

STATE OF CONNECTICUT

**AUDITORS' REPORT
BOARD OF PAROLE
FOR THE FISCAL YEARS ENDED JUNE 30, 2001 AND 2002**

**AUDITORS OF PUBLIC ACCOUNTS
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August 6, 2003

**AUDITORS' REPORT
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FOR THE FISCAL YEARS ENDED JUNE 30, 2001 AND 2002**

We have examined the financial records of the Board of Parole (the Board) for the fiscal years ended June 30, 2001 and 2002. This report on that examination consists of the Comments, Condition of Records, Recommendations and Certification that follow.

Financial statement presentation and auditing are performed on a Statewide Single Audit basis to include all State agencies, including the Board of Parole. This audit has been limited to assessing compliance with certain provisions of financial related laws, regulations, contracts, and evaluating internal control and procedures established to ensure such compliance.

COMMENTS

FOREWORD:

The Board of Parole operates primarily under the provisions of Section 54-124a through 54-131g of the General Statutes, as amended. The Board is authorized to grant parole to individuals serving sentences in State correctional institutions when they become eligible and in accordance with sentencing guidelines. Prior to July 1, 1994, the Department of Correction had been responsible for parole services and supervision. Public Act 94-1 made the Board of Parole an autonomous Agency. In meeting its statutory responsibilities, the Board establishes conditions for parole and provides community supervision and monitoring. In addition, the Board of Parole participates in the Interstate Compact, which allows continued supervision of parolees who travel between states. This compact was codified in Section 54-133 of the General Statutes.

Organizationally, the Board of Parole is divided into four major areas:

- The Administrative Services Division is responsible for all fiscal, business and human resource needs of the Board of Parole.

- The Hearings Division is responsible for investigations of offenders eligible for parole and assisting the Board in parole case reviews. Based on information and recommendations of the Hearings Division, the Board may grant parole through either a public hearing or by administrative review. Administrative reviews are conducted in accordance with Section 54-125b of the General Statutes, which under certain circumstances, allows for parole decisions to be rendered without a parole hearing.
- The Field Services Division is responsible for the supervision of parolees residing in the State. There are district offices in Hartford, Bridgeport, New Haven and Waterbury. The Board also participates in an Interstate Compact that allows parolees to serve their periods of community supervision in states other than where their sentence was imposed. This Division operates several units including: The Special Management Unit to supervise and treat sex offenders and domestic violence offenders; The Fugitive Investigations Unit that investigates, locates and apprehends parole absconders; the Parole Works Programs that provide opportunities to obtain employment; and, Parole Enhanced Policing Program that incorporates parole officers into many community policing programs.
- The Research, Analysis Division is responsible for developing and implementing information technology projects, installing equipment, providing reports and developing new client service programs.

The Board of Parole contracts with State agencies and private vendors to provide residential and nonresidential programs. These services include drug and alcohol education, mental health counseling, domestic violence counseling, sex offender counseling, job counseling, instruction in General Education Development (GED) courses, and access to alternative residential and nonresidential incarceration centers.

A summary of inmate case files reviewed by the Board of Parole during the audited period and the previous fiscal year follows:

| | <u>1999-2000</u> | <u>2000-2001</u> | <u>2001-2002</u> |
|---|------------------|------------------|------------------|
| Parole granted | 2,044 | 1,840 | 2,406 |
| Parole denied | 928 | 804 | 948 |
| Case review, rescheduled, closed interest | 2,159 | 3,197 | 3,611 |
| Revocations and rescissions | 755 | 717 | 923 |
| Ineligible and waived | 592 | 501 | 522 |
| All others | <u>453</u> | <u>109</u> | <u>153</u> |
| Totals cases reviewed | <u>6,931</u> | <u>7,168</u> | <u>7,640</u> |

Persons granted parole are released to the supervision of the Board's Field Services Division. During the 2000-2001 fiscal year, an average of 1,690 persons were supervised each month, while an average of 1,912 persons were supervised each month during the 2001-2002 fiscal year.

