



Chesterfield County, Virginia Internal Audit

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GREG L. AKERS
Director

DATE: January 19, 2017

TO: Dr. Joseph P. Casey
County Administrator

FROM: Greg L. Akers
Director of Internal Audit

SUBJECT: Juvenile Detention Home Special Project

CONCLUSION

Internal Audit conducted this investigation based on information obtained through the Fraud, Waste and Abuse Hotline. This investigation was limited to a review of controls, management oversight and current policies and procedures as they relate to the allegations. The allegations were not substantiated, however, Internal Audit recommends management improve the documented policies and procedures by including a policy regarding the removal of food or other items from County property.

ALLEGATION

On November 14, 2016, Internal Audit received information from a citizen through the Fraud, Waste and Abuse Hotline alleging multiple issues with certain kitchen staff employees at the Juvenile Detention Home located at Krause Road. The allegations included:

- Theft of food by kitchen staff.
- Employee time abuse.

BACKGROUND

The Juvenile Detention Home provides a safe, secure custody for juveniles who are charged with or who have been found guilty of criminal offenses and are awaiting further court action. The average number of residents vary, with the average being 30-40 in recent months. The facility provides three meals and two snacks a day to juveniles and employees who work directly with the juveniles and are unable to leave the facility during meal time. The kitchen is supervised by a Food Services' Manager and is comprised of six full-time and five part-time employees. All food is purchased and inventoried monthly by the Food Services' Manager. Menus and detailed food preparation records are completed on a daily basis. Quantity of food prepared is determined by the Food Services' Manager based on daily resident and staff numbers.

OBJECTIVES, SCOPE & METHODOLOGY

Objectives:

- Determine if allegations of misconduct were founded.
- Determine policies and procedures were documented.
- Identify potential improvements.
- Report results to County Administrator and other management.

Scope:

Our audit scope primarily covered FY17 and the current operating environment.

Methodology:

Our methodology included evaluation and review of:

- Inventory controls and monthly inventory reports
- Food purchases from the main food vendors
- Kitchen Staff Guide
- Entrance/Exit procedures followed by kitchen staff
- Staffing schedules
- Interviews with selected employees

We conducted this special project as a performance audit in accordance with generally accepted government auditing standards, except the risk and internal control assessment was more targeted to the specific allegations versus a comprehensive evaluation of the department or program. 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. Michelle Heckel, Senior Auditor performed the audit work. Chesterfield County Internal Audit is a department within the organization of Chesterfield County/Schools.

FINDINGS

The Juvenile Detention Home is a secure facility. All kitchen staff are required to enter and exit through security, where they exchange their personal keys for keys to the kitchen.

Internal Audit evaluated controls over kitchen operations. There are measures in place to control and manage the food inventory. The Food Services' Manager orders all food through approved vendors and determines the menu and quantity of food prepared based on daily headcount of juveniles and staff eligible for meals. Monthly inventory counts are performed and documented by the manager. The Food Services' Manager described the practice to discard unused food, however, there is no written policy in the Kitchen Staff Guide for handling unused prepared food at the end of the day, nor the removal of food or other property from the premises.

We did not identify evidence of time abuse. Kitchen staff work in shifts of 3 to 5 employees at a time. The kitchen area has an open layout and provides visibility of staff during their workday. We compared time records for certain employees and noted arrival and departure were consistent with employee shift schedules.

RECOMMENDATION(S):

1. We recommend Management revise the Kitchen Staff Guide to include explicit instructions on what to do with unused prepared food at the end of the day and guidelines for the removal of food or other property from the premises. Management should inform employees of the revised policy and have them acknowledge their receipt and understanding of the policy and consequences for non-compliance.

MANAGER'S RESPONSE(S):

1. *Concur. Zandra Coleman, Food Services' Manager is responsible for implementing by January 27, 2017. The CJDH Kitchen Staff Guide will be updated to include a policy that states that no food or CJDH property shall be taken off the premises. In addition, the facility-wide CJDH Policy and Procedure Manual will be updated to include a policy in #2.1 "Personnel Policies and Procedures" that will state that no food or CJDH property shall be taken off the premises. The CJDH Kitchen Staff Guide will be updated to include procedures on discarding unused prepared food. All full-time and part-time Food Services' Staff will be briefed on the new policy and procedures and they will sign a form acknowledging that they have been informed and understand.*

CLOSING

We appreciate the cooperation and assistance received from Marilyn Brown and the staff at the Juvenile Detention Home throughout this audit.

cc: Marilyn Brown, Director of Juvenile Detention Home
Sarah Snead, Deputy County Administrator for Human Services

January 2017

Highlights

Internal Audit Report to the Board of Supervisors/School Board

Why We Did This Review

Internal Audit conducted this investigation based on information obtained through the Fraud, Waste and Abuse Hotline. This investigation was limited to a review of controls, management oversight and current policies and procedures as they relate to the allegations.

Our objectives were to:

- Determine if allegations of misconduct were founded.
- Determine policies and procedures were documented.
- Identify potential improvements.
- Report results to County Administrator and other management.

What We Recommend

- Management revise the Kitchen Staff Guide to include explicit instructions on what to do with unused prepared food at the end of the day and guidelines for the removal of food or other County property from the premises. Management should inform employees of the revised policy and have them acknowledge their receipt and understanding of the policy and consequences for non-compliance.



For more information, please contact
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Juvenile Detention Home Special Project



What We Found

Background

On November 14, 2016, Internal Audit received information from a citizen through the Fraud, Waste and Abuse Hotline alleging that certain kitchen staff employees had removed food from the premises and abused time.

The Juvenile Detention Home provides a safe, secure custody for juveniles who are charged with or who have been found guilty of criminal offenses and are awaiting further court action. The average number of residents vary, with the average being 30-40 in recent months. The facility provides three meals and two snacks a day to juveniles and employees who work directly with the juveniles and are unable to leave the facility during meal time. The kitchen is supervised by a Food Services' Manager and is comprised of six full-time and five part-time employees (as needed).

Summary of Findings

Through observation and interviews, Audit noted that the following controls were in place:

- Kitchen staff must enter/exit building through security.
- The Food Services' Manager orders all the food.
- Food is purchased through approved food vendors.
- Monthly inventory is performed and documented.
- Food preparation is based on daily headcount of juveniles and staff eligible for meals.
- The kitchen has an open layout that provides visibility of staff during the workday.
- Kitchen Staff Guide documents policies and procedures.

We did not identify evidence of time abuse. We compared time records for certain employees noting arrival and departure were consistent with employee shift schedules.

The Food Services' Manager described the practice to discard unused food, however, there is no written policy in the Kitchen Staff Guide for handling unused prepared food at the end of the day, nor the removal of food or other property from the premises.

Management concurred with 1 of 1 recommendation to be implemented by January 27, 2017.

We appreciate the cooperation received from management and staff while conducting this audit.