

MUNICIPAL AUDITING REPORT

CITY OF ROANOKE

INVESTIGATION SHERIFF'S OFFICE - CANTEEN FUND

Report Number: 10012

Audit Plan Number: 10403

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BACKGROUND

The recent 2009 annual audit of Sheriff's Canteen and Auxiliary Funds resulted in two reportable observations, inadequate supporting documentation for purchases and lack of a small asset inventory. As the result of specific items identified during audit fieldwork, as well as the increased internal control risks identified in these findings, the Municipal Audit Department initiated an investigation of Canteen Fund activity on November 24, 2009.

A primary responsibility of the Roanoke Sheriff's Office is the orderly operation and management of the jail. Per the Sheriff's Web site, the goals of the Roanoke City Jail are to protect the community, to carry out judgments imposed by the courts, to provide a safe and humane environment for those committed to their custody, and to strive to increase the number of inmates who return to the community as law abiding citizens.

The City of Roanoke Sheriff's Office has been accredited by the National Commission on Correction Health Care since 1987 and has maintained their accreditation by the American Correctional Association since 1991. In addition, the Virginia Board of Corrections has given the Sheriff's department accreditation and performs unannounced periodic audits. The City of Roanoke Sheriff's Office has a staff of approximately 250 deputies and civilians. The Sheriff and her deputies have the statutory authority to enforce the laws and ordinances of the City of Roanoke and the Commonwealth of Virginia.

The jail complex has a total of 335 cells. If every bed in the jail is filled, including the classification holding area beds, segregation beds, and infirmary beds, a total of 834 individuals could be accommodated. Per the most recent American Correctional Association Accreditation Report, the facility books in 14,798 inmates each year.

While incarcerated, the Sheriff's Office provides inmates with the necessities for day-to-day living. Comfort items such as soft drinks, snacks, personal care products, and non-prescription medications are available for purchase by the inmates from an inmate canteen run by Swanson Services Corporation. Inmates may purchase items three times per week. The cost of goods is deducted from each prisoner's inmate trust fund account and remitted to Swanson. The Sheriff's Office receives a commission on items purchased. Funds generated from sales are kept in a separate checking account and records are maintained by the Sheriff's Office using the cash basis of accounting. Profits generated through canteen sales are used for the benefit

of the inmates per state code § 53.1-127.1. Examples include items such as clothing, books, recreation equipment, hygienic items, etc. The contract between Swanson and the City of Roanoke expired February 6, 2010, and they are currently on a month-to-month basis.

Canteen Fund disbursements totaled approximately \$490,289 for calendar years 2008 and 2009. Details are as follows:

- \$106,720 – Inmate clothing, bedding, and hygienic items.
- \$84,585 – Human Immunodeficiency Virus (HIV) medications. This included medications prescribed to 27 inmates. Prescription prices ranged from \$5 to \$1,440 each [typically for a 30-day supply].
- \$22,994 – Newspaper subscriptions.
- \$16,038 – Postage for inmate mail.
- \$202,110– Miscellaneous purchases including GED testing fees, recreation equipment, televisions, printers, educational computers, cleaning supplies, small tools, kitchen equipment, etc.
- \$54,207– Purchases from Swanson Services Corporation.
- \$3,635 – Individual disbursements of up to \$25 per inmate upon release as part of the Virginia Department of Corrections Pre-Release program which ensured each inmate was released with at least \$25.

The Sheriff's Office contracts with Prison Health Services [PHS] to provide for delivery of reasonably necessary medical care to inmates. Staff at the on-site health clinic complete health appraisal examinations of new inmates, process health complaints, provide care for sick calls, provide pharmaceutical services, and maintain medical records.

Television viewing is available in the dayrooms of all inmate pods. As of May 5, 2010, there were 57 televisions located at the facility. Approximately 42 TV's were installed in various areas of the jail including the inmate pods, library, classroom, medical center, attorney's room and intake. The remaining inventory is kept in a locked storage area. Sheriff's Office staff is responsible for the replacement and purchase of TV's as needed. Fifteen [15] TV's were replaced during 2008 and 17 were replaced in 2009. During 2008 and 2009, 38 televisions were purchased at a total cost of \$8,471.

Printers are used by inmates in the library or classroom, as well as by Sheriff's personnel for various functions such as printing mug shots and inmate ID's. During 2008 and 2009, \$4,286 was spent on 13 printers and related supplies/accessories.

