. In August 2014, the Office implemented OCMS as the official record for DOC inmate release date information. Inmate release dates are calculated by OCMS based on inmates sentencing information and any diminution credits. Because of the noted discrepancies, certain release date information in OCMS was inaccurate and unreliable, necessitating the use of a manual process to ensure inmates are released on the proper dates.

The transfer of critical DOC offender data from OBSCIS I to OCMS, that was performed by ITCD, was not controlled. In December 2011, ITCD began the transition of information between the two systems, including data used to determine inmate release dates (sentencing information and diminution credits). ITCD established a process to periodically transfer diminution credit data, used for release date calculations, from OBSCIS I to OCMS, and targeted July 2014 as the full implementation date for the DOC module of OCMS. In June 2014, believing that there were problems with the transfer of diminution credits from OBSCIS I to OCMS, Office management instructed ITCD to delete all previously transferred diminution credit data from OCMS and to transfer all of these data again.

Discrepancies in inmate release dates that were noted between the two systems after this final transfer were not resolved. During July 2014, ITCD ran three data matches comparing release dates of inmates recorded in OBSCIS I with OCMS. Each of these three matches resulted in a different total count of release date discrepancies (that is, 4,132; 2,499; and 3,082). ITCD could not provide an explanation for these release date discrepancies and did not retain the original data files used in the matches. As a result, we could not assess the reliability of the match results. We were advised by ITCD that the initial match included both active and inactive cases, and so the second match was performed. ITCD and Office personnel were unable to explain the reason for the third match. We were advised by ITCD and Office management that the second match showing 2,499 discrepancies was considered the final listing of the inmate release date transfer discrepancies; however, a basis for this conclusion was not provided. Notwithstanding these discrepancies, OCMS became the official record for inmate release date information in August 2014.

Office management further advised us that the 2,499 discrepancies would not be individually researched and resolved. Rather, Office management advised us it would continue to rely on a manual release date review process that is conducted several months prior to each inmate's scheduled release. This process, which continues to rely on information in OBSCIS I, is a manual redetermination of the inmate release date. DOC management also advised that this process is being used as an opportunity to check the accuracy of diminution credits as reflected in OCMS for that particular inmate. While this manual process may help ensure inmates are released on the proper date, use of such a manual process nevertheless creates inefficiencies that an automated process would avoid and could be prone to human error.

Our review of the 346 inmates (from the match resulting in 2,499 discrepancies) scheduled in OCMS for release during the period from August 2014 through May 2015 disclosed that the release dates in OCMS were both later and earlier than those dates in OBSCIS I. The discrepancies ranged from inmates potentially being released 28 years earlier than appropriate and inmates potentially being released 7 months later than appropriate. Of these 346 inmates, there were 34 in which OCMS showed a release date that was more than one year earlier than that shown in OBSCIS I. We determined that, as of June 2015, none of these inmates has been released. DOC management believes that the release dates for inmates incarcerated after OCMS was implemented are being properly calculated.

As a result of these control deficiencies, certain release date information in the Office's official records is inaccurate and unreliable. In fiscal year 2014, there was an average inmate population of 20,868 inmates incarcerated in DPSCS' correctional facilities.

Recommendation 4
We recommend that the Office

a. **investigate the discrepancies noted between the release dates recorded in OBSCIS I and OCMS and take corrective action to resolve the differences; and**
b. **in the future, establish procedures to ensure data transfers between systems are controlled and documented.**

Finding 5
Sensitive personally identifiable information was not appropriately safeguarded.

Analysis
Sensitive personally identifiable information (PII) was stored in the OCMS database in clear text. Specifically, we noted that as of June 22, 2015 the OCMS database contained sensitive PII for 370,067 unique individuals in clear text. This included the individuals' full names and social security numbers. In addition, we determined that this sensitive PII was not protected by other substantial mitigating controls.

