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We have completed an audit of the Division of Parole and Probation. This audit is part of the ongoing program of the Legislative Auditor as authorized by the Legislative Commission. The purpose of legislative audits is to improve state government by providing the Legislature, state officials, and Nevada citizens with independent and reliable information about the operations of state agencies, programs, activities, and functions. The results of our audit, including findings, conclusions, recommendations, and the Division's response, are presented in this report.

We wish to express our appreciation to the management and staff of the Division of Parole and Probation for their assistance during the audit.

Respectfully presented,

A handwritten signature in black ink, appearing to read "Paul V. Townsend".

Paul V. Townsend, CPA
Legislative Auditor

February 1, 2008
Carson City, Nevada

STATE OF NEVADA
DEPARTMENT OF PUBLIC SAFETY
DIVISION OF PAROLE AND PROBATION

AUDIT REPORT

Table of Contents

	<u>Page</u>
Executive Summary	1
Introduction	7
Background	7
Scope and Objectives	10
Findings and Recommendations	11
Improved Monitoring Needed for Supervision of High-Risk Offenders	11
Supervision Requirements Not Always Met.....	11
Certain System Reports Were Not Reliable or Fully Utilized	18
Additional Controls Will Improve Certain Financial and Administrative Functions.....	21
Restitution Process Needs Improvement	22
Accounts Receivable Not Properly Reported or Written Off	26
Personnel Evaluations Were Not Always Performed.....	27
Performance Measures Not Always Reliable	27
Controls Over Information System Need Strengthening.....	28
Appendices	
A. Audit Methodology	31
B. Analysis of Test Results for High-Risk Offender Assessments.....	35
C. Schedule of Monthly Personal Contact Requirements for High-Risk Offenders.....	36
D. Response From the Division of Parole and Probation	37

EXECUTIVE SUMMARY

DEPARTMENT OF PUBLIC SAFETY DIVISION OF PAROLE AND PROBATION

Background

The mission of the Division of Parole and Probation (Division) is to ensure public safety, offender accountability and victims' rights through effective community corrections. Offenders are assigned supervision levels of minimum, medium, maximum, intensive, and house arrest. The Division assigns the highest level of supervision and monitoring to high-risk offenders, including those convicted of sex crimes.

The Division has established specialized units to supervise high-risk offenders. These units maintain offender to officer caseload ratios of 30 to 1 for high-risk offenders on intensive supervision or house arrest. The Division also supervises a portion of Nevada's registered sex offenders. These offenders, on parole, probation, or lifetime supervision, must comply with special conditions for supervision imposed by Nevada law. There is a caseload ratio of 45 to 1 for sex offenders.

The Division has 13 offices located throughout the State. In fiscal year 2007, the Division had a total of 475 authorized full-time equivalent positions and a total caseload of about 19,000 offenders. The Division's operating account is primarily funded by a general fund appropriation and supervision fees which totaled \$39 million and \$3.3 million respectively, in fiscal year 2007. Total expenditures were about \$42 million. In addition, the Division collected \$4.8 million in restitution payments during the year.

Purpose

The purpose of this audit was to evaluate the adequacy of the Division's case management practices and activities related to collections, personnel administration, and

EXECUTIVE SUMMARY

DEPARTMENT OF PUBLIC SAFETY DIVISION OF PAROLE AND PROBATION

performance measurement information, including whether activities were carried out in accordance with applicable state laws, regulations, and policies. This audit focused on the Division's case management practices, and financial and administrative activities for the 21 months ended March 31, 2007.

Results in Brief

The Division needs to improve its case management practices for high-risk offenders. The Division did not always comply with or adequately monitor key supervision requirements. When supervision requirements are not met, public safety is at risk and an offender's ability to successfully reintegrate into the community is diminished. Further, the Division needs additional financial controls over restitution and accounts receivable. For example, we found restitution collected by the Division was not paid timely to victims and accounts receivable were not reported to the State Controller as required. In addition, administrative controls are also needed to help ensure employee evaluations are conducted, performance measures are reliable, and system access is properly restricted.

Principal Findings

- The Division did not perform timely assessments for high-risk offenders. Almost one out of every three offenders we examined did not have a timely initial assessment and three out of four did not have timely reassessments. Assessments are critical steps in an offender's supervision. When assessments are not timely, there is an increased risk the offender is not properly supervised. (page 12)
- The Division did not always perform monthly personal contacts for high-risk offenders. We examined

EXECUTIVE SUMMARY

DEPARTMENT OF PUBLIC SAFETY DIVISION OF PAROLE AND PROBATION

contacts with 100 high-risk offenders over a period of about 6 months. Of 1,228 required contacts, 379 were not performed. When contacts are not performed, there is an increased risk that violations could occur and go undetected. For example, home contacts can identify noncompliance with conditions of the offender's parole or probation. (page 13)

- The Division did not comply with its employer notification requirement for certain sex offenders. The Division's policy requires an employer notification within 2 working days of the officer's knowledge of employment for all sex offenders assessed at tier level two or three. Sex offenders are assigned these tier levels based upon the offenders' risk of recidivism. Tier three is the highest risk level. Of the 27 sex offenders who met the employer notification requirement, the employer was not warned for 21 offenders. When employer notifications are not performed, there is an increased risk to the community. (page 14)
- The Division's sergeants performed a limited number of reviews for cases involving high-risk offenders. Our examination of 60 offender cases indicated 35 had no review during a 21-month period. The purpose of case reviews is to enhance the quality of offender supervision. Therefore, an increase in the number of case reviews could help ensure compliance with supervision requirements. (page 15)
- The Southern Command's process for case assignment did not ensure supervision always began in a timely manner. About 20% of the high-risk cases we examined took more than 30 days from when the offender was sentenced or released until supervision began. This included an offender who did not have contact with the assigned officer until 49 days after being released on parole. Best practices dictate great emphasis should be placed on the first 30 days after an offender is sentenced or released. When

EXECUTIVE SUMMARY

DEPARTMENT OF PUBLIC SAFETY DIVISION OF PAROLE AND PROBATION

supervision does not begin timely, there is an increased risk offenders may abscond or violate conditions of their parole or probation that would not be detected. (page 15)

- The Division's offender tracking information system (system) did not have accurate and complete information regarding tier levels for sex offenders. We obtained a report that showed a total of 165 sex offenders convicted of felonies did not have a tier level in the system. Adequate offender supervision is jeopardized when tier level information is inaccurate or incomplete. For example, the Division cannot properly perform employer notifications if tier level information is inaccurate or incomplete. (page 18)
- The system is capable of producing a past due DNA report. However, the Division did not regularly utilize the report. In addition, our analysis of a report listing about 640 offenders found it was not reliable. Our review of 30 offenders in the report found 13 should not have been included. As a result, the Division did not know which offenders needed a DNA sample, and which offenders should be excluded from the report. If an offender commits another crime and DNA was previously ordered but not taken, the Division could be held accountable. (page 19)
- For certain offenders ordered to pay restitution, the Division did not consistently follow policies requiring the establishment of victim information in the system. When offenders in prison made payments, accounting staff posted the payments to a suspense account, not the victims' account. As a result, victims did not receive their restitution payment. As of February 14, 2007, there was about \$89,000 posted to the suspense account. This included payments from 382 offenders, with some going back to fiscal year 2000. (page 23)

