

# Erath County Auditor

JANET S. MARTIN, CPA, CFE

100 W Washington St  
Stephenville, Texas 76401-4255  
Office: (254) 965-1484  
Fax: (254) 965-1401  
Email: cauditor@co.erath.tx.us



**Kay McLearn**  
1<sup>st</sup> Assistant  
aa1@co.erath.tx.us

2<sup>nd</sup> Assistant  
aa2@co.erath.tx.us

January 24, 2018

Honorable Tab Thompson, County Judge  
Dee Stephens, Commissioner Precinct 1  
Herbert Brown, Commissioner Precinct 2  
Joe Brown, Commissioner Precinct 3  
Scot Jackson, Commissioner Precinct 4

## Executive Summary

A follow-up audit on the Sheriff's Office and operations of the Erath County jail was performed between January 8<sup>th</sup> and 22<sup>nd</sup> of 2018. The audit focused on changes or remediation resulting from the findings in the September 27, 2017 audit.

The purpose of an internal audit is to review and examine documents, processes, and procedures with the intent of evaluating compliance with the laws of the Federal Government, State of Texas, internal control practices, and generally accepted accounting principles. An internal audit is not to find innocence or guilt because that is the purpose of our courts. Any irregularities found during an internal audit are referred to the appropriate agency.

## Summary

The original audit report dated September 27, 2017 outlined the procedures, findings, recommendations, and current conditions of the Erath County Sheriff's Office and Erath County Jail. The follow-up audit was limited to performing tests, analysis, and evaluations of the findings in the September 27, 2017 report. The tests and procedures performed were the same as those in the original audit to ensure the conditions were as comparable as possible.

Respectfully submitted,

Janet S. Martin, CPA, CFE  
Erath County Auditor

## Results of the Erath County Sheriff's Office Follow-Up Audit

### Sheriff Office Administrative Matters

#### Sheriff Office Procedures to test Administrative Matters:

- The pay scale approved by Commissioners' Court on September 12, 2016 was obtained.
- The rate(s) of pay for all employees of the Sheriff's Office were confirmed balancing the pay rate to the rank or position of the employee then to the payroll system for each employee, and finally to the actual amounts paid to employees. All employees were paid according to the pay scale approved by Commissioners' Court.
- **ORIGINAL AUDIT** - Timesheets were printed for seven employees against whom allegations of time card fraud were made. Approximately 60% of the timesheet entries were manual entries for a specific six employees and when the entire employee population of the Sheriff's Office and Jail employees was examined approximately 27% were manual entries.

•

#### Sheriff's Office Findings for Administrative Matters:

1. Two supervisors and one employee received pay from the County and from an outside source at the same time.
  2. Normal "clock-in" "clock-out" procedures were not being used. Certain employees were allowed to call the office with their work times. Numerous manual time entries were found for the same six employees.
- **FOLLOW-UP AUDIT** – Timesheets were printed for all employees for the pay periods ending December 23, 2017 and January 6, 2018. The timesheets were analyzed for a concentration of manual entries and an overall percentage of manual entries. Timesheets were printed for six months for two specific employees.

The overall percentage of manual entries was 6.4% which included correcting entries, not entries to add hours. Also included in the 6.4% are two employees with an extremely amount of manual entries. The manual entries for one of the two employees (41.3% manual entries) was the result of timeclock issues which were confirmed with the County Treasurer's Office. The excessive manual entries for the second employee (71.3% manual entries) were the result of an administrative suspension.

#### Sheriff's Office **FOLLOW-UP AUDIT RESULTS** for Administrative Matters:

- As of the date of the **ORIGINAL** audit report the Sheriff's Office had begun posting the requests for outside security work in the office and allowing employees to sign up for

two shifts and then signing up for more work only after everyone had the opportunity for additional work.

- The system of physically posting the jobs on a board proved to be ineffective as it unintentionally left out some employees. The **FOLLOW-UP AUDIT** found all requests for outside security work are routed through one supervisor who has been tasked with sending the information to employees via a mass email.
- The timesheets used to review and quantify the reduction in manual timesheet entries were also used to review the timesheet approval process. Timesheets are being approved by a departmental supervisor and an upper level supervisor.

### **Jail Administrative Matters**

#### **Jail Procedures for Administrative Matters:**

- The pay scale approved by Commissioners' Court on September 12, 2016 was obtained.
- The rate(s) of pay for all employees of the Jail were confirmed balancing the pay rate to the rank or position of the employee then to the payroll system for each employee, and finally to the actual amounts paid to employees. All employees were paid according to the pay scale approved by Commissioners' Court.
- Interviews were conducted by a supervisor as part of an Internal Affairs Investigation.

#### **Jail Finding for Administrative Matters:**

A shift leader was clocking in then leaving the building and coming back to clock out at the end of their shift. The supervisor of the shift leader had knowledge of what was happening and was approving the timesheets. The information was obtained through an interview during the Internal Affairs Investigation.