This PII, which is commonly sought by criminals for use in identity theft, should be protected by appropriate information system security controls. The State of Maryland *Information Security Policy* states that agencies should protect confidential data using encryption technologies and/or other substantial mitigating controls.

Recommendation 5
We recommend that the Office

a. **perform an inventory of its systems and identify all sensitive PII,**
b. **determine if this sensitive information is properly protected by encryption or other substantial mitigating controls, and**
c. **use approved encryption methods to encrypt all sensitive PII not otherwise properly protected.**

Finding 6
Account, password, and monitoring controls over OCMS were not sufficient.

Analysis
Account, password, and monitoring controls over OCMS were not sufficient.

- Account lockout for repeated unsuccessful logon attempts did not exist for the OCMS application and server hosting the OCMS database.

- Password controls for the OCMS application, database, and server hosting this database were not in accordance with the requirements of the *Information Security Policy*. Specifically, password length, complexity, aging, history, and sharing provisions did not meet the minimum requirements of the *Policy*.

- The OCMS database was not configured to log any database security activity including privileged operations. Examples of database activities which should be logged and analyzed include, but are not limited to, direct changes to critical data tables, changes to database security settings, and use of certain critical privileges. This condition could result in unauthorized or inappropriate activities (affecting the integrity of the production database information) going undetected by management.

The State of Maryland *Information Security Policy* requires that userids associated with a password should be disabled after not more than four consecutive failed login attempts while allowing a minimum fifteen minute automatic reset of the account. The *Policy* also requires that passwords have an eight-character minimum length, meet certain complexity requirements, be changed at regular intervals, and not be shared. In addition, the *Policy* requires that information systems generate audit records for all security-relevant events, including all security and system administrator accesses.

Recommendation 6
We recommend that the Office
a. establish OCMS account and password settings in accordance with the aforementioned *Information Security Policy;* and
b. set the OCMS database to log all critical security-related events, regularly review these logs, document these reviews, and retain this documentation for future reference.

Fines, Costs, Fees, and Restitution

Background

The Office collects court-imposed fines, costs, fees, and victim restitution (FCFR). All offender payments for FCFR are deposited into a non-budgeted fund upon receipt. Periodically, the Office distributes these funds to the proper parties, such as to the courts and to crime victims (restitution), and allocates them to the State's General Fund or to the appropriate special fund.

The Office uses the Offender-Based State Correctional Information System (OBSCIS II) to account for the collection and disbursement of these funds. According to the Office's records, fees collected and allocated to the State's General Fund or to the appropriate special fund totaled approximately $13.5 million in fiscal year 2014. During fiscal year 2014, the Office also disbursed $9.5 million, $696,558, and $768,362 related to restitution to victims, court-ordered fines, and costs, respectively.

Finding 7
The Office did not adequately reconcile its cash balance of FCFR funds with the corresponding balance on the State's accounting records.

Analysis

The Office did not adequately reconcile its cash balance of FCFR in OBSCIS II with the corresponding balance on the State Comptroller's records. A monthly reconciliation is to be performed to compare the amount of cash in the FCFR non-budgeted fund, according to the State Comptroller's records, with the amount reported as on hand in OBSCIS II. However, as of May 2015, monthly reconciliations for the period from July 2013 through May 2014 had not been completed. Furthermore, although the Office had completed reconciliations for the period from June 2014 through February 2015, each reconciliation for this nine-month period contained an unreconciled difference of $70,522. Specifically, the balance in the State Comptroller's records ($3,877,155) exceeded the balance in OBSCIS II ($3,806,633) by $70,522. The Office did not investigate and resolve this difference. Furthermore, the supervisory reviews of the reconciliations that were performed were not documented.

As a result, the Office lacked assurance that all cash transactions were properly accounted for. Our two preceding audit reports on the Division of Parole and Probation commented on similar deficiencies with the reconciliations.

