

Audit Report

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**Department of Public Safety and Correctional Services  
Western Maryland Region**

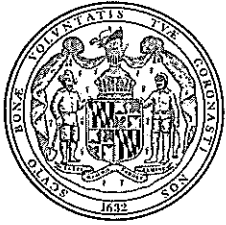
October 2011

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**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

Karl S. Aro  
Executive Director

October 18, 2011

Bruce A. Myers, CPA  
Legislative Auditor

Delegate Guy J. Guzzone, Co-Chair, Joint Audit Committee  
Senator James C. Rosapepe, Co-Chair, Joint Audit Committee  
Members of Joint Audit Committee  
Annapolis, Maryland

Ladies and Gentlemen:

We have audited the Western Maryland Region of the Department of Public Safety and Correctional Services, which comprises the Western Correctional Institution and the North Branch Correctional Institution, for the period beginning April 14, 2008 and ending June 19, 2011.

Our audit did not disclose any findings.

We wish to acknowledge the cooperation extended to us during the course of this audit by the Region.

Respectfully submitted,

A handwritten signature in black ink that reads "Bruce A. Myers".

Bruce A. Myers, CPA  
Legislative Auditor



## **Background Information**

### **Agency Responsibilities**

The Western Maryland Region is a separate budgetary unit within the Division of Correction of the Department of Public Safety and Correctional Services and consists of two facilities for adult male offenders.

<b>Facilities Within the Division of Correction's Western Maryland Region</b>			
<b>Facility</b>	<b>Security Level</b>	<b>Location</b>	<b>Inmate Population as of June 30, 2011</b>
Western Correctional Institution	Maximum Security	Cumberland, MD	1,680
North Branch Correctional Institution	Maximum Security	Cumberland, MD	1,460
Total			3,140

According to the State's records, the Region's expenditures totaled approximately \$105 million during fiscal year 2011. In addition, the Region's fiscal year 2011 appropriation provided for 1,063 positions, including 812 correctional officers. The Western Correctional Institution is accredited by the American Correctional Association's Commission on Accreditation for Corrections.

### **Status of Findings From Preceding Audit Report**

Our audit included a review to determine the status of the four findings contained in our preceding audit report dated October 16, 2008. We determined that the Region satisfactorily addressed these findings.

## **Findings and Recommendations**

Our audit did not disclose any significant deficiencies in the design or operation of the Region's internal control. Nor did our audit disclose any significant instances of noncompliance with applicable laws, rules, or regulations.

A draft copy of this report was provided to the Region and to the Department of Public Safety and Correctional Services. Since there are no recommendations in this report, a written response was not necessary.

## **Audit Scope, Objectives, and Methodology**

We have audited the Department of Public Safety and Correctional Services – Western Maryland Region for the period beginning April 14, 2008 and ending June 19, 2011. 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 the State Government Article, Section 2-1221 of the Annotated Code of Maryland, the objectives of this audit were to examine the Region's financial transactions, records, and internal control, and to evaluate its compliance with applicable State laws, rules, and regulations. We also determined the status of the findings included in our preceding audit report.

In planning and conducting our audit, we focused on the major financial-related areas of operations based on assessments of materiality and risk. The areas addressed by the audit included cash receipts, inmate funds, the purchasing function, equipment, materials and supplies, and payroll. Our audit procedures included inquiries of appropriate personnel, inspections of documents and records, and observations of the Region's operations. We also tested transactions and performed other auditing procedures that we considered necessary to achieve our objectives. Data provided in this report for background or informational purposes were deemed reasonable, but were not independently verified.

The Region'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.

AUDIT TEAM

**Adam J. Westover, CPA**  
Audit Manager

**Michael J. Murdzak, CPA**  
Senior Auditor

**Matthew D. Straw**  
Staff Auditor