EXECUTIVE SUMMARY

DEPARTMENT OF PUBLIC SAFETY DIVISION OF PAROLE AND PROBATION

- The Division did not always perform timely research to obtain victim addresses or monitor restitution funds held in trust for more than 3 years. As a result, the Division held about \$233,000 in restitution payments from offenders that had been discharged more than 3 years. These funds were payable to either victims or, if victims could not be located, the Victims of Crime Program. Our review of 20 accounts found 16 had no evidence of an attempt to locate the victims and 4 were held because of system input errors, not address problems. (page 24)
- The Division did not report its accounts receivable to the State Controller as required or write off uncollectible accounts. Preparing and submitting accounts receivable reports will allow management and oversight bodies the ability to track the effectiveness of the Division's collection efforts. As of March 31, 2007, the Division's records indicate it had \$19.5 million in accounts receivable, of which \$7.5 million was uncollectible and should have been written off. (page 26)
- The Division did not comply with personnel requirements for employee evaluations. We reviewed a combined total of 30 officers' and sergeants' personnel files. For 20 of the 30 tested, evaluations were either not performed or were not performed timely. This included one officer who did not have any probationary evaluations and went in excess of 2 years without an evaluation. When evaluations are not performed, deficiencies in performance may not be corrected timely. (page 27)
- The Division did not retain records used for computing certain performance measures for fiscal year 2006. Therefore, we could not verify the reliability of four of the six measures reported in the 2007-2009 Executive Budget. When performance measures are not reliable, managers and oversight bodies may have

EXECUTIVE SUMMARY

DEPARTMENT OF PUBLIC SAFETY DIVISION OF PAROLE AND PROBATION

used unreliable information for evaluating programs and making budget decisions. (page 27)

- Controls over system access need strengthening. We found the system had not been regularly updated to remove prior employees' access to the system and some staff had inappropriate access to the system. For example, our review of the Division's list of system users identified more than 350 users that were not current employees. Stronger controls in this area will help improve data integrity and ensure only authorized personnel have access to sensitive data. (page 28)

Recommendations

This audit report contains 21 recommendations to improve the Division of Parole and Probation's case management and financial and administrative activities. These recommendations include policies, procedures, and other controls to help ensure adequate monitoring of offender supervision requirements. We also made recommendations to improve controls over the offender tracking information system, restitution, accounts receivable, and other administrative functions. (page 38)

Agency Response

The Division, in response to our audit report, accepted the 21 recommendations. (page 37)

Introduction

Background

The mission of the Division of Parole and Probation (Division) is to ensure public safety, offender accountability and victims' rights through effective community corrections. Offenders under the Division's supervision include inmates released from prison on parole, defendants placed on probation for conviction of a felony or gross misdemeanor, inmates approved for community house arrest programs, and those transferred to Nevada under the Adult Interstate Compact Agreement. Offenders are assigned supervision levels of minimum, medium, maximum, intensive, and house arrest. The Division assigns the highest level of supervision and monitoring to high-risk offenders, including those convicted of sex crimes.

The Division has established specialized units to supervise high-risk offenders. These units maintain offender to officer caseload ratios of 30 to 1 for high-risk offenders on intensive supervision or house arrest. The Division also supervises a portion of Nevada's registered sex offenders. These offenders, on parole, probation, or lifetime supervision, must comply with special conditions for supervision imposed by Nevada law. There is a caseload ratio of 45 to 1 for sex offenders.

General supervision cases, handled by other units, had caseload ratios of 75 to 1. However, because general supervision caseloads grew beyond the established ratios, the Division created maintenance caseloads. Maintenance caseload ratios were 500 to 1. Only certain offenders on minimum or medium supervision can be transferred from general to maintenance caseloads.

The Division had a total caseload of about 19,000 offenders statewide at the end of fiscal year 2007. This included over 5,000 offenders assigned to headquarters personnel who process prison releases, coordinate the apprehension of fugitives, and monitor out-of-state offenders on interstate compact agreements. Exhibit 1 shows the offender caseload, by offender type and supervision level, as of June 30, 2007.

Exhibit 1

**Offender Caseload
As of June 30, 2007**

Supervision Levels	Northern Command	Central Command	Southern Command	Head- quarters	Statewide Total
Offender Caseloads					
Intensive Supervision	119	9	397		525
House Arrest & Inmate Community Programs	138	20	430		588
Maximum, Medium, Minimum Supervision	2,911	605	4,899		8,415
Maintenance Bank	289	0	2,846		3,135
Total Offender Caseloads	3,457	634	8,572		12,663
Sex Offender Caseloads					
Intensive Supervision	63	2	58		123
House Arrest	1	1	6		8
Maximum, Medium Supervision ⁽¹⁾	233	38	467		738
Lifetime Supervision	53	15	181		249
Total Sex Offender Caseloads	350	56	712		1,118
Headquarters Caseload					
Pre-Release				1,173	1,173
Fugitive Apprehension Unit				2,982	2,982
Interstate Compact Out-of-State				1,110	1,110
Total Headquarters Caseload				5,265	5,265
Total Caseload	3,807	690	9,284	5,265	19,046

Source: Division records.

⁽¹⁾ Sex offenders must be supervised at medium or higher, per Division policy.

Staffing and Budget

The Division has 13 offices located throughout the State, with its headquarters in Carson City. In fiscal year 2007, the Division had 475 authorized positions. The Legislature approved 49 additional positions starting in fiscal year 2008 and 6 more positions starting in fiscal year 2009. The Division has one operating budget account funded primarily by a general fund appropriation. Other funding includes supervision fees from offenders to help defray the costs of supervision. Exhibit 2 shows the funding sources and expenditures for the Division's operating account in fiscal year 2007.

Exhibit 2

**Funding Sources and Expenditures
Operating Budget Account
Fiscal Year 2007**

Funding Sources:

Appropriations	\$39,159,336
Supervision Fees	3,261,095
Other Fees ⁽¹⁾	107,393
Transfers In	61,844
Available Funding	\$42,589,668
Less: Reversions	(725,481)
Total	\$41,864,187

Expenditures

Personnel	\$34,534,117
Other	5,846,884
Inter-Agency Transfers	1,483,186
Total	\$41,864,187

Source: State accounting system.

⁽¹⁾ Other fees include psychosexual evaluations, house arrest, DNA testing, and extradition.

The Division also administers the Restitution Trust Fund. Exhibit 3 shows the Division collected about \$4.8 million in restitution from offenders and paid \$4.7 million to victims in fiscal year 2007.

Exhibit 3

**Restitution Trust Fund Activity
Fiscal Year 2007**

Beginning Balance	\$2,797,589
Restitution Collected	4,777,524
Total Available	\$7,575,113
Less: Victim Payments	(4,712,806)
Balance Forward	\$2,862,307

Source: State accounting system.