Recommendation 7
We recommend that the Office adequately reconcile the OBSCIS II cash balance with the balance on the State Comptroller's records. Specifically, we recommend that the Office

a. complete all reconciliations in a timely manner,
b. investigate and resolve differences identified during the reconciliation process in a timely manner (repeat), and
c. ensure that a comprehensive supervisory review of the reconciliations is adequately performed and documented (repeat).

Finding 8
The Office had not established adequate procedures and controls over certain critical OBSCIS II transactions, and output reports of certain critical transactions were not generated and reviewed for propriety.

Analysis
The Office had not established adequate procedures and controls over refunds made to offenders for FCFR overpayments and changes to restitution recipient addresses within OBSCIS II. Output reports of these critical transactions processed were not generated and independently reviewed for propriety.

- The Office had not established a mechanism within OBSCIS II to process and approve refunds to offenders for overpayments of FCFR. As offenders fulfilled certain terms of probation mandated by the courts, fees may be reduced accordingly and offenders could be entitled to refunds for certain previously paid fees. However, these refund payments were not appropriately accounted for, were not subject to independent supervisory review, and output reports of refunds were not generated to facilitate the review of these refunds.

  Specifically, the Office processed offender refunds as restitution payments to offenders. The field office employee monitoring the offender completed the appropriate authorizing form, adjusted the offender account in OBSCIS II, and notified the Office, via email, of the need to process the refund. The Office established the offender as a victim in OBSCIS II and processed the refund as it would a restitution payment. There was no supervisory review of the refunds processed. These refunds would be subject to review during the Office's periodic payment obligation audits, which review all changes made in OBSCIS II in the court-ordered amount of fees; however, these audits only review 10 percent of all changes processed and therefore the number of offender refunds selected for review would be very limited. According to Office records, $9.5 million in restitution payments were made in fiscal year

2014. DPSCS personnel identified refunds totaling approximately $528,000 that were processed during fiscal year 2014.

- The Office had not established adequate controls over changes to restitution recipient addresses in OBSCIS II. Most often, the Office became aware of the need to change a recipient address when a restitution payment was returned in the mail as undeliverable. Address changes were also made upon a recipient's request. These address changes were made in OBSCIS II by Office employees and were not subject to independent supervisory review. Furthermore, output reports of address changes were not generated to facilitate this review. Finally, there was no formal process for documenting the reason for the address changes so that they could be verified for propriety. The number of address changes made to restitution recipient addresses was not available.

Recommendation 8
We recommend that the Office

a. **establish a mechanism to separately account for and process offender refunds that includes a documented supervisory review using output reports; and**
b. **generate output reports of address changes to restitution recipient addresses and establish a process for independent verification to supporting documentation, and document and retain these verifications for future reference.**

Equipment

Finding 9
Equipment maintained by the Office's ITCD was not adequately controlled and accounted for.

Analysis
Controls and record keeping procedures relating to equipment maintained by the Office's ITCD (primarily computer-related equipment) were not sufficient. According to the Office's detail equipment records, as of March 27, 2015, ITCD equipment totaled approximately $40 million and constituted the vast majority of the Office's total equipment inventory.

- The Office did not periodically reconcile its control account balance for ITCD equipment with the total of the related detail records. As of June 2014, the ITCD control account balance totaled $46.1 million while the related detail records totaled $43.5 million, a difference of $2.6 million. Rather than investigate this difference, ITCD reduced the control account balance to match the total of the detail records at the beginning of fiscal year 2015 without any justification or authorization from the Department of General Services (DGS).

- Based on our review of the detail equipment records, as of March 2015, equipment valued at approximately $3.2 million had not been located for periods ranging from one to seven years. The Office had not reported this equipment to DGS and removed the equipment from its records.

- The Office did not properly report disposals of equipment on its fiscal year 2014 annual report of fixed assets. Specifically, the Office reported ITCD disposals of $2.6 million; however, the Office could not provide documentation showing DGS approval of items disposed of totaling approximately $300,000.