--End Background--

OBJECTIVES, SCOPE, AND METHODOLOGY

Objectives:

The objectives of the audit were as follows:

- To verify Canteen Fund disbursements appeared reasonable in nature.
- To identify irregularities related to Canteen Fund transactions.
- To determine the existence of small assets purchased.

Scope:

The scope of the audit included Canteen Fund disbursements occurring from January 1, 2008, through December 31, 2009.

Methodology:

We utilized the following methodology to complete this audit:

- Gained an understanding of Canteen Fund accounts payable and procurement processes.
- Researched applicable federal, state, and local laws and regulations.
- Interviewed Roanoke City Sheriff's Office personnel to determine the nature and timing of purchases associated with the Inmate Canteen Fund.
- Gained an understanding of Canteen Fund policies and procedures.
- Obtained supporting documentation for all calendar year 2008 and 2009 payments to vendors utilizing Canteen funds.
- Obtained calendar year 2006 through 2009 Canteen Fund bank statements and cancelled checks.
- Reviewed all 2006 through 2009 Canteen Fund bank statements for ATM/counter withdrawals or other unusual activity.

- Created a Microsoft Access database including pertinent information from vendor invoices and used this information for report development and data analysis.
- Tested payments and invoices to verify each was approved and adequately supported. Reviewed additional documentation as needed.
- Analyzed disbursements to identify duplicate payments.
- Requested invoices totaling \$106,720 from a principal vendor and compared to documentation on file.
- Reviewed payments to principal vendors for reasonableness.
- Performed a physical inventory of small assets, including power tools, desktop printers, and televisions, purchased with Canteen funds during calendar years 2008 and 2009.
- Performed a physical inventory of kitchen equipment purchased with Canteen funds during calendar years 2008 and 2009.
- Analyzed supporting documentation related to television purchases for unusual items or irregularities
- Reviewed work orders and Daily Security Checklists to determine if TV's reported as replaced were identified as broken by Watch Commanders.
- Determined if the number of uninstalled televisions appeared reasonable.
- Reviewed disbursements for small assets made through the General Fund for potential duplication of Canteen purchases.
- Gained an understanding of the process for ordering HIV drugs purchased with Canteen funds.
- Determined that inmates were incarcerated during the timeframe HIV drugs were purchased and that drugs were either destroyed or disbursed to inmates upon their release.

- Determined whether payments to released inmates under the Department of Corrections Pre-Release program were made for the correct amount and if the dates paid corresponded to inmates' release dates.
- Utilized Benford Analysis techniques to search for payment trends which would indicate potentially fraudulent activity.

RESULTS

Observation 1: Administration of HIV Drugs

Criteria:

Per the contract with Prison Health Services, "the Contractor shall be responsible for providing pharmaceutical services to the inmates in accordance with applicable Federal, State and Local statutes as well as applicable standards. Pharmaceuticals shall be tightly controlled and stored securely."

Additionally, the contract stipulates that "all inmates must have a medical record, maintained by the Contractor, which is kept up to date at all times, and which complies with problem oriented medical record format and standards."

Prescription HIV medication is marked with the following warning - "Caution: Federal Law Prohibits transfer of this drug to any person other than the patient for whom prescribed."

Per the Virginia Administrative Code, 18VAC110-20-590, complete and accurate records shall be maintained of all drugs received, administered, and discontinued. The administrative record shall show patient name; drug name and strength; number of dosage units received; prescriber's name; and date, time, and signature of the person administering the individual dose of drug. All unused or discontinued drugs shall be sealed and the amount in the container at the time of the sealing shall be recorded on the drug administration record.

Sheriff's Operating Instruction #3.25-2 states any medication remaining in the facility thirty days from the date of the inmates release shall be destroyed, by a manner approved by the Roanoke City Health Department, and documented.

Condition:

Twenty-one [21] inmates with a total of 57 prescriptions were noted as having excess medication upon release. Review of Health Services and Jail documentation did not

support either the destruction of the medication or release of the prescriptions with the inmates.

Nine [9] inmates with a total of 22 prescriptions were noted as having a shortage of medicine upon release. This could indicate that prescriptions were not filled timely which would create interruptions in delivery of medication.

Health Services personnel conveyed that excess pills from one inmate's prescription may be dispensed to a second inmate with the same prescription. This practice would account for the anomalies noted in relation to medication overages and shortages.

Effect:

Dispensing medication to an individual other than to whom the medication was prescribed is prohibited by law.

