



# Columbus Consolidated Government

*Georgia's First Consolidated Government*

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## TRANSITION AUDIT OF THE MUSCOGEE COUNTY SHERIFF'S OFFICE

April 26, 2022

### AUDIT AUTHORIZATION

Upon his election in November 2020, incoming Sheriff Gregory Countryman reached out to the Internal Audit Department and requested a transition audit following the completion of the decommissioning of the Marshal's Office. The Columbus City Council authorized the audit on January 26, 2021. The audit began as soon as scheduling was available on April 29, 2021.

### AUDIT SCOPE

The scope of the transition audit included a thorough review of the budgetary performance of the Sheriff's Office, at the divisional level for each of the last three fiscal years, as well as for the months to date of the current fiscal year. There was an audit of the Payroll Register against the Direct Deposit Banking Authorizations. Additionally, the vehicles identified, along with significant equipment on fixed asset inventory reports were reviewed and sampled. Weapons were confirmed during the decommissioning of the Marshal's Office, and that confirmation process wasn't repeated.

Additionally, the audit included a review of accounts payable procedures and processing and a review of treasury management and Odyssey reporting, and a review of open Human Resources issues, or potential budgetary issues. Also, there were several field visits to the Jail Bureau throughout the audit.

### GENERAL AUDIT PROCESS

The audit process began with an entrance conference on April 29, 2021, attended by Forensic Auditor Donna McGinnis, Sheriff Gregory Countryman, Chief Deputy Garry Moore and Major Larry Parker. Following the decommissioning of the Marshal's Office, the auditor explained the purpose of the transition audit. Discussion focused on the opportunity to identify potential process improvements or efficiencies. It was agreed that the auditor would work primarily with Major Parker, Jr. to coordinate the scheduling of fieldwork.

The auditor developed an audit program to include a review of administration, operations, treasury management, and internal control. Following the completion of all field work, a draft report was presented to Sheriff Countryman, Chief Deputy Moore, & Major Parker for review, discussion and response. After additional discussion and follow-up with the City Manager's Office on physical plant issues at the Jail and further discussions with the Sheriff's Office, this final report was prepared for distribution and presentation to Mayor Henderson, City Manager Hugley and City Council for their consideration.

## AUDIT FINDINGS

Recent budgetary performance, payroll confirmations, fixed asset verifications and a general review of accounts payable, treasury management, month-end reporting and internal controls confirmed that activities were responsibly handled, and records were being well maintained. Fixed assets such as industrial washer and dryers and camera equipment in the Jail were confirmed and validated as they had not been originally confirmed during asset confirmation during the decommissioning of the Marshal's Office.

Within Administration, there was a detailed review of Accounts Payable, as well as payroll administration. Within payroll administration, records were maintained for On Boarding, FMLA, COVID leave, pending retirements, suspensions, promotions, separations, re-hiring and reform pay. NeoGov records were maintained, and the payroll administrator also maintained records on corrections or adjustments to pay for employees and has worked collaboratively with Finance when there was a need for correction.

The Administrative Coordinator was also reconciling two bank accounts monthly – one account is titled MCSO Special Events which will provide support for open house activities in the community, or employee recognition events; along with the primary checking account that contains all other fees associated with bonds, fingerprints, criminal records reports, background checks, passports, etc.

Tyler's Odyssey, Quicken and Excel are all used by the Administrative Coordinator in order to maintain accounting records by day, rolling up to month-end, quarter-end and fiscal year-end. At each fiscal year-end, the Administrative Coordinator assists fieldworkers from CCG's engaged external audit firm Mauldin & Jenkins in the completion of audit fieldwork for MCSO.

However, there are issues that have been identified that perhaps weren't previously addressed by other administrations that have become priority issues for the current administration.

For example, within the Administrative Division, an Administrative Coordinator leads the department in tenure with over 38 years of service and is entering their final year of DROP in the pension system. For years, this individual has largely shouldered the equivalent of 2 FTEs handling most Odyssey activities, treasury management & audit liaison activities, and handles most Human Resources support activities. There isn't a clear succession plan for this desk. Recent Sheriffs had not addressed this inevitability.

Additionally, there has been a great deal of deferred maintenance associated with the Jail Bureau in recent years, as evidenced by the building system failure experiences in recent months. Property conditions may pose a risk to employees or inmates.

Transitional auditing can certainly assist in addressing non-financial issues. One of the exceptional challenges involves the extended stay of inmates at the Jail Bureau since the summer of 2018. The Jail Bureau today often averages an inmate count of approximately 950 per day. The count has risen because it now takes inmates a longer period of time to get through their local judicial processing, so that they can either be released or can move on to their long-term prison facility. The capacity of the Jail is being challenged by a combination of extended prisoner stays and the impact of deferred maintenance issues placing areas out of service throughout the property. Judicial processing initially was interrupted in the summer of 2018 when the Government Tower experienced significant flooding. Ruptured pipes resulted in delays and re-scheduling of court activities at that time, and then in March 2020, there were further delays in scheduling due to the COVID pandemic, with the Supreme Court ordering repeated stays of court deadlines and suspending jury trials for most criminal defendants.

Additionally, the Jail Bureau is currently critically short-staffed. Within the booking area, in spite of staff challenges, the MCSO team was maintaining exceptional compliance records on all inmates on-site. During booking area audit visits, team records were reviewed documenting meals eaten or refused, medications administered with dosages noted, clinic visits, off-property medical care provided such as kidney dialysis, current bond status, as well as records on inmates moved to other facilities.

Since the MCSO conversion to Tyler Odyssey, they have found that booking is simply a slower process in that the upload of the inmate's photo has to be processed as a separate transaction, followed by each data entry step completed in sequence, rather than at the same time on multiple terminals by multiple users. Columbus Police Department did not participate in the conversion to Tyler Technologies which has resulted in further delays in the booking process because the initial entry received from the Columbus Police Department must be manually entered as well.

## AUDITOR'S RECOMMENDED RESPONSES TO FINDINGS

- Request funding for an Entry-Level G14A with All Benefits in the next budget at \$48,908, but meanwhile identify two- three employees currently within administration who can be cross-trained in portions of the Administrative Coordinators' task.
- Continue to pursue the use of additional technology that would transmit data directly from Columbus Police Department squad cars into Jail Bureau: Booking area-Intake Odyssey Dashboards- whether from RMS, via a crosswalk, or from another Tyler product.
- Recommend further initiatives between the Sheriff's Office and the City Manager's Office to develop an action plan to address Deferred Maintenance issues within the Jail Bureau.