The DGS *Inventory Control Manual* requires that a control account and detail records be maintained for equipment to properly reflect all transactions and that the control account be periodically reconciled with the related detail records. The *Manual* also requires that, when physical inventories of equipment are taken, missing items should be investigated, reported, and removed in accordance with the *Manual*. Furthermore, missing or stolen items are to be reported to DGS within 10 working days of the discovery of the loss. Similar deficiencies with the control and accounting for ITCD equipment were noted in our preceding audit report on the DPSCS Office of the Secretary.

Recommendation 9
We recommend that the Office comply with the aforementioned requirements of the *Inventory Control Manual* (repeat).

Audit Scope, Objectives, and Methodology

We have conducted a fiscal compliance audit of the following units of the Department of Public Safety and Correctional Services (DPSCS) for the period beginning December 19, 2011 and ending October 20, 2014:

Office of the Secretary (including the 9-1-1 Trust Fund)
Maryland Parole Commission
Inmate Grievance Office
Police and Correctional Training Commissions
Maryland Commission on Correctional Standards

Because of a departmental reorganization (which is explained on page 7 of this report), our audit of the Office also included the following DPSCS units for these periods:

Deputy Secretary for Operations – July 1, 2012 to October 20, 2014
Division of Parole and Probation – March 15, 2012 to June 30, 2012
Division of Corrections – Headquarters – December 19, 2011 to June 30, 2012

The audit was conducted in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

As prescribed by State Government Article, Section 2-1221 of the Annotated Code of Maryland, the objectives of this audit were to examine the Office's financial transactions, records and internal control, and to evaluate its compliance with applicable State laws, rules, and regulations.

In planning and conducting our audit, we focused on the major financial-related areas of operations based on assessments of significance and risk. The areas addressed by the audit included procurements and disbursements; contracts; cash receipts; equipment; payroll; collection and disbursement of fines, costs, fees, and restitution; and information systems security and control. Our audit also included various support services (such as payroll, purchasing, maintenance of accounting records and related fiscal functions) provided by the Office on a centralized basis for the Criminal Injuries Compensation Board, which is audited separately. We also determined the status of the findings contained in our preceding audit reports of the DPSCS –Office of the Secretary and the DPSCS – Division of Parole and Probation.

Our audit did not include the payroll processing of the Office's Security Unit under the Deputy Secretary for Operations. These financial activities are provided by the Department of Public Safety and Correctional Services – South Region and are included within the scope of that audit. Our audit also did not include the computer operations of DPSCS' Information and Technology and Communications Division, which is audited separately.

To accomplish our audit objectives, our audit procedures included inquiries of appropriate personnel, inspections of documents and records, observations of the Office's operations, and tests of transactions. Generally, transactions were selected for testing based on auditor judgment, which primarily considers risk. Unless otherwise specifically indicated, neither statistical nor non-statistical audit sampling was used to select the transactions tested. Therefore, the results of the tests cannot be used to project those results to the entire population from which the test items were selected.

We also performed various data extracts of pertinent information from the State's Financial Management Information System (such as revenue and expenditure data) and the State's Central Payroll Bureau (payroll data). The extracts are performed as part of ongoing internal processes established by the Office of Legislative Audits and were subject to various tests to determine data reliability. We also extracted data from the Office's Offender Based State Correctional Information System II and Offender Case Management System for the purposes of testing fines, costs, fees, and restitution transactions and system access. We determined that the data extracted from these various sources were sufficiently reliable for the purposes the data were used during this audit. Finally, we performed other auditing procedures that we considered necessary to achieve our objectives. The reliability of data used in this report for background or informational purposes was not assessed.

The Office's management is responsible for establishing and maintaining effective internal control. Internal control is a process designed to provide reasonable assurance that objectives pertaining to the reliability of financial records, effectiveness and efficiency of operations including safeguarding of assets, and compliance with applicable laws, rules, and regulations are achieved.