Cause:

There was no definitive procedure in place to track when inmate medications needed to be refilled. Additionally, it appears that excess medications were not being destroyed in a timely manner. There was no review of medication destruction or release by Sheriff Department staff.

Recommendations:

Medication should not be transferred between patients. Prescription refill orders should be placed timely to eliminate the possibility of medication shortages. Current procedures need to be reviewed and modified to ensure Health Services is notified of inmate release and to allow delivery of remaining medication to the Intake Office for release with the patient. The current policy of destroying medication remaining in the facility thirty days from the date of the inmate's release should be enforced by Sheriff's Department personnel.

Management Response:

The Sheriff's Office has instituted the following policy and procedures:

- A new Release Procedure requirement was instituted directing the Records Section to record the medical staff member notified in the Daily Release Log. This new requirement was communicated to staff on May 19, 2010.
- Communicated to staff on May 19, 2010, that going forward the Assistant Chief Services Officer shall retain a copy of the monthly medication inventory logs.

- Developed and implemented policies and procedures related to receipt of HIV medication. [Exhibit 1]
-

Observation 2: Prescription Refilled Subsequent to Inmate Release

Criteria:

The Virginia Sheriff's Accounting Manual states that net profits from canteen operations must benefit the inmates within the facility.

Per the contract with Prison Health Services, "all inmates must have a medical record, maintained by the Contractor, which is kept up to date at all times, and which complies with problem oriented medical record format and standards."

Per the Virginia Administrative Code, 18VAC110-20-590, complete and accurate records shall be maintained of all drugs received, administered and discontinued. The administrative record shall show patient name; drug name and strength; number of dosage units received; prescriber's name; and date, time, and signature of the person administering the individual dose of drug.

Sheriff's Operating Instruction #3.25-2 states that the Records staff shall notify the Medical Department in advance of any inmates scheduled to be released or transported out of the facility to other jurisdictions/institutions.

Condition:

Two (2) HIV prescriptions, with a total cost of approximately \$1,159, were refilled for an inmate on October 22, 2008. This was 16 days after the inmate was released. Additionally, the "Released Inmate Medication Destruction Log" indicates fewer pills were destroyed related to this patient after his/her release than the total number included in the refills. There is no proof of delivery related to these prescriptions as Health Services staff neither signed for receipt of the drugs nor retained the delivery packing slip.

Due to lack of documentation, we were unable to determine if Health Services staff received the medication or the nature of its disposition.

Effect:

HIV drugs with a cost of approximately \$1,159 were purchased using Canteen Funds which did not benefit the inmate. Additionally, prescription medications are unaccounted for which increases the risk of theft, waste, or abuse.

Cause:

Per Health Services staff, there was not a definitive procedure in place to track the timing of medication refills. There was also no formal process whereby Records staff alerted Health Services staff regarding inmate release. Furthermore, the invoice which included these prescriptions was processed without proof of receipt of goods.

Recommendations:

Specific procedures should be implemented to more accurately track the need for prescription refills and to assure that information on released inmates is communicated to Health Services in a timely manner. Proof of receipt of prescriptions should be obtained prior to payment.

Management Response:

The Sheriff's Office has instituted the following policies and procedures in addition to those noted in Observation #1:

- *Sheriff's Operating Instruction 1.04 [Expenditure Control]* has been updated to include an additional process requiring verification of an inmate's custody status before payment is made to the pharmacy vendor. [Exhibit 2]
- Additionally, *Sheriff's Operating Instruction 1.04 [Expenditure Control]* has been updated to strengthen internal controls surrounding Inmate Canteen Fund distributions. [Exhibit 2]

Observation 3: Television Replacement and Purchases**Criteria:**

The Virginia Sheriff's Accounting Manual states that internal controls help to reduce the risk that someone will take or misuse monies or assets. The safeguarding of physical assets is an important component of a strong system of internal controls.

Per the Government Finance Officers Association recommended practice, *Ensuring Control over Noncapitalized Items*, care must be taken to ensure that adequate control is maintained over items that are both easily transportable and readily marketable or easily diverted to personal use, as this creates a heightened risk of theft.

Condition:

Due to inadequate supporting documentation relating to television replacements, we were unable to verify the television inventory at December 31, 2009. The Daylight Support Unit is informed of the need for television repair/replacement in several ways which include Maintenance Repair Work Orders, Incident Reports, e-mails, verbal communication and pod maintenance. A record of all replacement requests was not maintained by Sheriff's Department personnel. Written requests were discarded once the item was added to the Master Maintenance Repair list or the TV was replaced. Additionally, no small asset inventory was maintained.

