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September 2018

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

COMMISSION ON OFFENDER REVIEW

Parole, Conditional Medical Release Program,
and Selected Administrative Activities



Sherrill F. Norman, CPA
Auditor General

Commission on Offender Review

The Commission on Offender Review is established by Article IV, Section 8(c) of the State Constitution and operates under the authority of Sections 20.32 and 947.13, Florida Statutes. Pursuant to Section 947.04, Florida Statutes, the head of the Commission is the Chair, and the three members of the Commission are appointed by the Governor and Cabinet subject to confirmation by the Senate. The Commission also serves as an investigative body that supports the Board of Executive Clemency, composed of the Governor and Cabinet. The following individuals served as Commission members during the period of our audit:

Melinda N. Coonrod	Chair
Richard D. Davison	Vice Chair
David A. Wyant	Secretary

The team leader was Mary L. Coppage, CPA, and the audit was supervised by Allen G. Weiner, CPA.

Please address inquiries regarding this report to Barry L. Bell, CPA, Audit Manager, by e-mail at barrybell@aud.state.fl.us or by telephone at (850) 412-2752.

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COMMISSION ON OFFENDER REVIEW

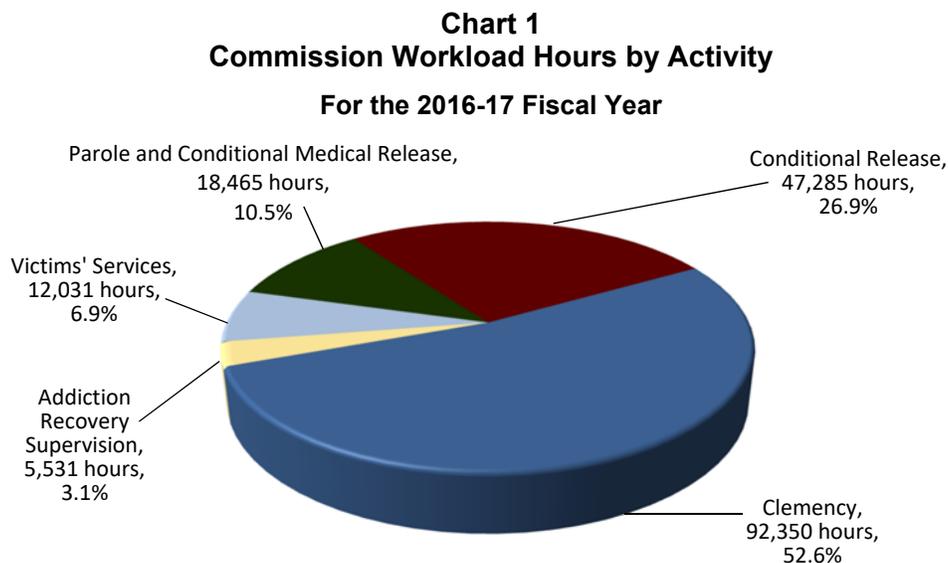
Parole, Conditional Medical Release Program, and Selected Administrative Activities

SUMMARY

This operational audit of the Commission on Offender Review (Commission) focused on the administration of parole,¹ the conditional medical release program,² and selected administrative activities. The audit also included a follow-up on the findings noted in our report No. 2017-005. Our audit did not disclose any reportable conditions regarding the administration of parole, the conditional medical release program, or the selected administrative activities included within the scope of our audit. Our audit also disclosed that the Commission had taken corrective actions for the findings included in our report No. 2017-005.

BACKGROUND

The Commission on Offender Review (Commission) functions as a quasi-judicial, decision-making body that administers, among other things, parole and the conditional medical release program for eligible offenders. The Commission operates through a central office in Tallahassee and 12 regional field offices. For the 2016-17 and 2017-18 fiscal years, the Commission had 132 authorized positions. As shown in Chart 1, the Commission reported that parole and conditional medical release activities accounted for approximately 10.5 percent of the Commission's workload hours during the 2016-17 fiscal year.



Source: Commission 2017 Annual Report and Commission management.

¹ Parole is a discretionary prison release that allows an inmate who has been granted parole to serve the remainder of his or her prison sentence outside the confines of an institution.

² Conditional medical release is a discretionary release allowing the Commission to release inmates on supervision who are terminally ill or permanently incapacitated and who are not a danger to themselves or others.

For each offender eligible for parole, the Commission is to hold an initial parole interview at a time determined based on criteria set forth in State law³ and establish a presumptive parole release date. Pursuant to State law,⁴ the Commission is then to hold a final interview with the offender within 90 days of the offender’s presumptive parole release date and the Commission may establish a final parole release date and grant parole. Table 1 summarizes the number of offenders eligible for parole release, the number of parole release determinations made by the Commission, the number of offenders under parole supervision, and the number of offenders granted parole during the 2014-15, 2015-16, and 2016-17 fiscal years.