Because of inherent limitations in internal control, errors or fraud may nevertheless occur and not be detected. Also, projections of any evaluation of internal control to future periods are subject to the risk that conditions may change or compliance with policies and procedures may deteriorate.

Our reports are designed to assist the Maryland General Assembly in exercising its legislative oversight function and to provide constructive recommendations for improving State operations. As a result, our reports generally do not address activities we reviewed that are functioning properly.

This report includes findings relating to conditions that we consider to be significant deficiencies in the design or operation of internal control that could adversely affect the Office's ability to maintain reliable financial records, operate effectively and efficiently, and/or comply with applicable laws, rules, and regulations. Our report also includes findings regarding significant instances of noncompliance with applicable laws, rules, or regulations. Other less significant findings were communicated to the Office that did not warrant inclusion in this report.

The Office's response to our findings and recommendations is included as an appendix to this report. As prescribed in the State Government Article, Section 2-1224 of the Annotated Code of Maryland, we will advise the Office regarding the results of our review of its response.

APPENDIX

Department of Public Safety and Correctional Services

Office of the Secretary
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November 13, 2015

Mr. Thomas J. Barnickel III, CPA
Department of Legislative Services
Office of Legislative Audits
301 West Preston Street, Room 1202
Baltimore, Maryland 21201

Dear Mr. Barnickel:

The Department of Public Safety and Correctional Services has reviewed the Draft Audit Report dated November 2015 for the Office of the Secretary and Other Units. We appreciate the constructive findings and recommendations that were made as the result of this audit. Please find attached the offices' itemized responses to the findings and recommendations covering the examination of the accounts and records of the following offices:

- Office of the Secretary and Related Units for the period December 19, 2011 to October 20, 2014;
- Deputy Secretary for Operations for the period July 1, 2012 to October 20, 2014;
- Division of Parole and Probation for the period March 15, 2012 to June 30, 2012; and
- Division of Corrections – Headquarters for the period December 19, 2011 to June 30, 2012

Corrective action has or will be taken for all the findings noted by the Legislative Auditor, and the Office of the Inspector General will conduct periodic follow up reviews to monitor the status of compliance. If you have any questions regarding this response, please contact me.

Sincerely,

Stephen T. Moyer

Stephen T. Moyer
Secretary

Attachment

Copy: Roy McGrath, Deputy Chief of Staff, Governor's Office

DPSCS Itemized Responses to the November 2015 Legislative Audit of the Office of the Secretary and Other Units

Inmate Services Procurement

Finding 1:
The Department of Public Safety and Correctional Services – Office of the Secretary structured an inmate services procurement in a manner that may have limited competition. The procurement also did not protect the State in the event of contractor nonperformance and improperly included items which should have been procured from a provider with procurement preference.

Recommendation 1:
We recommend that the Office

a. **ensure that future RFPs are structured to promote maximum competition and to protect the State's interests;**
b. **consult with DoIT on future procurements for the design and implementation of information technology systems;**
c. **comply with procurement law regarding purchasing available goods and services from preferred entities; and**
d. **provide BPW with clear and accurate cost information when requesting approval for contract awards.**

We agree.
Effective immediately, the Office will:

a. ensure that future RFPs are structured to promote maximum competition and to protect the State's interests;
b. consult with DoIT on future procurements regarding the design and implementation of IT systems;
c. comply with procurement law regarding purchasing available goods and services from preferred entities; and
d. provide BPW with clear and accurate cost information when requesting approval for future contract awards.

Interagency Agreement

Finding 2:
The Office entered into interagency agreements with a unit of a State university that enabled the Office to augment its staff beyond its budgeted positions and enhance related salaries. In addition, the work performed under the agreement did not appear consistent with the unit's mission.

Recommendation 2:
We recommend that the Office

a. **refrain from entering into interagency agreements to augment budgetary positions; and**
b. **report interagency agreements in excess of $100,000 with public higher institutions to DBM as required.**

We agree.
Effective immediately, the Office will:

a. refrain from entering into new interagency agreements to augment budgetary positions; and
b. report interagency agreements in excess of $100,000 with public higher education institutions to DBM as required.