We also noted the following issues related to supporting documentation for television purchases:

- Documentation for four [4] separate purchases ranging from \$399 to \$2,497 did not include competing quotes.
- Three [3] payments totaling \$5,305 were not supported by vendor invoices. Payment was made for these orders prior to delivery.
- The same quote number was included on the approval request memo for three [3] different orders.
- The supporting documentation for one purchase of \$1,368 was provided during the recently completed Sheriff's Office Canteen and Auxiliary Funds audit; however, this documentation was subsequently lost.

Effect:

There is an increased risk of fraud, waste, and abuse.

Cause:

There were no written policies and procedures in place related to small assets or Canteen Fund purchase approvals.

Recommendations:

Policies and procedures should be developed related to the replacement and purchase of televisions and should address, at a minimum:

- Replacement policy
- Retention of supporting documentation
- Designated inventory re-order point
- Approval process
- Proof of delivery
- Supervisory review

The Sheriff's Department may also consider not maintaining an inventory of on-hand televisions and, instead, purchasing these on an as-needed basis.

Payments to vendors should be made only after the goods are reported as received.

Management Response:

The Sheriff's Office has instituted the following policies and procedures:

- Established *Sheriff's Operating Instructions 3.17.1. [Small Assets]*
- This new policy outlines detailed procedures and documentation requirements related to small assets stored at the Roanoke City Jail. [Exhibit 3]
- Additionally, *Sheriff's Operating Instruction 1.04 [Expenditure Control]* has been updated to strengthen internal controls surrounding Inmate Canteen Fund distributions. [Exhibit 2]

CONCLUSION

We conclude that:

- Canteen Fund disbursements appeared reasonable in nature.
- Irregularities related to Canteen Fund transactions were noted.
- The existence of small assets purchased was substantiated with the exception of televisions which could not be corroborated due to lack of documentation.

In addition, irregularities were noted related to the administration of HIV medication.

We noted some minor exceptions on our test work that were communicated to management under separate letter.

During the investigation, the Sheriff's Office was proactive in implementing new and updating existing polices and procedures as issues were identified.

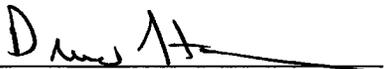
We would like to thank the Sheriff, Major, and staff for their assistance and cooperation during the audit process.



Ann Clark, CPA
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Drew Harmon, CPA, CIA
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Exhibit 1

Receipt of HIV Medication From Back up Pharmacy

April 8, 2010

POLICY:

To devise a system that accurately tracks HIV Medication received from the back-up pharmacy to ensure that these medications are accurately accounted for. We do this to ensure that all HIV Medications expensed to the client are entirely accurate, and can be accounted for.

PROCEDURE:

When an order is received for HIV medication the charge nurse will:

1. Transcribe the order onto the MAR.
2. Contact the back-up pharmacy to obtain the ordered medication

When the **Medication Arrives** at the jail:

1. The medication is signed for by the intake officer at the “Dock”
2. The intake officer logs in the medication in per Roanoke City Jail’s “Medication Security” policy.
3. The medication is then locked in the medication lock box , until a medical staff and/or medical support officer retrieves the medication and takes it to the medical department

When a Medication is Brought to the Medical Department:

1. It is verified against the physicians order as well as the Medication Administration Record.
2. The PHS Medication Inventory log sheet is completed with the medication name, inmate’s name, dosage, number of pills, and medical staff signature.
3. The PHS HIV Medication Inventory Log Sheet will be placed in a separate binder labeled **BACK-UP PHARMACY LOG.**
4. The receipts for all back up pharmacy medications are to be placed in the

H.S.A.'s mailbox

5. The HIV medication will be placed in the appropriate medication cart for administration per order.
6. It is the H.S.A.'s responsibility to assure that the Captain or their designee receives copies of all receipts for HIV medication.

When an Inmate Receiving HIV Medication is Released:

1. The Roanoke City Sheriff's Officer will notify the Medical Department of the pending release.
2. The HIV medication will be counted by the PHS medical staff
3. The number of HIV pills/tablets remaining will be logged on the PHS Medication Inventory Log form.
4. The inmate will be given the remaining HIV Medication
5. A copy of the HIV Medication Inventory Log will be sent to the Captain or their designee.
6. The signed PHS Medication Inventory Log is placed in the inmate's medical record.

