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CITIZENS SUMMARY

Findings in the audit of the Department of Corrections

Execution Team Cash Disbursements	State law requires the Department of Corrections (DOC) to select an execution team and to keep the identity of team members confidential. To help protect their identities, the DOC pays members of the execution team in cash. However, the DOC did not record the amount of cash payments on signed receipt forms and did not always require a witness signature to acknowledge the exchange of the cash payments, as required by DOC policy. We reviewed 10 cash disbursements totaling \$21,266 and found none showed the amount paid to the team member, and two lacked a witness signature.
Working Capital Revolving Fund	During the 3 years ended June 30, 2013, the DOC spent approximately \$7.3 million from the Working Capital Revolving Fund (WCRF) instead of the General Revenue Fund for items purchased from Missouri Vocational Enterprises (MVE) for department usage. WCRF funds are statutorily restricted to funding operations of the vocational enterprise program. These purchases consisted of uniforms and clothing, clothing supplies, custodial supplies, laundry and linen supplies, and other repair and maintenance supplies sold by the MVE. Section 217.595, RSMo, authorizes the WCRF to be used for the establishment, maintenance, rehabilitation, expansion and operation of the vocational enterprises programs.
Escapee Monies	As noted in previous audits, the DOC continues to retain monies seized from offenders who escaped or absconded from supervision. It is unclear whether the DOC has statutory authority to retain these monies. At June 30, 2014, the DOC was holding approximately \$654,000 in escapee monies in the Inmate Account Fund, and approximately \$333,000 in the Inmate Canteen Fund that had been transferred to that account in 2007 and 2008.

In the areas audited, the overall performance of this entity was **Good**.

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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