#### **Jail FOLLOW-UP AUDIT for Administrative Matters:**

1. Interviewed three jail employees without notifying any supervisor. Each employee was asked if they would be comfortable approaching the current management with any issue. Each employee informed me they would have no problem going to the current management with any issue or problem.
2. Research on cameras began the week of June 14<sup>th</sup>. The Commissioners' Court approved a request from the Sheriff's Office for cameras and locks to be upgraded. The upgrade accomplishes the following:
  - a. Ability to clearly view people entering and leaving the building
  - b. Ability to verify cell checks have been made timely
  - c. Ability to verify which employees are making cell checks
  - d. Assures compliance with the "Sandra Bland Act."

### **Training and TCOLE Compliance**

June 2016 TCOLE began an investigation into the previous Sheriff, Tommy Bryant. The investigation broadened to encompass multiple employees after the investigator from TCOLE began his investigation. The results of the TCOLE investigation have not been made public; however, multiple issues related to training were found. Title 10 Chapter 1701 of the Texas Occupations Code defines the requirements for Law Enforcement Officers including Jailers.

Sheriff's Office Training and TCOLE Compliance Procedures:

Twenty-nine training classes have been provided since January 1, 2017 along with firearm qualifications. Ten additional classes are planned before the end of calendar year 2017. At January 1, 2017 only three law enforcement personnel had current firearm qualifications. Several employees in the Sheriff's Office and Jail were out of compliance with their basic training requirements.

Sheriff's Office Training and TCOLE Compliance in **FOLLOW-UP** Audit:

At the end of the 2017 reporting period all employees were current on their fire arms qualifications. Greg Evans, a reserve deputy, did not have enough hours reported to TCOLE. Deputy Stewart has since taken his required classes and is current.

**Jail Infirmary**

Texas Administrative Code 273 and Code of Criminal Procedure 16.22 provide the guidance for inmate medical care. Erath County EMS Director, Wes Green, assisted in the audit of the jail infirmary.

Jail Infirmary Procedures:

The Health Services Plan was reviewed and had been updated on November 15, 2016. Jail Standards issued an acceptance of policy updates.

Erath County takes care of inmate medical needs by contracting with a licensed physician and has two part time nurses who are employees. The physician makes weekly visits on Thursday and additional visits as required. Inmates needing additional services are referred to specialists, mental health professionals and dentists.

Storage for all medication, prescription and over the counter, was observed and meets requirements. Medication is triple locked and paper medicine logs are used to indicate who received medication. The medication type, quantity, recipient, and jailer are all recorded on the medicine logs. Records are also kept listing what medication is ordered from the pharmacy and the delivery date.

During intake the health history of an inmate is recorded including health history, current illnesses including prescriptions, special diets, and therapy, known pregnancy, current medical, mental, and dental care and treatment along with behavioral observation to assess the state of

consciousness and mental status. An inventory of body deformities, ease of movement, markings, condition of body orifices and the presence of lice or vermin is documented. These records were observed in a separate area in the intake files.

Texas jail facilities with one hundred beds or greater are required to test employees and volunteers for tuberculosis. Inmates confined for seven days or more are to be tested for tuberculosis before the seventh day unless the test is objectionable to the inmate for religious reasons or the inmate has been rebooked more than once during a twelve month period. The computer inmate records were reviewed along with employee records to verify compliance.

#### Jail Infirmary Material Weaknesses and Findings:

##### Material Weakness

1. Medications prescribed by the physician and ordered from the pharmacy were, at times, not available to the inmates for as much as five days.
2. A pharmacist, based on moral objection, refused to issue a prescribed controlled substance used for treatment of a mental disorder.

#### Jail Infirmary **FOLLOW-UP Audit:**

October 1, 2017, Southern Health Partners were contracted to provide all medical services and pharmaceuticals for the inmates.

The nurse was privately interviewed about the current care. Virtually all schedule 3 medications have been eliminated in the jail. The nurse is responsible for the medication records and for dispensing the medication into envelopes which are then handed out by Erath County Jailers.

Tuberculosis tests for employees and inmates is current and being performed timely.

#### **Jail Commissary**

No issues were found.

#### **Jail Food**

The requirements for a county related to providing food for inmates is found in Texas Administrative Code Chapter 281. Erath County contracts with a vendor who provides menus prepared by a registered dietician. The County has chosen to serve a 2800 calorie a day diet which is 300 calories above the State mandate. The vendor also supplies food and training necessary to prepare and serve the menu items. Special menus are available when requested.

The kitchen was observed during meal preparation four times along with the serving process. The observations were unannounced and were made at varying times during the day and on a

variety of days including one weekend visit. An Erath County employee supervises trustees who prepare the food. Food items were served at appropriate temperatures. Food is served three times every twenty-four hours and it is never longer than fourteen hours between meals. Meals are served in a group setting for inmates when appropriate. The only excess food allowed in any cell are the diabetic snacks.