Scope and Objectives

This audit is part of the ongoing program of the Legislative Auditor as authorized by the Legislative Commission, and was made pursuant to the provisions of NRS 218.737 to 218.893. The Legislative Auditor conducts audits as part of the Legislature's oversight responsibility for public programs. The purpose of legislative audits is to improve state government by providing the Legislature, state officials, and Nevada citizens with independent and reliable information about the operations of state agencies, programs, activities, and functions.

This audit included a review of the Division's case management practices, and financial and administrative activities for the 21 months ended March 31, 2007. The objectives of our audit were to evaluate:

- The adequacy of the Division's case management practices, including whether activities were carried out in accordance with applicable state laws, regulations, and policies.
- Whether activities related to collections, personnel administration, and performance measurement information were carried out in accordance with applicable state laws, regulations, and policies.

Findings and Recommendations

The Division needs to improve its case management practices for high-risk offenders. The Division did not always comply with or adequately monitor key supervision requirements. When supervision requirements are not met, public safety is at risk and an offender's ability to successfully reintegrate into the community is diminished. Further, the Division needs additional financial controls over restitution and accounts receivable. For example, we found restitution collected by the Division was not paid timely to victims and accounts receivable were not reported to the State Controller as required. In addition, administrative controls are also needed to help ensure employee evaluations are conducted, performance measures are reliable, and system access is properly restricted.

Improved Monitoring Needed for Supervision of High-Risk Offenders

Better monitoring is needed to ensure compliance with state law and case management procedures for high-risk offenders. Critical supervision requirements were not always met. For instance, offender evaluations were not timely and monthly personal contacts were not always conducted. Further, a small number of supervisory reviews were performed for the high-risk offender cases we examined. These reviews are intended to enhance the quality of offender supervision. In addition, the Division's offender tracking information system was not always reliable or fully utilized. The Division has established extensive procedures to help ensure offenders are properly supervised. When these requirements are not met, there is an increased risk an offender could abscond or commit a violation.

Supervision Requirements Not Always Met

The Division did not always meet supervision requirements for offenders classified as high-risk. Our review found numerous instances of noncompliance with standards for assessments, monthly personal contacts, and employer notification requirements. Our prior audit report of the Division, issued in 1999, noted similar problems. In addition, the case assignment process delayed supervision in the

Southern Command and violation reports for absconders were not always prepared timely. The primary goal of supervision is total compliance with the terms and conditions of parole or probation.

High-Risk Offender Classification

Offenders are evaluated and classified according to their risk to the community and their need for community correctional services. High-risk offenders are provided the greatest level of supervision and scrutiny. For the purposes of this audit, high-risk offenders included offenders assessed at intensive supervision or under house arrest and sex offenders at one of these classifications or maximum supervision.

Assessments Not Timely

The Division did not perform timely assessments. Almost one out of every three high-risk offenders we examined did not have a timely initial assessment and three out of four did not have timely reassessments. Assessments are critical steps in an offender's supervision. The risk and needs assessment helps determine the supervision level; therefore, timely and proper classification is critical to offender supervision, caseload management, and public safety.

Officers are required to complete an offender's initial assessment within 30 days of receipt of the case or at intake¹, whichever occurs first. Exhibit 4 shows the number of high-risk offender cases we examined and the number of untimely initial assessments during the scope of our testing.

Exhibit 4

High-Risk Offenders Analysis of Initial Assessments 7/1/2005 Through 3/31/2007

Offender Classification	Untimely Assessments	Total Offenders
Sex Offenders	8	24
Other High-Risk Offenders	11	34
Totals	19	58

Source: Auditor review of the Division's system.

Note: See Appendix B for detailed test results of assessments, by supervision level.

¹ Intake is the initial interview between the supervising officer and the offender placed under supervision.

In one instance, the assigned officer met with the offender in December 2005. However, this officer never performed the initial assessment. The case was eventually reassigned and the new officer performed the initial assessment in September 2006. As a result, the Division did not know the risk and needs of the offender for 9 months.

Because offenders' risks and needs are subject to change, the Division is required to determine the appropriate level of supervision on a regular basis. Per NRS 213.1078, all offenders on parole or probation are required to have an assessment at least once every 6 months. Exhibit 5 shows the number of high-risk offender cases we examined and those with untimely reassessments during the scope of our testing.

Exhibit 5

High-Risk Offenders Analysis of Reassessments 7/1/2005 Through 3/31/2007

Offender Classification	Offenders With Untimely Reassessments	Total Offenders
Sex Offenders	41	49
Other High-Risk Offenders	33	49
Totals	74	98

Source: Auditor review of the Division's system.

Note: See Appendix B for detailed test results of assessments, by supervision level.

Six of these offenders went at least 11 months without a reassessment. This included a repeat offender who was assessed at intensive supervision in June 2006. As of May 8, 2007, there was still no reassessment. When reassessments are not timely, there is an increased risk the offender is not properly supervised. Further, untimely reassessments may result in inefficient and ineffective use of limited staff resources.

Monthly Personal Contacts Not Performed

The Division did not always perform monthly personal contacts for high-risk offenders. In accordance with the Division's guidelines, high-risk offenders will receive two personal contacts per month.² Because 100% compliance may not be achievable every month, we reviewed approximately 6 months of supervision for 100 offenders to determine the rate of compliance over an extended period. This resulted in a total of

² A personal contact can include the surveillance of an offender if necessary.

1,228 required contacts, of which 379 were not performed (31%). Exhibit 6 shows the number of offenders tested, as well as the number of required contacts and exceptions.

Exhibit 6

**High-Risk Offenders
Monthly Personal Contacts**

Offender Classification	Number of Offenders Without Two Contacts Each Month	Total Tested	Number of Contacts Not Performed	Number of Required Contacts
Sex Offenders	31	50	153	549
Other High-Risk Offenders	37	50	226	679
Totals	68	100	379	1,228

Source: Auditor review of the Division's system.

Although the Division's policy requires two personal contacts per month, the type of contact varies depending on the high-risk offender's supervision level.³ Our review focused on required contacts to be performed outside the office. When contacts outside the office are not performed, there is an increased risk that violations could occur and go undetected. For example, home contacts can identify noncompliance with conditions of the offender's parole or probation.

Employer Notification Requirement for Certain Sex Offenders Not Met

The Division did not comply with its employer notification requirement for certain sex offenders. The Division's policy requires an employer notification within 2 working days of the officer's knowledge of employment for all sex offenders assessed at tier level two or three. Sex offenders are assigned these tier levels for community notification purposes and are based upon the offenders' risk of recidivism. Tier three is the highest risk level.

Of the 27 sex offenders who met the employer notification requirement, the duty to warn was not performed for 21 of these offenders. When employer notifications are not performed, there is an increased risk to the community and potential liability to the Division.

³ See Appendix C for a schedule of monthly personal contact requirements for high-risk offenders.

Small Number of Supervisory Reviews

The Division's sergeants performed a limited number of reviews for cases involving high-risk offenders. Our examination of 60 high-risk offender case files indicated 35 had no documentation of a sergeant's review during a 21-month period. This low number can be attributed to the Division's policy. Each sergeant is required to perform two case reviews monthly for each officer they supervise. However, it is possible for a sergeant to comply with the monthly case review requirement and still not review certain cases for an extended period. The policy is silent regarding the frequency of case reviews for high-risk offenders.