Inmate Mental Healthcare Contract

Finding 3:
The Office did not assess its inmate mental healthcare contractor with liquidated damages, totaling $840,000, for not meeting required staffing levels. In addition, the Office authorized an increase in staffing levels for more than a year before modifying the contract and seeking BPW approval.

Recommendation 3:
We recommend that the Office

a. assess liquidated damages applicable for staffing service level shortages to the extent permitted by the contract; and
b. comply with State procurement regulations by seeking the required BPW approval before the related services are initiated.

We agree.
The Department is in the process of finalizing a retroactive modification of the mental health contract. This modification will change the mental health contract audit methodology and the assessment of liquidated damages from the individual Service Delivery Area (SDA) staffing to the statewide staffing provisions similar to the medical services contract. Nevertheless, effective immediately, the Office will:

a. assess liquidated damages applicable for staffing service level shortages to the extent permitted by the contract (or any approved retroactive or future contract modifications); and
b. comply with State procurement regulations by seeking any required BPW approval before the related services are initiated.

Offender Case Management System

Finding 4:
The Office did not ensure DOC inmate release date information was properly transferred from OBSCIS I when it implemented OCMS. In addition, noted discrepancies with inmate release dates were not resolved.

Recommendation 4:
We recommend that the Office

a. investigate the discrepancies noted between the release dates recorded in OBSCIS I and OCMS and take corrective action to resolve the differences; and

b. in the future, establish procedures to ensure data transfers between systems are controlled and documented.

We agree.

a. The Division of Correction Commitment Unit is investigating the discrepancies noted between the two systems, and taking corrective action to resolve all differences. We will reconcile all cases identified in the report by July 1, 2016. However, we are concerned about some statements in the finding analysis. The analysis states that “discrepancies in inmate release dates that were noted between the two systems after this final transfer were not resolved.” Actually, discrepancies have been resolved through the standard audit process for release that resolves cases in release date order, earliest to latest, and daily during case reviews of routine sentencing transactions. In fact, of the 2,499 cases identified, 981 cases with release dates through September 2016 have been reviewed and corrected. The analysis also states that “while this manual process may help ensure inmates are released on the proper date, use of a manual process nevertheless creates inefficiencies that an automated process would avoid and could be prone to human error.” The Commitment Unit believes that an automated process cannot be developed that would accurately identify the reason(s) for the discrepancies in release dates. There could be many reasons for discrepancies in release dates between the two systems, and only a trained employee can identify and correct the discrepancies. Finally, release date information is accurate for cases without discrepancies, and release dates for records established after OCMS was implemented are also accurate and reliable; and

b. By February 1, 2016, procedures will be established to ensure data transfers between systems are controlled and documented.

Finding 5:
Sensitive personally identifiable information was not appropriately safeguarded.

Recommendation 5:
We recommend that the Office

a. perform an inventory of its systems and identify all sensitive PII;

b. determine if this sensitive information is properly protected by encryption or other substantial mitigating controls; and

c. use approved encryption methods to encrypt all sensitive PII not otherwise properly protected.

We agree.

a. An inventory of systems that contain PII was done before the audit, and will be an ongoing process;

b. We have determined that DPSCS databases are currently not encrypted because DPSCS has an acceptable level of security controls in place, such as Data Loss Prevention, Network Security Event Monitoring and Database Change Monitoring. Real time alerts are sent to the firewall team, and system log and access activate is reviewed weekly for unusual activity. The databases are housed in a secure location, firewalls rules and Access Control

Lists (ACL's) are in place, and databases that store PII have been identified in Enterprise Architecture Resource (EAR). Individuals that have access to the data have fingerprint based background checks. Finally, data is transmitted through encrypted communication channels in compliance with DoIT and FBI CJIS security policies; and

c. By October 1, 2017, PII data will be moved to an encrypted database, or added software will be used to encrypt the existing fields for systems that need access to PII data. Encryption solutions are dependent on the Department's fiscal ability to acquire the needed software for encryption.