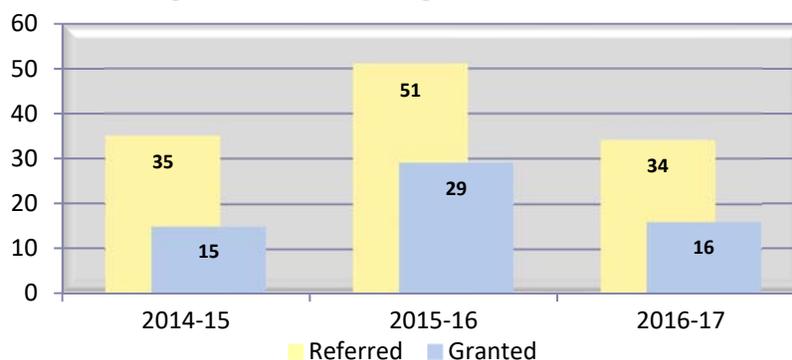
Table 1
Number of Parole Eligible Offenders, Parole Determinations,
Offenders Under Parole Supervision, and Offenders Granted Parole
During the 2014-15, 2015-16, and 2016-17 Fiscal Years

	2014-15	2015-16	2016-17
Parole Eligible Offenders	4,561	4,545	4,438
Parole Determinations	1,300	1,237	1,242
Offenders Under Parole Supervision	547	502	486
Offenders Granted Parole	28	24	21

Source: Commission Annual Reports.

As part of the conditional medical release program, the Department of Corrections is responsible for evaluating offenders to determine whether an offender meets the statutory requirements⁵ to be designated as either terminally ill or permanently incapacitated and for referring identified offenders to the Commission for release consideration. The Commission is responsible for reviewing the offender’s medical and institutional history and determining whether the offender is granted release under the conditional medical release program. As shown in Chart 2, the Commission granted conditional medical release to half of the offenders referred during the 2014-15 through 2016-17 fiscal years.

Chart 2
Offenders Referred and Granted Conditional Medical Release
During the 2014-15 Through 2016-17 Fiscal Years



Source: Commission Annual Reports.

³ Section 947.16, Florida Statutes.

⁴ Sections 947.1745, 947.18, and 947.19, Florida Statutes.

⁵ Section 947.149, Florida Statutes.

AUDIT RESULTS

Our audit did not disclose any reportable conditions regarding the administration of parole, the conditional medical release program, or the selected administrative activities included within the scope of our audit. Nothing came to our attention through our audit procedures to indicate that Commission controls, as designed and implemented, were not adequate to ensure that parole, the conditional medical release program, or the selected administrative activities were properly administered and related laws, rules, and other guidelines were followed. As such, we are not making any recommendations.

PRIOR AUDIT FOLLOW-UP

The Commission had taken corrective actions for the findings included in our report No. 2017-005.

OBJECTIVES, SCOPE, AND METHODOLOGY

The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from February 2018 through August 2018 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.

This operational audit of the Commission on Offender Review (Commission) focused on the administration of parole, the conditional medical release program, and selected administrative activities. The overall objectives of the audit were:

- To evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, administrative rules, contracts, grant agreements, and other guidelines.
- To examine internal controls designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, the reliability of records and reports, and the safeguarding of assets, and identify weaknesses in those internal controls.
- To identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

Our audit also included steps to determine whether management had corrected, or was in the process of correcting, all deficiencies noted in our report No. 2017-005.

This audit was designed to identify, for those programs, activities, or functions included within the scope of the audit, deficiencies in management's internal controls, instances of noncompliance with applicable governing laws, rules, or contracts, and instances of inefficient or ineffective operational policies,

procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit's findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included the selection and examination of transactions and records. Unless otherwise indicated in this report, these transactions and records were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature, does not include a review of all records and actions of agency management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, abuse, or inefficiency.

In conducting our audit, we:

- Reviewed applicable laws, rules, Commission policies and procedures, and other guidelines, and interviewed Commission personnel to obtain an understanding of the parole process and the conditional medical release program.
- Obtained an understanding of selected Commission information technology (IT) controls, assessed the risks related to those controls, evaluated whether selected general and application IT controls for the Kofax Imaging System were in place, and tested the effectiveness of the controls.
- Performed inquiries of Commission personnel, observations, and inspections of documents and records related to the administration of the parole process to determine whether the Commission adequately designed controls to identify offenders eligible for parole, set presumptive and effective parole release dates, and hold parole hearings.
- From the population of 338 offenders eligible for parole and scheduled for an initial interview hearing during the period July 2016 through February 2018, examined Commission records for 25 selected offenders to determine whether the offenders met parole eligibility requirements specified in Section 947.16 Florida Statutes, and Commission Rules, Chapter 23-21, Florida Administrative Code.
- From the population of 338 offenders eligible for parole and scheduled for an initial interview hearing during the period July 2016 through February 2018, examined Commission records for 25 selected offenders to determine whether the offenders received timely hearings and the Commission established presumptive parole release dates in accordance with Section 947.172, Florida Statutes, and Commission Rules, Chapter 23-21, Florida Administrative Code.