Board Membership:

The Board's chairman, Michael L. Mullen, continued to serve as the full-time executive and administrative head of the Agency throughout the audited period. There are two vice chairman positions to aid in the full-time administration of the Agency. The terms of both the chairman and vice chairmen are coterminous with the term of the Governor or until a successor is chosen. All other members of the Board are paid on a per diem basis and are reimbursed for expenses. As of June 30, 2002, the fifteen Board of Parole members were:

| | | |
|---------------------------------|--------------------|----------------------|
| Michael L. Mullen, Chairman | Carl Eisenmann | Rubye Pullen-Daniels |
| William P. Longo, Vice Chairman | James Gatling | Carmen F. Donnarumma |
| Robert J. Moran, Vice Chairman | Patricia McDaniel | Greg Butler |
| Anthony Barbino | Joseph Milardo Jr. | Gina Solak |
| Cicero B. Booker, Jr. | Robert W. Neil | Vacancy |

During the audited period, Robert Minch and Edward Simpson also served as members of the Board.

RÉSUMÉ OF OPERATIONS:

General Fund receipts totaled \$252,487 and \$458,040 during the fiscal years ended June 30, 2001 and 2002, respectively. Federal grant receipts made up the majority of receipts during the audited period and totaled \$169,221 and \$331,427 during the respective years. Increases in receipts during the 2001-2002 fiscal year were primarily due to increases of Federal grant monies received from the Office of Policy and Management for parolee services.

General Fund expenditures for the fiscal years ended June 30, 2001 and 2002, are summarized below:

| | 2000-2001 | | | 2001 – 2002 | | |
|----------------------|---------------------------|---------------------------|---------------------------|----------------------------|---------------------------|---------------------------|
| | Total | Operating Costs | Parolee Services | Total | Operating Costs | Parolee Services |
| Budgeted accounts: | \$ | \$ | \$ | \$ | \$ | \$ |
| Personal services | 4,260,545 | 4,260,545 | | 4,655,074 | 4,655,074 | |
| Contractual services | 899,344 | 899,344 | | 1,027,671 | 1,027,671 | |
| Commodities | 166,819 | 166,819 | | 145,253 | 145,253 | |
| Sundry charges | 470,156 | 1,815 | 468,341 | 160,001 | | 160,001 |
| Grants-in-aid | 3,203,018 | | 3,203,018 | 3,573,781 | | 3,573,781 |
| Equipment | 49,042 | 49,042 | | 17,400 | 17,400 | |
| Budgeted accounts | 9,048,924 | 5,377,565 | 3,671,359 | 9,579,180 | 5,845,398 | 3,733,782 |
| Restricted accounts: | | | | | | |
| Private accounts | 57,182 | 14,846 | 42,336 | 104,467 | 61,157 | 43,310 |
| Federal accounts | 176,920 | 49,912 | 127,008 | 320,895 | 190,966 | 129,929 |
| Totals | <u>\$9,283,026</u> | <u>\$5,442,323</u> | <u>\$3,840,703</u> | <u>\$10,004,542</u> | <u>\$6,097,521</u> | <u>\$3,907,021</u> |

Personal services represented approximately 47 percent of the Board's General Fund budgeted

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account expenditures during the fiscal years ended June 30, 2001 and 2002. Personal Service Expenditures showed an increase of \$225,270, or 6 percent, and \$394,529, or 9 percent, for the respective fiscal years. These increases were attributable to increased staffing levels, general wage increases, and a change in the parole officers' workweek from 36.25 hours to 40 hours each week. Filled positions are as follows:

| | <u>As of June 30,</u> | | |
|-----------|-----------------------|-------------|-------------|
| | <u>2000</u> | <u>2001</u> | <u>2002</u> |
| Full-time | 75 | 80 | 79 |
| Part-time | 2 | 1 | 2 |
| Temporary | <u>5</u> | <u>8</u> | <u>4</u> |
| Total | <u>82</u> | <u>89</u> | <u>85</u> |