The purpose of case reviews is to enhance the quality of offender supervision. Therefore, an increase to the number of case reviews could help ensure compliance with supervision requirements. Furthermore, issues noted during our audit may have been minimized.

Case Assignment Process Delays Supervision

The Southern Command's process for case assignment did not ensure supervision always began in a timely manner. About 20% of the high-risk cases we examined took more than 30 days from when the offender was sentenced or released until supervision began. Best practices dictate great emphasis should be placed on the first 30 days after an offender is sentenced or released. When supervision does not begin timely, there is an increased risk the offender may abscond or violate conditions of their parole or probation that would not be detected.

Generally, supervision does not begin until an officer has been assigned and the offender file has been set up. Then, the assigned officer can meet with the offender and perform the intake interview. For 12 of the 26 Southern Command cases we reviewed, there was a period of 3 weeks or more from release or sentencing until the intake interview. We noted this was due to an untimely case assignment and/or file setup. Our review of these 12 cases found:

- For nine cases, it took 2 weeks or more to assign an officer. This included a case for a parolee that took 30 days to assign an officer. The offender called the Division four times before being told who the assigned officer was and it took a total of 49 days until the intake

interview. Further, six of these offenders contacted the Division for officer assignment and were told to call back.

- For 10 cases, it took 2 weeks or more to complete the file setup. We noted several instances when the intake interview was delayed because the officer was waiting for the offender file.

Management has stated the intake interview, especially for the first time offender, is probably one of the most important stages in the community supervision of any offender. This interview is between the supervising officer and the offender placed under supervision. A timely intake interview is important because the officer performs the initial assessment, provides the offender with an understanding of their obligations while under supervision, and an understanding of the role of the supervising officer. This includes many tasks such as: explaining and signing the parole or probation agreement; informing the offender of any requirements to register as a convicted person; and establishing a reporting schedule.

Violation Reports for Absconders Not Prepared Timely

The Division did not always prepare timely violation reports for absconders. The Division policy for absconders states, in part, that under no circumstances shall more than 90 days from the last contact with the offender elapse prior to submission of the violation report. However, for 15 of 20 absconders we reviewed, a violation report was not prepared within 90 days of the last contact. In addition, bench warrants for the absconders' arrest were not forwarded timely to the Carson City office for entry into a national database. When this information is not entered timely, the Division could be held accountable if the absconder commits additional crimes in other states.

To assess the timeliness of the Division's process, we reviewed past due violation reports for offenders from all supervision levels. Our testing of 20 offenders found the average length of time from last contact to preparing the violation report was 144 days with the following specific examples:

- For one offender, it took 331 days from the date of the last contact to process the violation report.
- Another offender never had contact with the Division prior to absconding and it took 74 days from the failure to appear date to process a violation report.

Once it has been determined an offender has absconded and a violation report is prepared, a request for a warrant is forwarded to the applicable court. After the court issues a bench warrant, it is sent from the applicable command center to the Fugitive Apprehension Unit (FAU) in Carson City. Information about the offender is then entered in the National Crime Information Center database, which is overseen by the FBI. This database is used by law enforcement nationwide.

Our review also found the average length of time from when the warrant was issued until it was received by the FAU was 29 days. One case took 72 days to get from the Southern Command to the FAU. Although the time needed by the courts to issue a bench warrant is outside the Division's control, it is critical for the Division to process violation reports and forward bench warrants timely. During our audit, the Division had taken steps to improve the violation reporting process. For example, the Division identified 25 untimely reports in September 2006 which was reduced to 9 in June 2007.

Intensive Supervision for Extended Period Not Documented

Officers did not document why offenders continued to receive intensive supervision for extended periods. Our review of 21 offenders found only 2 had documentation to support the reasons for intensive supervision. The length of intensive supervision ranged from 173 to 1,100 days, with an average of 453 days. Intensive supervision caseloads are intended to be set at 30 offenders per officer. When justification for intensive supervision is not documented or approved, management's ability to efficiently and effectively use its staffing resources is diminished.

Factors an officer should consider when determining if an offender should receive intensive supervision include crimes of violence, sophisticated criminal activity, gang affiliation, and sustained or chronic substance abuse. If it is determined that this level of supervision is appropriate, the officer must document the reasons. Then the officer's immediate supervisor must review the case plan developed by the officer and document the approval of this supervision level. Our review of the 21 offenders on intensive supervision found:

- For 20 offenders, the officer did not document the reasons for extending intensive supervision.

- For 19 offenders, there was no evidence of supervisory approval.

The intensive supervision level is designated for those offenders with the highest risk. Management stated that intensive supervision was not intended to be for extended periods of time. There can be valid reasons for extended intensive supervision. However, the officer and the supervisor are still required to properly document why the offender will continue with intensive supervision.

Certain System Reports Were Not Reliable or Fully Utilized

Management reports from the Division's offender tracking information system (system) were not always reliable or fully utilized. For example, information about certain sex offenders was incomplete and management reports were not consistently used. As a result, there is an increased risk that offender supervision standards are not met. Since our prior audit, the Division has developed a system that is customized to its needs. This new system has resulted in a predominantly automated environment. Therefore, information in the system is vital to the Division's daily operations.

Information for Sex Offenders Not Accurate or Complete

The Division did not have accurate and complete information regarding tier levels for sex offenders. For 8 of 50 sex offenders we reviewed, there was no tier level entered in the system. Thus, we obtained a report showing all sex offenders and their tier level. From this report, we identified a total of 165 sex offenders convicted of felonies that did not have a tier level in the system and 29 with felonies that were incorrectly classified as a tier level 0. Adequate offender supervision is jeopardized when tier level information is inaccurate or incomplete. For example, the Division cannot properly perform employer notifications if tier level information is inaccurate or incomplete.

NRS 179D.730 requires a tier level assessment for sex offenders. The tier level assessment is performed by the Department of Public Safety's Records and Technology Division. Although the Records and Technology Division performs the assessment, it is incumbent on the Division of Parole and Probation to ensure the proper tier level is entered in its system.

DNA Report Not Used and Not Reliable

The system is capable of producing a report that identifies offenders with past due DNA samples. However, the Division did not regularly utilize the report. In addition, our analysis of a report listing about 640 offenders found it was not reliable. We selected 30 offenders from the report and found about 40% should not have been included. As a result, the Division did not know which offenders still needed a DNA sample, and which offenders should be excluded from the report.

When DNA is court-ordered, and the defendant is not committed to the custody of the Department of Corrections (DOC), NRS 176.0913 requires the Division to arrange for the specimen to be obtained from the defendant. Our review of the 30 offenders in the past due report found:

- For 13 offenders, the DNA was taken but the officer did not enter the information in the system, did not enter it properly, or there was untimely follow-up by officers to determine if the sample had been taken by DOC. For example, there were two instances when an officer did not confirm the sample was taken by DOC until we brought the case to their attention.
- For 11 offenders, there was no evidence the DNA sample was taken.
- For one offender, the sample was not taken timely.
- For five offenders, the DNA had not been taken for various reasons. For example, two offenders were in other states.

