

Office of Legislative Auditor

Daniel G. Kyle, Ph.D., CPA, CFE, Legislative Auditor

Department of Public Safety and Corrections,
Corrections Services

- Sheriffs' Housing of State Inmates Program
- Adult Community-Based Rehabilitation Program

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Audit Control # 02100736



Act 894 of the 2001 Regular Legislative Session amended Louisiana Revised Statute (R.S.) 39:87.3. This revision requires the legislative auditor to provide an assessment of those agencies that are deficient in their capacity to execute the requirements relative to the production of performance progress reports to the Joint Legislative Committee on the Budget. This report gives the results of our examination of the performance data reported for the Sheriffs' Housing of State Inmates and the Adult Community-Based Rehabilitation Programs within the Department of Public Safety and Corrections, Corrections Services, for the first quarter of fiscal year 2002.

The significant findings included in this report are as follows:

- The performance indicators for these two programs are valid.
- Inmate census counts come from another part of the department. However, we did not examine the controls over that part of the department.
- Approximately 600 inmates are not counted in the performance indicator for the Sheriffs' Housing Program.
- We calculated *Average Cost Per Day Per Offender* to be slightly lower than what the department reported.

Sincerely,

A handwritten signature in cursive script that reads "Daniel G. Kyle".

Daniel G. Kyle, CPA, CFE
Legislative Auditor

Background

The mission of the **Sheriffs' Housing of State Inmates Program** within the Department of Public Safety and Corrections, Corrections Services, (department) is to provide a safe and secure environment for adult male and female offenders and juveniles who have been committed to state custody and are housed in parish and local jails.

The **Adult Community-Based Rehabilitation (ACBR) Program** provides housing, recreation and

other treatment activities aimed at resocialization rather than isolation of adult offenders who have been approved for participation in a work release program.

Exhibit 1 shows the amounts appropriated and the number of offenders served in each program. Exhibit 2 on pages 3 and 4 shows the objectives and performance indicators for each program.

Exhibit 1 Appropriations and Client Information		
Program Name	Appropriation	Offenders Served
Sheriffs' Housing of State Inmates	\$137,799,245	15,280
Adult Community-Based Rehabilitation	3,165,945	475

Source: Prepared by legislative auditor staff using data obtained from the Office of Planning and Budget and Act 12 of the 2001 Regular Legislative Session.

Validity

Are the performance indicators valid?

We determined that all of the performance indicators for both the Sheriffs' Housing of State Inmates and the ACBR programs are valid. The validity of a performance indicator is determined by whether it is suitable for its intended use. Factors we used to gauge the validity of a performance indicator include whether it is relevant to the missions, goals and objective of the program and whether it can be linked to a major function of the program.

Management Controls Assessment

Do internal controls offer assurance that the performance indicators and data are reliable and valid?

In general, the department's data input, processing and review controls are adequate to offer reasonable assurance that the data used to compile the performance indicators are reliable. However, to prepare the values of five performance indicators, the department's Budget Services' staff rely on information from the inmate census (population) counts prepared by the Adult Reception and Diagnostic Center (ARDC) at Elayn Hunt Correctional Center. Department staff could not

provide us with much information or documentation concerning the management controls for this information. The limited scope of our work did not allow us to examine the controls that Elayn Hunt Correctional Center (or any other correctional facility) use to ensure the accuracy of inmate census counts.

Reliability

Are the performance indicators reliable?

We found two instances where the values reported for performance indicators are not reliable.

Sheriff's Housing of State Inmates Program. For the five key performance indicators for the Sheriffs' Housing of State Inmates Program, we found that two of the reported values are not reliable. There are approximately 600 adult inmates in community-based rehabilitation programs administered by sheriffs. These inmates are not included in the census counts for the Sheriffs' Housing Program or in the department's count of the total number of adult inmates. Therefore, the values reported for the following performance indicators do not include the 600 inmates and are thus not reliable:

- *Average total number of offenders housed per day*
- *Average number of adults housed per day*

Including the 600 inmates in the performance indicator *Percentage of adult inmate population housed in local jails* increases the value from 45.89% to 46.8%.

ACBR Program. For the performance indicator *Average cost per day per offender* in the ACBR Program, we calculated an average cost per day of \$17.86 (about 2% less), based on information the department furnished to us. A department official explained that \$18.25 per inmate per day is reported for this performance indicator because that is the

rate specified in the department's contracts with outside vendors.

For the performance indicator *Percentage of total inmate population in community-based programs* as explained previously, 600 inmates are not included in the total inmate population count, which is used in computing this performance indicator. However, the reported value for this performance indicator can be relied on because including the 600 inmates changes the value only slightly (from 1.25% to 1.23%).

Other Matters

Number of Inmates Participating in Community-Based Rehabilitation. Only the 475 inmates in the ACBR Program are presently reported in performance data as inmates in community-based rehabilitation. To obtain a more accurate picture of how many inmates are actually participating in this type of rehabilitation, the department should develop a performance indicator that reflects the total number of inmates participating in

community-based rehabilitation. Another helpful performance indicator would be one that allows the legislature and other users to compare the cost of the two types of providers (private contractors versus sheriffs).

Revenue for Administrators of Community-Based Rehabilitation Facilities. The administrator of a community-based rehabilitation, or work release, facility receives approximately \$40 per day per department inmate. R.S. 15:1111(D) provides, in part, that every inmate with work release privileges shall be liable for the cost of his/her room, board, clothing and other necessary expenses incident to employment. According to a department official and R.S. 15:1135(C), a working inmate pays the lesser of either 50% of his salary or \$22 per day to the administrator of the facility where he or she lives. In addition, the department pays private contractors and sheriffs \$18.25 per day for each department inmate housed. Thus, the administrator of a work release facility receives approximately \$40 per day per inmate.

Exhibit 2

Department of Public Safety and Corrections, Corrections Services Objectives and Performance Indicators Fiscal Year 2002-1st Quarter

Sheriffs' Housing of State Inmates Program

Objective: To continue to provide for the housing of adult and juvenile offenders in local facilities in a safe and secure manner.	Target	Value Reported
Performance Indicators:		
• Average total number of offenders housed per day	15,280	15,967
• Average number of adults housed per day	15,104	15,854
• Average number of juveniles housed per day	176	113
• Percentage of adult inmate population housed in local jails	43.92%	45.89%
• Percentage of juvenile inmate population housed in local jails	10.29%	7.4%
• Number of local jails with additional \$7 cooperative endeavor agreements	N/A	N/A
• Extraordinary medical cost reimbursement to local jails	N/A	N/A

See Notes on next page. →

Exhibit 2 (Continued)
Department of Public Safety and Corrections, Corrections Services
Objectives and Performance Indicators
Fiscal Year 2002-1st Quarter

Adult Community-Based Rehabilitation Program

Objective: To ensure that safe, secure, and ACA accredited work release services and facilities are obtained at a competitive cost to the state.	Target	Value Reported
Performance Indicators:		
• Percentage of programs that are ACA accredited	100%	100%
• Average number of persons in program per day	475	431
• Average cost per day per offender	\$18.25	\$18.25
• Percentage of total inmate population in community-based programs	1.38%	1.25%
• Five-year recidivism rate	N/A	N/A

Note: Key indicators are shown in bold.

N/A = Values for supporting performance indicators are required to be reported for only the second and fourth quarters of each fiscal year.

Source: Prepared by legislative auditor staff using data obtained from the Louisiana Performance Accountability System.

Need more information?

Contact Dan Kyle, Louisiana Legislative Auditor, at (225) 339-3800.

A copy of this report is available at our Web site (www.la.state.la.us).

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