The Board expended a significant amount of its General Fund budgeted account expenditures for parolee related services such as housing and job search assistance. Parolees who are unemployed are required to participate in voluntary community service programs such as maintaining litter-free highways. Other services provided to parolees are professional treatment and counseling programs that are specific to the individual needs of a parolee to help minimize the risk of a return to prison. During the audited fiscal years, the Board also administered Federal and private grants that were received from the State Office of Policy and Management and were generally used for parolee services provided through the Department of Correction. The majority of parolee related services were obtained from established programs operated or provided by other State agencies as shown below.

| | <u>Fiscal Year Ended June 30,</u> | |
|-----------------------------|-----------------------------------|--------------------|
| | <u>2001</u> | <u>2002</u> |
| Budgeted Accounts: | | |
| Judicial Department | \$3,203,018 | \$3,573,781 |
| UConn Health Center | 47,667 | 50,000 |
| The Connection Inc. | 319,300 | |
| Electronic Monitoring, Inc. | <u>101,374</u> | <u>110,001</u> |
| Total Budgeted Accounts | 3,671,359 | 3,733,782 |
| Federal and Private Grants: | | |
| Judicial Department | <u>169,344</u> | <u>173,239</u> |
| Total | <u>\$3,840,703</u> | <u>\$3,907,021</u> |

PROGRAM EVALUATION:

In accordance with Section 2-90 of the General Statutes, audits conducted by the Auditors of Public Accounts may include an examination of performance in order to determine an Agency's effectiveness in achieving expressed legislative purposes. We have conducted such a review regarding the Board of Parole's compliance with Section 54-124a, subsection (g)(3) of the General Statutes, which requires that the Board of Parole shall administer the operation of the Interstate Parole Compact. This Compact was updated by P.A. 00-185, codified as Section 54-133 of the General Statutes, when the State of Connecticut adopted both the National Crime Prevention and Privacy Compact and the Interstate Compact for Adult Offender Supervision. The Adult Offender Supervision Compact involves member states and the Federal government to help control the

interstate movement of offenders. It organizes a national Commission as well as an electronic information sharing system among the Federal government and the member states to exchange criminal history records.

Our objective was to determine how Connecticut's interests were represented nationally, and whether Connecticut was able to appropriately administer specific requirements under the Compact.

As of March 31, 2003, the total nonconfined, supervised parolees being monitored by the Board of Parole totaled 2,291. Of that amount, 346, or 15 percent of the parolees were being supervised under the Compact. These were either out-of-state parolees supervised in Connecticut, or Connecticut parolees supervised in other states. Participation in this Compact helps to protect the interests of the victims of these offenders while continuously monitoring, tracking and supervising the adult offenders.

On June 1, 2000, Connecticut was one of the first five states to ratify the National Crime Prevention and Privacy Compact and the Interstate Compact for Adult Offender Supervision (the Compact). A minimum of 35 states was needed to ratify the Compact before it became effective; this occurred in November 2002. As of April 15, 2003, approximately 42 states have ratified the Compact. The Compact established the national Interstate Commission for Adult Offender Supervision (national Commission) to administer and facilitate the nationwide effort to establish uniform procedures to manage the program by bringing together the member states and Federal agencies. The national Commission met in November 2002, to establish officers, committees and future planning initiatives.

Requirements of Connecticut as a Member State:

According to P.A. 00-185, Article III, Section (b), (c), and (d), all member States must meet certain minimum responsibilities in order to be a member of the Interstate Compact. These responsibilities include:

- (1) Appointing a Compact officer who shall; (a) administer the Compact within the State, (b) ensure that Compact provisions and standards are complied with, (c) regulate the in-state use of records received by means of the Interstate Identification Index System (III System) from the Federal Bureau of Investigation or from other party states.
- (2) Establishing and maintaining criminal history records, which shall provide; (a) information and records for the National Identification Index and the National Fingerprint File, (b) the State's III System criminal history records, (c) maintained telecommunications links and related equipment necessary to support the services needed.
- (3) Maintaining compliance with III System rules, procedures, and standards duly established by the national Commission concerning record dissemination and use, response time, data quality, system security, accuracy, privacy protection and other aspects of III System operation.