- From the population of 227 offenders eligible for parole and scheduled for a final interview hearing during the period July 2016 through February 2018, examined Commission records for 25 selected offenders to determine whether the offenders' presumptive parole release dates were appropriately converted to effective parole release dates or suspended in compliance with Section 947.1745, Florida Statutes, and Commission Rules, Chapter 23-21, Florida Administrative Code.
- Performed inquiries of Commission personnel and inspected documents and records to determine whether the Commission, in conjunction with the Department of Corrections, established the conditional medical release program in accordance with Section 947.149, Florida Statutes.
- Performed inquiries of Commission personnel, observations, and inspections of documents and records related to the administration of the conditional medical release program to determine whether the Commission adequately designed controls to grant conditional medical release to those offenders meeting the requirements for conditional medical release established in Section 947.149, Florida Statutes, and Commission Rules, Chapter 23-24, Florida Administrative Code.
- From the population of 46 offenders eligible for conditional medical release during the period July 2016 through February 2018, examined Commission records for 10 selected offenders to determine whether the Commission appropriately granted or denied conditional medical release in accordance with Section 947.149, Florida Statutes.
- Evaluated Commission actions to correct the findings noted in our report No. 2017-005. Specifically, we:
 - Evaluated Commission procedures and examined Commission post-prison supervisory release records for parole, conditional release, and control release to determine whether the information documented in the Offender Based Information System (OBIS) was accurate and complete. From the population of 698 offenders who were on active supervision under parole, conditional release, or control release during the period July 2016 through February 2018, we examined Commission records for 25 selected offenders to determine whether Commission action dates and supervision review dates entered in the OBIS were accurate and complete.
 - Analyzed Commission data for the 698 offenders who were on active supervision under parole, conditional release, or control release during the period July 2016 through February 2018 to determine whether the Commission timely performed supervision reviews.
 - Examined Commission policies and procedures for post-prison supervisory release programs to determine whether Commission policies and procedures reflected current Commission operating practices and the requirements established by State law and Commission rules.
 - Examined Commission records for the 2016-17 fiscal year physical property inventory to determine whether Commission property was timely inventoried, the inventory results were reconciled to Commission property records, and Commission property records were appropriately updated in accordance with Department of Financial Services rules and Commission policies and procedures.
 - Performed inquiries of Commission personnel, examined Commission policies and procedures, and inspected records of sensitive and attractive property items assigned to the Commission to determine whether Commission policies and procedures and property records demonstrated accountability over such property items.
 - From the population of 147 electronic devices assigned to Commission staff as of February 2018, selected and examined records for 15 electronic devices to determine whether the devices were in the possession of Commission staff or were reported as lost or stolen, if appropriate.
 - Reviewed Commission policies and procedures and examined Commission records to determine whether the Commission established a process to monitor the reasonableness of purchasing card assignments and whether Commission policies and procedures had been

revised to require that the Department of Corrections be timely notified to cancel purchasing cards upon a Commission employee's separation from employment or when an employee no longer required a purchasing card to perform their job duties.

- Examined Commission records for the 11 purchasing cardholders who separated from Commission employment during the period July 2016 through February 2018 to determine whether the Commission timely notified the Department of Corrections to cancel the employees' purchasing cards upon the cardholders' separation from Commission employment.
- Examined Commission records for the 6 purchasing cardholders who transferred to another position during the period July 2016 through February 2018 to determine the continued reasonableness of the purchasing card assignment.
- Observed, documented, and evaluated the effectiveness of selected Commission processes and procedures for:
 - Budgetary, cash management, and revenue and cash receipt activities, managing Florida Accounting and Information Resource Subsystem access privileges, settlement agreements, and financial reconciliations.
 - The administration of Commission contracts. During the period July 2016 through February 2018, the Commission was responsible for one active contract in the amount of \$5,000.
 - The administration of Commission travel in accordance with State law and other applicable guidelines. During the period July 2016 through February 2018, Commission travel expenditures totaled \$151,370.
 - The assignment and use of wireless devices with related costs totaling \$16,822 during the period July 2016 through February 2018.
 - The acquisition and management of real property leases in accordance with State law, Department of Management Services rules, and other applicable guidelines. As of February 2018, the Commission was responsible for three real property leases.
 - The administration of hurricane-related contracting and purchasing activities. During the period July 2016 through February 2018, the Commission expended \$191 related to the one Governor-declared emergency related to hurricane activity impacting the Commission.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Obtained the views of management concerning the conclusions included in this report. Management's views are summarized under the heading **MANAGEMENT'S RESPONSE**.

AUTHORITY

Section 11.45, Florida Statutes, requires that the Auditor General conduct an operational audit of each State agency on a periodic basis. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.



Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE

Commission management concurred with the audit results.