If an offender commits another crime and DNA was previously ordered but not taken, the Division could be held accountable. Further, data entry errors diminish the usefulness of the past due report to management. Legislation passed during the 2007 Legislative Session (AB 92) will require all offenders with felony convictions to have a DNA test. This increases the Division's responsibility to ensure DNA samples have been taken. However, Division procedures do not address the monitoring of required DNA tests or the reliability of management reports.

Consistent Use of System Would Improve Monitoring in Other Areas

The system is capable of producing useful reports for monitoring supervision requirements. In addition to reports previously mentioned, reports are available for past due assessments and monthly contacts. Had reports been regularly utilized, exceptions noted during our testing may have been significantly reduced.

We were informed that the Southern and Northern Commands use certain reports, but the Central Command did not use reports for monitoring supervision requirements. Consistent use of key reports can be an efficient and effective tool to improve compliance with offender supervision requirements. However, the Division has not formally determined which reports are critical and should be consistently used, either statewide or at each command center. When management reports are not used, deficiencies in performance can go undetected.

The limited use of reports was due, in part, to a lack of training and no user manual. The Division had not provided sufficient training regarding how to run these reports or developed a user manual for staff reference. Staff indicated the task of developing a user manual was intended to be part of the system development process, but other priorities superseded developing a manual. Additional training and a user manual can help reduce data errors and facilitate the efficient and effective use of the system. During our audit, the Division stated it intends to provide training in this area to the appropriate staff.

Recommendations

1. Review the process for monitoring compliance with case management requirements for high-risk offenders. This should include revising procedures to help ensure assessments, monthly personal contacts, and employer notifications are performed.
2. Revise procedures to ensure an appropriate number of case reviews are performed for high-risk offenders.
3. Review and revise the case assignment process in the Southern Command to ensure supervision begins timely.

4. Revise procedures to help ensure absconder violation reports are prepared timely and establish a timeframe for forwarding warrants to Headquarters.
5. Implement a monitoring process to help ensure reasons for providing offenders intensive supervision are properly documented and approved.
6. Periodically review the offender tracking information system to ensure accurate tier levels are entered for all sex offenders.
7. Utilize the past due DNA report and perform timely follow-up to ensure the report is accurate and DNA samples are taken when required.
8. Review and revise the process for utilizing system reports for monitoring offender supervision requirements, including identifying critical reports and training in how to produce these reports.
9. Develop a system user manual that includes instructions for completing critical system functions, descriptions of various data elements, and examples of reports.

Additional Controls Will Improve Certain Financial and Administrative Functions

The Division needs additional financial controls over the restitution and accounts receivable processes. For example, we found restitution collected by the Division was not paid timely to victims. Further, millions of dollars in accounts receivable were not reported to the State Controller as required and delinquent accounts were not written off. Improvements to these processes would help ensure timely payments to victims and accurate reporting of accounts receivable, and allow management the ability to evaluate the effectiveness of collection efforts. In addition, stronger administrative controls are needed for employee evaluations, performance measures, and the offender tracking information system.

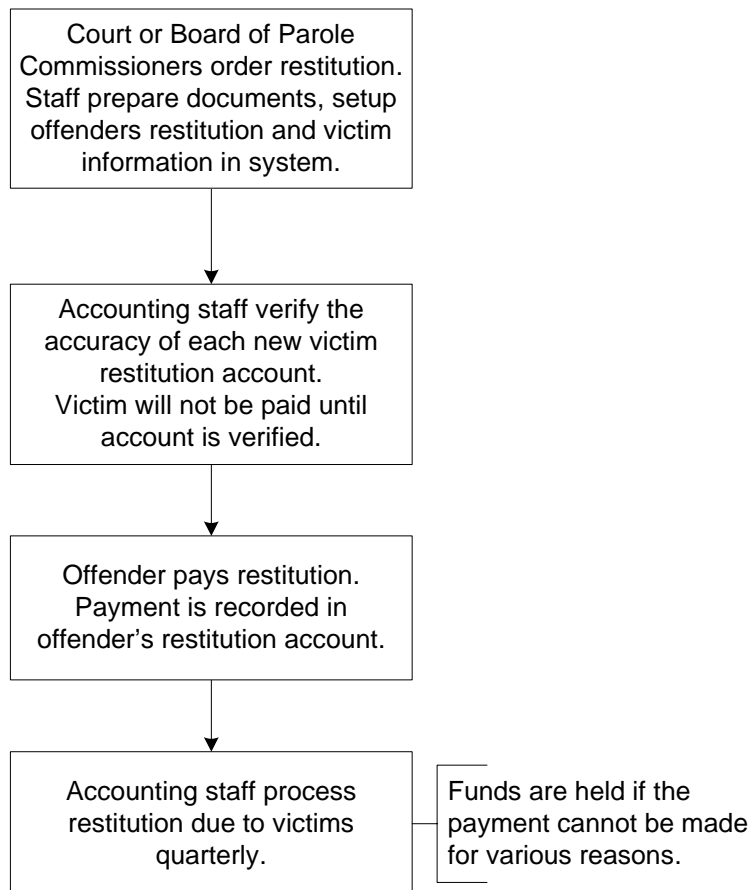
Restitution Process Needs Improvement

Certain restitution payments received by the Division were not forwarded to victims in a timely manner. The Division can reduce the time it holds restitution payments by following established procedures and improved monitoring of victims' restitution accounts. Finally, offenders may pay more restitution with improved monitoring of officers' collection efforts and ensuring offenders on lifetime supervision pay restitution.

Restitution Payment Process

One of the Division's statutory requirements is to collect restitution payments from offenders and forward the payments to victims. The Division's policy requires staff to establish offenders' restitution payment schedules and victims' accounts in the system. Once an account is set up, the accounting section performs a one-time verification to ensure all the restitution information in the system is correct. Victims cannot be paid until all information in the account is verified by employees independent of the set-up process. New accounts must be verified promptly since the Division's policy requires victims to be paid about every 90 days. Exhibit 7 shows the restitution payment process.

Restitution Payment Process



Source: Auditor prepared.

Victim Accounts Not Always Established

Although the Division's policy requires victims to be paid timely, we found some victims had not been paid because their restitution accounts were never established. Specifically, Division staff did not always establish offenders' restitution schedules and the victims' account information for offenders in prison that made restitution payments. Thus, when the Department of Corrections remitted a restitution payment from one of these offenders, the Division's accounting staff posted the payment to a suspense account. Furthermore, the Division did not initiate any research or corrective action on these unpaid accounts until February 2007. As a result, restitution payments totaling about \$89,000 from 382 offenders were held in this account. Some of these payments were received in fiscal year 2000.

Victim Accounts Not Monitored or Verified Timely

Our review of 13 restitution payments received from offenders in calendar year 2006 found that 10 were not paid to victims timely. One of these payments had been held more than 400 days. Victims did not receive timely payments because of two reasons. First, some victims were not paid because their restitution accounts were not promptly verified. Unverified accounts will not be processed for payments. Second, certain victims were not paid because an error occurred when the payment was processed. Since the Division did not monitor these payments, the errors were not corrected timely.