Section 54-133, Article III, subsection B, of the General Statutes calls for all member states, including Connecticut, to determine the membership of its own State Council for Interstate Adult Offender Supervision.

Representation on the National Commission

We reviewed how the interests of Connecticut are represented on the national Commission that oversees the Compact. The Chairman of the Board of Parole, Michael Mullen, represents Connecticut on the national Interstate Compact Commission and participates on the Executive, Compliance, and Finance Committees, while also serving as the Commission's Treasurer. The Interstate Commission funds all of his travel expenses for the national meetings, which are usually held once a year. The national Commission is funded by the member states that are allowed one vote on Interstate Compact Commission issues. It appears that Chairman Mullen's presence on the national Commission allows him to be an integral member of the national formation process, while continuing to represent the interests of the State of Connecticut. Each state is required to appoint a Compact Officer, whose responsibilities are to administer the Compact within the state. On November 13, 2002, Governor Rowland appointed Chairman Mullen as the Compact Officer for the State of Connecticut.

Administration of Requirements

We also reviewed how Connecticut, through the Board of Parole, is administering the general requirements that detail the State's responsibility as a participating member within the Compact. Connecticut currently participates in a nationwide system to exchange information called the Interstate Identification Index System (III System). The Interstate Compact serves to organize the interstate use of criminal information, provide each state with the information needed to track offenders, transfer supervisory authority efficiently, and maintain quality systems to facilitate this effort.

According to Board of Parole Officials, Connecticut has a detailed database of criminal history records that is maintained and managed by the Department of Public Safety through the Connecticut On-Line Law Enforcement Communication Teleprocessing System (COLLECT). This system links with the III System to make the records available to authorized parties, for authorized purposes. The III System provides the necessary information for the National Identification Index and the National Fingerprint File. The Compact requires each state to have policies and procedures to comply with the rules set forth by the national Commission. As the national Commission was only organized in November 2002, Connecticut must wait for them to develop and publish rules. It is anticipated that these rules will be available sometime in November 2003, and adopted by Connecticut when available. The Department of Public Safety is responsible to ensure that Connecticut is in compliance with the III System rules and procedures. The in-state use of records received by means of the III System from the Federal Bureau of Investigation or other states is regulated through mandatory training given by the Department of Public Safety. The training encompasses all aspects of III System operation and the Board of Parole requires their employees adhere to these training requirements, or their user capabilities are not extended. It appears that the general requirements set forth in P.A. 00-185 are currently in place, and Connecticut is awaiting further instruction concerning rules and procedures from the national Commission.

Separately, Section 54-133, Article III, Subsection B, of the General Statutes requires that Connecticut have a State Council for Interstate Adult Offender Supervision (the State Council) and requires at least one representative from the legislative, judicial and executive branches of

government, victims groups and Compact administrators. As of April 15, 2003, the State Council has not yet been formed or assigned to an agency for administrative purposes. It was unclear when the State Council would be established, but according to Board of Parole Officials, they are awaiting appointments from the Governor's Office.

Conclusion for Program Review

Based on our review, we determined the State of Connecticut is appropriately represented on the national Interstate Compact Commission. We determined that Connecticut, within the Board of Parole, generally appears to be appropriately administering the requirements of a member state under the Compact through the utilization of systems maintained through the Department of Public Safety. (Such systems were not tested during our audit of the Board of Parole.) The State Council for Adult Offender Supervision has not yet been established. The Compact Administrator should remind the appointing authority of the need to establish this critical State Council. Otherwise, it appears Connecticut has met the requirements set forth in P.A. 00-185 for Compact membership and any additional action is awaiting further instructions from either the national Commission or the State Governor's Office.

CONDITION OF RECORDS

Our examination of the records of the Board of Parole for the fiscal years ended June 30, 2001 and 2002, disclosed two areas requiring additional attention.

Failure to Maintain and Report Accurate Inventory Records:

Criteria: Section 4-36 of the General Statutes requires each State agency to establish and keep an inventory account in the form prescribed by the Comptroller. The annual report should accurately represent all property owned by the Board of Parole.