Finding 6:
Account, password, and monitoring controls over OCMS were not sufficient.

Recommendation 6:
We recommend that the Office

a. **establish OCMS account and password settings in accordance with the aforementioned *Information Security Policy;* and**
b. **set the OCMS database to log all critical security-related events, regularly review these logs, document these reviews, and retain this documentation for future reference.**

We agree.
By July 1, 2016, the Office will:

a. establish OCMS account and password settings in accordance with the *Information Security Policy*; and
b. set the OCMS database to log all critical security-related events, regularly review these logs, document these reviews, and retain this documentation for future reference.

<u>Fines, Costs, Fees, and Restitution</u>

Finding 7:
The Office did not adequately reconcile its cash balance of FCFR funds with the corresponding balance on the State's accounting records.

Recommendation 7:
We recommend that the Office adequately reconcile the OBSCIS II cash balance with the balance on the State Comptroller's records. Specifically, we recommend that the Office

a. **complete all reconciliations in a timely manner;**
b. **investigate and resolve differences identified during the reconciliation process in a timely manner (repeat); and**
c. **ensure that a comprehensive supervisory review of the reconciliations is adequately performed and documented (repeat).**

We agree.
The Department will complete reconciliations of the OBSCIS II cash balance with the balance on the State Comptroller's records. Specifically, the Office will, on a monthly basis,

a. complete the reconciliations;
b. investigate and resolve differences identified during the reconciliation process; and
c. ensure that a comprehensive supervisory review of the reconciliations is adequately performed.

Finding 8:
The Office had not established adequate procedures and controls over certain critical OBSCIS II transactions, and output reports of certain critical transactions were not generated and reviewed for propriety.

Recommendation 8:
We recommend that the Office

a. establish a mechanism to separately account for and process offender refunds that includes a documented supervisory review using output reports; and
b. generate output reports of address changes to restitution recipient addresses and establish a process for independent verification to supporting documentation, and document and retain these verifications for future reference.

We agree.
By May 31, 2016, the Office will:

a. establish a mechanism to separately account for and process offender refunds that includes a documented supervisory review after the update for the refund is entered into OBSCIS II prior to the disbursement; and
b. work with the Information Technology & Communication Division (ITCD) to generate output reports that report address changes to restitution recipients and detail offender refunds. Independent supervisory verification to supporting documentation will be documented and retained for future reference.

Equipment

Finding 9:
Equipment maintained by the Office's ITCD was not adequately controlled and accounted for.

Recommendation 9:
We recommend that the Office comply with the aforementioned requirements of the *Inventory Control Manual* (repeat).

We agree.

a. The Division will submit the annual year report of all fixed assets to the Department of General Services (DGS) by July 15, 2016;
b. Reconcile the control account to the related detail records on a quarterly basis and investigate and resolve any identified differences. ITCD has completed a reconciliation and will continue to do so every quarter. The detail records are being compared to the FMIS T-100 report to ensure all financial expenditures have been reconciled with the Atrack fixed asset system. If there are any discrepancies the T-100, fixed asset records, and the receiving logs are compared electronically to resolve the issue. During our investigation of the $2.6M control account and detail records discrepancies thus far, ITCD has accounted for $1,396,968. ITCD will continue to investigate and resolve the remaining $1,203,032;
c. Effective immediately, any missing or stolen items will be reported to DGS within 10 working days of discovery of the loss. As of November 1, 2015, ITCD has reduced the total of uninventoried assets from $3.2M to $927,580; and
d. Obtain DGS approval for equipment items that cannot be located prior to removing fixed assets from our records. It should be noted that the $300,000 of disposed assets identified in the Audit Report has been reactivated in the fixed assets system.

<u>AUDIT TEAM</u>

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