According to Division personnel, workload priorities created a backlog of unverified restitution accounts. Furthermore, staff did not verify new accounts until the offender made a payment. However, the Division has taken steps to reduce the backlog. As of May 2007, Division records indicate staff verified over 3,200 victim accounts that had payments from offenders. While this action will help ensure victims receive timely payments, the Division needs to develop monitoring procedures to ensure accounts are properly verified and payment errors receive timely corrective action.

Timely Research of Victim Information Needed

The Division did not perform adequate research to obtain victim addresses when payments to victims were returned undeliverable and the victims could not be located. In addition, the Division did not have sufficient procedures to monitor these accounts even though some payments had been held for years. Consequently, as of March 31, 2007, the Division held restitution payments totaling approximately \$233,000 from offenders that had been discharged more than 3 years.

State laws require the Division to remit all restitution collections to the Victims of Crime Program (VOC) if 1) the victim cannot be located and 2) the offender making the payments has been discharged more than 3 years. Because of known problems with these payments, the Division created a management report to identify all victims' accounts in the system in which the offender had been discharged more than 3 years. However, our analysis of this report indicated there was little if any evidence the

Division attempted to locate the victims. As a result, neither victims nor the VOC received their restitution payments. Of the 20 victim accounts tested, we found:

- 14 had no evidence the Division attempted to obtain the victims' current addresses after the restitution checks were returned undeliverable.
- 2 victims were never paid and there was no evidence the Division attempted to obtain their addresses.
- 4 victims were never paid because of system input errors, not address problems.

In addition to inadequate monitoring procedures, the Division's policy for locating victims may have contributed to the delayed payments. For instance, the policy addresses the procedures for locating victims of absconders instead of all offenders and requires procedures that do not reflect the current process.

Collection Efforts Not Always Documented

Officers did not always document their efforts to collect unpaid restitution from offenders. Furthermore, offenders on lifetime supervision were not requested to pay restitution. Of the 21 offenders' files we reviewed, 6 who owed about \$9,000 had no documentation of any collection efforts. Of these, five offenders were on lifetime supervision. According to Division officials, restitution payments cannot be enforced unless the Board of Parole Commissioners includes it in the special conditions of an offender's lifetime supervision agreement. We also noted six other offenders were delinquent paying restitution and there was no evidence they were either warned of the violation process or asked for financial information.

Division policies require officers to document regular attempts to collect restitution. Further, if offenders are delinquent paying restitution, officers are required to warn offenders of the violation process and, in some cases, obtain current financial information.

Improved monitoring by management can help ensure officers comply with the Division's collection policies. In addition, better communication with the Board of Parole Commissioners will help ensure lifetime supervision agreements include restitution as a special condition.

Accounts Receivable Not Properly Reported or Written Off

Accounts receivable were not reported to the Controller's Office, delinquent accounts were not considered for write-off, and accounts were not always submitted for outside collections. Compliance with established collection requirements would help ensure accounts receivable are properly reported and recorded, and may improve collection efforts.

Reporting Requirement Not Met

The Division did not report its accounts receivable to the State Controller as required. As of March 31, 2007, the Division's records indicate it had approximately \$19.5 million in accounts receivable. When accounts receivable are not reported, the Controller and other users of this information are not informed of all debts owed the State.

NRS 353C.120 requires each agency to submit to the State Controller periodic reports of debts owed to the agency. Accounting policies and procedures, issued by the Controller's Office, require agencies to report accounts receivable on a quarterly basis. The Division has accounts receivable from supervision fees, and fees for DNA testing, house arrest, and psychosexual evaluations. Preparing and submitting accounts receivable reports will allow management and oversight bodies the ability to track the effectiveness of the Division's collection efforts.

Delinquent Accounts Not Written Off

The Division did not write off unpaid supervision fees for closed cases, or other uncollectible accounts receivable. As a result, the Division's \$19.5 million accounts receivable balance included \$7.5 million in uncollectible supervision fees. Accounting policies and procedures, issued by the Controller's Office, state accounts receivable should be valued at net realizable value, that is, the amount that will be collected on the outstanding receivables. In addition, NRS 353C.220 states if an agency determines that it is impossible or impractical to collect a debt, the agency may request the State Board of Examiners to designate the debt as a bad debt. However, the Division did not have policies and procedures for writing off bad debt.

Accounts Not Submitted for Outside Collections

The Division does not have an effective process to ensure timely submittal of accounts receivable to the Controller's Office for outside collection efforts. The Division started to utilize a private collection agency agreement established with the Controller's Office. However, it only submitted one listing totaling \$422,000 in May 2006. As a result, the Division had not maximized options to collect supervision fees owed to the State.

NRS 353C.200 allows agencies to use outside collection agencies provided the offender is given written notice and does not contest the debt. However, the process for identifying debts that should be turned over for collection must be cost effective. Therefore, the Division needs to develop an effective process for determining which debts will be sent to collections.

Personnel Evaluations Were Not Always Performed

The Division did not comply with personnel requirements for timely employee evaluations. We reviewed a combined total of 30 officers and sergeants. For 20 of the 30 tested, evaluations were either not performed or were not performed timely. NRS 284.340 requires annual evaluations for employees in the classified service that have achieved permanent status. For those with a 12-month probationary period, an evaluation is required to be filed by the end of the 3rd, 7th, and 11th months of employment.

Of the 20 employees with exceptions, there were 9 instances when the annual evaluation was not timely and 13 instances when probationary evaluations were either not timely or not done. This included one officer who did not have any probationary evaluations and went in excess of 2 years without an evaluation.

Although the Division has an internal tracking system for evaluations, it was not fully utilized. When evaluations are not performed, deficiencies in performance may not be corrected timely.

Performance Measures Not Always Reliable

The Division did not retain records used for computing certain performance measures for fiscal year 2006. Therefore, we could not verify the reliability of four of the six measures reported in the 2007-2009 Executive Budget. When performance

measures are not reliable, managers and oversight bodies may have used unreliable information for evaluating programs and making budget decisions.

Although the Division began retaining supporting documentation during fiscal year 2007, two of the program measures contained calculation errors. The Division has two program related performance measures that report the percentage of parolees and probationers with successful exits. Two other measures report the percentage of successful exits for special program inmates under house arrest. Our review of these program measures for fiscal year 2007 found no evidence calculations were reviewed for accuracy. For example, management reports indicated 80% of the inmates who participated in the DUI house arrest program were successfully completed, but the actual percentage was 88%.

The State Administrative Manual states the performance measurement data in the Executive Budget must be reliable. Agencies are required to retain records used in computing performance measures for 3 fiscal years and develop written procedures on how the measures are computed. Finally, Standards for Internal Control issued by the Government Accountability Office require agencies establish controls, such as supervisory review, to validate the propriety and integrity of agency performance measures. However, the Division did not have written policies and procedures for how the performance measures are computed.