Condition: Our review of the Board of Parole Inventory Reports (CO-59) for the fiscal years ended June 30, 2001 and 2002, revealed several instances where inaccurate amounts were reported to the Comptroller or where the reported amounts could not be supported with backup documentation:

- Additions to capitalized equipment reported on the CO-59 for the fiscal year ended June 30, 2001, were understated by \$838 because three new items were not recorded at cost.
- Deletions reported for the fiscal year ended June 30, 2001, totaling \$25,364, could not be supported with backup documentation.
- Capitalized balances reported for the fiscal years ended June 30, 2001 and 2002, could not be supported with accurate inventory listings.
- Additions to capitalized equipment reported on the CO-59 for the fiscal year ended June 30, 2002, was understated by \$18,520, because the purchase of a telephone system was not recorded.
- Amounts reported for additions, deletions and ending inventory for supplies totaling \$6,870 for the fiscal year ended June 30, 2002 were not supported with backup documentation.

Cause: The Agency's computerized inventory records were erased during the Agency's conversion to new computers in June 2001. The subsequent recreation of the inventory records included errors.

Effect: The Agency's reports to the Comptroller were not accurate and backup documents to support the inventory were not maintained by the Board of Parole.

Recommendation: The Board of Parole should correct inventory errors, maintain backup documentation and implement procedures to ensure that inventory reports submitted to the Comptroller are accurate.

Agency Response: “The Board of Parole will adjust its inventory to correct the disparity of \$838. It will include all purchases and deletions of office supplies for both central office and district offices on the CO-59. The capital equipment inventory will reflect the \$18,520 for the telephone system. The Board of Parole will ensure that all capital equipment purchases and deletions are accurately reflected on its internal inventory database and the CO-59.”

Noncompliance with Reporting and Appointment Requirements:

Criteria: In accordance with Section 54-124a, subsection (g)(4) of the General Statutes, the Board of Parole shall submit an annual report to the Governor and the General Assembly. Section 54-124a, subsection (a) of the General Statutes, requires the Board of Parole to consist of fifteen members, including a chairman and two vice chairmen.

Condition: The Board of Parole has not submitted an annual report to the Governor and General Assembly during the audited period; we have been informed that a report will be submitted for the calendar year 2003 in early 2004. The Board of Parole has had a vacancy on the Board for at least four years.

Cause: The Agency may not have been aware of the requirement to file an annual report. The cause for the long-standing vacancy was not determined.

Effect: Annual reports to the Governor and General Assembly were not submitted. The Board of Parole has not maintained the statutorily required number of Board members.

Recommendation: The Board of Parole should comply with Section 54-124a, subsection (a) and (g)(4) and submit an annual report to the Governor and the General Assembly, as well as seek to maintain the required number of Board members.

Agency Response: “The Board of Parole has had discussions with the Office of the Governor regarding the filling of the existing vacancy. The Office of the Governor has informed the Board of Parole that they are aware of this vacancy and that they are reviewing potential candidates to fill this vacancy. In the future, the Board of Parole will comply with Section 54-124a, subsection (g)(4) and submit an annual report to the Governor and the General Assembly.”

RECOMMENDATIONS

Our prior examination of the Board for the fiscal years ended June 30, 1999 and 2000, contained no recommendations affecting the Board's operations. Our current examination of the Board of Parole's financial records for the fiscal years ended June 30, 2001 and 2002, resulted in two matters requiring the Agency's attention.

Current Audit Recommendations:

- 1. The Board of Parole should correct inventory errors, maintain backup documentation and implement procedures to ensure that inventory reports submitted to the Comptroller are accurate and that backup documentation is maintained.**

Comments:

Our review revealed several instances that inaccurate amounts were reported on the Agency's annual inventory report to the Comptroller or that the reported amounts could not be supported with backup documentation.