Inmate Receiving HIV Medication Who Leave the Roanoke City Jail Without Their Medication:

1. The Medication Log form, the medications, and a copy of the MAR will be placed in a sealed property bag and turned over to the H.S.A. or her designee.
2. HIV inmate medication will be held in the H.S.A.'s Office in the Medical Department until the inmate returns to claim the medication until the inmate returns to claim the medication or for 30 days.
3. The medication will be destroyed after 30 days. The H.S.A. or designee will document the destruction on the Medication Log form and MAR.
4. A copy of the HIV Medication Log form and MAR will be sent to the Captain or their designee.

Exhibit 2

Roanoke Sheriff's Office
Sheriff's Operating Instructions



Octavia L. Johnson, Sheriff

William
Brooks/Employees/City_of_Roanoke
05/20/2010 10:38 AM

Title: 1.04 - Expenditure Control System

Chapter: Notes Link Chapter 1 - Organization & Administration

Related Standards

MSLJ - Not Applicable
ACA - 4-ALDF-7D-11, 7D-15
NCCHC - Not Applicable
VLEPSC - Not Applicable

PURPOSE: To establish a controlled expenditure system for the Roanoke City Sheriff's Office, which is in compliance with state and local laws and operational procedures.

RESPONSIBILITIES: Section supervisors will be responsible for ensuring that their sections have the necessary supplies and equipment available to perform their duties properly. The Sheriff is ultimately responsible for all expenditures of the Roanoke City Sheriff's Office.

PROCEDURES: In an effort to control the expenditures of the Sheriff's Office, there are three areas which must be considered. These areas are: 1) request for supplies, equipment, or labor; 2) procurement, and 3) payment for supplies, equipment, or labor received. Each of these areas will be covered in this S.O.I.

Requisitions: When ordering supplies, materials, or equipment such as forms, staples, etc. the Budget/Personnel Officer will complete the requisition with the proper account number and submit the form to the Sheriff for his/her approval and signature. This requisition will be delivered to the City of Roanoke General Services Office by the Budget/Personnel Officer. The Budget/Personnel Officer shall keep a copy of all requisitions which are submitted. Upon delivery of those items ordered, the appropriate supervisor shall be responsible for checking each delivery to ensure that all items have been received and report such to the Budget/Personnel Officer. This officer is then responsible for submitting the requisition for payment.

Purchase of services in the community is at times necessary to supplement institutional resources. Whenever supplies, materials, or equipment such as forms, staples, etc. are needed by a section to perform their duties, the section supervisor will make a request to the Budget/Personnel Officer.

Work Orders: When a work order is required before other city personnel will perform various forms of work within the jail or other such areas assigned to the care of the Sheriff's Office, the section supervisors will prepare an inter-department memorandum, which will describe the type of work requested. These memorandums will be approved by the Chief Correctional Officer or Chief Courtroom Security Officer before being submitted to the Budget/Personnel Officer.

The Budget/Personnel Officer will prepare a work order form and submit it to the Sheriff for his/her approval and signature before delivering the work order to the appropriate city department.

Request for Supplies or Labor: Section supervisors will be responsible for ensuring that their sections have the necessary supplies and equipment available to perform their duties properly. However, section supervisors will be required to follow certain guidelines when requesting supplies, materials, equipment, equipment repair, etc. These guidelines will vary slightly depending on the type of request made.

Payment for Supplies or Labor: Section supervisors will be responsible for ensuring that all supplies, materials, or equipment received is in good condition and that the quantity received is the same which was requested. When this is completed, the section supervisor will notify the Budget/Personnel Officer, who will arrange for the payment of such items. This same procedure applies to satisfactory work performed by personnel from other agencies or companies.

The only exception to the preceding procedure is when supplies, materials, or equipment is received by the Food Service Section. In these cases, the Food Service Supervisor will be responsible for arranging for the payment of these items (labor not included) received by their section. This will be accomplished by signing the purchase orders, which are maintained by the City of Roanoke Purchasing Office, as having been received.

Miscellaneous:

Section supervisors are those supervisors responsible for the operations of the various sections of the Sheriff's Office. Examples of a section are: 1) Classification Section, 2) Food Service Section, 3) Records Section, 4) Civil Process Section, etc.