Finding –

1. Food was not being prepared according to the menus prepared by the licensed dietician in the first three unannounced visits.
2. Special diets prescribed for inmates were not prepared correctly.

Recommendations –

1. Provide additional training for the kitchen officer and the trustees preparing the food. Training to include the mechanics of preparation, importance of preparing menus exactly, and pantry management.
2. Review the menu selection to ensure the ingredients are in the pantry to prepare the menu. If items are not in the pantry contact the vendor and investigate why items are not available.
3. The Sheriff, Chief, or Captain should plan quarterly unannounced visits to the kitchen to ensure food preparation is done according to TAC 281.

Jail Food **FOLLOW-UP Audit:**

Commissioner Joe Brown accompanied me on an unannounced visit to the Jail kitchen during the evening meal on January 2. The date, meal, and commissioner were all selected at random using the random number generator in Excel.

The meal served on the 2<sup>nd</sup> was in compliance with the menus provided by the registered dietician employed by 5 Star Food Service. We observed appropriate plates for the pregnant inmates and inmates with diabetes.

**Assets**

**Vehicles**

An inventory of all vehicles was performed. The vehicles had a variety of maintenance issues including cracked windshields. Most tires had adequate tread. The equipment in each vehicle was inconsistent and the equipment did not match the individual inventory lists. Equipment assigned to a specific unit was found in another unit and some equipment was not located. Vehicles had duplication of equipment as a result of random equipment movement. Basic equipment such as first aid kits and spare tires were not in each vehicle.

Findings-

1. Routine vehicle maintenance is not being performed.
2. Equipment is moved from vehicle to vehicle without changing the inventory records.
3. Necessary safety equipment is not in each vehicle.

### Vehicles **FOLLOW-UP Audit:**

January 16, 17, and 18 an inventory of all vehicles in the Sheriff's Office and Jail was performed. The following was found:

1. Routine vehicle maintenance is being performed and was confirmed by a printout from the maintenance provider.
2. Equipment was found in the appropriate vehicle.
3. Each vehicle has been assigned a fire extinguisher and a first aid kit.
4. Vehicles were clean

### **Equipment assigned to individual employees**

Equipment assigned to each employee is listed on an inventory sheet. The item descriptions include a description of the item along with a serial number. Equipment assigned to specific employees had been swapped and this was verified through checking the serial numbers.

Finding- Assigned equipment was not with the individual of record. The assets swapped included weapons and other safety equipment.

### Equipment **FOLLOW-UP Audit:**

Equipment assigned to specific individuals and vehicles were found to be with the assigned employees.

### **Drone**

A drone and accessories were purchased from a company, who advertises they sell only to law enforcement. Forfeiture money was used to purchase the drone. Two drones were found on the evening of December 20, 2016. The owner of one of the drones presented a receipt for their drone and it was released. A subsequent inventory of the accessories revealed missing items. All information has been turned over to the AG Investigator.

### **FOLLOW-UP Audit**

The drone accessories have not been located.

### **Estrays**

An estray is any animal found wandering. Texas Agriculture Code (AG) Chapter 142 (Appendix 13) outlines the responsibilities of a county regarding estrays.

Erath County, after receiving a report, immediately impounds an estray even if impounding must be done prior to notifying the owner. Ownership is determined through tag, band, or other manner that can be read or identified from a long distance. After impounding the estray, the owner is allowed to redeem their animal once all expenses have been paid.

A notice of estray is filed with the County Clerk's office and the notice contains all items required in AG142.009(b). When the owner cannot be found an advertisement is published twice within a 15 day period.

The owner may reclaim their estray at anytime before the estray is sold if the owner provides an affidavit of ownership, the Sheriff approved the affidavit, the affidavit is filed with the County Clerk, paid all estray handling expenses, executed an affidavit of receipt of estray, and had filed the receipt of estray in the records of the County Clerk.

The affidavit of ownership must contain the name and address of the owner, date the owner discovered the animal was an estray. Property from which the animal strayed, a description of the animal including its breed, color, sex, age, size, markings of any kind including ear markings and brands along with a sworn statement that the affiant is the owner or caretaker of the animal.

Erath County does not charge the collection fee provided in section 142.005.

An impounded animal is never used for any purpose and if an impounded animal escapes or dies, the Sheriff makes a written report of the death or escape and files the report with the County Clerk.

The affidavit of receipt issued by Erath County contains the name and address of the person receiving the estray, date of receipt, method of claim to the estray, purchase price if the animal was bought, handling expenses paid, and any net proceeds of the sale of the estray.

Finding - The receipt used did not contain all elements required by AG 142.010(e).

**FOLLOW-UP Audit** – The receipt form has been redesigned to contain all elements as defined in AG142.010(e).