- 2. The Board of Parole should comply with Section 54-124a, subsection (a) and (g)(4) and submit an annual report to the Governor and the General Assembly, as well as seek to maintain the required number of Board members.**

Comments:

Annual reports were not submitted to the Governor and the General Assembly as required by Statute. The Board of Parole has also had a long-standing vacancy on its Board, which is statutorily required to have fifteen members.

INDEPENDENT AUDITORS' CERTIFICATION

As required by Section 2-90 of the General Statutes we have audited the books and accounts of the Board of Parole for the fiscal years ended June 30, 2001 and 2002. This audit was primarily limited to performing tests of the Agency's compliance with certain provisions of laws, regulations, contracts and grants, and to understanding and evaluating the effectiveness of the Agency's internal control policies and procedures for ensuring that (1) the provisions of certain laws, regulations, contracts and grants applicable to the Agency are complied with, (2) the financial transactions of the Agency are properly recorded, processed, summarized and reported on consistent with management's authorization, and (3) the assets of the Agency are safeguarded against loss or unauthorized use. The financial statement audits of the Board of Parole for the fiscal years ended June 30, 2001 and 2002, are included as a part of our Statewide Single Audits of the State of Connecticut for those fiscal years.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial-related audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Board of Parole complied in all material or significant respects with the provisions of certain laws, regulations, contracts and grants and to obtain a sufficient understanding of the internal control to plan the audit and determine the nature, timing and extent of tests to be performed during the conduct of the audit.

Compliance:

Compliance with the requirements of laws, regulations, contracts and grants applicable to the Board of Parole is the responsibility of the Board of Parole's management.

As part of obtaining reasonable assurance about whether the Agency complied with laws, regulations, contracts and grants, noncompliance with which could result in significant unauthorized, illegal, irregular or unsafe transactions or could have a direct and material effect on the results of the Agency's financial operations for the fiscal years ended June 30, 2001 and 2002, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants. However, providing an opinion on compliance with these provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial or less than significant instances of noncompliance, which are described in the accompanying "Condition of Records" and "Recommendations" sections of this report.

Internal Control over Financial Operations, Safeguarding of Assets and Compliance:

The management of the Board of Parole is responsible for establishing and maintaining effective internal control over its financial operations, safeguarding of assets, and compliance with the requirements of laws, regulations, contracts and grants applicable to the Agency. In planning and performing our audit, we considered the Agency's internal control over its financial operations, safeguarding of assets, and compliance with requirements that could have a material or significant effect on the Agency's financial operations in order to determine our auditing procedures for the purpose of evaluating the Board of Parole's financial operations, safeguarding of assets, and compliance with certain provisions of laws, regulations, contracts and grants, and not to provide assurance on the internal control over those control objectives.

However, we noted certain matters involving the internal control over the Agency's financial operations safeguarding of assets, and/or compliance that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of internal control over the Agency's financial operations, safeguarding of assets, and/or compliance that, in our judgment, could adversely affect the Agency's ability to properly record, process, summarize and report financial data consistent with management's authorization, safeguard assets, and/or comply with certain provisions of laws, regulations, contracts and grants. We believe the following findings represent reportable conditions: The Agency failed to properly manage its inventory, and both failed to file an annual report or maintain the statutorily required minimum number of Board of Parole members.

A material or significant weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with certain provisions of laws, regulations, contracts and grants or the requirements to safeguard assets that would be material in relation to the Agency's financial operations or noncompliance which could result in significant unauthorized, illegal, irregular or unsafe transactions to the Agency being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over the Agency's financial operations and over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material or significant weaknesses. However, we believe that neither of the reportable conditions described above is a material or significant weakness.

This report is intended for the Governor, the State Comptroller, the Appropriations Committee of the General Assembly and the Legislative Committee on Program Review and Investigations. However, this report is a matter of public record and its distribution is not limited.

CONCLUSION

We wish to express our appreciation for the cooperation and courtesies extended to our representatives by the personnel of the Board of Parole during this examination.

Maura F. Pardo
Associate Auditor

Approved:

Kevin P. Johnston
Auditor of Public Accounts

Robert G. Jaekle
Auditor of Public Accounts