A person will be designated by the Sheriff to perform the duties set forth in this S.O.I. of the Sheriff or the Budget/Personnel Officer in the absence of either.

The Sheriff or, in his/her absence, his/her designate may make an exception to this S.O.I. when the security of the jail warrants such an exception.

HIV Medications:

Per the inmate medical contract, all HIV medications are to be billed directly to the Roanoke City Jail for payment. The pharmacy contracted to fill these prescriptions will mail a monthly invoice to the Chief Deputy. The Chief Deputy will forward a copy of the invoice to the Health Services Administrator for verification purposes. Once verified, the Health Services Administrator will submit the final invoice to the Chief Deputy for approval and payment.

Jail Canteen Fund (Procurement Act): The Sheriff's Office will follow established procedures regarding the Virginia Public Procurement Act. The Sheriff is designated as the purchasing agent in all matters involving the jail's commissary funds in accordance to §53.1-127-1 of the Code of Virginia.

Additionally the following procedures shall be followed:

1. All requests for purchases from the inmate canteen account shall be approved by the Sheriff or Chief Deputy and will adhere to all City of Roanoke procurement policies and procedures.
2. Once a request to purchase has been approved, the order can then be processed with the vendor.
3. Once all items identified in the approved purchase request have been received, then documentation of delivery shall be verified by the receiving staff member.
4. Planning and Research will review all required documentation for discrepancy before remitting payments to vendors.
5. Documentation should at a minimum include the following elements:
 - a. Approval memo - Including competing quotes if applicable
 - b. Documentation of delivery confirmed by staff member
 - c. Vendor invoice
6. Reconciliation – Upon receiving the monthly bank statement, the Payroll Clerk will review all entries for accuracy. In addition, all checks will be examined to ensure they have the proper supporting documentation. Once each check has been verified, it will be stapled to its supporting documentation. This process shall be completed within 30 days of receipt of the monthly bank statement.
7. Management Review – After the Payroll Clerk has reconciled the monthly bank statement, all documents will be submitted to the Chief Support Services Officer for final review and signature.

Exhibit 3

Roanoke Sheriff's Office
Sheriff's Operating Instructions



Octavia L. Johnson, Sheriff

**William
Brooks/Employees/City_of_Roanoke**
05/20/2010

Title: 3.17.1 - Small Assets

Chapter: Notes Link Chapter 3 - Jail - General

Related Standards

PURPOSE: To establish policy and procedures for the control and use of small assets purchased through the inmate canteen account and stored in the Roanoke City Jail.

RESPONSIBILITIES: The Chief Services Officer is responsible to ensure compliance with the procedures set forth in this S.O.I. The responsibilities of various other supervisors are designated in the procedures herein.

PROCEDURES: Small asset inventory and control is essential to ensure compliance with the Virginia Sheriff's Accounting Manual and Auditor of Public Accounts specifications. These procedures have been adopted to comply with these guidelines and to aide in inventory control for small assets and replacement documentation.

Small Assets: The following procedures apply to small assets purchased from the inmate canteen account. The Daylight Support Unit Supervisor is responsible for the procurement of small assets and will be the sole authority in making decisions to replace or repair. All small assets will be stored in a designated secure storage area. Examples of small assets would be power tools, floor buffers, printers, TV's, and etc.

The small assets described above would not meet the City's capitalization criteria of \$5,000.00, but when considered cumulatively, they can represent a substantial investment by the Jail in durable goods.

The Daylight Support Unit Supervisor will ensure compliance with the following guidelines for the documenting of small assets:

Maintain a monthly inventory of small assets to include any additions and disposals from prior year, along with explanation of change.
(See attachment #1)

Maintain a separate monthly inventory of televisions to include any additions and disposals from the prior year, along with the explanation of change.
(See attachment #2)

In order to achieve maximum cost savings, new televisions are routinely purchased in bulk. Therefore, it is essential to maintain an appropriate inventory of televisions. The television inventory should not exceed fifteen and a new order should be procured when the inventory reaches two.

All documentation, including requests to repair or replace any small assets, should be retained in compliance with standard retention schedules.

A copy of all monthly small asset inventories will be forwarded to the Accreditation Manager upon completion. The original copy will be maintained by the Daylight Support Unit Supervisor in compliance with standard retention schedules.

An annual inventory of all small assets will be conducted by Planning and Research and will be forwarded to the Accreditation Manager upon completion. The original copy will be maintained by Planning and Research in compliance with standard retention schedules.