Controls Over Information System Need Strengthening

Controls over system access need strengthening. We found the system had not been regularly updated to remove prior employees' access to the system and some staff had inappropriate access to the system. The system contains sensitive case management information and critical fiscal data. Therefore, stronger controls in this area will help improve data integrity and ensure only authorized personnel have access to sensitive data.

The State's Information Technology Security Standards state in part:

All data shall be protected by access controls, comparable to the level of classification, to ensure that it is not improperly disclosed, modified, deleted or rendered unavailable... A System/User Master List of all users and their respective user-ID codes shall be maintained, kept secured and up-to date, reflecting all computer systems each person has access to so that their privileges may be expediently revoked on short notice... The Information Security Officer shall review the System/User Master List quarterly to verify accuracy...

Our review of the Division's list of system users identified more than 350 users that were not current employees. We also identified individuals with access levels that exceeded their needs. When system access is not updated on a regular basis, the potential exists for users with inappropriate privileges to access and/or modify sensitive data.

Recommendations

10. Revise procedures to help ensure offenders' restitution accounts and victims' information are established timely and accurately in the system.
11. Monitor restitution payments posted to the suspense account to ensure victims are paid timely.
12. Develop procedures to help ensure the timely verification of all victims' restitution accounts.
13. Revise procedures to help ensure attempts to locate victims and payments to the Victims of Crime Program are timely.
14. Implement a monitoring process to help ensure officers comply with restitution collection requirements.
15. Work with the Board of Parole Commissioners to include restitution as a special condition for offenders on lifetime supervision.
16. Submit accounts receivable reports to the State Controller as required.
17. Develop policies and procedures for writing off bad debt.
18. Review and revise the process for submitting past due accounts receivable to outside collection agencies. This includes the timely submittal of accounts and establishing a cost-effective threshold for submitting cases.
19. Implement controls over employee evaluations to help ensure compliance with NRS 284.340. This includes better utilization of the internal tracking system.

20. Develop procedures for performance measures to ensure source documents are retained and calculations are reviewed for accuracy.
21. Update access to the offender tracking information system on a regular basis. This includes removing prior employees and reviewing user groups to ensure all staff have appropriate system access.

Appendices

Appendix A Audit Methodology

To gain an understanding of the Division of Parole and Probation, we interviewed agency staff and reviewed statutes, regulations, and policies and procedures significant to the Division's operations. In addition, we reviewed the agency's financial information, budgets, minutes of various legislative committees, and other information describing the activities of the Division. We documented and assessed the Division's internal controls for accounts receivable, fixed assets, revenues, expenditures, personnel, information systems, offender supervision for sex offenders and other high-risk offenders, management information, the case assignment process, and other case management requirements.

To evaluate the Division's supervision practices for high-risk offenders, we obtained a list of all offenders in the offender tracking information system (system) since July 2005 that were assessed at maximum and intensive supervision or under house arrest. From this list, we selected 100 offenders of which 50 were sex offenders. Sixty offenders were randomly selected and 40 were judgmentally selected. Judgment was based on offenders located throughout the State. For each offender selected, we verified the initial assessment and 6-month reassessments were performed timely, and required monthly contacts were performed for the applicable supervision level. We also documented the number of supervisory case reviews since July 2005.

For all sex offenders selected, we identified their tier level and reviewed the system to verify employer notifications were performed in compliance with agency policy. We also obtained a report showing all sex offenders and identified the number of offenders without a tier level that were convicted of felonies. Further, we reviewed statutes applicable to tier levels and other documents explaining tier levels.

To determine if case reviews were performed as required, we obtained a report showing all case reviews performed by the Division's sergeants during calendar year

2006 and randomly selected 10 of these sergeants. For each sergeant selected, we documented the number of case reviews performed from January to August 2006.

We also obtained reports that identified absconders with past due violation reports and randomly selected 20 offenders from these reports. For each offender selected, we accessed the system and documented a timeline from the last visit or contact to when the warrant was received by the Fugitive Apprehension Unit.

For intensive supervision offenders in our sample, we documented the date when intensive supervision started and the dates of subsequent assessments which continued this supervision level. We also computed the number of days the offender had been classified as intensive and reviewed the system to determine if reasons for intensive supervision were documented by the officer and if the immediate supervisor approved the level.

To assess the Southern Command's case assignment process, we randomly selected 14 high-risk offenders from our original sample and judgmentally selected 16 additional high-risk offenders. Judgment was based on offenders assigned to the Command on or after July 1, 2005. For each offender selected, we documented a timeline from when the offender was sentenced or released to the first meeting between the offender and the assigned officer. Next, we determined if the intake was timely, per agency policy.

To determine if management reports were used consistently, we asked officials which reports were used at each command center for monitoring compliance with high-risk offenders' supervision requirements. We compared these responses and documented inconsistencies. To document best practices and guidelines established by other states, we reviewed a report on the offender supervision model for North Carolina. We discussed key issues in the report with management. We also obtained a report of all DNA tests ordered between July 2005 and March 2007 that had not been taken. From the report, we randomly selected 30 offenders and reviewed applicable documents to determine if the DNA tests were court-ordered and if the report was reliable.

To determine if the Division's financial and administrative activities were carried out in accordance with applicable state laws, regulations, and policies, we randomly

selected 25 offenders from our original sample of high-risk offenders. For each offender, we verified there was a signed restitution agreement and victim information was entered in the system. Next, we reviewed the system for documented collection efforts. To determine if victims were paid timely, we documented when payments were received and when the Division processed payments to the victims. Next, we obtained a report for the restitution suspense account and selected the five largest account balances and randomly selected five other offender accounts. For each account, we documented payment information, reviewed victim information, and inquired of staff why follow-up action had not been taken. We also randomly selected 20 offenders from a report listing restitution funds held in trust for more than 3 years since the offender discharge date. For each offender, we documented when payments were received, when Division staff made efforts to locate victims, and determined which accounts exceeded the 3-year statutory limit. For accounts receivable, we confirmed the Division did not report its accounts receivable quarterly, submit bad debt for write-off, or submit accounts for outside collections.

To determine if offenders' fee payments were properly controlled, we randomly selected 50 payments. Our sample included 30 supervision fee payments, 5 restitution payments, and 15 miscellaneous fee payments. In addition, we assessed the process for receipting, recording, and depositing payments in the Southern Command.

To assess the offender tracking information system's administrative controls, we met with staff and reviewed the system to determine if codes were valid, appropriate management reports were validated, and the help system and user manual were adequate. We also compared a list of current employees to a list of user names to determine if only current employees had system access.

To determine if the Division's performance measures were reliable, as reported in the 2007 – 2009 Executive Budget, we requested supporting documentation to determine if the measures were mathematically accurate and underlying records were competent. To evaluate the Division's compliance with laws for personnel, we randomly selected a combined total of 30 officers and sergeants from a past due report in the state's Human Resources Data Warehouse. For each employee, we reviewed personnel files to determine if all required employee evaluations were performed timely.

Our audit work was conducted from September 2006 to August 2007 in accordance with generally accepted government auditing standards.

In accordance with NRS 218.821, we furnished a copy of our preliminary report to the Director of the Department of Public Safety and the Chief of the Division of Parole and Probation. On January 23, 2008, we met with agency officials to discuss the results of our audit and requested a written response to the preliminary report. That response is contained in Appendix D which begins on page 37.

Contributors to this report included:

Dennis Klenczar, CPA
Deputy Legislative Auditor

Michael O. Spell, CPA
Audit Supervisor

Diana Giovannoni, CPA
Deputy Legislative Auditor

Stephen M. Wood, CPA
Chief Deputy Legislative Auditor

Appendix B
Analysis of Test Results for High-Risk Offender Assessments

Initial Assessments

Offender Classification/ Supervision Level	Untimely Assessments	Number of Offenders Tested
Sex Offenders:		
House Arrest	0	3
Intensive Supervision	6	15
Maximum Supervision	2	6
Other High-Risk Offenders:		
House Arrest	5	14
Intensive Supervision	6	20
Totals	19	58

Source: Auditor review of the Division's system.

Reassessments

Offender Classification/ Supervision Level	Untimely Reassessments	Number of Offenders Tested
Sex Offenders:		
House Arrest	1	2
Intensive Supervision	17	18
Maximum Supervision	23	29
Other High-Risk Offenders:		
House Arrest	10	15
Intensive Supervision	23	34
Totals	74	98

Source: Auditor review of the Division's system.

Appendix C
Schedule of Monthly Personal Contact Requirements
for High-Risk Offenders

Supervision Level	Requirements
Maximum	1- PCH, PCF, PCE, or 1 SV with at least 1-PCH every 3 months; and 1-PC (this can be a PCO).
Intensive	1-PCH; and 1-PC outside the office.
House Arrest	2-PC's outside the office; or, 1-PC outside the office & 1-SV.

Source: Division Directive 6.2.101.

Description of personal contacts:

Personal Contact (PC)	Any in-person interaction between an officer and offender, regardless of location. There are different types of personal contacts.
Personal Contact Home (PCH)	A personal contact by an officer with an offender in the offender's residence.
Personal Contact Field (PCF)	A personal contact with the offender in the field, but not at the offender's residence or employment.
Personal Contact Employment (PCE)	A personal contact with the offender on their job/program.
Personal Contact Office (PCO)	A personal contact with the offender occurring at one of the Division's offices.
Surveillance (SV)	A personal contact can be replaced with a surveillance. The Division defines this as the gathering of information related to evidence of a crime, or the accumulation of intelligence regarding suspected criminal activity or offender compliance. For house arrest offenders, a surveillance may also be an electronic verification outside of the home.

Appendix D
Response From the Division of Parole and Probation

Jim Gibbons
Governor

Phillip A. Galeoto
Director

John Allan Gonska
Chief



OFFICE OF THE CHIEF

1445 Old Hot Springs Rd., Suite 104
Carson City, NV 89706

628 Belrose Street
Las Vegas, NV 89107

Division of Parole and Probation

January 30, 2008

Paul V. Townsend, CPA
Legislative Counsel Bureau
Legislative Building, 401 S. Carson St.
Carson City, NV 89701-4747

Dear Mr. Townsend:

The Division has examined the findings reported in the agency audit report dated January 11, 2008. We have reviewed the 21 audit recommendations and have accepted all of them. Attached you will find the Division of Parole and Probation Response to Audit Recommendations as requested.

The Division is currently creating directives and procedures in order to implement the recommendations of the audit. The division will provide a detailed report as to how the division intends to implement or has implemented its solutions to all 21 recommendations. This report will be submitted no later than April 29, 2008.

Sincerely,

John Allan Gonska, Chief
Department of Public Safety,
Division of Parole and Probation

cc: Phil Galeoto, Director of the Department of Public Safety
Kathalie Koche, Executive Officer to the Director of the Department of Public Safety

Committed to Nevada's Public Safety

(O) 2018B

Division of Parole and Probation Response to Audit Recommendations

<u>Recommendation Number</u>		<u>Accepted</u>	<u>Rejected</u>
1	Review the process for monitoring compliance with case management requirements for high-risk offenders. This should include revising procedures to help ensure assessments, monthly personal contacts, and employer notifications are performed.....	<u> X </u>	<u> </u>
2	Revise procedures to ensure an appropriate number of case reviews are performed for high-risk offenders.....	<u> X </u>	<u> </u>
3	Review and revise the case assignment process in the Southern Command to ensure supervision begins timely	<u> X </u>	<u> </u>
4	Revise procedures to help ensure absconder violation reports are prepared timely and establish a timeframe for forwarding warrants to Headquarters.....	<u> X </u>	<u> </u>
5	Implement a monitoring process to help ensure reasons for providing offenders intensive supervision are properly documented and approved	<u> X </u>	<u> </u>
6	Periodically review the offender tracking information system to ensure accurate tier levels are entered for all sex offenders	<u> X </u>	<u> </u>
7	Utilize the past due DNA report and perform timely follow-up to ensure the report is accurate and DNA samples are taken when required	<u> X </u>	<u> </u>
8	Review and revise the process for utilizing system reports for monitoring offender supervision requirements, including identifying critical reports and training in how to produce these reports.....	<u> X </u>	<u> </u>
9	Develop a system user manual that includes instructions for completing critical system functions, descriptions of various data elements, and examples of reports	<u> X </u>	<u> </u>
10	Revise procedures to help ensure offenders' restitution accounts and victims' information are established timely and accurately in the system	<u> X </u>	<u> </u>
11	Monitor restitution payments posted to the suspense account to ensure victims are paid timely	<u> X </u>	<u> </u>
12	Develop procedures to help ensure the timely verification of all victims' restitution accounts.....	<u> X </u>	<u> </u>

**Division of Parole and Probation
Response to Audit Recommendations
(continued)**

<u>Recommendation Number</u>		<u>Accepted</u>	<u>Rejected</u>
13	Revise procedures to help ensure attempts to locate victims and payments to the Victims of Crime Program are timely	<u> X </u>	<u> </u>
14	Implement a monitoring process to help ensure officers comply with restitution collection requirements.....	<u> X </u>	<u> </u>
15	Work with the Board of Parole Commissioners to include restitution as a special condition for offenders on lifetime supervision.....	<u> X </u>	<u> </u>
16	Submit accounts receivable reports to the State Controller as required.....	<u> X </u>	<u> </u>
17	Develop policies and procedures for writing off bad debt.	<u> X </u>	<u> </u>
18	Review and revise the process for submitting past due accounts receivable to outside collection agencies. This includes the timely submittal of accounts and establishing a cost-effective threshold for submitting cases	<u> X </u>	<u> </u>
19	Implement controls over employee evaluations to help ensure compliance with NRS 284.340. This includes better utilization of the internal tracking system	<u> X </u>	<u> </u>
20	Develop procedures for performance measures to ensure source documents are retained and calculations are reviewed for accuracy	<u> X </u>	<u> </u>
21	Update access to the offender tracking information system on a regular basis. This includes removing prior employees and reviewing user groups to ensure all staff have appropriate system access	<u> X </u>	<u> </u>
TOTALS		<u> 21 </u>	<u> 0 </u>